



# Lethbridge School Division Annual Budget Report



For the Fiscal Year Ending  
August 31, 2024

Lethbridge, Alberta, Canada

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





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

*- Mission Statement*

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

*-Vision Statement*



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

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



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





# ANNUAL BUDGET REPORT

# 2023- 2024

2023-2024 PRELIMINARY BUDGET - APPROVED MAY 29, 2023

FOR FISCAL YEAR ENDING AUGUST 31, 2024  
LETHBRIDGE, ALBERTA, CANADA

PREPARED BY LETHBRIDGE SCHOOL DIVISION  
DIVISION OF BUSINESS AND OPERATIONS - FINANCE  
AUGUST 2023

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





# Welcome to Our Budget Report

It is our pleasure to submit Lethbridge School Division's Annual Budget Report for the 2023-2024 school year. The purpose of the Annual Budget Report is to provide our community with a clear and transparent insight into the development of our budget. It also provides an opportunity to analyze and comment on the budget highlights, the information of the Division, and the outlooks for the future.



The budget process is an opportunity for the Board of Trustees, Administration, and stakeholders to review the ever-changing budget environment of the Division, while ensuring that the Division continues to provide quality education to our students. These operating and capital budgets are developed to assist in the achievement of our Board's strategic plan and priorities of:

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

The Division utilizes multi-year plans and budget projections to ensure that the Division maintains its long-term financial stability while ensuring that we meet the needs of our students.

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

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

## 2023-2024 Significant Budget Factors:

The School Division continues to see enrolment growth. For the 2023-2024 budget year, the Division is projecting a 0.41% or a 49 student increase from the prior year. The fluctuation effects in student enrolment over the last number of years has created challenges in the development of the 2023-2024 budget, as discussed throughout this report due to the Weighted Moving Average (WMA) highlighted below.

- The Provincial Government's funding framework model for education includes the use of the Weighted Moving Average (WMA) to determine funding allocations. The 2023-2024 WMA is calculated based on 20% of actual full time equivalent (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. Due to the WMA framework, the Division will serve 170.5 FTE students more than it will receive funding for in 2023-2024. (Note that Pre-K and Kindergarten students are at 0.5 FTE for this calculation).
- Budget 2023-2024 sees the elimination of additional provincial grants, including the COVID Mitigation grant and Bridge/transitional funding that supported the Division with the effects on the reduced WMA funding allocations. These specific grants assisted the Division to maintain the instructional programs and classes that were offered in addition to maintaining staffing levels. The total of these two grants in budget 2022-2023 was \$5.5 million.



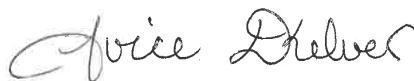
Some of the other major factors in the budget development include:

- There were increases in certain grants from Alberta Education for the 2023-2024 budget including:
  - 6% Increase in the Base Grant Rate
  - 10% Increase in Services and Supports Grant Rate
  - 5% Increase in Operations and Maintenance Grant Rate
- New targeted grants were also introduced by Alberta Education for the 2023-2024 budget including:
  - \$597,346 for Classroom Complexity Grant
  - \$180,000 for Mental Health in Schools Pilot Program (known within the Division as Digital Wellness)
  - \$487,745 for New Curriculum Resources and Professional Learning Opportunities
- The Division continues to monitor its reserve balances to ensure it meets Alberta Education's reserve cap of 3.20% at August 31, 2023. \$798,399 has been allocated from reserves in the 2023-2024 budget. The entire \$798,399 is being used to maintain staffing positions in certain areas.
- After years of continuing decreased enrolment, the decision was made to right-size the Early Education Program to reflect the realities of the current program.
- Staffing continues to be the Division's largest expense at 77% of the Division's total budget for the 2023-2024 school year. The Division is the 4th largest employer in the City of Lethbridge.

In an attempt to further improve the transparency of the Division's budget, we have developed this Annual Budget Report to assist in providing additional details on the operating budget, capital plan, and guidelines/process for how the Division budget is prepared. We hope that this report assists you in understanding the Division's budget and the process and factors that create it. A new initiative that was also started at the beginning of the 2023-2024 budget process was the "Budget Engagement Tool". The Division sought input into the development on 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. The Division received 419 responses which were considered along with the Instructional Budget Committee (IBC) recommendations and the Board Budget Priorities.

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

Respectfully submitted,



Avice DeKolver, CPA, CA  
Director of Finance





## Budget Recognition

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

The Association of School Business Officials International (ASBO) has awarded the Meritorious Budget Award (MBA) for excellence in the preparation and issuance of its budget to Lethbridge School Division. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the seventeen (17) subsequent years up to and including the 2022-2023 budget report.



The Meritorious Budget Award (MBA) Program was designed by ASBO International and school business management professionals to enable school business administration to achieve excellence in budget presentation. The MBA is only conferred on school systems that have met or exceeded the MBA Program Criteria. We believe our current 2023-2024 Annual Budget Report also complies with ASBO's standards/criteria, and we will be submitting the Annual Budget Report for consideration to be awarded the MBA again.

## Notes Regarding this Report

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

This budget is called the "preliminary budget" version although it is the legally adopted budget for purposes of meeting legislative requirements with the Government of Alberta. The budget is required to be approved by the Division's Board of Trustees and submitted to Alberta Education by May 31st of each year. The budget will be updated for actual known enrolments and other known changes as of September 30th, 2023.

The budget year is the fiscal year 2023-2024, representing the period from September 1st, 2023 to August 31st, 2024. This fiscal year may also be referred to as 23-24, 2023-24, 23/24, 2023/2024 and/or Budget 2023. These variations of the fiscal year or school year may be used interchangeably.

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





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## LETHBRIDGE SCHOOL DIVISION

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2022–2023.

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



A handwritten signature in black ink, reading 'Will Sutter'.

**William A. Sutter**  
President

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

**David J. Lewis**  
Executive Director





*Beauty of Freedom by Mehnaz Aliyah Khan, Nicholas Sheran - Gr. 5*

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

The art in this report was produced by students of Lethbridge School Division during the 2022-2023 school year as part of the “Virtually Installed: Lethbridge Schools. Students. Art 2023”.

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



# 2023-2024

## ADOPTED BUDGET

2023-2024 PRELIMINARY BUDGET - APPROVED MAY 29, 2023

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





# **Lethbridge School Division**

## **23/24 Annual Budget Report**

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

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

#### **Section 1 - EXECUTIVE SUMMARY** **2**

<b>Accountability Statement.....</b>	<b>4</b>
<b>Our Division at a Glance.....</b>	<b>5</b>
<b>Executive Summary Report.....</b>	<b>6</b>
<b>Budget Infographics.....</b>	<b>33</b>
2023-2024 Budget Overview .....	33
2023-2024 Budget Posters .....	35
2023-2024 Budget Boards.....	37
2023-2024 Budget Development Process.....	43

#### **Section 2 - ORGANIZATIONAL SECTION** **45**

<b>Division Profile .....</b>	<b>47</b>
<b>School Board Governance .....</b>	<b>55</b>
Board of Trustees .....	55
Division Administration.....	57
<b>Vision, Mission Statement, &amp; Values.....</b>	<b>59</b>
<b>Strategic Plan and Priorities .....</b>	<b>61</b>
<b>Budget Development .....</b>	<b>66</b>
Basis of Budgeting .....	67
Board of Trustees Belief Statement .....	77
Financial Policies, Procedures and Principles .....	78
Budget Timeline.....	82
Budget Development Process .....	83
Meeting and Completion Schedule.....	86
Capital Planning Process .....	88

### Section 3 - FINANCIAL SECTION

90

<b>Financial Overview .....</b>	<b>92</b>
Revenue & Funding Sources .....	93
Expenditures & Spending .....	98
<b>Summary of All Funds.....</b>	<b>100</b>
<b>Summary for Operating Funds .....</b>	<b>105</b>
Operating Revenue Sources .....	108
Operating Expenditures by Object.....	118
Summary of Expenditures by Program.....	128
Budget 2023/2024 - Operating Fund Summary .....	130
Summary of Projected Operating Fund Balances .....	137
<b>Summary for Individual Operating Funds.....</b>	<b>141</b>
Breakdown of Operating Funds .....	141
General Operating Funds .....	146
SGF Operating Funds.....	153
<b>Summary by Operating Programs and Locations .....</b>	<b>156</b>
Breakdown of Operating Programs .....	157
Goals, Objectives, and Performance Measures .....	163
Breakdown of Operating Programs .....	165
Instruction.....	167
Administration.....	199
Plant Operation and Maintenance .....	205
Transportation.....	211
Capital and Debt Services.....	215
<b>Summary for Capital Funds.....</b>	<b>219</b>
Summary of Capital Projects.....	220
Provincially Funded Capital Funds .....	224
Board Funded Capital Funds and Reserves .....	226
<b>Other Financial Information.....</b>	<b>227</b>
Endowment Funds .....	227
Debt and Accrued Obligations .....	228
Financial Health Indicators .....	229
Budget Engagement Survey Results.....	237

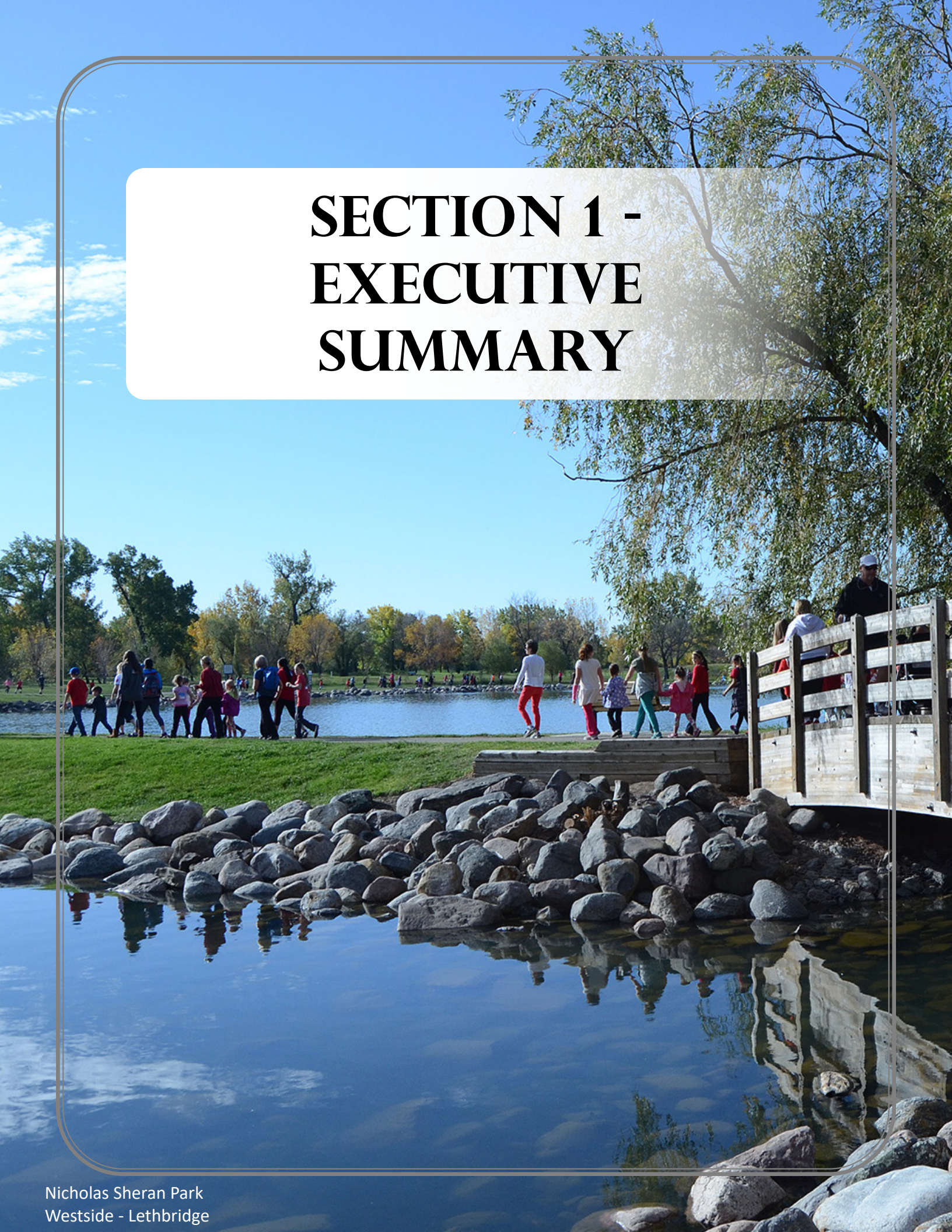
### Section 4 - INFORMATIONAL SECTION

253

<b>Alberta School Foundation Fund (ASFF).....</b>	<b>254</b>
<b>Division Priorities, Domains and Outcomes .....</b>	<b>255</b>
Domain: Governance .....	257
Domain: Growing Learning and Achievement.....	260
Domain: Leading Learning and Capacity Building.....	263
Domain: Supporting Learning and Well-Being .....	265
<b>Enrolment Statistics.....</b>	<b>267</b>
<b>Division Staffing Overview .....</b>	<b>272</b>
<b>Goals, Outcomes, and Performance Measures.....</b>	<b>279</b>
Staff Demographics .....	280
Trends, Issues, and Opportunities .....	281
Summary of Accomplishments .....	282
Alberta Education Assurance Measures Overall Summary.....	284
<b>Assurance Measure Results .....</b>	<b>308</b>
<b>Student Surveys (2022-2023) .....</b>	<b>314</b>
<b>Glossary of Terms and Acronyms .....</b>	<b>342</b>



# SECTION 1 - EXECUTIVE SUMMARY





## Section 1 - EXECUTIVE SUMMARY

<b>Accountability Statement.....</b>	<b>4</b>
<b>Our Division at a Glance.....</b>	<b>5</b>
<b>Executive Summary Report.....</b>	<b>6</b>
• Priorities and Strategies.....	6
• Assurance Plan and Performance Measures.....	8
• Budget Process.....	11
• Enrolment.....	12
• Revenues / Funding.....	13
• Funding Allocations / Programs.....	17
• Expenditures / Spending.....	18
• Financial Impact on Surplus.....	24
• Financial Forecast.....	25
• Staffing / Human Resources.....	28
• Capital Plan.....	29
• Trustees and Administration.....	31
<b>Budget Infographics.....</b>	<b>33</b>
2023-2024 Budget Overview.....	33
2023-2024 Budget Posters.....	35
2023-2024 Budget Boards.....	37
2023-2024 Budget Development Process.....	43

[Back to Table of Contents](#)



Executive Summary



Organizational



Financial



Informational







## Accountability Statement

The Operating Budget for [Lethbridge School Division](#) for the school year commencing September 1, 2023, was prepared under the direction of the Board of Trustees in accordance with the responsibilities specified in the *Education Act*, the *Government Accountability Act*, the *Policy on System Budgeting*, and the provincial government's accounting policies.


Signed:

  
Mrs. Allison Purcell  
Board Chair

Signed:

  
Dr. Cheryl Gilmore  
Superintendent

Signed:

  
Ms. Christine Lee  
Associate Superintendent, Business and Operations

# Our Division at a Glance

**12,006**

Total  
Students  
(0.41% increase)

**\$141.83**  
**MILLION**

Preliminary  
Budget  
(2023-2024)

**93%**

Of Revenues  
are Provincial  
Grants

**55%**

Of Revenues  
are from Base  
Grant

**\$11,958**

Average Cost  
Per FTE  
Student  
(2022-2023)

**82%**

Spent on  
Instructional  
Services

**18%**

Spent on  
Non-Instructional  
Services

**\$107,389**

Average  
Teacher Cost  
(2023-2024)

**24**

Division  
Schools  
(K-12)

**77%**

Spent on  
Staffing

**4th**

Largest  
Employer in  
the City  
(2022)

**106,550**

City of  
Lethbridge  
Population  
(2022)

**2023-2024 DIVISION HIGHLIGHTS**



Executive Summary



Organizational



Financial



Informational



## Lethbridge School Division

### 2022-2023 Preliminary Budget

#### Executive Summary

**Lethbridge School Division** has a total operating budget of \$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 has 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.

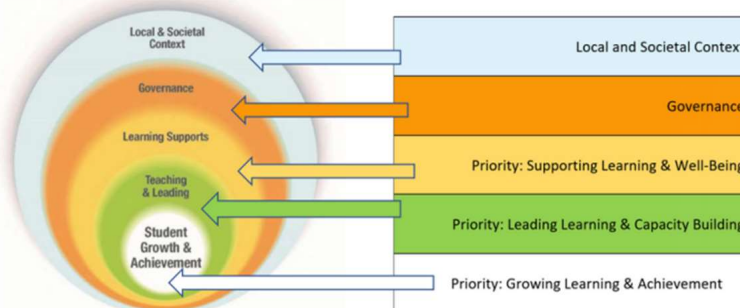
**Leadership** to empower every person to be responsible, ethical and effective leaders in their communities.

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.





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.



### Growing Learners and Achievement

#### OUTCOMES:

1. Students achieve prescribed provincial learning outcomes, demonstrating strengths in literacy and numeracy.
2. Application of knowledge, understanding and skills in real life contexts and situations.
3. Students use ongoing assessment feedback to reflect on their progress, identify strengths and areas of need and set new learning goals.
4. Advance reconciliation – acquire and apply foundational knowledge; support Indigenous learning.

### Leading Learning and Building Capacity

#### OUTCOMES:

1. Respond with skill and competence to the unique learning needs, interests and cultural, social and economic circumstances of all.
2. Collaborative engagement
3. Collaborative partnerships
4. Ongoing professional learning programs prepare teachers and leaders to meet the standard for professional practice.
5. Ongoing professional learning programs and support structures to build capacity of support staff across all classifications.
6. Use of data to inform continuous learning; effective communication strategies to work with parents/guardians as partners.

### Supporting Learning and Well-Being

#### OUTCOMES:

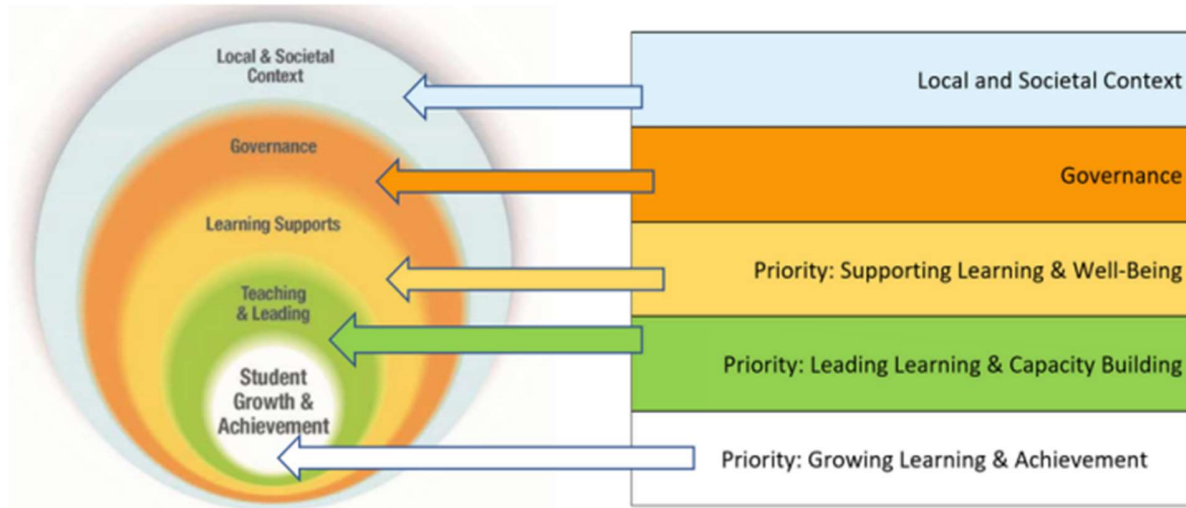
1. Welcoming, caring, respectful, inclusive and safe learning environments.
2. Students are active, healthy and well.
3. Adaptation of learning environments.
4. Shared understanding of inclusive education and collaborative partnerships.
5. Cross ministry initiatives / wrap around services.

## Assurance Plan and Performance Measures

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

### Alberta Education Provincial Assurance Domains

### Lethbridge School Division Assurance Plan Sections



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

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

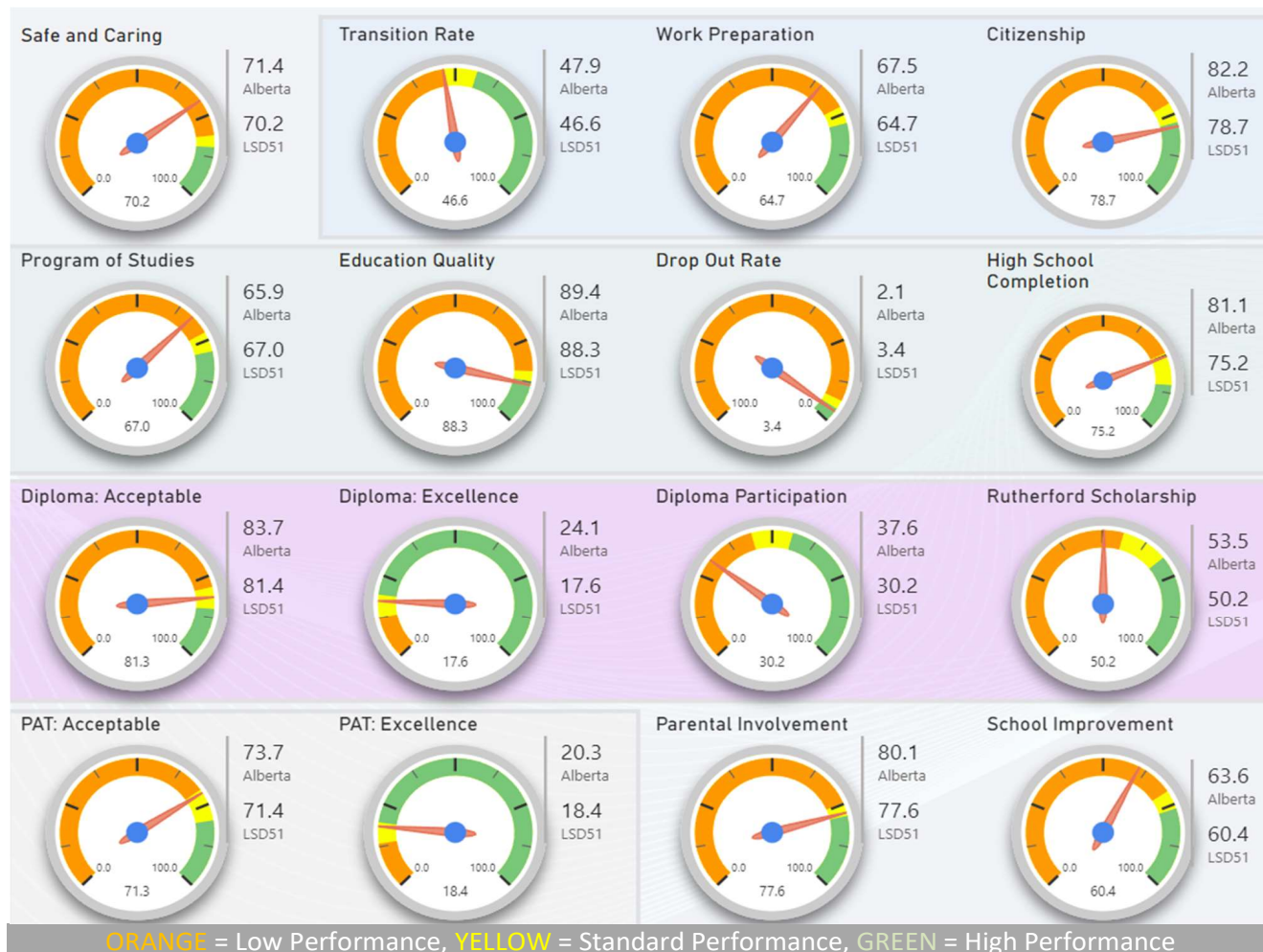
- **Accountability Pillar:** Performance measure on the instructional and operational activities of the Division, including student achievement, opportunities, involvement, and preparedness for their future.
- **Financial Ratios:** Performance measures on the some of the financial aspects of the Division,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





## Accountability Pillar Results:

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



### Dashboards:

- KEY MEASURES
- Assurance Measures
- Accountability Pillar
- Financial Ratios
- Social-Emotional
- Student Outcomes
- Demographics

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

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

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



## Meritorious Budget Award Program

[Lethbridge School Division](#) is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 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 the 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.

[Click to view 2023-2024 Budget Development Process \(page 45\)](#)



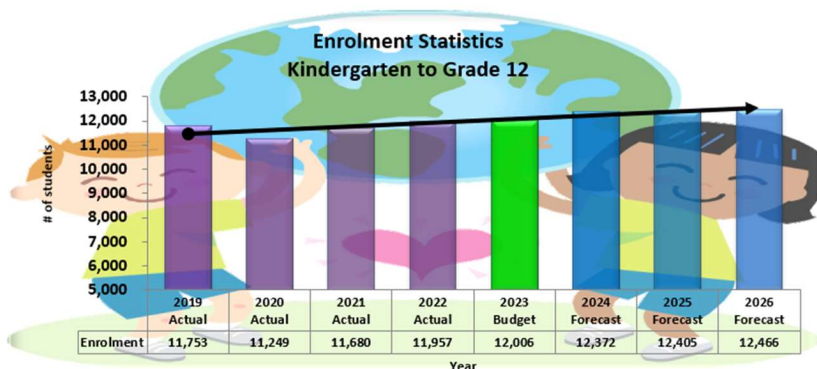


## Enrolment

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%.

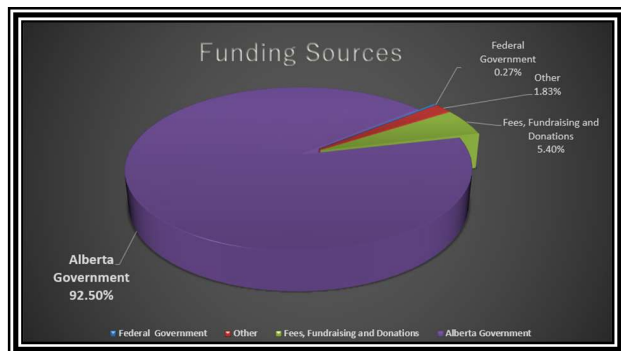
Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. The Provincial funding is based on a Weighted Moving Average (WMA) based on the following weighting for the 2023-2024 funding:

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

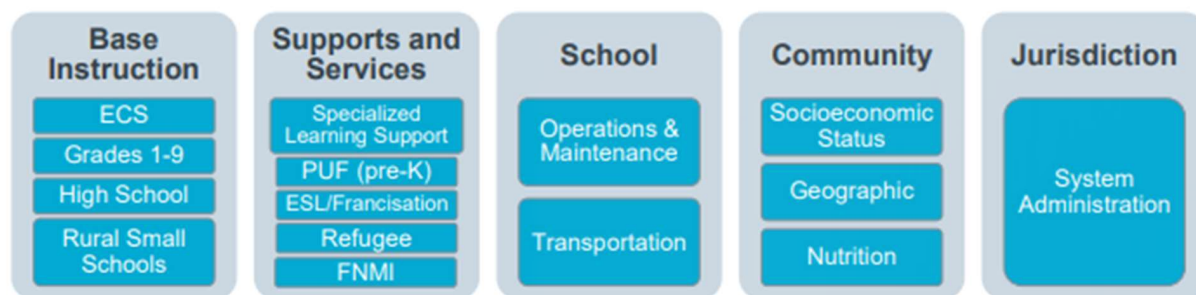


Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 92.50% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment 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**

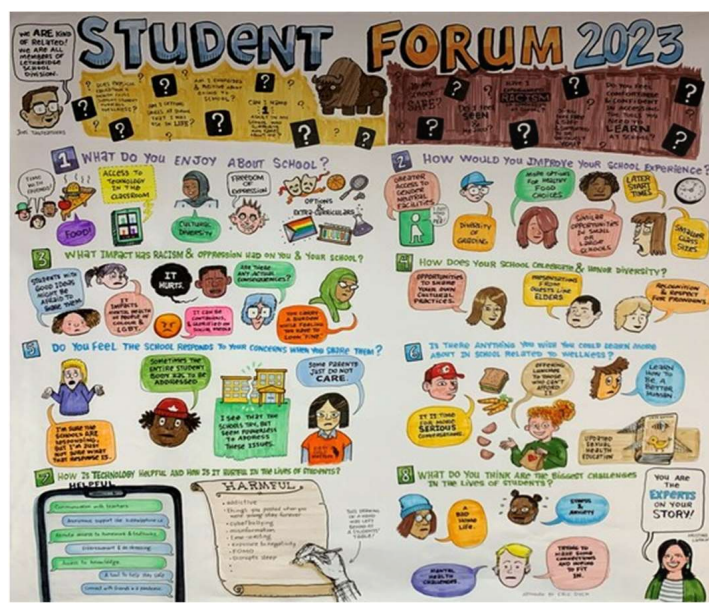
Project/contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. For the 2023-2024 budget, two Alberta Education specific grants have been included, \$487,745 for new curriculum funding and \$180,000 for the mental health in schools pilot program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

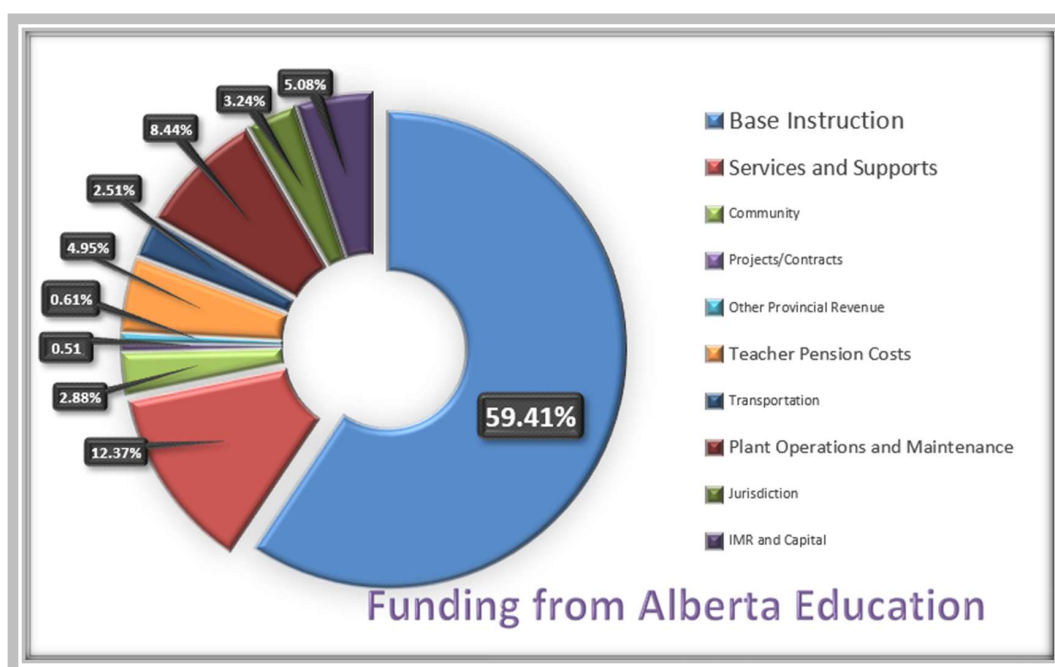
Other revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees.

### **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%
<b>131,190,187</b>	<b>126,681,831</b>	<b>\$4,508,356</b>	<b>3.56%</b>



## Funding Allocations and Programs:

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

Revenues Sources	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.

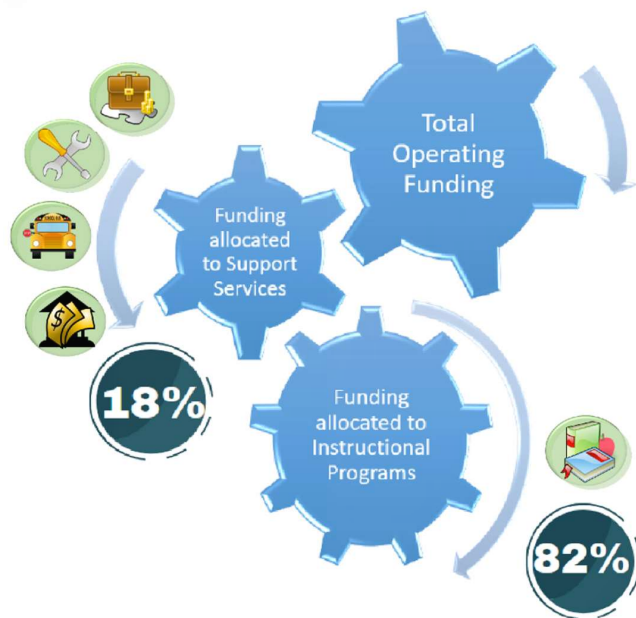
Funding Allocations	2023-2024 Preliminary Budget			2022-2023 Operating Budget			Variance from 22-23 Operating Budget			
	Operating Revenues	One-time Reserves	2023-2024 Preliminary Budget	Operating Revenues	One-time Reserves	2022-2023 Operating Budget	Operating Revenues	One-time Reserves	Variance from 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>

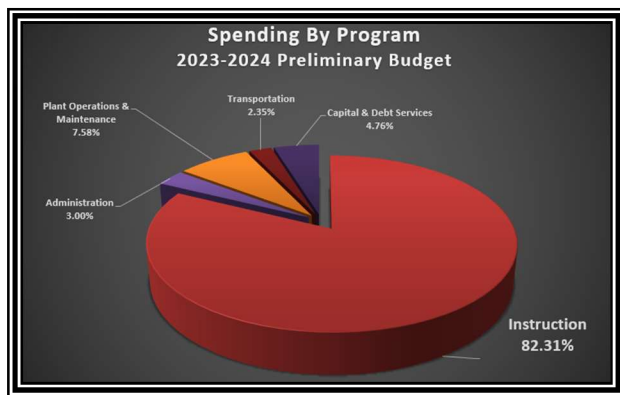
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions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

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. The Federal Government introduced reduced childcare that has resulted in a decrease in enrolment in the program. 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. The Division currently does not have any long-term of debenture debt and there are no plans to incur any additional debt.

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.

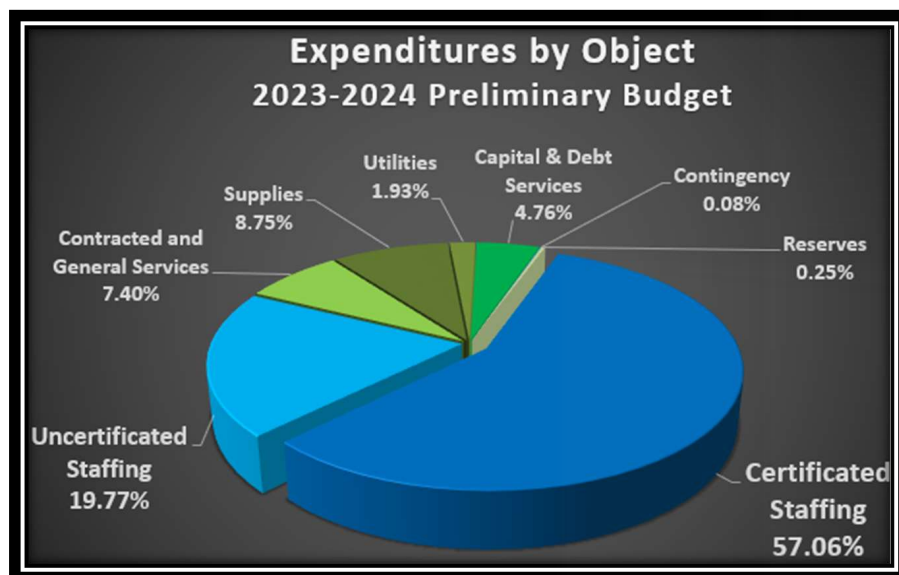
**Transfers – Reserve Allocations – 0.25% of Division Spending**

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.

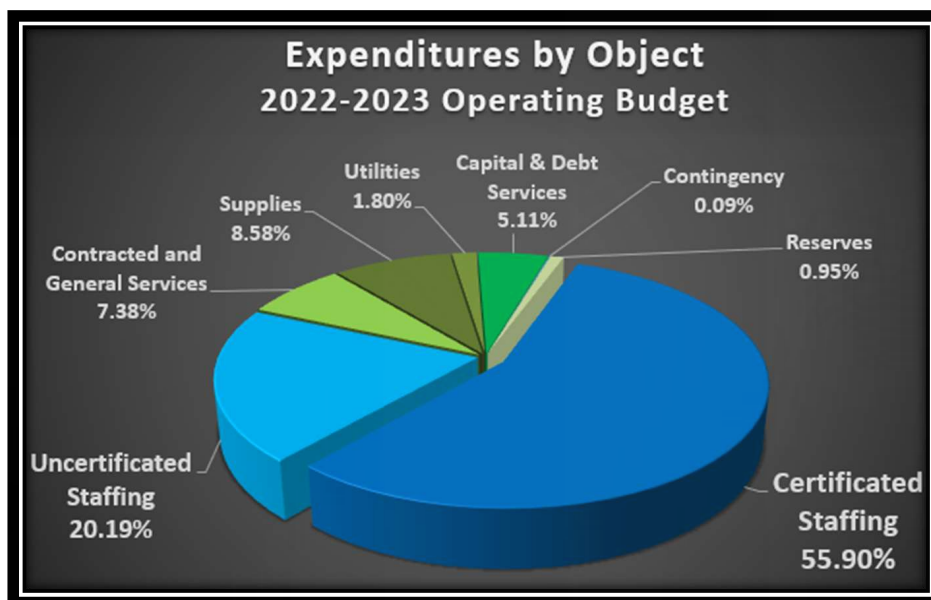
**Transfers – Board Funded Capital – 0.00% of Division Spending**

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.



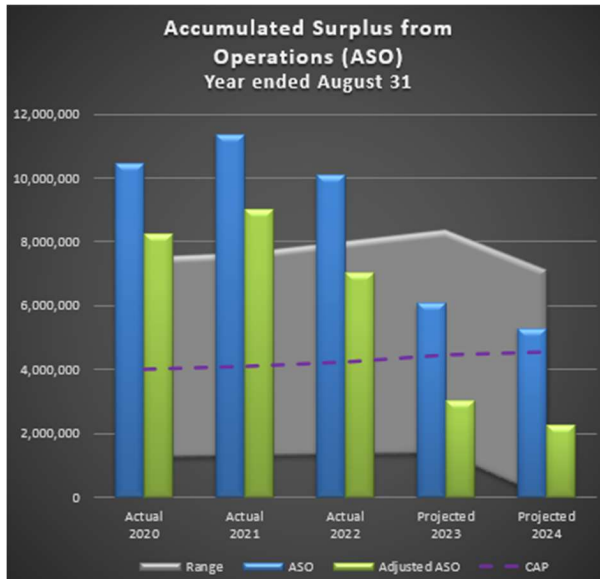




*Pocket Parrot by Nycea Hazelwood, LCI - Gr. 9*

## 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%	2.02%	1.37%

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.



## Financial Forecast

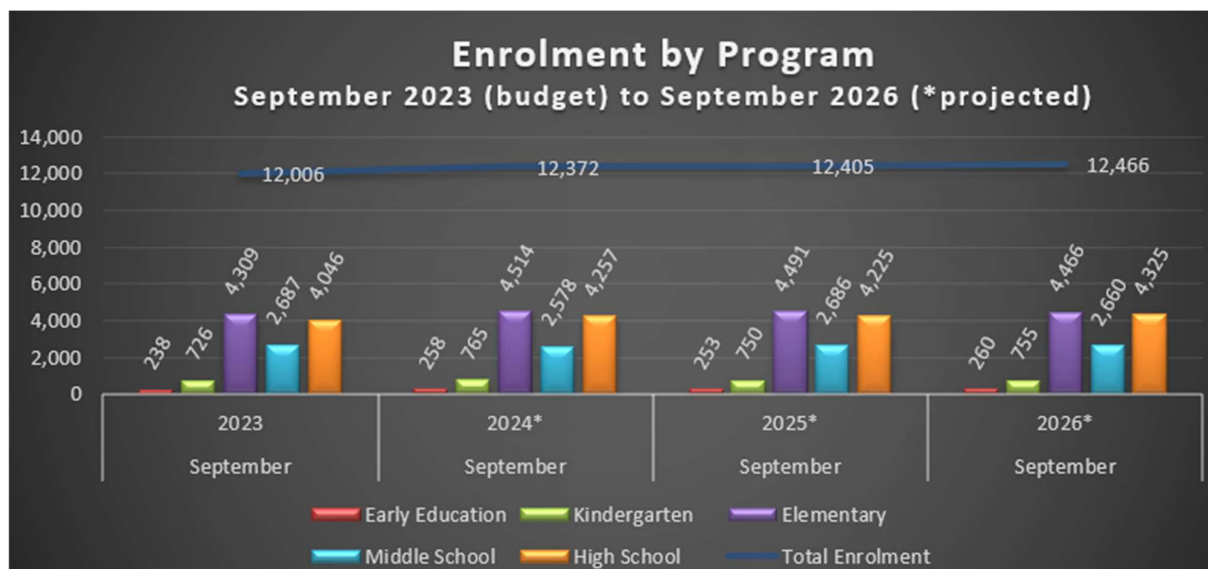
**Lethbridge School Division** receives over 90% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. The chart to the right shows the average daily price of a West Texas Intermediate (WTI) barrel of oil over the last five years ending with June 2023. The fluctuations in the price of oil have a significant impact on the Alberta Economy as it rides the booms and busts. The current government is continually looking to diversify revenues to lessen the impact the fluctuations in oil prices have on the provincial finances.



<http://markets.businessinsider.com>

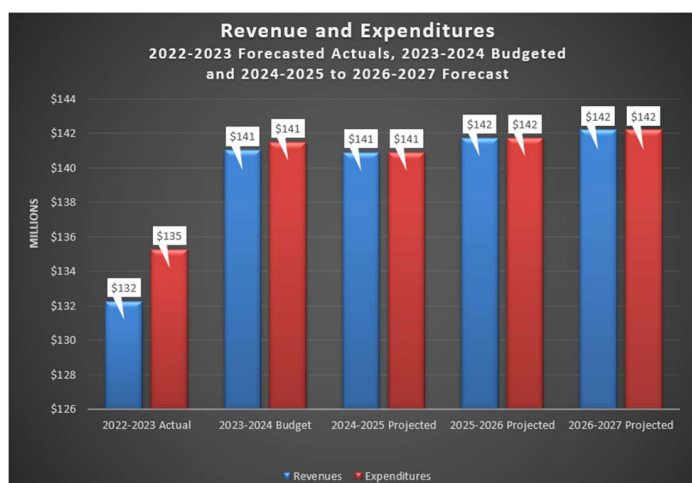
The Province has committed to funding school boards for student growth based on their new weighted moving average (WMA) framework. The province balances funding allocations based on the economy and inflationary considerations so unless there is not a sustained turnaround in the provincial economy it is unlikely that funding in the projection period of the school years ended 2023 to 2026 will increase other than for student growth (based on the weighted moving averages). Enrolment grant revenues make up approximately 60% of total revenues while other grants from the Province are approximately 40% of total revenues.

Student enrolment is expected to increase by 509 students over the next four years to September 2026. Enrolment impacts future grant revenues as well as programming and staffing decisions. The Division is expected to continue to see increased enrolment for the next year years.





	Projected Actual 2022-2023	Preliminary Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
<b>REVENUES</b>					
Government of Alberta	\$127,230,971	\$131,190,187	\$130,959,817	\$131,694,290	\$132,061,290
Federal Government and Other Government	\$319,948	\$388,944	\$388,944	\$388,944	\$388,944
Fees	\$1,658,501	\$5,228,261	\$5,323,890	\$5,421,268	\$5,520,428
Other sales and services	\$1,094,000	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150
Investment income	\$500,000	\$587,059	\$587,059	\$587,059	\$587,059
Gifts and Donations	\$408,000	\$368,000	\$368,000	\$368,000	\$368,000
Rentals of facilities	\$34,704	\$20,304	\$20,304	\$20,304	\$20,304
Fundraising	\$1,019,020	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000
<b>Total Revenues</b>	<b>\$132,265,144</b>	<b>\$141,031,905</b>	<b>\$140,897,164</b>	<b>\$141,729,015</b>	<b>\$142,195,175</b>
<b>EXPENSES</b>					
Certificated salaries and benefits	\$78,261,953	\$80,928,327	\$81,638,491	\$82,229,368	\$83,001,222
Uncertificated salaries and benefits	\$28,142,092	\$28,042,616	\$28,075,623	\$28,212,623	\$27,801,498
Contracted and general services	\$10,837,278	\$10,491,720	\$10,007,976	\$10,018,749	\$10,028,038
Supplies	\$5,323,653	\$4,751,186	\$3,828,791	\$3,828,791	\$3,830,026
Utilities	\$2,510,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600
Contingency, commitments and transfers	\$144,096	\$117,301	\$117,301	\$117,301	\$117,301
School Generated Activities	\$2,926,982	\$7,657,971	\$7,737,800	\$7,831,001	\$7,925,907
Capital and debt services	\$7,116,561	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582
<b>Total Expenses</b>	<b>\$135,263,215</b>	<b>\$141,480,303</b>	<b>\$140,897,165</b>	<b>\$141,729,015</b>	<b>\$142,195,174</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>(\$2,998,071)</b>	<b>(\$448,398)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>
<b>Accumulated Surplus from Operations (Deficit) beginning of Period</b>	<b>\$10,080,126</b>	<b>\$5,781,215</b>	<b>\$4,982,817</b>	<b>\$4,982,817</b>	<b>\$4,982,816</b>
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(\$2,998,071)</b>	<b>(\$448,398)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>
<b>Net Transfer to Capital and Capital Reserves</b>	<b>(\$1,300,840)</b>	<b>(\$350,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Accumulated Surplus from Operations (ASO) - End of Period</b>	<b>\$5,781,215</b>	<b>\$4,982,817</b>	<b>\$4,982,817</b>	<b>\$4,982,816</b>	<b>\$4,982,817</b>
<b>Less: School Generated Funds in Reserves</b>	<b>(\$3,045,375)</b>	<b>(\$3,045,375)</b>	<b>(\$3,045,375)</b>	<b>(\$3,045,375)</b>	<b>(\$3,045,375)</b>
<b>Adjusted ASO - End of Period</b>	<b>\$2,735,840</b>	<b>\$1,937,442</b>	<b>\$1,937,442</b>	<b>\$1,937,441</b>	<b>\$1,937,442</b>
	2.02%	1.37%	1.38%	1.37%	1.36%



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

- 23/24 - \$141.03 million (4.6% increase)
- 24/25 - \$140.89 million (0.4% decrease)
- 25/26 - \$141.73 million (0.6% increase)
- 26/27 - \$142.20 million (0.3% increase)

The Provincial funding projections are based on the weighted moving averages for funded student enrolment.

Budget 2023/2024 includes increases in the Alberta Education grant rates, however there was also the elimination of COVID mitigation and Bridge funding totaling \$5.5 million. Future years include the elimination of other one time funding grants as well as enrolment growth projections.



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

Overall, the Division had an increase of 3.5 full-time equivalent (FTE) of teaching staff for the 2023/2024 budget. The average cost of a teacher increased due to salary grid increases, grid experience movements and increased benefit premiums.

Due to continued less enrolment, full use of one time reserves and the elimination of COVID mitigation funding, the decision was made to right size the Division's early education program from 19 to 10 programs. Less enrolment specifically in Program Unit Funding (PUF) and Kindergarten Severe programs is resulting in less funding being received for support staff (mainly Educational Assistants) resulting in a decrease of 19.75 FTE.

Although student enrolment is still projected to increase in future years, the impacts of the Weighted Moving Average (WMA) funding model impact Lethbridge School Division. As a result of the WMA, the Division will serve 170.5 FTE more than it will receive funding for in 2023-2024.

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

The cost of school generated activities will correlate to the applicable revenues, including school fees, fundraising, and donations which are expected to increase over the next number of years.

Alberta Education has set a cap on reserves for school divisions in effect at the end of the 2022/2023 school year. Lethbridge School Division's Accumulated Surplus from Operations (ASO) will need to be 3.20% at the end of August 31, 2023 to meet this cap. The Division will need to monitor the Accumulated Surplus from Operations (ASO) in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. The amount of the ASO will be dependent on future financial resources provided by Alberta Education and expenditure decisions made by the Division.



Nicholas Sheran Elementary School Hosts Project Fair

## 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.



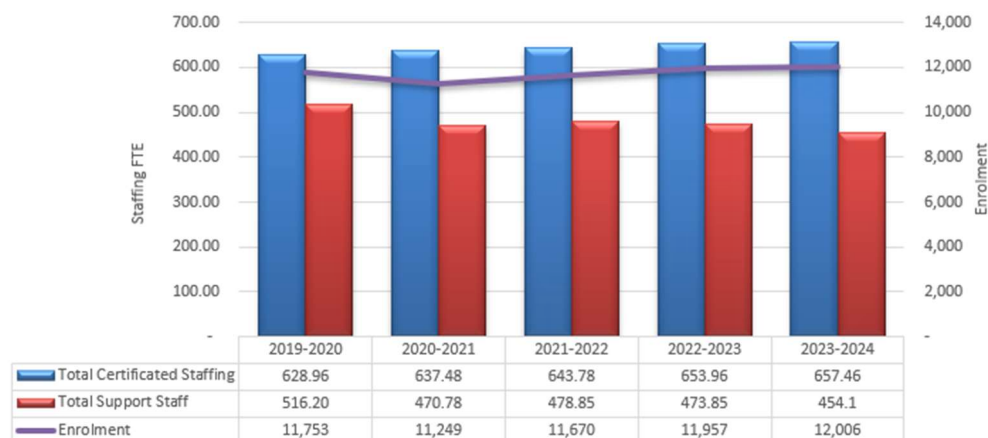
The Division spends 57% of the budget on teaching staff. For the 2023-2024 school year, there is an overall increase of 3.5 FTE throughout the Division. The main increase is at the high school level, where the largest growth in the Division is anticipated.

Teacher Staffing (Certificated):				
	2023/2024	2022/2023	FTE Change	% Change
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.

Support Staffing (Uncertificated):				
	2023/2024	2022/2023	FTE Change	% Change
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>

**Staffing Growth Compared to Enrolment Growth  
2019-2020 to 2023-2024 (budgeted)**







## 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 started 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 from the Province of Alberta to begin the pre-design work for this project in the 2023 provincial 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.

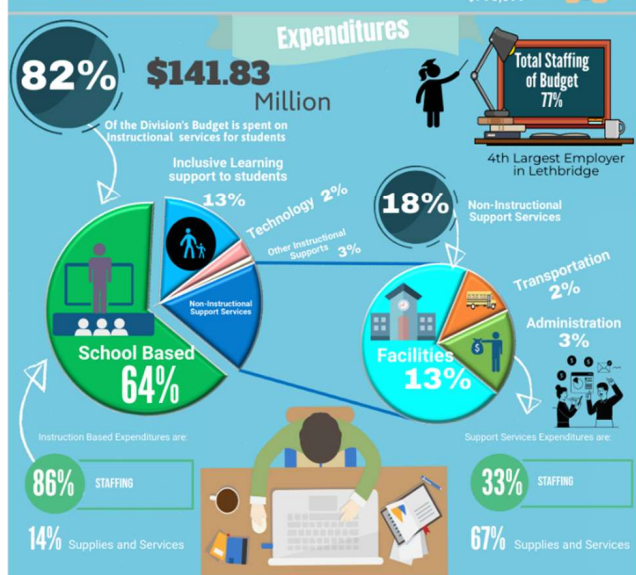
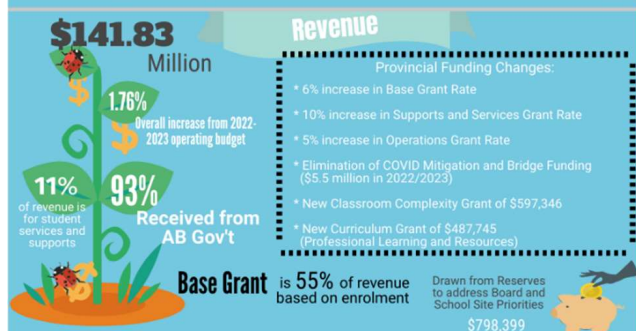
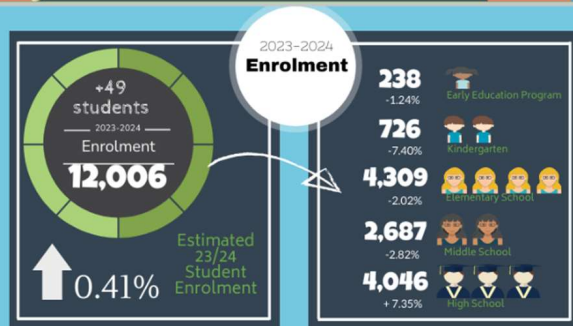
The following is an overview of the Division's capital projects costs and projections over the current year and over the next three (4) years. These include all of the Provincially Funded Capital Projects that have been approved:

	Projected Actual 2022-2023	Preliminary Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
<b>CAPITAL FUNDING</b>					
Capital Planning (Galbraith & West Elem)	\$0	\$0	\$0	\$0	\$0
New West Elementary School	\$1,380,783	\$14,090,000	\$10,000,000	\$0	\$0
IMR/CMR Capital Projects	\$1,059,529	\$778,122	\$778,122	\$778,122	\$778,122
Modulars/Relocatable Facilities	\$286,000	\$60,000	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$2,726,312</b>	<b>\$14,928,122</b>	<b>\$10,778,122</b>	<b>\$778,122</b>	<b>\$778,122</b>
<b>Capital Project Outlays</b>					
Capital Planning (Galbraith & West Elem)	\$0	\$0	\$0	\$0	\$0
New West Elementary School	\$1,380,783	\$14,090,000	\$10,000,000	\$0	\$0
IMR/CMR Capital Projects	\$1,059,529	\$778,122	\$778,122	\$778,122	\$778,122
Modulars/Relocatable Facilities	\$286,000	\$60,000	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$2,726,312</b>	<b>\$14,928,122</b>	<b>\$10,778,122</b>	<b>\$778,122</b>	<b>\$778,122</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Unspent Deferred Capital Contributions (UDCC), Beginning of Period	\$0	\$0	\$0	\$0	\$0
Surplus (Deficit) of Revenues over Expenses	\$0	\$0	\$0	\$0	\$0
Unspent Deferred Capital Contributions (UDCC) - End of Period	\$0	\$0	\$0	\$0	\$0
Spent Deferred Capital Contributions (SDCC), Beginning of Period	\$151,924,751	\$148,558,703	\$157,394,465	\$162,080,227	\$156,765,989
Capital Project Outlays (transferred from UDCC)	\$2,726,312	\$14,928,122	\$10,778,122	\$778,122	\$778,122
Supported Amortization recognized	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)
Spent Deferred Capital Contributions (SDCC) - End of Period	\$148,558,703	\$157,394,465	\$162,080,227	\$156,765,989	\$151,451,751

The construction of a new elementary school in west Lethbridge (in the community of Garry Station) was approved by Alberta Education on March 10<sup>th</sup>, 2021 for an initial opening of 610 spaces with a full build out to 900 student capacity. The initial construction costs are estimated at \$31.1 million, however, the final grant agreements, design, and construction contracts are still to be finalized. This school is projected to be opened for the start of the school year in September of 2025.

Continuing for the 2023/2024 school year, Alberta Education has specifically identified the required capital portion the Infrastructure Maintenance & Renewal (IMR) grant funding as the Capital Maintenance & Renewal (CMR) grant for a total of \$778,122. The remaining IMR grant funding can still be used for either operating or capital purposes, however, these funds no longer have the 30% capital requirement as majority are likely to be used for operational purposes.

In relation to the Board Funded Capital, there are operating contributions planned toward the Technology Evergreening funds of \$350,000 in 2023/2024. The Technology Evergreening reserves are saved up over multiple years and the funds are utilized when completing the related evergreening phases.



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.

[Click to view 2023-2024 Budget Overview Infographics \(page 35-36\)](#)



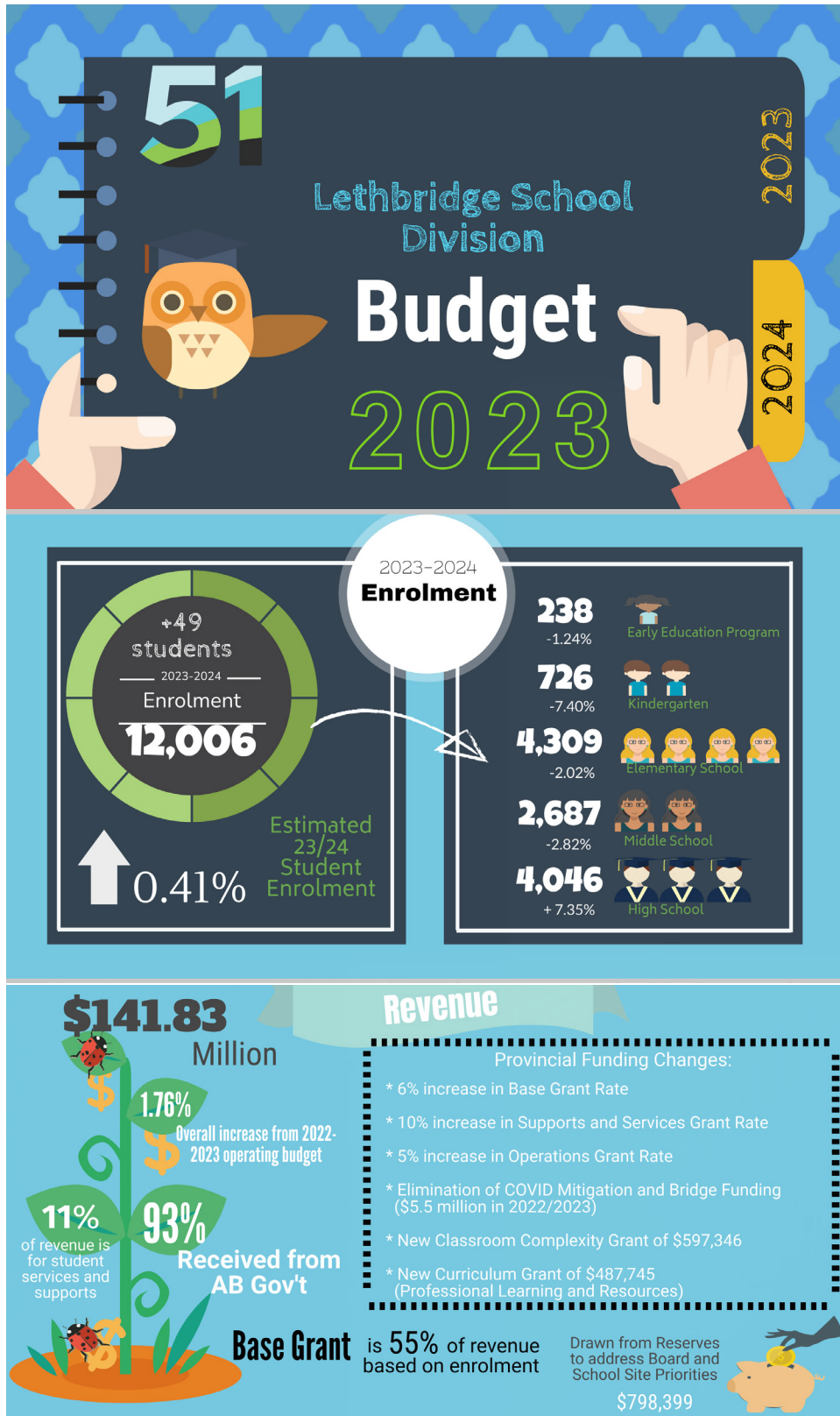


*My Chuck Close Portrait by Caleb Obeng, Senator Joyce Fairbairn - Gr. 7*

# BUDGET INFOGRAPHICS

## 2023-2024 Budget Overview

[Click to View](#)



Executive Summary



Organizational

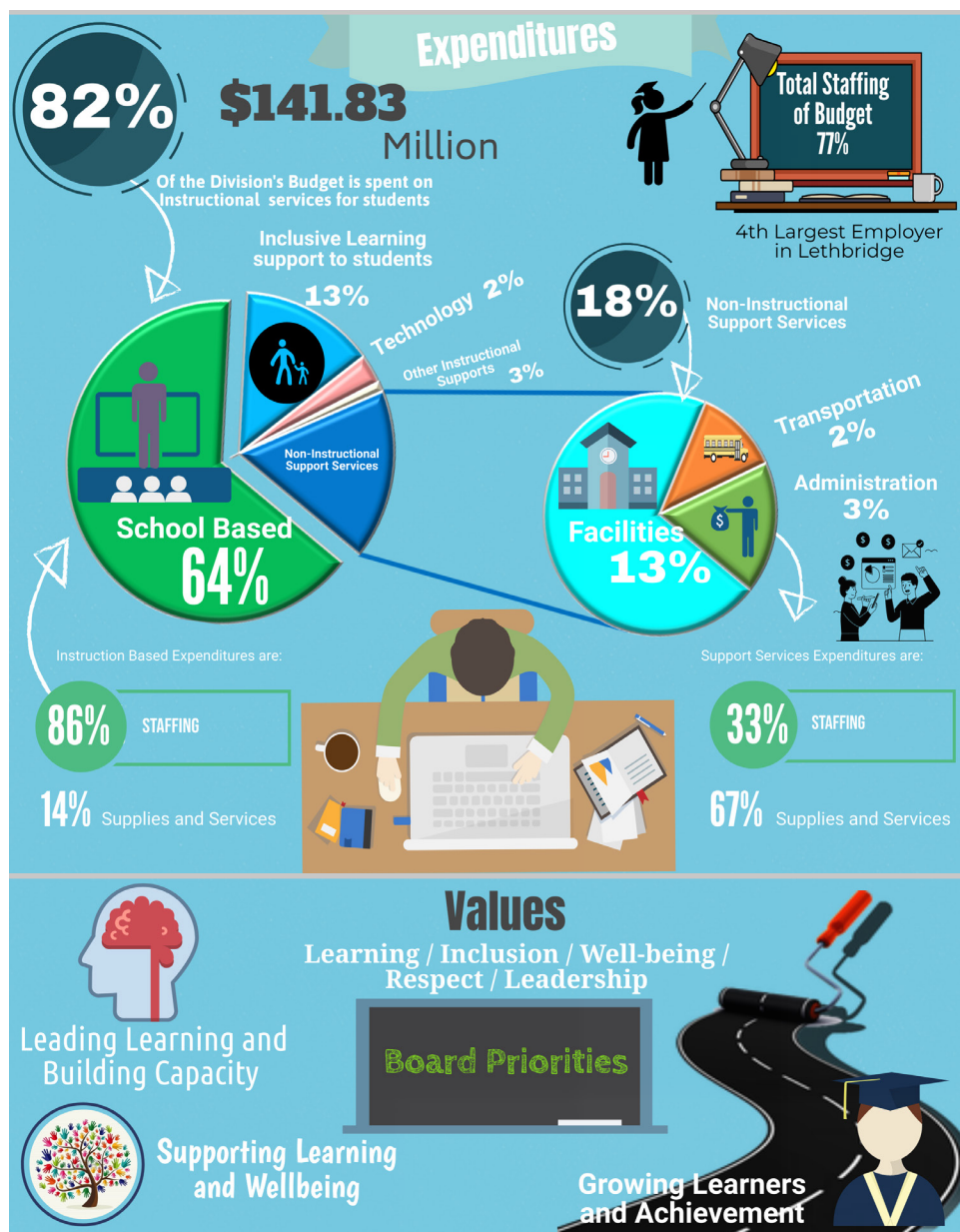


Financial



Informational

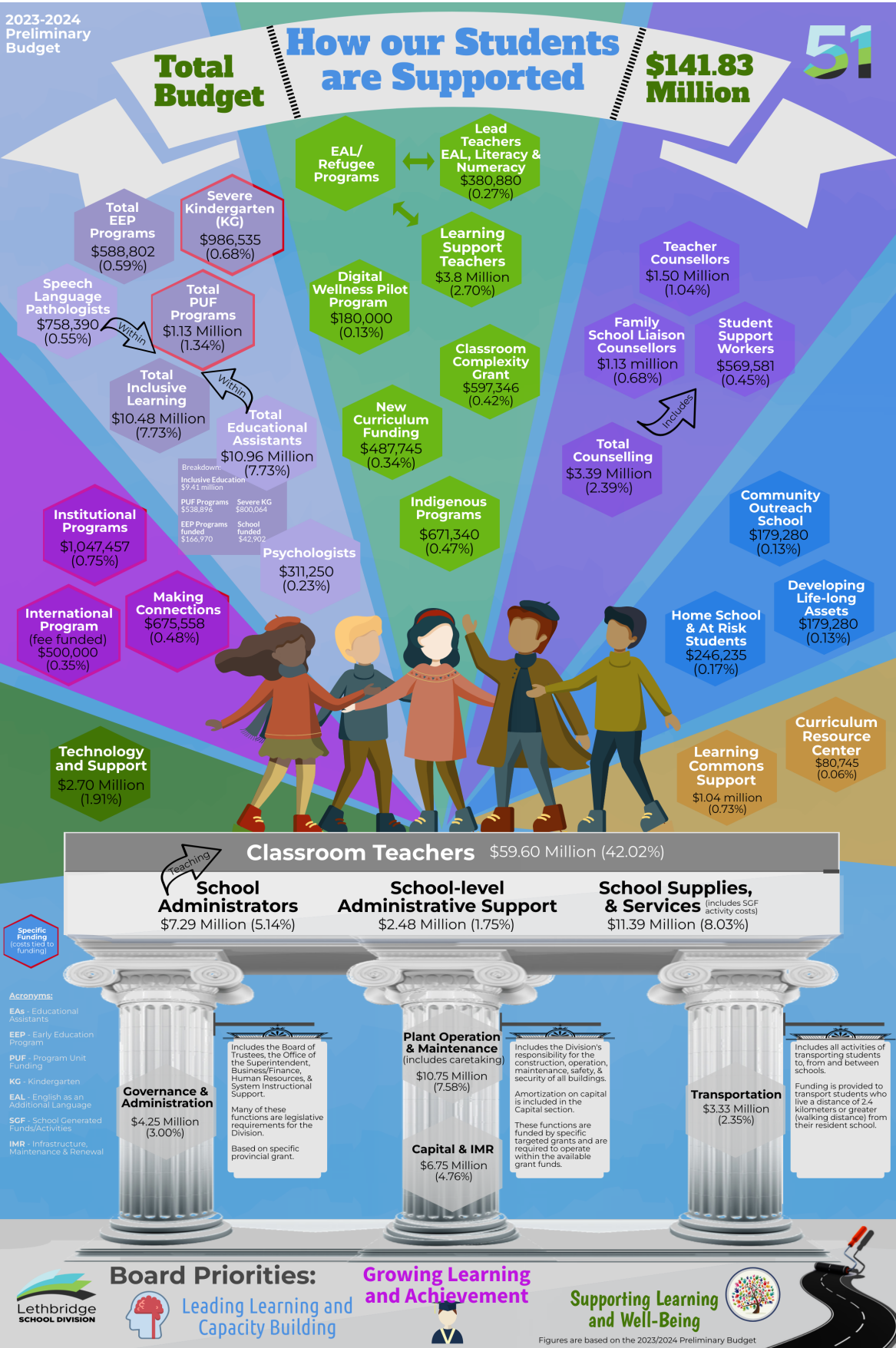


[Click to View](#)




# 2023-2024 Budget Posters

[Click to view](#)



Executive Summary



Organizational



Financial



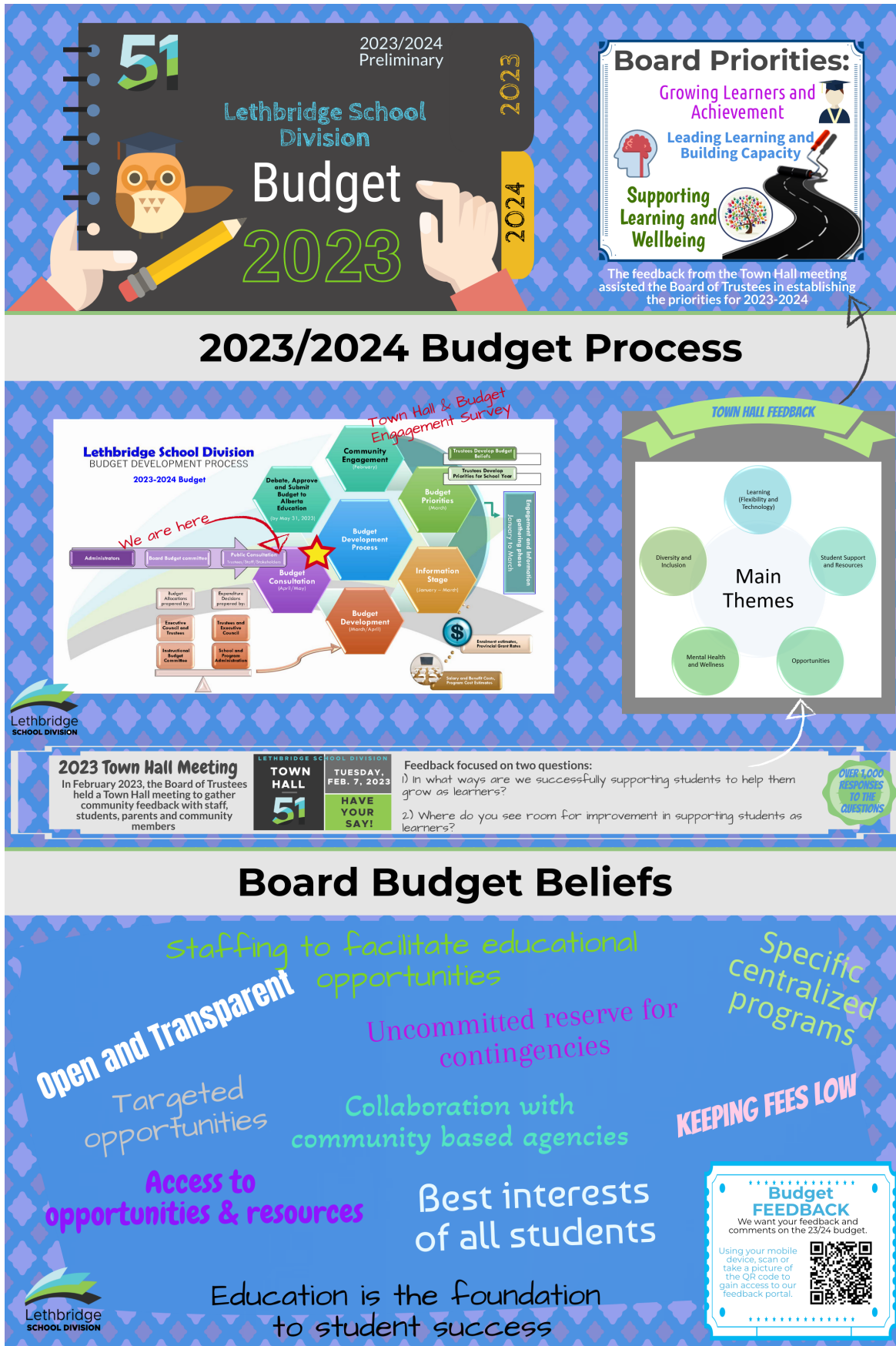
Informational



## 2023-2024 Budget Boards

[Click to view](#)

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



Executive Summary

Organizational

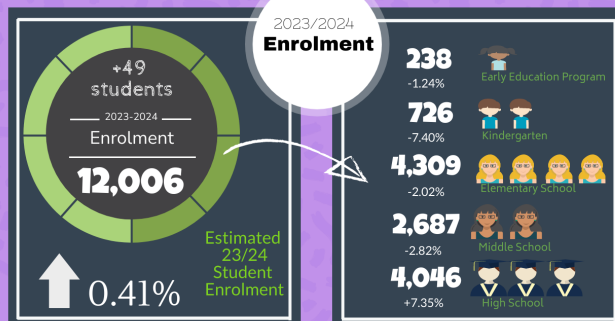
Financial

Informational



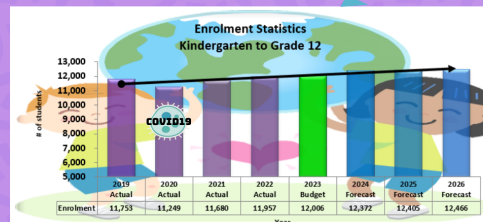
[Click to View](#)

## Projected Enrolment



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

Growing Division

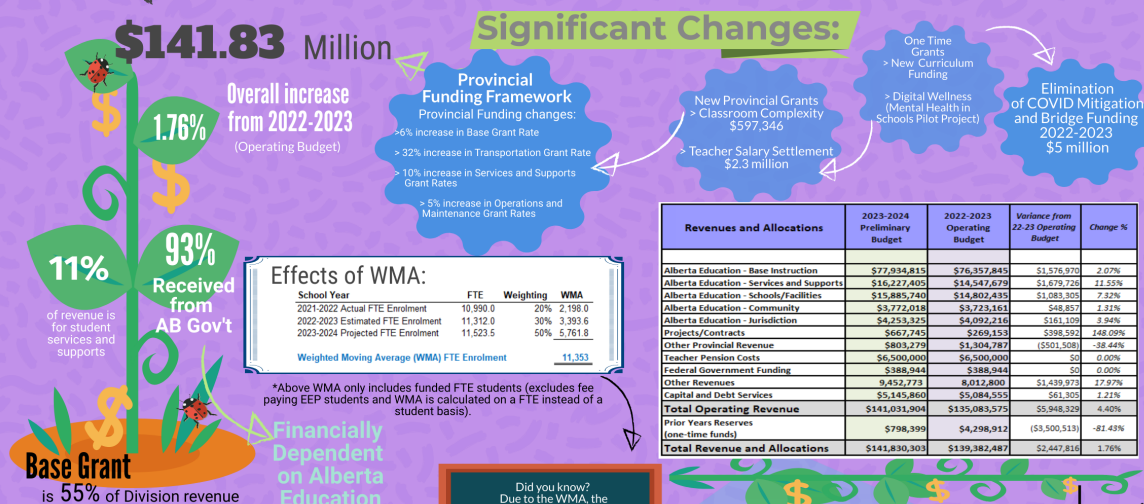


Using a Weighted Moving Average

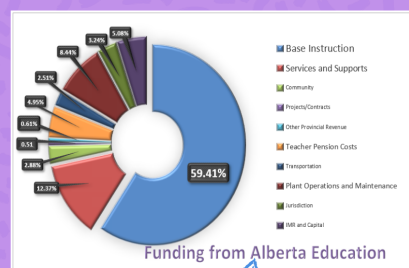
Student enrolment is the most significant factor in determining the School Division's funding.

Student enrolment is projected for 2023-2024 using forecasting software and updates that utilizes trend analysis, local demographics, and multiple other factors. Enrolment is updated to actual in the September 30th fall budget.

## Revenue Overview



Revenues and Allocations	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %
Alberta Education - Base Instruction	\$77,934,815	\$76,357,845	\$1,576,970	2.07%
Alberta Education - Services and Supports	\$16,227,405	\$14,547,679	\$1,679,726	11.55%
Alberta Education - Schools/Facilities	\$15,885,740	\$14,802,435	\$1,083,305	7.32%
Alberta Education - Community	\$3,772,038	\$3,725,161	\$46,877	1.26%
Alberta Education - Jurisdiction	\$4,253,335	\$4,092,116	\$161,219	3.94%
Projects/Contracts	\$667,745	\$269,153	\$398,592	148.09%
Other Provincial Revenue	\$803,279	\$1,304,787	(\$501,508)	-38.44%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$388,944	\$0	0.00%
Other Revenues	\$452,773	\$612,800	(\$160,027)	-26.11%
Capital and Debt Services	\$5,145,860	\$5,084,555	\$61,305	1.21%
<b>Total Operating Revenue</b>	<b>\$141,031,904</b>	<b>\$135,083,575</b>	<b>\$5,948,329</b>	<b>4.40%</b>
Prior Years Reserves (one-time funds)	\$798,399	\$4,298,912	(\$3,500,513)	-81.43%
<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>



The above is the breakdown of the funding from Alberta Education, which comprises of 93% of total Division Revenues. The other 7% is comprised of funding from Federal Government, School Generate Funds (SGF Fees, Fundraising and Donations), and other revenues.

**\$798,000**

Proposed to be drawn from Reserves to address Board and School Site Priorities in 2023-2024

Reserve Cap - The Division must be at 3.20% of operating reserves at August 31, 2023 in order to comply with Alberta Education's new reserve cap limits

At August 31, 2022 the Division's reserves were at 5.29% with planned use in the 2022-2023 school year of \$4.3 million

**Spending Our Savings**



Did you know? Due to the WMA, the Division will serve 170.5 FTE more than it will receive funding for in 2023-2024

### Alberta Education Funding Framework

#### Base Instruction

The fund is set for the year based on the WMA FTE enrolment. Largest portion of funding for the Division. Elimination of COVID Mitigation and Bridge funding for 23/24 (Approx. \$5 million)

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

**Community**  
> Socio-Economic  
> Geographic  
> School Nutrition (increased 20% for 23/24)

#### Other Revenues

The majority of the increase in the projected fee revenues are from school generated funds (SGF) and an increase in interest revenue from the Division's investments (GICs) due to higher interest rates

**Other Provincial**  
Funding for French Immersion Programs as well as Mental Health Capacity Building Programs

#### Services and Supports

Based on WMA enrolments and includes:  
> Learning Supports  
> FNMI, EAL & Refugees  
> Institutional Programs (PUF)  
> Program Unit Funding (PUF) (Severe)  
> New Classroom Complexity

#### Schools/Facilities

Allocated in a combination of the WMA FTE enrolment and facility space utilization. Grant rates were increased for 22/23 by 5%  
A new transportation funding model will be introduced for September 1, 2024

#### Projects/Contracts

Includes New Curriculum Funding and Mental Health in Schools Pilot Program.  
Learning Loss Funding (BOOST) to be added to the budget once announced

#### Budget FEEDBACK

We want your feedback and comments on the 23/24 budget.

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



[Click to view](#)

## Staffing Overview

Expenditures by Object	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %
Certificated Staffing	\$80,928,327	\$77,915,397	\$3,012,930	3.87%
Uncertificated Staffing	\$28,042,616	\$28,142,092	(\$99,476)	-0.35%

Teacher Staffing (Certificated)	2023/2024	2022/2023	FTE Change	% Change
Elementary Schools	288.40	288.40	0.00	0.00%
Middle Schools	128.08	128.58	(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%
Classroom Teachers	642.86	637.46	5.40	0.85%
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>

Certificated staff (teachers) increased by 3.5 FTE as well average teacher costs and benefit premiums have both increased.

Uncertificated staff (support) decreased by 19.75 FTE which has resulted in a decrease in costs, even with average salary increases from higher benefit premiums. Of this decrease, the majority is within the Early Education program due to continued decreased enrolment.

Support Staffing (Uncertificated)	2023/2024	2022/2023	FTE Change	% Change
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 (Pur) / (EEP)	11.62	24.80	(13.18)	(53.15%)
Early Education Program (EEP)	3.60	3.77	(0.17)	(4.51%)
Early Education Program - Educational Assistants	216.69	231.65	(15.00)	(6.47%)
Other Support Staffing	238.55	242.20	(4.15)	(1.71%)
<b>Total Support Staffing</b>	<b>454.70</b>	<b>473.85</b>	<b>19.75</b>	<b>(4.17%)</b>

### Significant Factors:



**Increased Average Teaching Costs**  
Due to teacher grid movements, grid increase and increased benefit costs

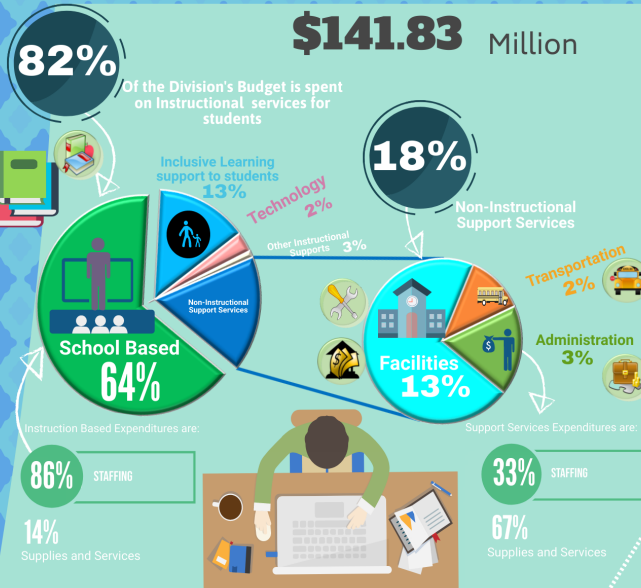
**Elimination of COVID and Bridge Funding**  
The Division received \$5.5 million in 22/23 (now included in Base Grant)

**Early Education Program**  
Due to continued decreased enrolment, the EEP program has been right-sized and decreases in FTE for support staff



**Teacher Salary Settlement**  
The Division will receive \$2.3 million from Alberta Education for 2% grid increase for Sept 1, 2023

## Expenditure Overview



Expenditures by Object	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %
Certificated Staffing	\$80,928,327	\$77,915,397	\$3,012,930	3.87%
Uncertificated Staffing	\$28,042,616	\$28,142,092	(\$99,476)	-0.35%
Contracted and General Services	\$10,491,720	\$10,287,013	\$204,707	2.95%
Supplies	\$12,409,157	\$11,965,887	\$443,270	3.70%
Utilities	\$2,737,600	\$2,510,600	\$227,000	9.04%
Capital and Debt Services	\$6,753,582	\$7,116,561	(\$362,979)	-5.10%
Transfers - Contingency/Other	\$117,301	\$124,828	(\$7,527)	-6.03%
<b>Total Operating Expenditures</b>	<b>\$141,480,303</b>	<b>\$138,062,378</b>	<b>\$3,417,925</b>	<b>2.48%</b>
Transfers - Reserve Allocations	\$350,000	\$1,320,109	(\$970,109)	-73.48%
Transfers - Board Funded Capital	\$0	\$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>

### Significant Changes:

**Utilities**  
Increase of \$227,000 in costs due to inflation and other administrative fees

**Supplies**  
Increase of \$443,270. Main increases are in School Generated Funds (SGF) activity costs (correlate to SGF revenue) and additional resources to be purchased with the new curriculum grant

**Transfers**  
Technology evergreening program (To ensure long term planning is done for the updating of future technology needs of the Division)

**Contracted/General Services**  
Increase of \$204,707. Main increases are in insurance, bussing and professional learning (costs covered by new curriculum grant)

**Capital/Debt Services**  
Decreases in the Infrastructure Maintenance and Renewal funding (IMR)

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

Average Cost per FTE Student  
Actual 2020-2021: Division - \$11,486  
Provincial - \$11,665

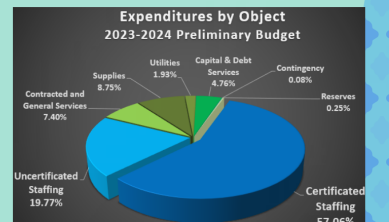
Actual 2021-2022: Division - \$11,913

Budget 2022-2023: Division - \$12,064

Budget 2023-2024: Division - \$12,194

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

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
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	\$81,957	\$416,400	\$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>



### Budget FEEDBACK

We want your feedback and comments on the 23/24 budget.

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



[Click to view](#)


# Instructional Program

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

The Instruction Program includes all schools and instructional programs.

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

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

## Instructional Budget Committee (IBC)

### IBC Priorities:

- > Student Supports - over \$2.5 million of funding allocated from K-12 Base grant to supplement the services and supports grant (to support Inclusive Learning, Counselling and other student programs)
- > Maintaining counselling supports at the middle and high schools and additional funding for elementary counselling supports
- > Maintaining elementary allocation to support increased costs and staffing
- > Allocated funding to secondary schools to address enrolment growth and increased costs

These priorities align with the Board Budget Priorities (informed by Town Hall and Strategic planning) as well as the feedback gathered from the new Budget Engagement Survey (419 responses gathered)

Supports for Inclusive Learning  
Supports for Counselling and Wellbeing  
Maintain Class Sizes  
Intervention Strategies



## Allocation Factors:

Overall enrolment growth in the Division  
Use of the Weighted Moving Average (WMA)  
Right sizing Early Education Program  
Counselling Supports  
Class Sizes and Priorities

Spending by Program	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %
Elementary Schools	\$34,025,071	\$33,321,198	\$703,873	2.11%
Middle Schools	\$15,235,169	\$15,211,934	\$23,235	0.15%
High Schools	\$23,539,850	\$22,863,514	\$676,336	2.96%
Inclusive Learning	\$16,846,730	\$17,137,215	(\$290,485)	-1.70%
Technology	\$2,704,281	\$3,045,280	(\$340,999)	-11.20%
Other Instructional Programs	\$24,388,504	\$22,533,430	\$1,855,074	8.23%
<b>Total Instruction</b>	<b>\$116,739,605</b>	<b>\$114,112,571</b>	<b>\$2,627,034</b>	<b>2.30%</b>

Expenditures by major group

## Significant changes in Schools Budgets

### Elementary Schools\*

Enrolment decrease of 147 students for Grades K-5.

Although enrolment is projected to be lower, maintained staffing FTEs for class size needs.

\$1.4 million in COVID mitigation funding no longer available for 2023-2024 however will be maintained through Base grant funding

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

### Middle Schools

Enrolment decrease of 79 students for Grades 6-8.

Staffing decreased by 1.5 FTE in teachers due to use of one-time reserves used by a middle school in 2022-2023.

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

### High Schools\*

Enrolment increase of 277 students. Large enrolment increase is due to the largest grade in the Division in 2022-2023 is in Grade 8. Moving to High School in 2023-2024.

Staffing increased by 6.70 FTE in teachers to address enrolment growth. Decrease of 2 FTE in support staff (use of one-time reserves in 2022-2023).

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

\* Lethbridge Christian School (Grades 1-8) included in Elementary group

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

	2024 Budget	2023 Actual	Change
Inclusive Learning			
Grade 1 to 12	183.59	186.63	(2.05)
Specialized Learning Supports (Stem KG)	17.25	17.45	(0.20)
Program and Funding (see) (EET)	11.62	24.00	(12.38)
	<b>212.46</b>	<b>228.08</b>	<b>(15.62)</b>
Other			
Early Education Program (EAP)	3.60	3.77	(0.17)
	<b>3.60</b>	<b>3.77</b>	<b>(0.17)</b>
<b>Total Educational Assistance</b>	<b>216.06</b>	<b>231.85</b>	<b>(15.79)</b>

Lethbridge  
SCHOOL DIVISION



## Other Instructional Programs

### Inclusive Learning

Overall reduction of educational assistant positions by 15.60 FTE (EAs) with decrease in PUF and Early Learning allocations.  
Reduction is due to less enrolment and funding for these programs  
Additional Family School Liaisons added within counselling.

### Technology

Technology includes maintaining computer supplies and software to keep up with demands  
Capital transfers to the capital evergreening of \$700,000

### Other

Staffing increases for new Classroom Complexity Grant and Digital Wellness Grant.  
Decreases in Early Education Managers due to the right-sizing of the EEP program.

Supplies and Professional Learning increased due to New Curriculum Grant funding.

Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Certificated Staffing	\$30,781,317	\$13,702,899	\$20,427,501	\$2,725,477	\$174,678	\$12,315,399	\$80,127,271
Uncertificated Staffing	\$1,717,381	\$643,848	\$1,329,265	\$13,582,798	\$1,302,921	\$1,826,213	\$20,402,426
Contracted and General Services	\$459,927	\$262,250	\$655,296	\$426,168	\$477,689	\$1,592,814	\$3,874,144
Supplies	\$1,051,586	\$601,300	\$1,057,189	\$112,287	\$482,893	\$8,647,097	\$13,992,363
Transfers - Contingency/Other	\$14,857	\$24,864	\$70,599	\$0	(\$83,900)	\$6,981	\$33,491
<b>Total Operating Expenditures</b>	<b>\$34,025,071</b>	<b>\$15,235,169</b>	<b>\$23,539,850</b>	<b>\$16,846,730</b>	<b>\$2,354,281</b>	<b>\$24,388,504</b>	<b>\$116,739,605</b>
Transfers - Reserve Allocations	\$0	\$0	\$0	\$0	\$350,000	\$0	\$350,000
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures and Transfers</b>	<b>\$34,025,071</b>	<b>\$15,235,169</b>	<b>\$23,539,850</b>	<b>\$16,846,730</b>	<b>\$2,704,281</b>	<b>\$24,388,504</b>	<b>\$116,739,605</b>

## School Based Instruction

1+2=3  
64% of the Division

## STAFFING

86%

RESOURCES

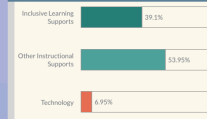
14%

Elementary Schools  
Middle Schools  
High Schools  
SGF activities  
Other School Based

## Instructional Support

18% of the Division

## Portion of total instructional support:



Instruction	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %
Certificated Staffing	\$80,127,271	\$77,187,961	\$2,939,310	3.81%
Uncertificated Staffing	\$20,402,426	\$20,628,753	(\$226,327)	-1.10%
Contracted and General Services	\$3,874,144	\$3,465,202	\$408,942	11.80%
Supplies	\$11,952,363	\$11,469,619	\$482,744	4.21%
Transfers - Contingency/Other	\$33,491	\$60,196	(\$26,705)	-44.51%
<b>Total Operating Expenditures</b>	<b>\$116,389,605</b>	<b>\$112,811,731</b>	<b>\$3,577,874</b>	<b>3.17%</b>
Transfers - Reserve Allocations	\$350,000	\$1,300,840	(\$950,840)	-73.09%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
<b>Total Expenditures and Transfers</b>	<b>\$116,739,605</b>	<b>\$114,112,571</b>	<b>\$2,627,034</b>	<b>2.30%</b>

## Significant Changes:

### Total Instruction

### Certificated Staffing

Overall increase of 3.5 FTE of teachers (increase in average teacher costs due to grid increase, grid movement and benefit costs)

### Uncertificated Staffing

Overall decrease of 15.60 FTE in educational assistant positions (EAs) due to the decrease in PUF and KG Severe enrolments

### Contracted/General Services

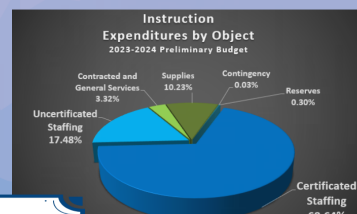
Increases in consulting costs, professional learning and insurance costs

### Supplies

Increase relating to School Generated Fund (SGF) activity costs and supply costs for materials for the new curriculum (covered by specific grant)

### Transfers

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



## Budget FEEDBACK

We want your feedback and comments on the 23/24 Budget.

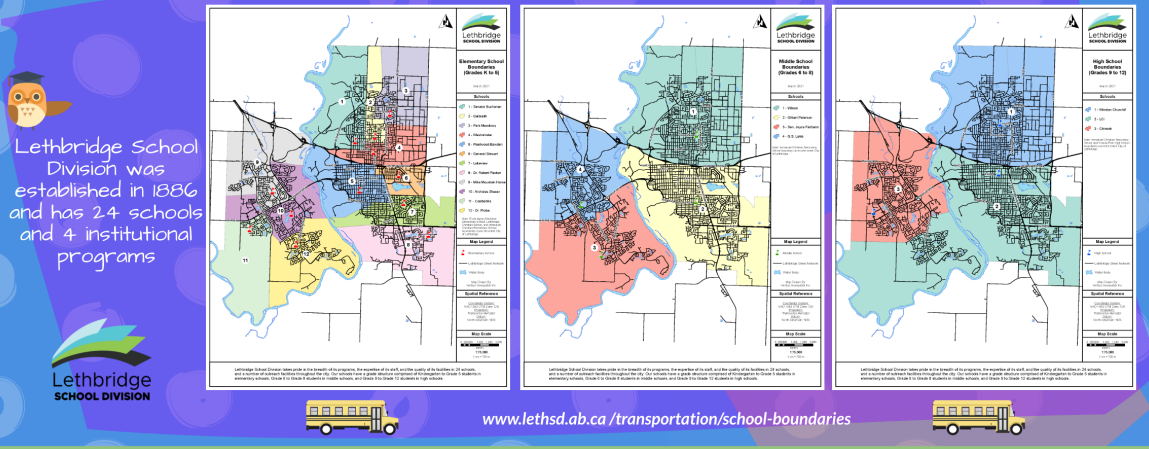
Using your mobile device, scan or take a picture of the QR code to gain access to our feedback portal.



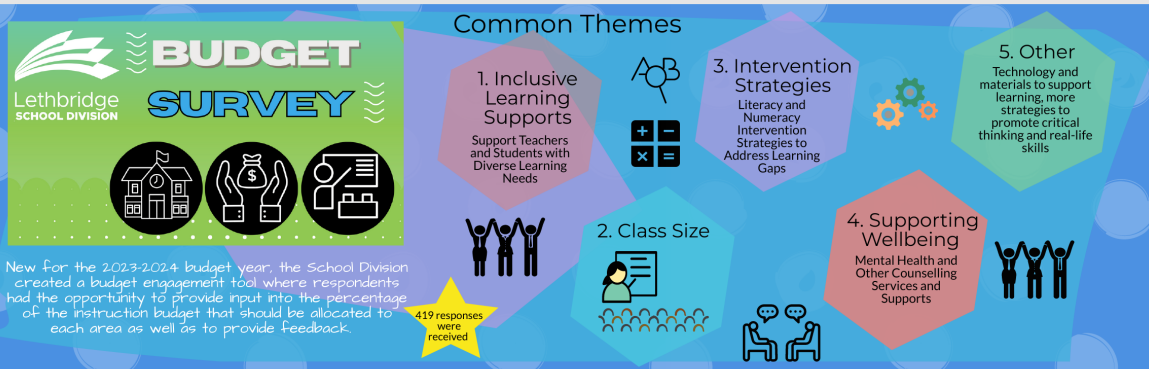


Click to view

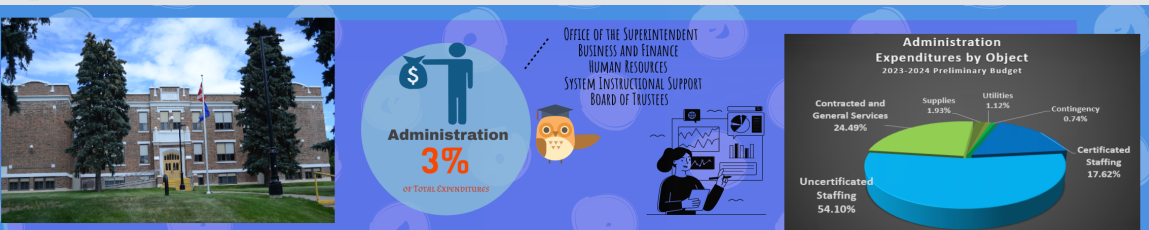
## School Boundaries



## Budget Engagement Tool



## Administration



Administration	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %
Certified Staffing	\$749,509	\$727,435	\$22,074	3.03%
Uncertified Staffing	\$2,301,070	\$2,258,218	\$42,852	1.90%
Contracted and General Services	\$3,041,911	\$3,024,301	\$17,610	0.58%
Supplies	\$81,937	\$77,466	\$4,471	5.77%
Utilities	\$47,600	\$40,600	\$7,000	17.24%
Transfers - Contingency/Other	\$31,300	\$31,300	\$0	0.00%
Total Operating Expenditures	\$4,253,329	\$4,159,340	\$93,989	2.26%
Total Expenditures and Transfers	\$4,253,329	\$4,159,340	\$93,989	2.26%

### Significant Changes:

#### Staffing

No changes to FTE in these areas. Increases in costs from a 2% salary increase for September 1, 2023

#### Contracted/General Services

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

#### Utilities

Increases related to administration fees

Expenditures by major group

The Division receives a specific Jurisdiction grant from Alberta Education which is to be used for System Administration - the grant increased by 0.05% for 2023-2024

Spending by Program	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %
Office of Superintendent	\$612,334	\$602,868	\$9,466	1.57%
Business and Finance	\$1,895,282	\$1,912,286	(\$17,004)	-0.89%
Human Resources	\$969,042	\$925,665	\$43,377	4.69%
System Instructional Support	\$339,498	\$321,748	\$17,750	5.52%
Board of Trustees	\$437,173	\$396,773	\$40,400	10.18%
Total Administration	\$4,253,329	\$4,159,340	\$93,989	2.26%

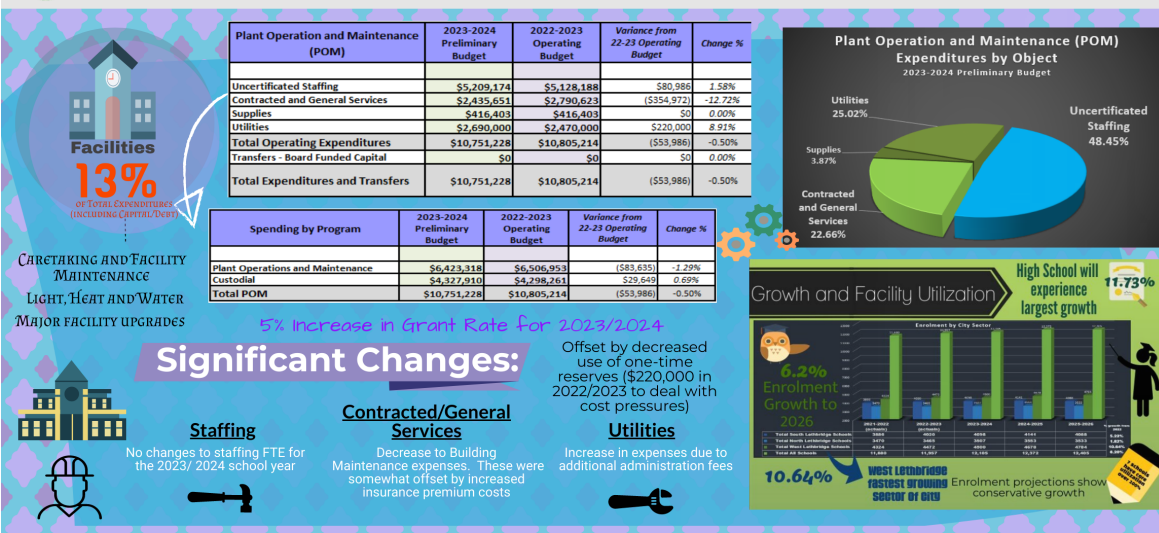
**Budget FEEDBACK**

We want your feedback and comments on the 23/24 budget.

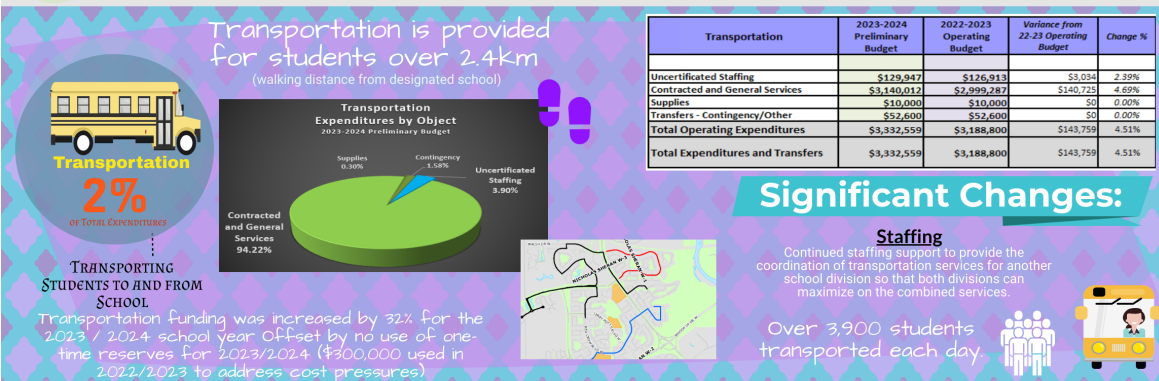
Using your mobile device, scan or take a picture of the QR code to gain access to our feedback portal.

[Click to View](#)

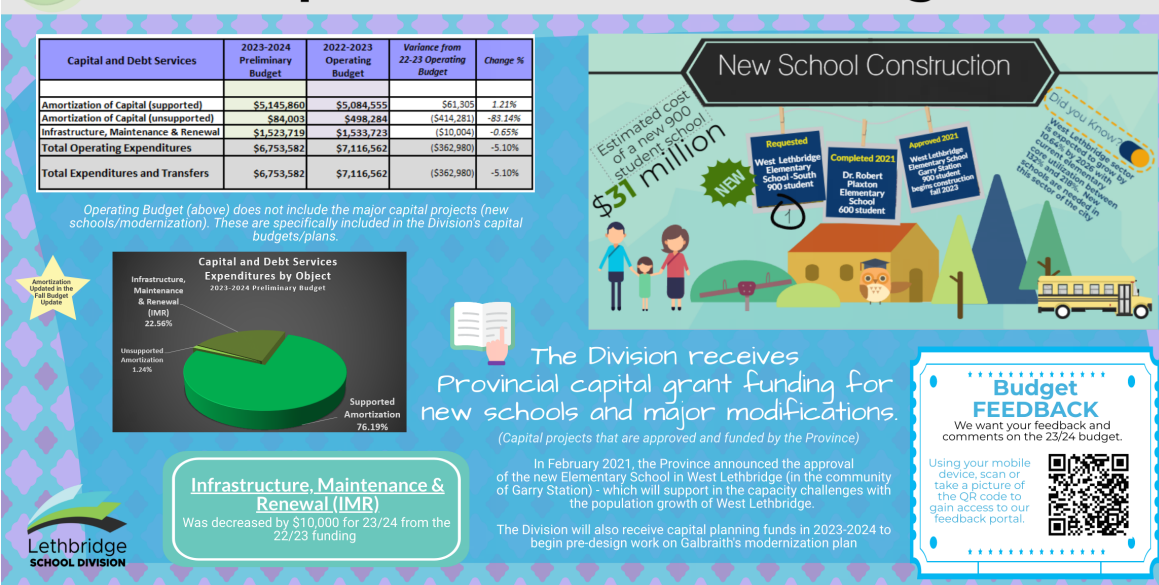

## Plant Operation and Maintenance



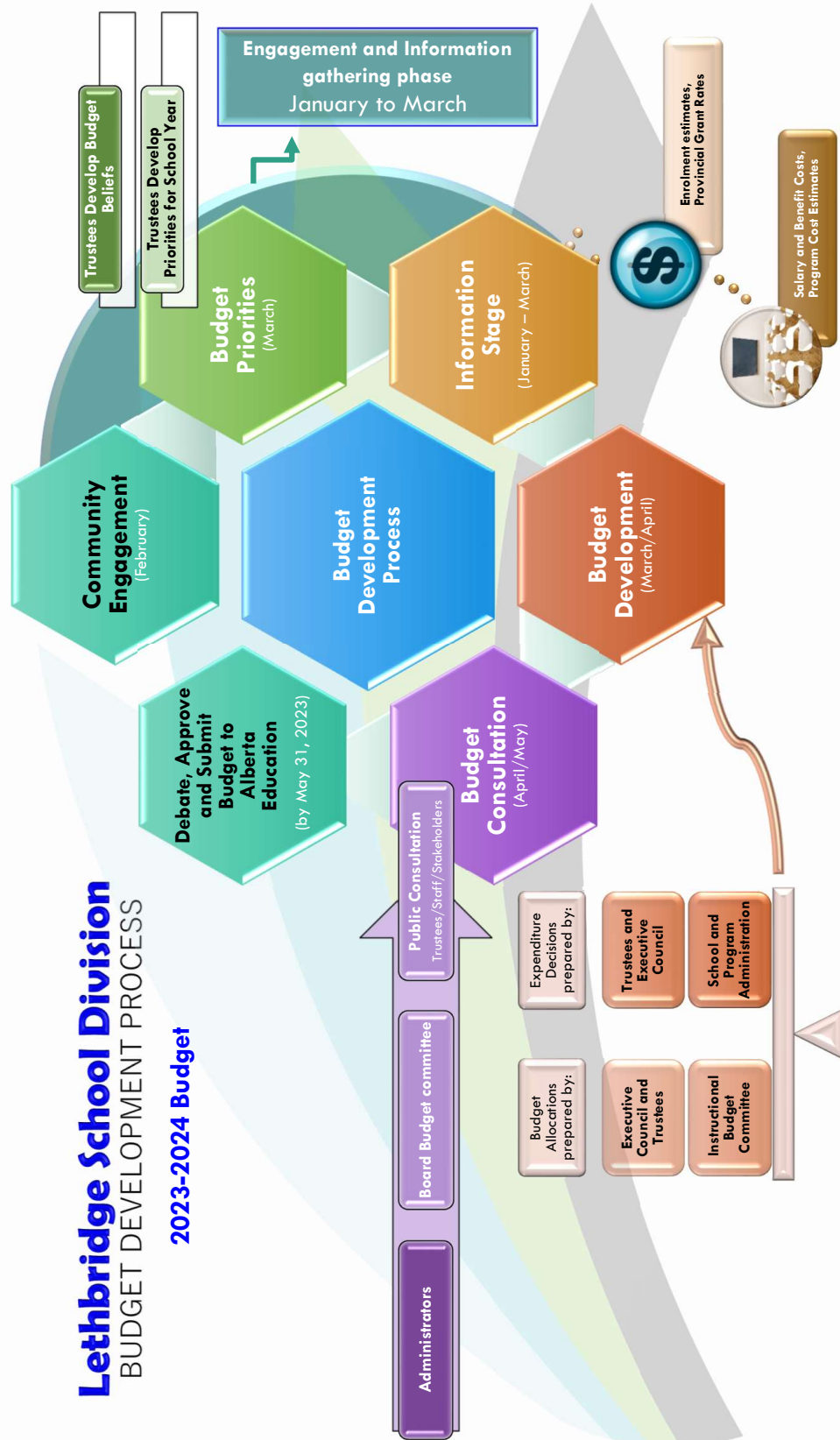
## Transportation



## Capital and Debt Servicing



# 2023-2024 Budget Development Process



Executive Summary



Organizational



Financial



Informational



# Budget Timeline 2023-2024

## January

- Enrolment projected
- Staffing requirements reviewed with Administrators

## February

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

## March

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

## April

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

## May

- Site budgets completed and updated
- Board Committee of the Whole to review budget documents
- Draft budget is presented to Trustees and the public for feedback and comment on May 23<sup>rd</sup>, 2023
- Board of Trustees debate and approve budget on May 29<sup>th</sup>, 2023
- Budget Submitted to Alberta Education on or before May 31<sup>st</sup>, 2023





# **SECTION 2 - ORGANIZATIONAL SECTION**

High-Level Train Bridge  
River bottom - Lethbridge



## Section 2 - ORGANIZATIONAL SECTION

<b>Division Profile .....</b>	<b>47</b>
• Geographical Location .....	47
• Elementary Schools .....	48
• Middle Schools .....	49
• High Schools .....	49
• Institutional Programs .....	49
• Services Provided by the Division .....	54
<b>School Board Governance .....</b>	<b>55</b>
Board of Trustees .....	55
Division Administration .....	57
• Organizational Structure/Charts .....	57
<b>Vision, Mission Statement, &amp; Values .....</b>	<b>59</b>
• Vision Statement .....	59
• Mission Statement .....	59
• Guiding Principles .....	60
<b>Strategic Plan and Priorities .....</b>	<b>61</b>
• Division's Assurance Plan .....	61
• Ongoing Reporting of Measures .....	62
• Community Engagement .....	63
• 2023-2024 Board Priorities .....	64
• Budget Impacts of Board Priorities .....	65
<b>Budget Development .....</b>	<b>66</b>
Basis of Budgeting .....	67
• Modified Accrual Basis of Accounting .....	67
• Fund Accounting .....	68
• Classification of Revenues and Expenses .....	70
• Local Revenue Sources .....	75
Board of Trustees Belief Statement .....	77
Financial Policies, Procedures and Principles .....	78
• System Budgeting Policy .....	79
• Financial Planning and Management Policy .....	81
Budget Timeline .....	82
Budget Development Process .....	83
Meeting and Completion Schedule .....	86
Capital Planning Process .....	88

[Back to Table of Contents](#)



Executive Summary



Organizational



Financial



Informational



## DIVISION PROFILE

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



The Division will serve approximately 12,006 students from early education (preschool) to grade twelve in 2023-2024. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-four (24) schools and four (4) institutional programs.

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

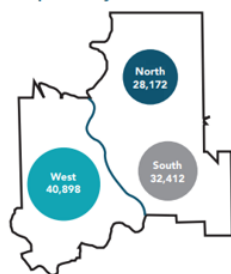
## Geographical Location

Lethbridge School Division is the public school system for the residents of the City of Lethbridge. The City has a population of approximately 106,550 residents (2023 Municipal Census) and is located in the southern part of the Province of Alberta at latitude 49.7 degrees north and 112.8 degrees east longitude and covers just over 124 square kilometers of land, which is located on the traditional territory of the Blackfoot First Nations.

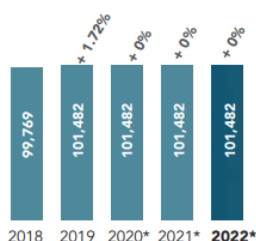
The City of Lethbridge is home to the University of Lethbridge, Lethbridge College, and the Lethbridge Research Centre, one of the largest agricultural research facilities in Canada. The City also houses two large manufacturing plants involved in raw product development.



Population by Location in 2022\*



Total Population



\* The City of Lethbridge did not conduct a census from 2020 - 2022.



CITY OF Lethbridge

\* Statistical Information is an extract from the City of Lethbridge's 2022 Annual Report

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



Executive Summary



Organizational



Financial



Informational

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

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

*Click the logos to go to the school website*

## Elementary Schools

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

Lethbridge School Division operates 15 elementary schools:



### Coalbanks Elementary School

230 Coalbanks Blvd West  
Grades K-5 - 649 students



### Lakeview School

1129 Henderson Lake Blvd South  
Grades K-5 - 336 students



### Dr. Gerald B. Probe School

120 Rocky Mt Blvd West  
Grades K-5 - 436 students



### Lethbridge Christian School

3 St James Blvd North  
Grades K-8 - 226 students



### Dr. Robert Plaxton School

4510 Fairmont Gate South  
Grades K-5 - 327 students



### Mike Mountain Horse School

155 Jerry Potts Blvd West  
Grades K-5 - 586 students



### Ecole Agnes Davidson School

2103 20th St South  
Grades K-5 - 524 students



### Nicholas Sheran School

380 Laval Blvd West  
Grades K-5 - 362 students



### Fleetwood Bawden School

1222 9th Ave South  
Grades K-5 - 316 students



### Park Meadows School

50 Meadowlark Blvd North  
Grades K-5 - 289 students



### Galbraith School

1801 8th Ave A North  
Grades K-5 - 272 students



### Senator Buchanan School

1101 7th Ave North  
Grades K-5 - 267 students



### General Stewart School

215 Corvette Cres South  
Grades K-5 - 111 students



### Westminster School

402 18th St North  
Grades K-5 - 195 students



### Immanuel Christian Elementary School

2010 - 5th Avenue North  
Grades K-5 - 226 students

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

## Middle Schools

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

The four middle schools in the jurisdiction are:



**Gilbert Paterson Middle School**  
2109 12th Ave South  
Grades 6-8 - 782 students



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



**G.S. Lakie Middle School**  
50 Blackfoot Blvd West  
Grades 6-8 - 504 students



**Wilson Middle School**  
2003 9th Ave North  
Grades 6-8 - 613 students

## High Schools

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

The five high schools in the jurisdiction are:



**Chinook High School**  
259 Britannia Blvd West  
Grades 9-12 - 1,226 students



**Winston Churchill High School**  
1605 15th Ave North  
Grades 9-12 - 1012 students



**Immanuel Christian Secondary School**  
802 - 6th Avenue North  
Grades 6-12 - 290 students



**Victoria Park High School**  
1515 5th Ave South  
Grades 9-12 - 228 students



**Lethbridge Collegiate Institute**  
1701 5th Ave South  
Grades 9-12 - 1,409 students

## Institutional Programs

Lethbridge School Division has four institutional programs:

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







# INFORMATION MAP

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

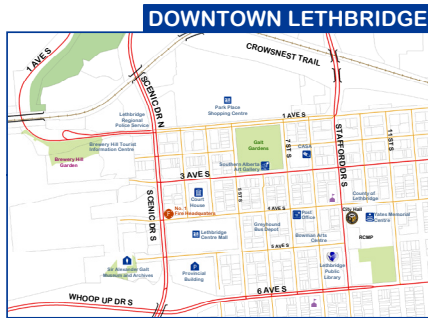
**Climate**  
Lethbridge has a moderate continental climate with warm summers and mild winters influenced by Chinook winds. This area is one of the warmest and sunniest cities in the country according to Environment Canada.

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

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

**University of Lethbridge**  
The U of L attracts more than 7,000 students from 60 countries offering first-class education in a personalized setting. The university offers more than 150 program options through 5 faculties: Fine Arts, Arts and Science, Management, Education and Health Services.
- Employment**  
Service and trade industries comprise over on half of all the occupations in Lethbridge. Other occupations are diversified across the industries of manufacturing, public sector services, construction, transportation, finance insurance / real estate, and primary industry.

Information compiled from Business Investment Profile Economic Development Lethbridge  
\* City of Lethbridge population compiled from 2016 Census data



## Legend

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

## Educational

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

## Post Secondary

- Lethbridge College
- University of Lethbridge

## Emergency Services

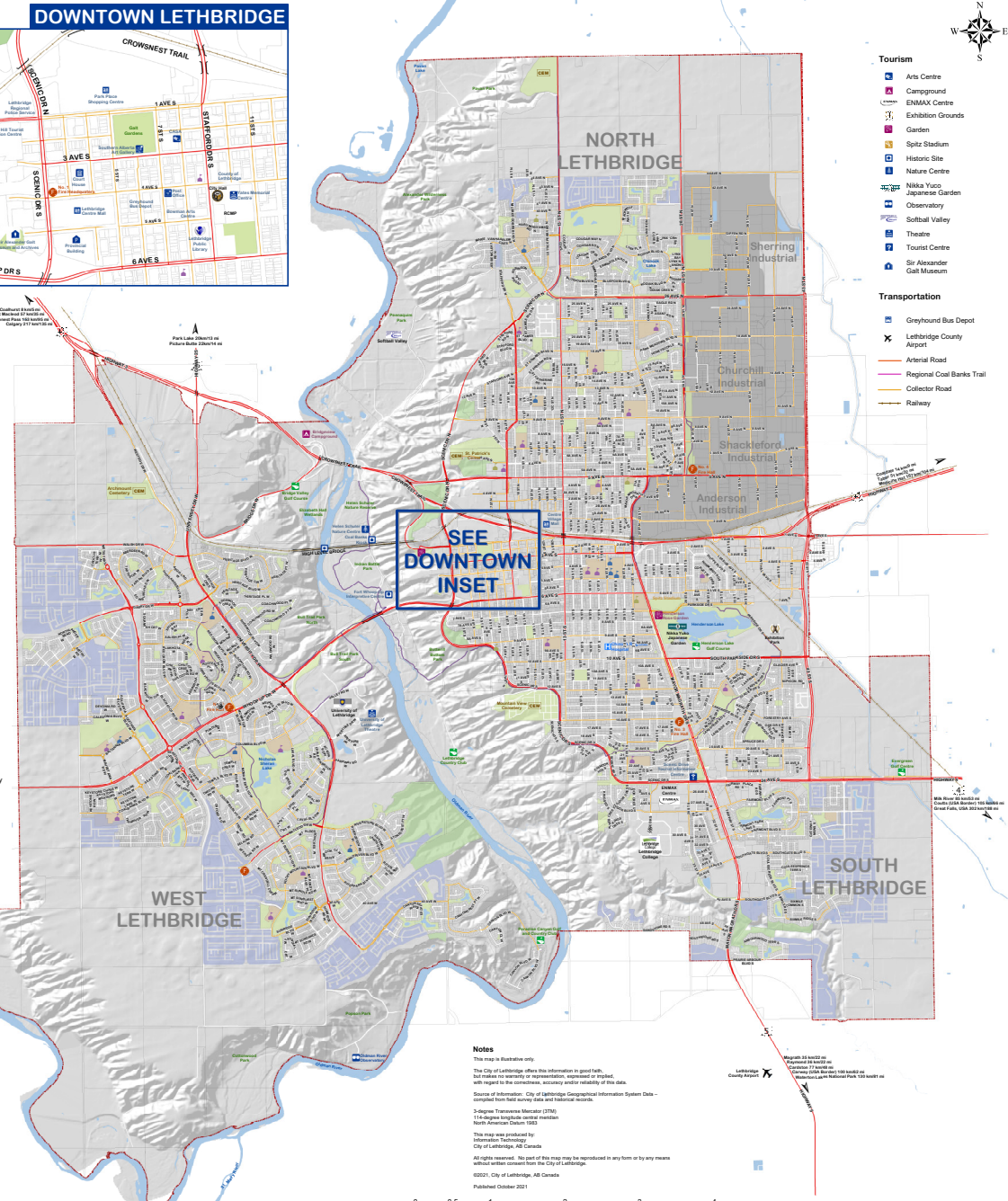
- Fire Station
- Chinook Regional Hospital
- Lethbridge Regional Police Service
- RCMP Lethbridge Detachment

## Government

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

## Greenspace

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



## Tourism

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

## Transportation

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

## Notes













This map is illustrative only.  
The City of Lethbridge offers this information in good faith, but makes no warranty or representation, expressed or implied, with regard to the completeness, accuracy and/or reliability of this data.  
Source of Information: City of Lethbridge Geographical Information System Data - compiled from field survey data and historical records.  
3-degree Transverse Mercator (TM)  
114-degree longitude central meridian  
North American Datum (NAD)  
This map was produced by:  
Information Technology  
City of Lethbridge, AB Canada  
All rights reserved. No part of this map may be reproduced in any form or by any means without written consent from the City of Lethbridge.  
©2021, City of Lethbridge, AB Canada  
Published October 2021



## Elementary School Boundaries (Grades K to 5)




March 2021

### Schools

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

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

### Map Legend

-  Elementary School
-  Lethbridge Street Network
-  Water Body

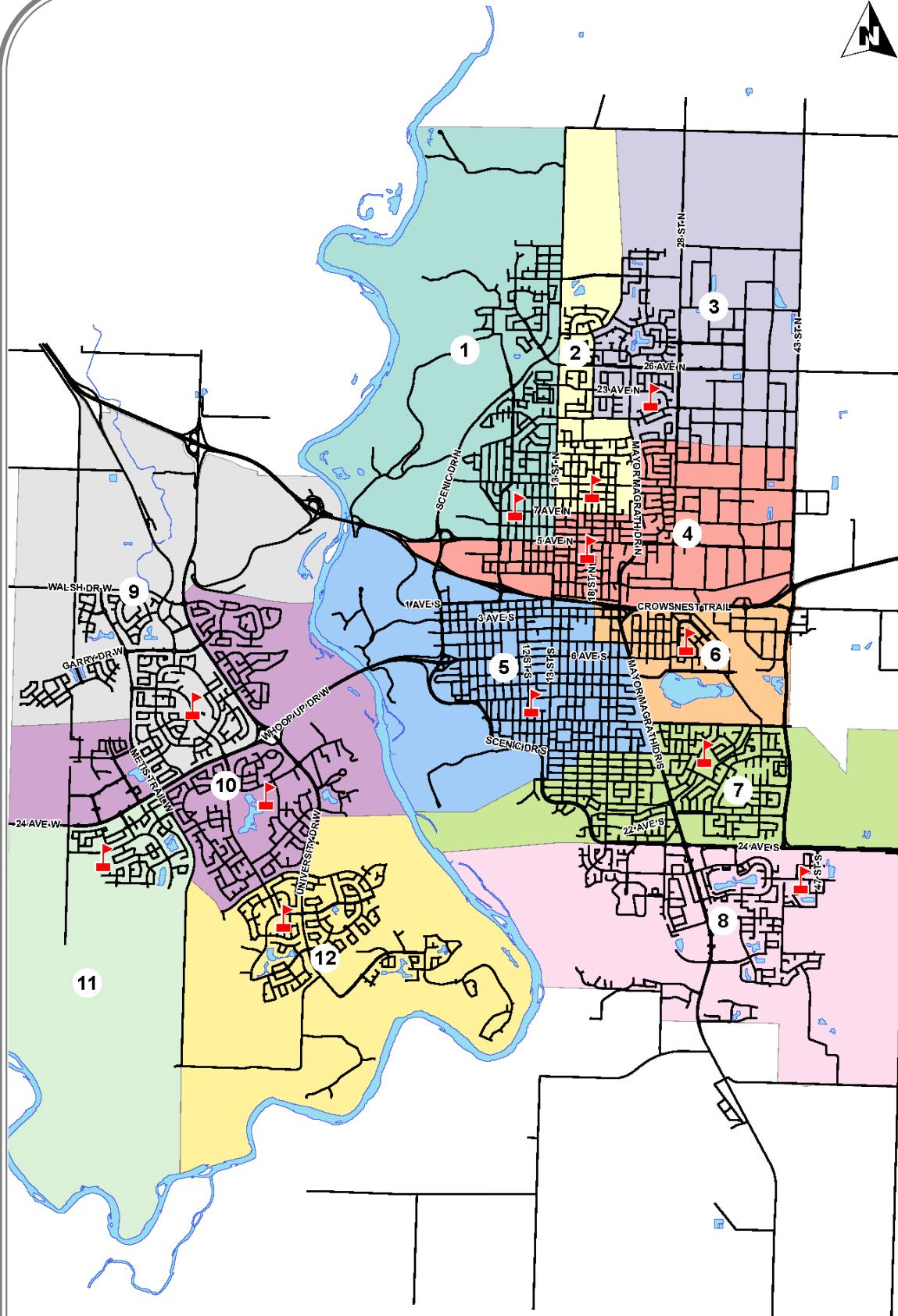
Map Drawn By:  
Ventus Geospatial Inc.

### Spatial Reference

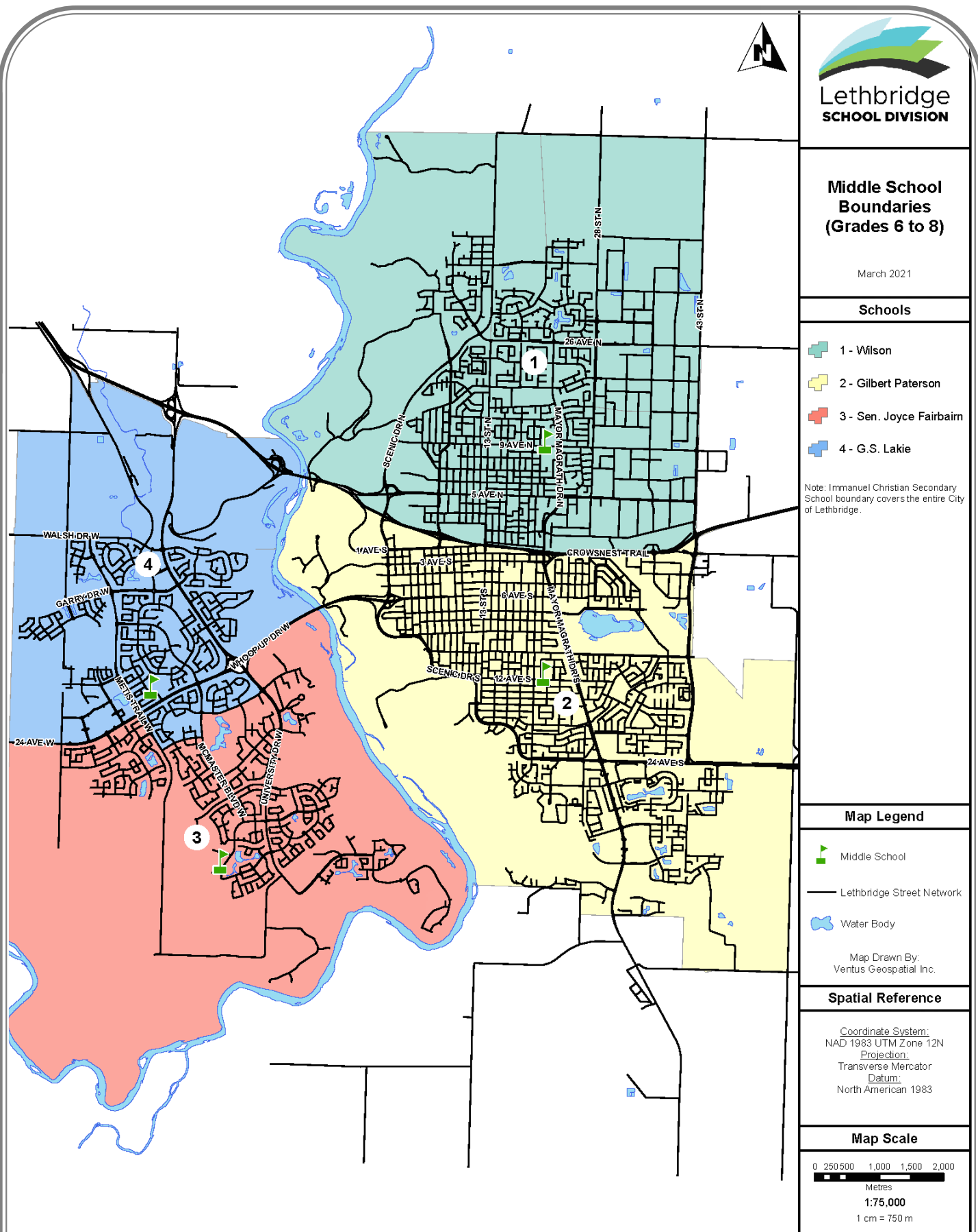
Coordinate System:  
NAD 1983 UTM Zone 12N  
Projection:  
Transverse Mercator  
Datum:  
North American 1983

### Map Scale

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



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



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



## High School Boundaries (Grades 9 to 12)

March 2021

### Schools

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

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

### Map Legend

- High School
- Lethbridge Street Network
- Water Body

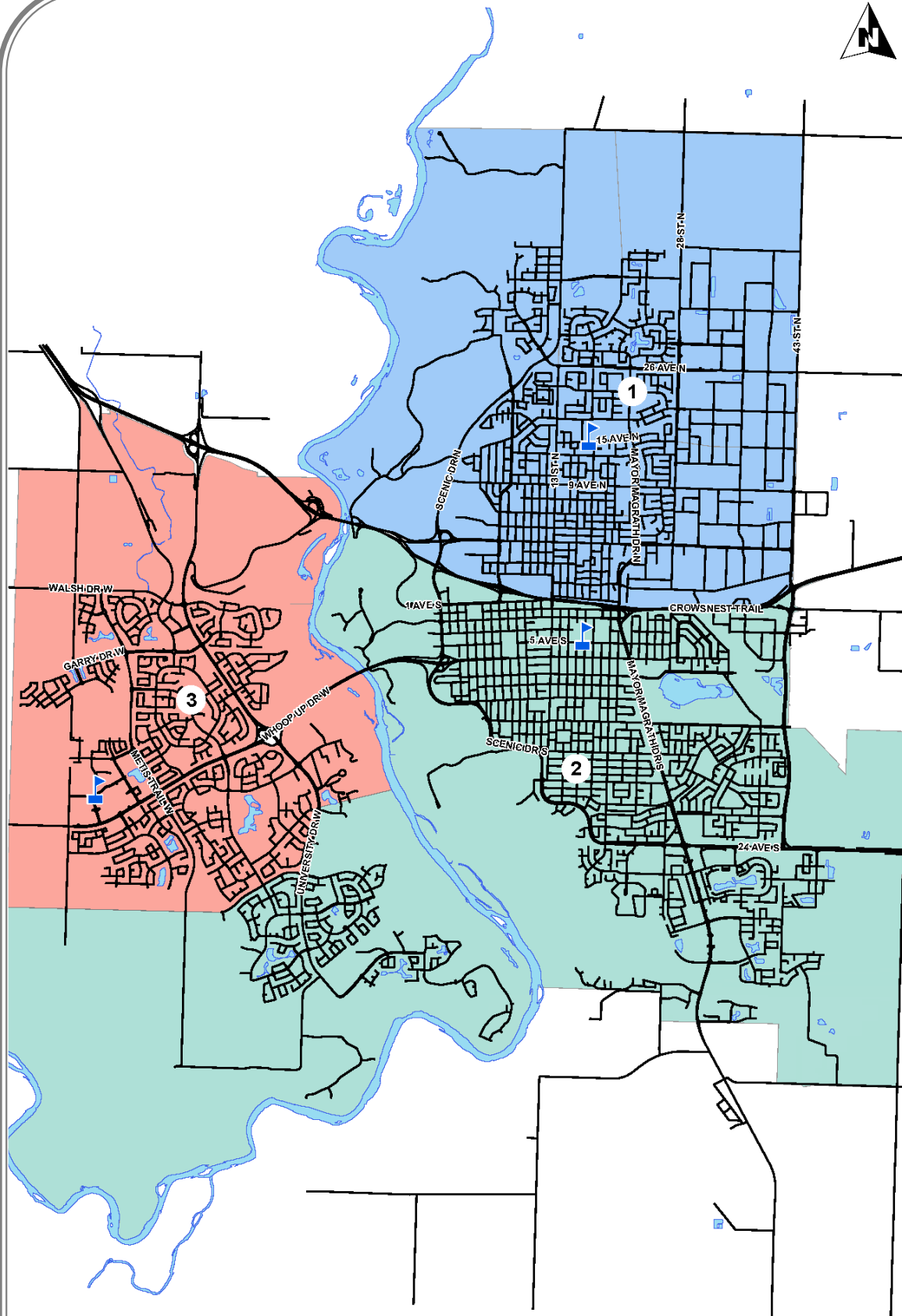
Map Drawn By:  
Ventus Geospatial Inc.

### Spatial Reference

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

### Map Scale

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



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

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

## Services Provided by the Division

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

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

Other instructional programs include kindergarten offered in all elementary schools, Indigenous education, and early literacy. The Division's Early Education program will have 10 programs in seven schools effective September 2023. A Montessori program is established in grades one to five. Lethbridge Christian School provides Christian education for students from kindergarten to grade eight. In 2015-2016, the Division welcomed two new schools offering Christian education as alternate schools, Immanuel Christian Elementary and Immanuel Christian High School. The Division continues to enhance inclusive practices in order to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential.

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



# SCHOOL BOARD GOVERNANCE

## Board of Trustees

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



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

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

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





## Board Members:



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



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



**Andrea Andreachuk**  
Trustee  
2021-date



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



**Kristina Larkin**  
Trustee  
2021-date



**Genny Steed**  
Trustee  
2021-date



**Craig Whitehead**  
Trustee  
2021-date

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

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



## Division Administration

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

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



**Dr. Cheryl Gilmore**  
Superintendent  
(Retired July 31, 2023)



**Morag Asquith**  
Associate Superintendent,  
Instructional Services



**Mike Nightingale**  
Associate Superintendent,  
Human Resources  
(Superintendent  
as of August 1, 2023)

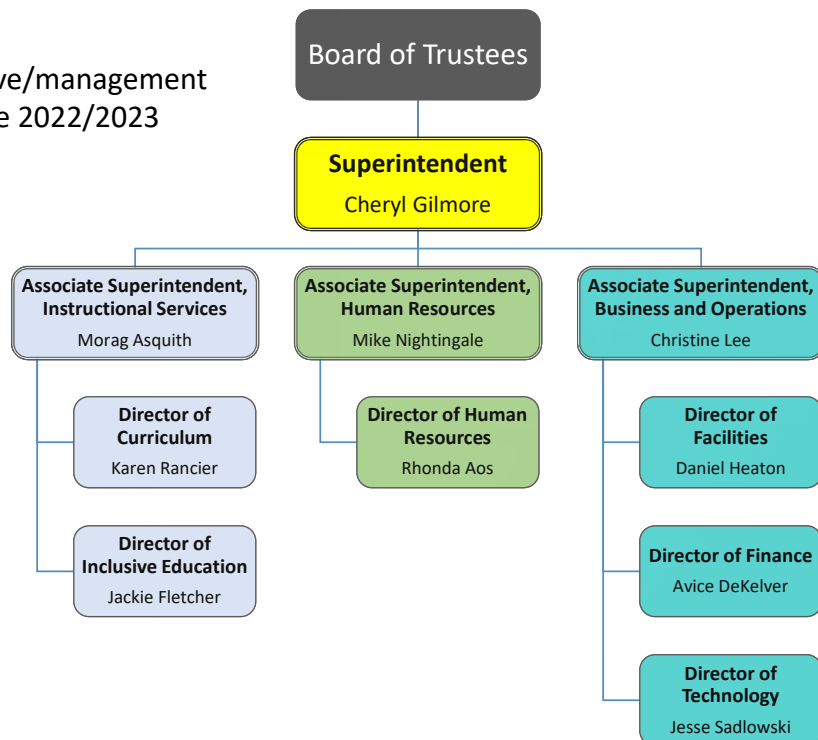


**Christine Lee**  
Associate Superintendent,  
Business and Operations

## Organizational Structure/Charts

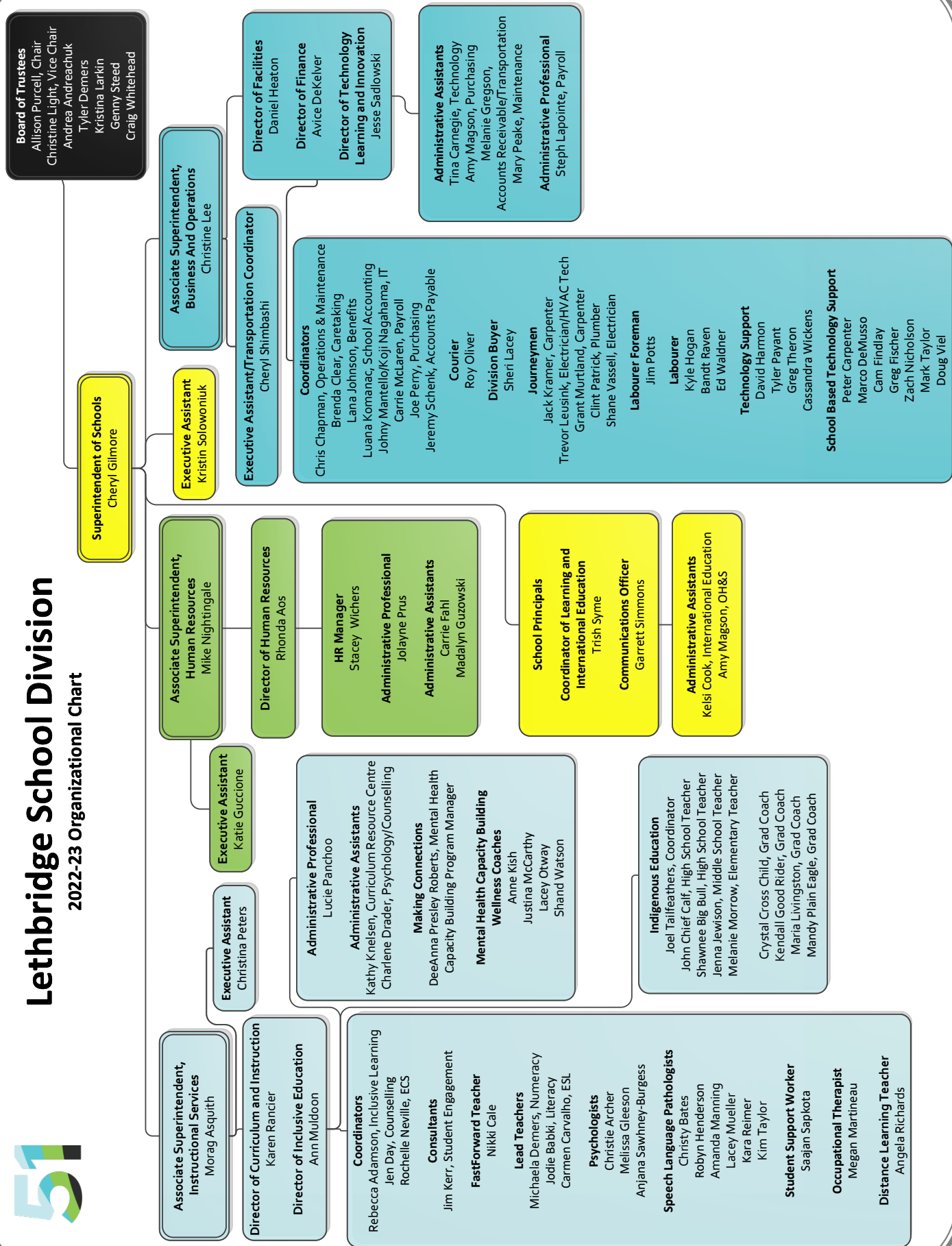
The organizational structure of Lethbridge School Division aligns with each of the major areas represented within the Division's Executive Council: Instructional Services, Human Resources, and the Business and Operations departments.

The following is the administrative/management structure of the Division from the 2022/2023 school year:



# Lethbridge School Division

## 2022-23 Organizational Chart





# VISION, MISSION STATEMENT, & VALUES



## Vision

Thinkers  
Confident  
Successful  
Innovative  
Learners  
Respectful

### Vision Statement

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

## Mission

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

### Mission Statement

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

## OUR VALUES

WE ARE GROWING, LEADING AND SUPPORTING:



Executive Summary



Organizational



Financial



Informational

## Guiding Principles

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

### Learning Foundations

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

### 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.

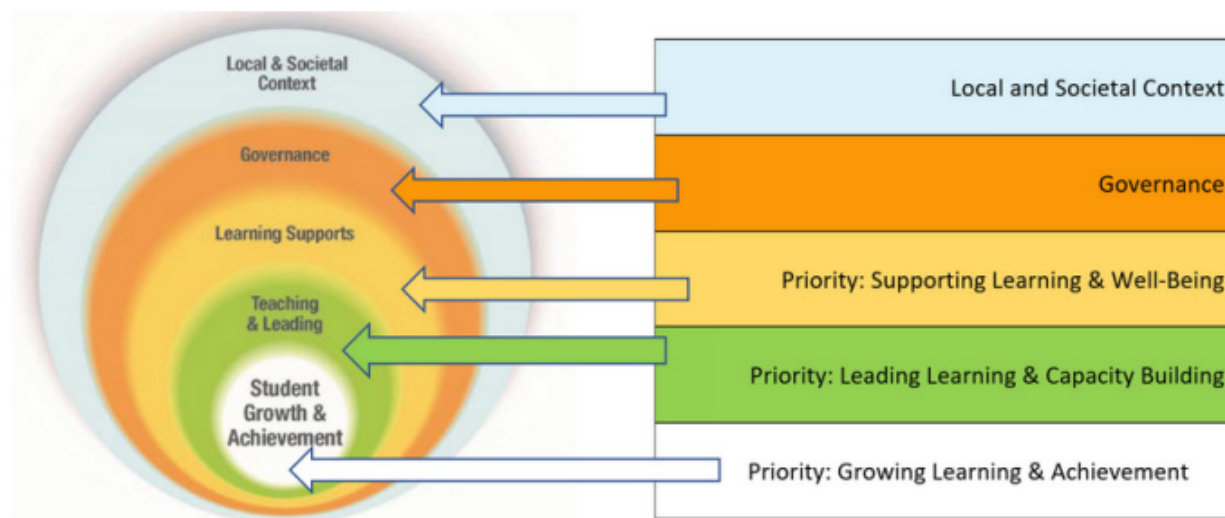
These guiding principles set the foundation of the Division's learning system. These assist in developing the Division's strategic plan and priorities.

## STRATEGIC PLAN AND PRIORITIES

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

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

### Division's Assurance Plan



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

The Local and Societal Context Domain and the Governance Domain are separate sections in the Assurance Plan. The other three domains align with the Division's three priorities:

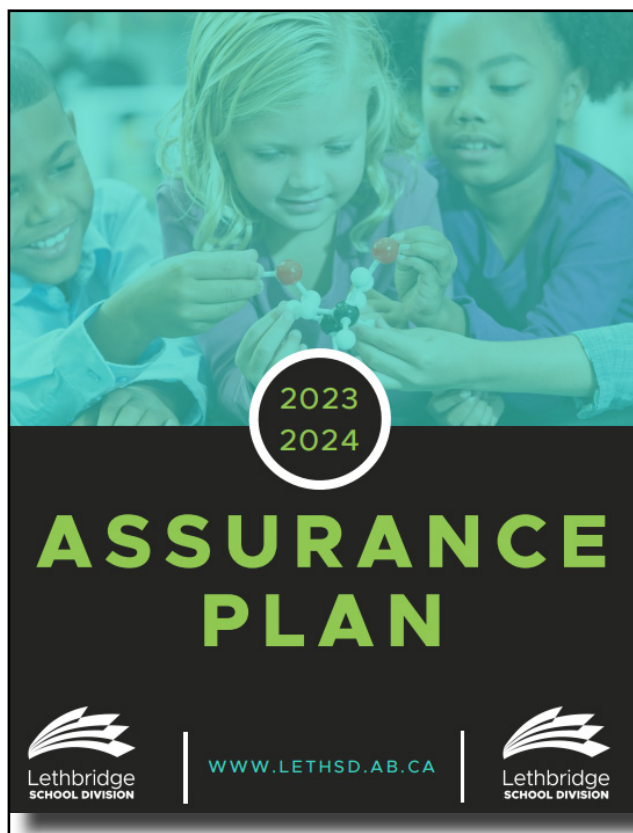
- Supporting Learning and Well-Being
- Leading Learning and Capacity
- Growing Learning and Achievement

The alignment is part of the outcomes and strategies for each priority.

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







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

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

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

## Ongoing Reporting of Measures

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

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

## Dashboards:

→ Accountability Pillar

→ Financial Ratios

→ Social-Emotional

→ Student Outcomes

→ Demographics

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

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

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

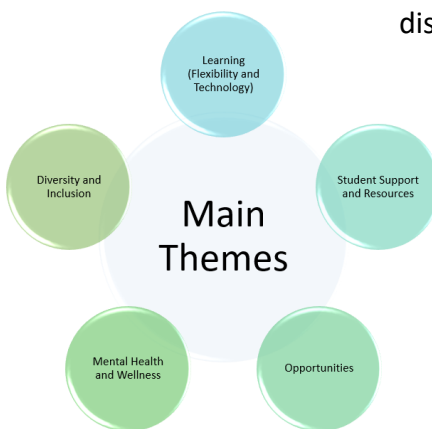
## Community Engagement

The Board of Trustees held a consultation session with the education stakeholders of the community. 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 Staff supports

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

The Board of Trustees developed three (3) priorities:

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

Although these have specific outcomes, they are highly correlated with each other. The success in one priority will likely assist in other priorities.

## **DOMAIN: Growing Learners and Achievement**

### **OUTCOMES:**

1. Students achieve prescribed provincial learning outcomes, demonstrating strengths in literacy and numeracy
2. Application of knowledge, understanding and skills in real life contexts and situations (learning competencies, experiential learning including off-campus, career exploration, dual credit, e-learning, thinking classrooms and digital literacy)
3. Students use ongoing assessment feedback to reflect on their progress, identify strengths and areas of need and set new learning goals
4. Advance reconciliation - acquire and apply foundational knowledge; support Indigenous learning



**2023-2024  
Board Priorities**

## **DOMAIN: Leading Learning and Building Capacity**

### **OUTCOMES:**

1. Respond with skill and competence to the unique learning needs, interests, and cultural, social, and economic circumstances of all (complex classrooms, staff cultural capacity, Indigenous staff/ways of knowing, anti-racism / anti-oppression)
2. Collaborative engagement (inquiry; collaborative communities)
3. Collaborative partnerships (agencies, parent education, digital wellness team, partners with parents for solution seeking)
4. Ongoing professional learning programs prepare teachers and leaders to meet the standard for professional practice
5. Ongoing professional learning programs and support structures to build capacity of support staff across all classification
6. Use of data to inform continuous learning; effective communication strategies to work with parents / guardian as partners.

## **DOMAIN: Learning and Well-Being**

### **OUTCOMES:**

1. Welcoming, caring, respectful, inclusive and safe learning environments
2. Students are active, healthy and well
3. Adaptation of learning environments (UDL, collaborative professional support, support staff)
4. Shared understanding of inclusive education and collaborative partnerships
5. Cross ministry initiatives / wrap around services
6. Infrastructure, including technology, supports learning and meets needs





## Budget Impacts of Board Priorities

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

### ***Leading Learning & Building Capacity***

Continuance of Learning Loss Grant (BOOST) for 23/24 year (exact amounts to be announced from Alberta Education)

Maintain elementary allocation to support increased costs and staffing

New Curriculum Funding from Alberta Education for Resources and Professional Learning Opportunities (\$487,745)

### ***Growing Learners and Achievement***

Allocated funding to secondary schools to address enrolment growth and salary costs

Maintain Lead Teachers to Support Teachers in the Classroom

Maintained technology evergreening capital fund to ensure planned and equitable replacements of technology

New Classroom Complexity Grant (\$597,346)

Early Education Program continues to be supported by the K-12 Base Grant (\$485,000)

### ***Learning & Well-Being***

Inclusive Learning Supports  
Approximately \$1,000,000 of funding allocated from K-12 Base Grant to Support Services

Maintain Counselling Supports and Middle and High School Level and Additional Money for Elementary Counselling Supports

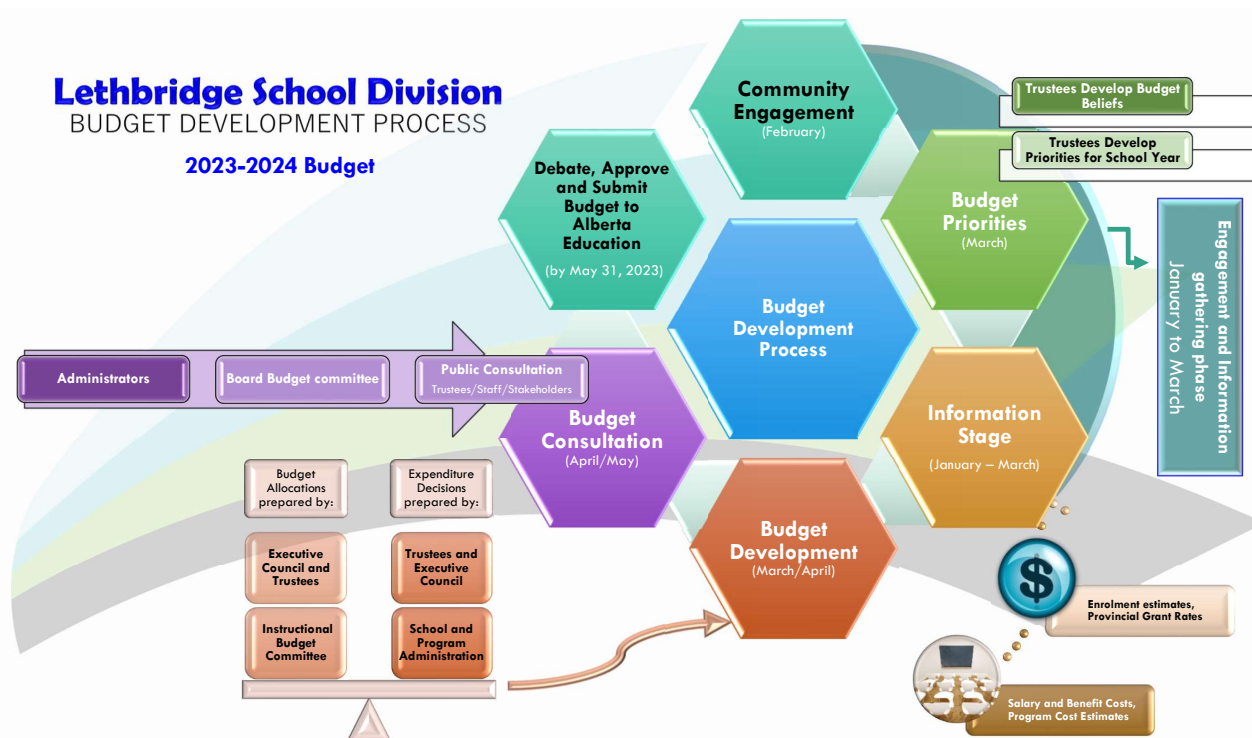


# BUDGET DEVELOPMENT

The development of 2023-2024 Budget for Lethbridge School Division is the responsibility of Division administration in conjunction with the Board Budget Committee and the Instructional Budget Committee. The approval of the budget is the responsibility of the Division's Board of Trustees.

After final approval by the Board, the budget is then submitted to Alberta Education, as required under legislation. Under legislation, the budget is to be submitted to Alberta Education by May 31st of each year. This budget is called the "Preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements (included on the annual financial statements). The budget is subsequently updated for actual known enrolment, allocations, and other known changes as of September 30th, 2023. This updated budget will become the budget under which the Division operates for the 2023-2024 school year.

The following is the budget development process:



## Instructional Budget Committee (IBC):

The IBC is comprised of representatives from elementary, middle, and high schools. It also includes members of Division Senior Administration. This committee, through consultation with our schools and groups within the Division, determines the funding allocation for the Instructional programs. Division Senior Administration on the committee for the 23/24 budget:

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

## Board Budget Committee:

The Board of Trustees appoints two Trustees to be included on the Board Budget Committee. This committee is involved throughout the budget process. The Trustees on the committee for the 23/24 budget:

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

Note for the 23/24 budget, the majority of the Board Budget Committee meetings were Committee of the Whole meetings to give all Trustees an opportunity to be up to date on the budget process.



## Basis of Budgeting

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

### Modified Accrual Basis of Accounting

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

#### Short-term Transactions:

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

#### Long-term Transactions and Projects:

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



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

The precise determination of many revenue and expenditures is dependent on future events. As a result, the preparation of the budget for the 2023-2024 school year involved the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates and approximations.

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



## Fund Accounting

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

### **General Operating Funds**

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

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

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



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

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

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

### **Reserves**

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

Alberta Education has introduced a cap on reserves to be implemented at the end of the 2022-2023 school year. The Division's reserves cannot be lower than 1% or exceed 3.20% or the funds will be clawed back by the Provincial Government in the following fiscal year, unless an exemption is provided.

### **Provincially Funded Capital**

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

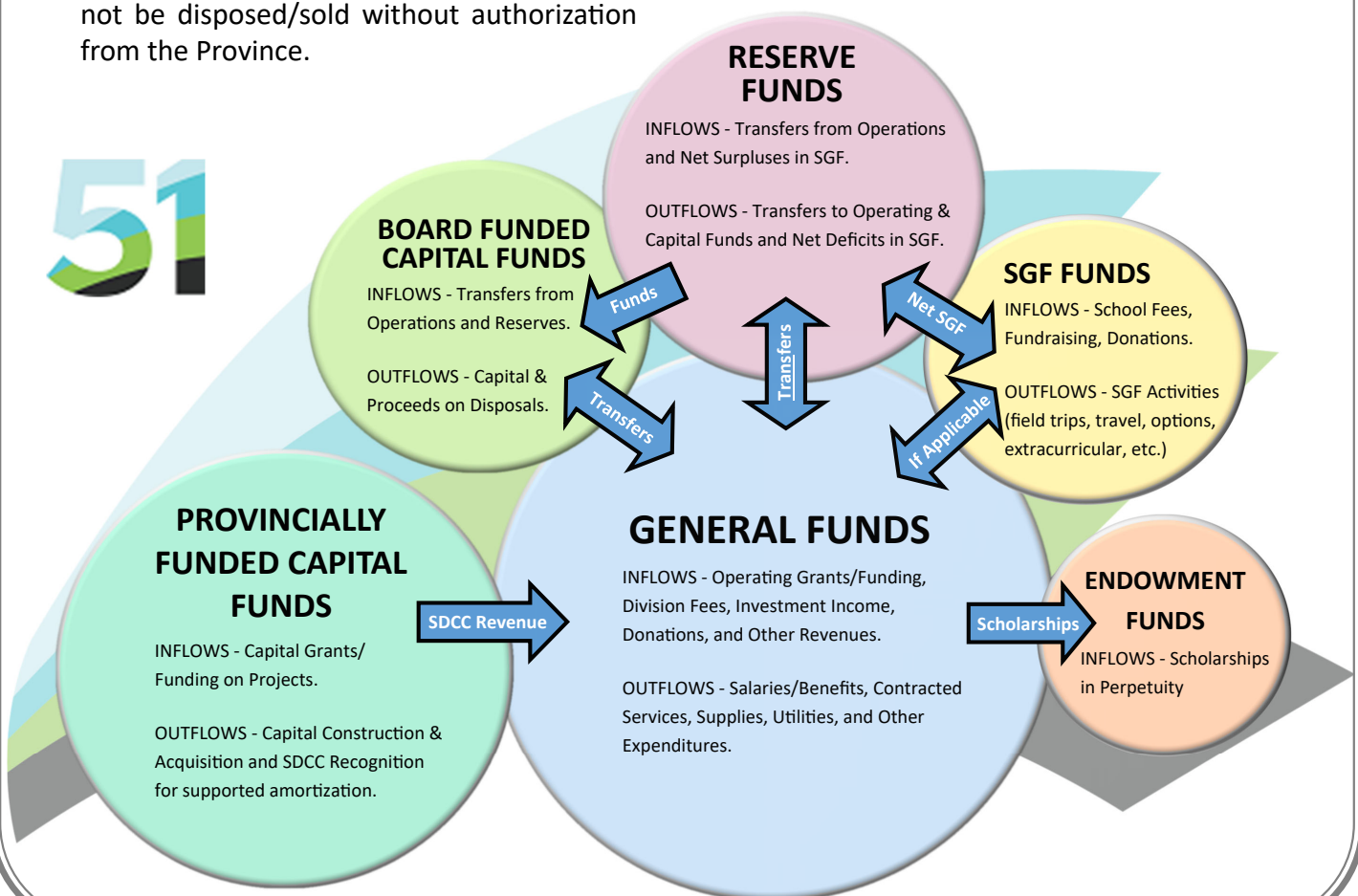
Some of the legislative restrictions on these funds include that the supported TCA may not be disposed/sold without authorization from the Province.

### **Board Funded Capital**

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

### **Endowments**

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



## Classification of Revenues and Expenses

### **OPERATING REVENUES:**

Operating revenues are classified based on the following major categories:

- **Alberta Education - Base Instruction** – Funding received by Alberta Education on a Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year. The WMA is set for the Preliminary Budget, although there are still the September 30th final student enrolment counts, these updated enrolments do not take account until the following budget year (as part of estimated enrolments and as part of a prior year WMA adjustment).
- **Alberta Education - Services and Supports** – Funding received by Alberta Education for various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as Specialized Learning Supports, Program Unit Funding (PUF), English as an Additional Language (EAL), First Nations, Metis and Inuit (FNMI), Refugee, and other Institutional Programs. A new grant for the 2023-2024 budget year is the Classroom Complexity Grant to help address students' diverse needs. Most of these grants also use the WMA to determine funding levels.
- **Alberta Education - Schools/Facilities** – Funding received by Alberta Education for facility maintenance and custodial services. These grants include Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization.
- **Alberta Education - Community** – Funding received by Alberta Education for various grants including Socio-Economic, Geographic, and School Nutrition. These grant allocations are specific provincial allocations based on the Division's factors and indexes compared to the Province and the respective funding allocations.
- **Alberta Education - Jurisdiction** – Funding received by Alberta Education specifically for the Board and System Administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces funding to a specified portion of the Division's Budget.

The 2023-2024 Budget included the Provincial Funding Framework (implemented in 2020-2021) for school divisions throughout the Province. The model is a "3-year funding commitment to Education" to allow for [predictability](#) and [sustainability](#).

### FUNDING FRAMEWORK



Base Instruction



Services & Supports



School / Facilities



Community



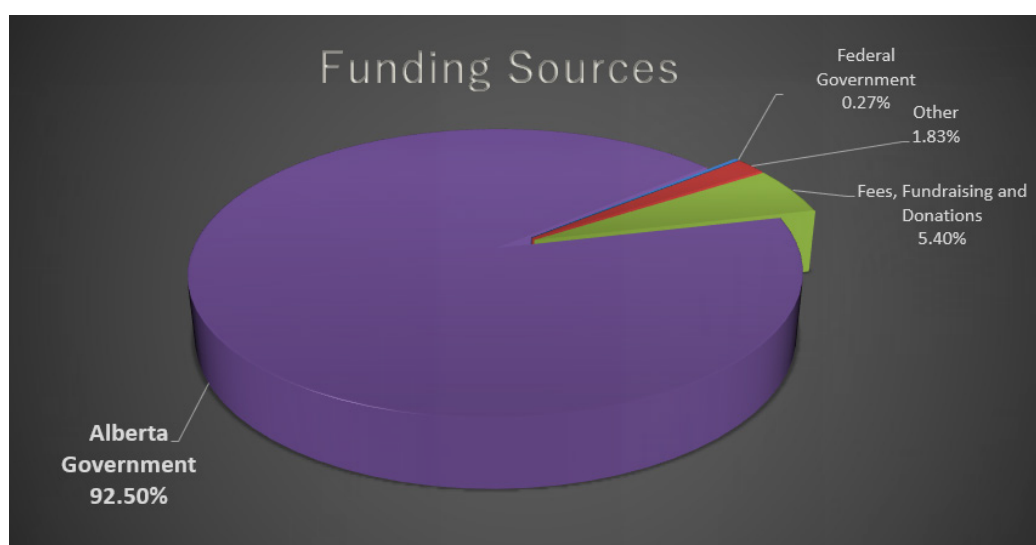
Jurisdiction





*Cherry Blossom by Skye Euston, Agnes Davidson - Gr. 4*

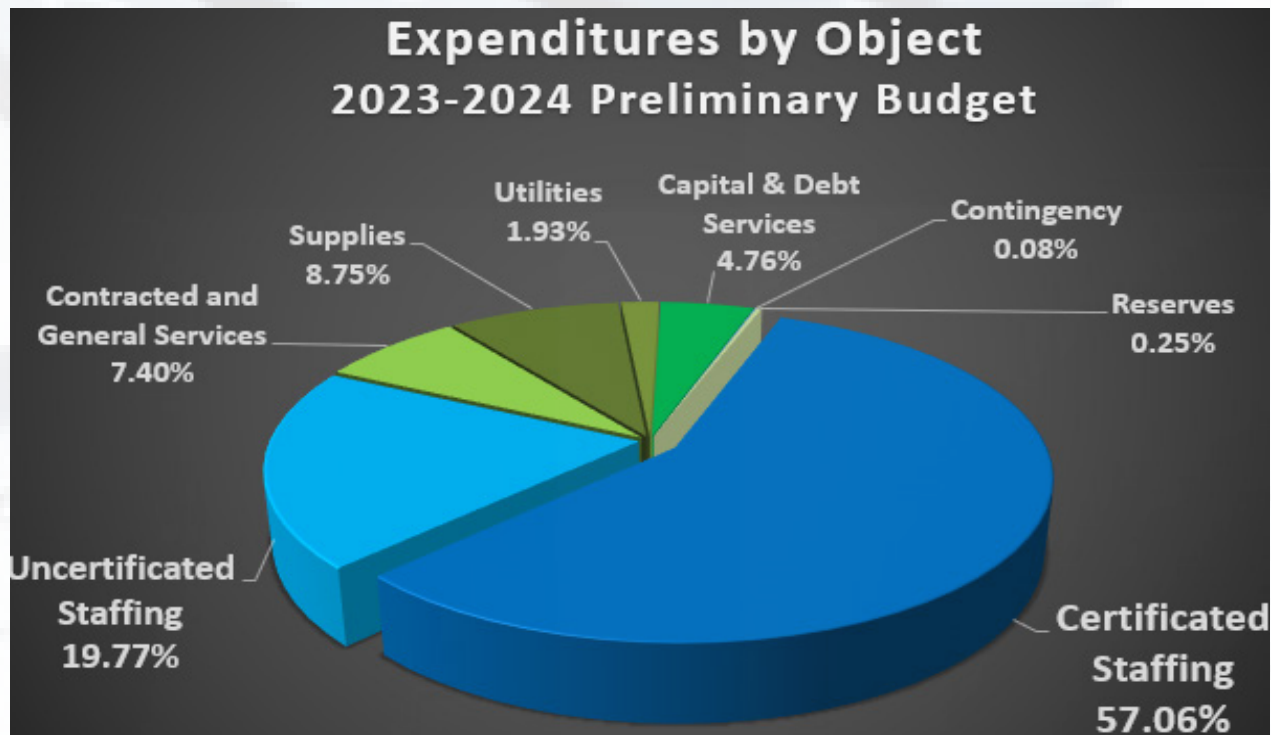
- **Projects/Contracts** – Funding received by Alberta Education that is targeted funding for a specific project or purposes. School jurisdictions are responsible to spend funds specifically for the purpose of the funding received.
- **Other Provincial Revenue & Teacher Pension Costs** – Includes all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



### **OPERATING EXPENDITURES:**

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

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





**OPERATING PROGRAMS:**

There are five (5) major operating programs:

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

**CAPITAL REVENUES:**

Capital revenues are classified based on the following major categories:

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

**CAPITAL EXPENDITURES:**

Capital expenses are classified based on the following major categories:

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

## Local Revenue Sources

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

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

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



Senator Buchanan Elementary School's Spring Celebration







*Birds by Grace Epke, ICES - Gr. 4*



# 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**



## Financial Policies, Procedures and Principles

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

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



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

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

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

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

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

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

## **801.1 System Budgeting**

### **Policy**

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

### **Regulations**

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



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

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

### References

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

# Policy

## 800 – Business Procedures

## 801.9 Financial Planning and Management - General

### Policy

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

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

### Regulations

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

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

# Budget Timeline 2023-2024

## January

- Enrolment projected
- Staffing requirements reviewed with Administrators

## February

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

## March

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

## April

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

## May

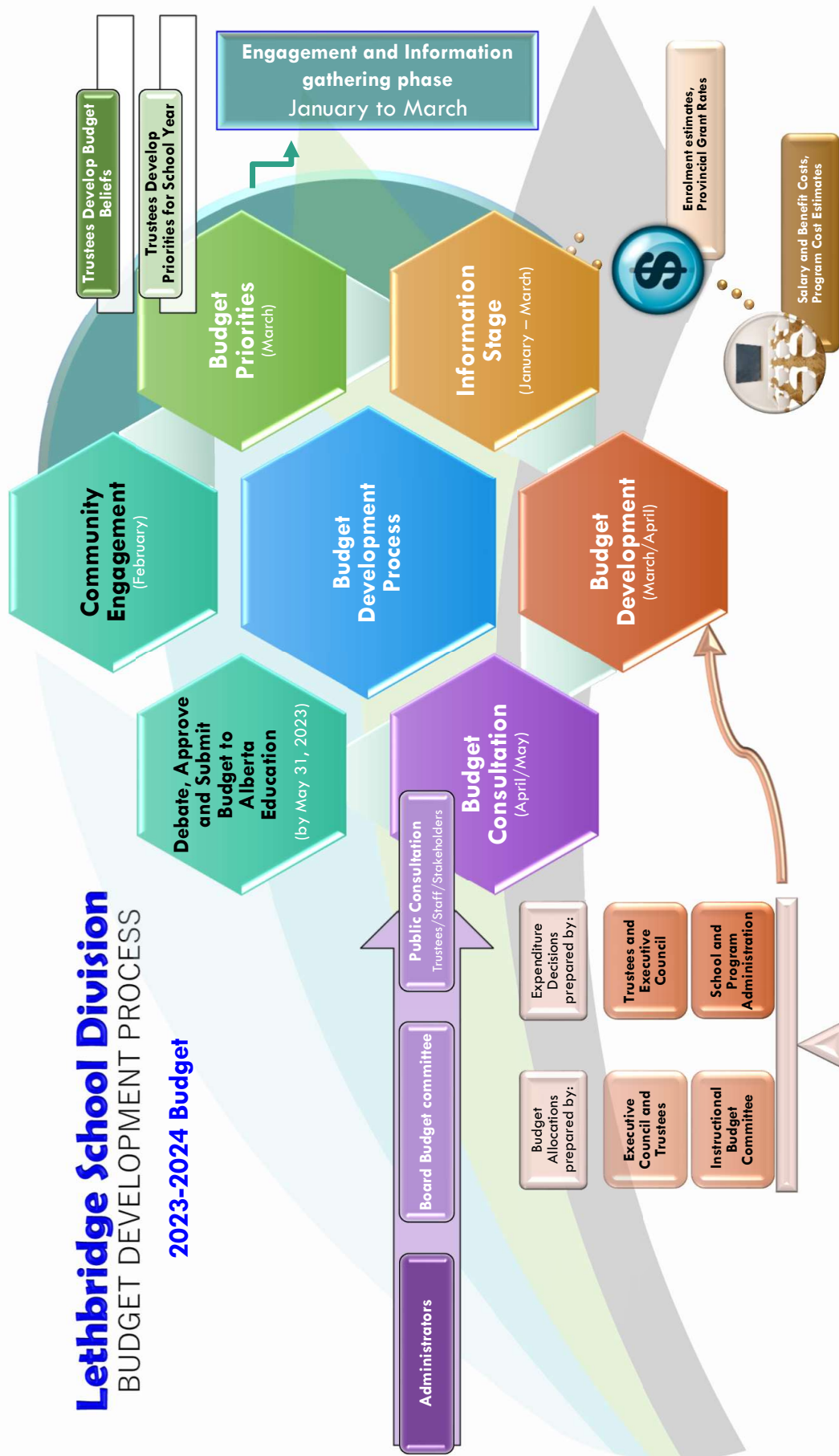
- Site budgets completed and updated
- Board Committee of the Whole to review budget documents
- Draft budget is presented to Trustees and the public for feedback and comment on May 23<sup>rd</sup>, 2023
- Board of Trustees debate and approve budget on May 29<sup>th</sup>, 2023
- Budget Submitted to Alberta Education on or before May 31<sup>st</sup>, 2023



# Lethbridge School Division

## BUDGET DEVELOPMENT PROCESS

### 2023-2024 Budget





## Lethbridge School Division Budget Development Process

### Step 1: Budget Process and Timeline Approval

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

### Step 2: Enrolment Estimates

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

### Step 3: Revenue Estimates

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

### Step 4: Budget Priorities

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

### Step 5: Expenditure Estimates

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

### Step 6: Central Site Budget Estimates Prepared

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

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

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



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

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

### **Step 9: School Site Budget Preparation**

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

### **Step 10: Draft Budget Prepared**

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

### **Step 11: Presentation of Draft Budget**

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

### **Step 12: Budget Debate**

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

### **Step 13: Budget Update**

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

### **Step 14: Financial Monitoring**

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





Lethbridge School Division  
2023-2024 Budget Development Schedule

Date	Meeting/Process	Time	Who Attends	Meeting Description
February 7, 2023	Town Hall Meeting	6:00 to 8:30 pm	Trustees/Administration/Staff/Public	The Board hosts a Town Hall meeting to gather input on priorities for the coming school year and beyond. This information will influence planning and priorities for the budget.
March 2nd & 3rd, 2023	Board Strategic Planning Retreat	All Day both days	Trustees/Executive Council	Trustees and Executive Council develop priorities for the 2023-2024 school year that will inform the development of the 2023-2024 Budget.
March 6th to March 15th 2023	Budget Engageent Tool Survey	Available all days online	General Public	Giving the general public an opportunity to provide input into allocations of the instructional budget.
March 7, 2023	Preliminary Budget Estimates	11:00 am to 12:30 pm	Instructional Budget Committee	The Instructional Budget committee meets to discuss guiding principles for the development of the budget. Discussion of what was heard at the town hall meeting, and process for discussions with other administrators, process for input and feedback. The Instructional Budget Committee meets to review preliminary estimates of grant revenues, salary costs and potential issues with the preliminary information. This meeting is preliminary to consider the information available and start discussion of budget priorities. After this meeting, members of the Instructional Budget Committee should discuss particular areas of concern with their stakeholders.
March 16, 2023	Preliminary Budget Estimates	11:00 am to 12:30 pm	Instructional Budget Committee	
March 21, 2023	Preliminary Budget Estimates	9:00 to 10:30 am	Instructional Budget Committee	
March 30, 2023	Instructional Budget Review	9:00 to 10:30 am	Instructional Budget Committee	The Instructional budget committee reviews the draft budget, and with the information gathered makes recommendations for allocations for schools and instructional programs.
April 4, 2023	Instructional Budget Committee	10:00 to 11:30 am	Instructional Budget Committee	Review of final budget allocation model, including updated enrolment and review of any changes to Provincial Funding model from expectations.
April 4, 2023	Board Budget Committee Meeting (Committee of the Whole Board)	1:00 pm to 2:30 pm	Board Budget Committee	Update Board Budget Committee on progress of budget discussions

Date	Meeting/Process	Time	Who Attends	Meeting Description
April 5, 2023	Instructional Budget Committee Presentation of Budget Recommendations to Admin Committee	3:00 to 4:00 pm	Administrators Committee (Special Meeting)	The Instructional Budget Committee (IBC) will present the recommendations for the budget allocations. The allocations will be reviewed and questions for clarification will be addressed. Administrators will have an opportunity to discuss the budget recommendations and provide feedback to the IBC.
April 5th to 21st, 2023	MyBudgetfile available for Administrators to balance budgets			Budgets should be reviewed and discussed with Staff and School Councils - MBF will remain open for a day or two after deadline for any last minute updates.
May 9, 2023	Board Budget Committee Meeting (Committee of the Whole Board)	2 pm to 3 pm	Board Budget Committee	The Board Budget Committee will get a summary review of the Budget highlights and recommendations made by the Instructional Budget Committee.
May 23, 2023	Public Presentation of the Draft Budget to the Public	Pre meeting in Camera, Present as part of Board Meeting Agenda	Trustees/Administration/Staff/Public	The Draft Budget is presented to stakeholders. There will be an opportunity for questions and discussion of the Draft Budget
May 26, 2023	Budget Feedback Due			All stakeholders are invited to comment on the draft budget. This information is provided to the Trustees for consideration during the Board Budget Debate.
May 29, 2023	Board Budget Debate	3:30 to 6:30pm	Trustees/Executive Council/Director of Finance (public welcome)	The Board reviews and Debates the Budget. This meeting is open to the public.
On or before May 31st, 2023	Budget Submission to Alberta Education			Per Legislation unless otherwise notified of different submission deadline

School Representatives: Bill Forster(High), Craig Dejong (Middle) & Terra Leggat (Elementary)  
Administration: Cheryl Gilmore, Mike Nightingale, Morag Asquith, Christine Lee & Avice Dekelver

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

Instructional Budget Committee (IBC)

Board Budget Committee



Executive Summary



Organizational



Financial



Informational

## Lethbridge School Division Capital Planning Process

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







### **Capital Planning:**

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

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



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

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

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



# **SECTION 3 - FINANCIAL SECTION**



## Section 3 - FINANCIAL SECTION

<b>Financial Overview .....</b>	<b>92</b>
Revenue & Funding Sources.....	93
• Provincial Funding Model .....	93
• Classification of Operating Revenues .....	95
• Classification of Capital Revenues .....	96
Expenditures & Spending .....	98
• Major Operating Programs .....	98
• Classification of Operating Expenditures .....	99
• Classification of Capital Expenditures .....	99
<b>Summary of All Funds.....</b>	<b>100</b>
• Comparative Summary - All Fund Accounts .....	101
• Fund Balances - All Fund Accounts .....	103
• Overall Fund Allocation .....	104
<b>Summary for Operating Funds .....</b>	<b>105</b>
• Comparative Summary - All Operating Fund Accounts .....	107
Operating Revenue Sources .....	108
Operating Expenditures by Object.....	118
Summary of Expenditures by Program.....	128
• Average Cost per FTE .....	129
Budget 2023/2024 - Operating Fund Summary .....	130
Summary of Projected Operating Fund Balances .....	137
• Fund Balances - All Operating Fund Accounts .....	138
<b>Summary for Individual Operating Funds.....</b>	<b>141</b>
Breakdown of Operating Funds .....	141
• Comparative Summary - General Operating Fund Accounts .....	144
General Operating Funds .....	146
• Comparative Summary - SGF Operating Fund Accounts .....	152
SGF Operating Funds.....	153
<b>Summary by Operating Programs and Locations .....</b>	<b>156</b>
Breakdown of Operating Programs.....	157
• Budgeting and Allocations for Major Programs and Locations .....	158
Goals, Objectives, and Performance Measures .....	163
Breakdown of Operating Programs.....	165
• Operating Expenses by Program and Object .....	166
Instruction.....	167
• Breakdown of Instructional Programs .....	174
• Instruction - Elementary Schools .....	175
• Instruction - Middle Schools .....	179
• Instruction - High Schools .....	182
• Instruction - Inclusive Learning .....	185
• Instruction - Technology .....	189
• Instruction - Other Instructional Programs .....	191
Administration.....	199
Plant Operation and Maintenance .....	205
Transportation.....	211
Capital and Debt Services.....	215
<b>Summary for Capital Funds.....</b>	<b>219</b>
Summary of Capital Projects.....	220
• Comparative Summary - All Capital Fund Accounts .....	222
Provincially Funded Capital Funds.....	224
Board Funded Capital Funds and Reserves .....	226
<b>Other Financial Information.....</b>	<b>227</b>
Endowment Funds .....	227
Debt and Accrued Obligations .....	228
Financial Health Indicators .....	229
Budget Engagement Survey Results.....	237

[Back to Table of Contents](#)



Executive Summary



Organizational



Financial



Informational

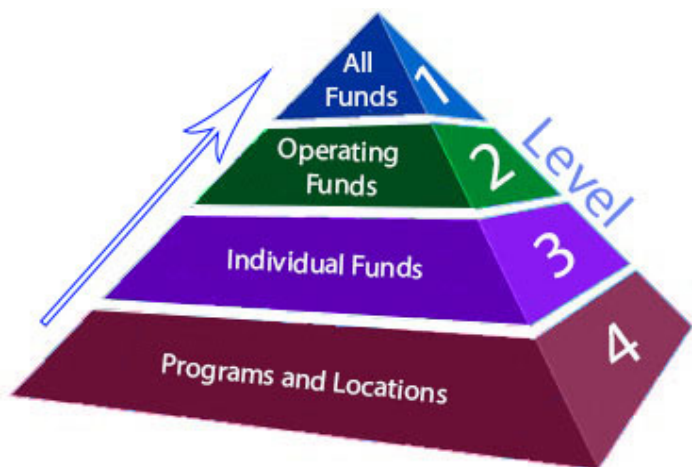


## FINANCIAL OVERVIEW

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



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



### Level 1 - Summary of All Funds

Reviews the total revenues and expenses for the entire Division.

### Level 2 - Summary of All Operating Funds

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

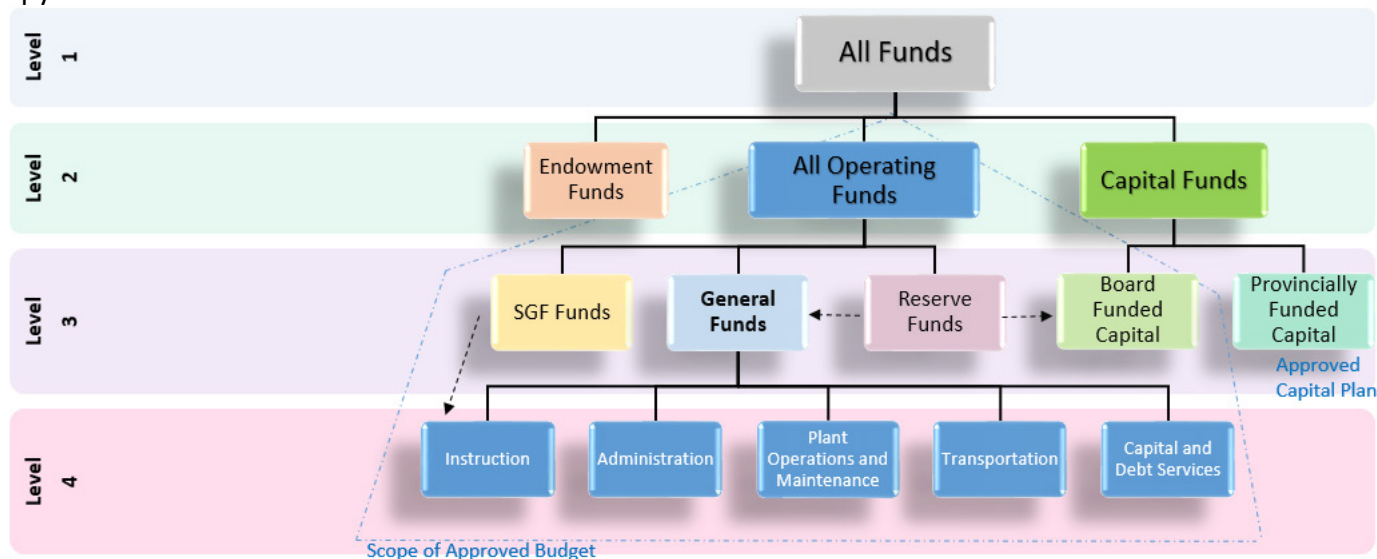
### Level 3 - Summary of Individual Funds

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

### Level 4 - Summary of Programs and Locations

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

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

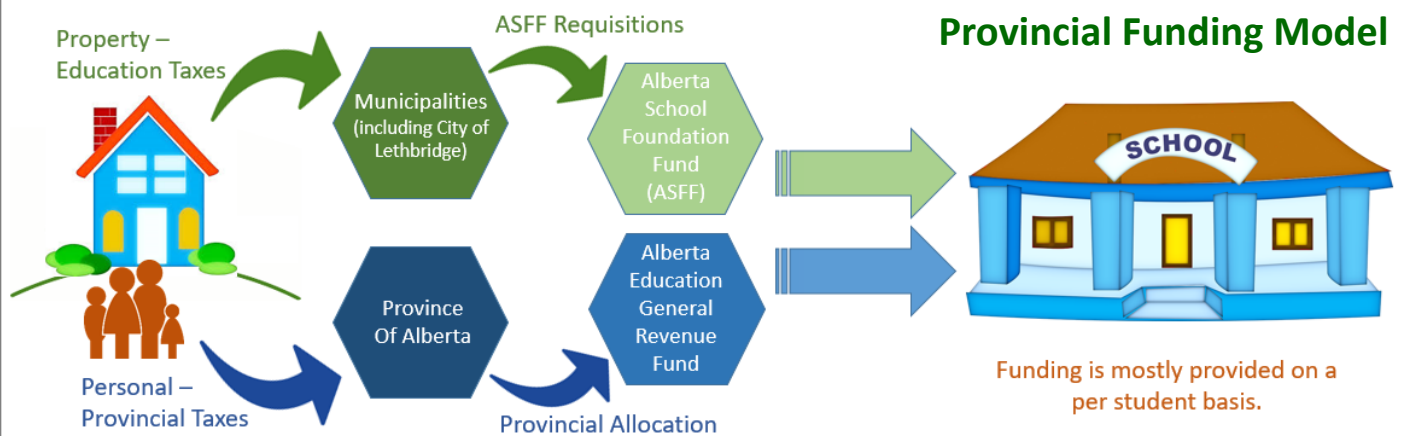


As shown above, the approved Operating Budget is comprised of four (4) of the major types of funds, including General Operating, School Generated Funds (SGF), Reserves, and operating transfers to the Board Funded Capital. These components are all derived from the operating funding received by the Division.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

## Revenue & Funding Sources

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

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

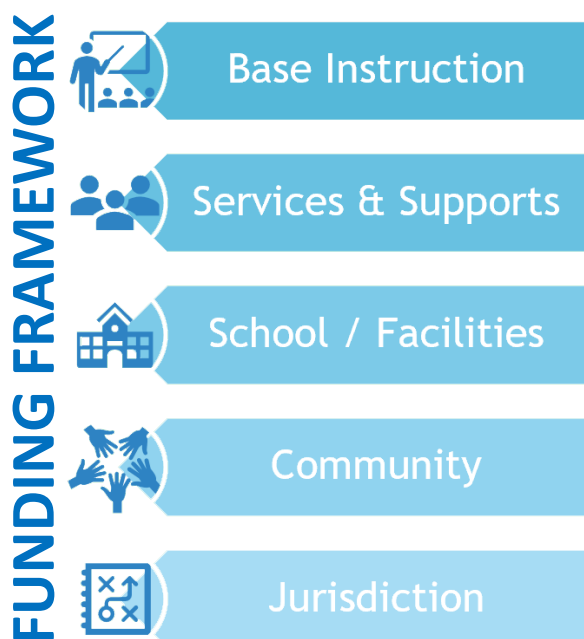


The citizens of Lethbridge pay a levied school tax with their property taxes. These taxes are requisitioned by the Province of Alberta and collected by the City of Lethbridge with the property tax levy. The School Division does not determine the mill rate, collect the taxes, or directly receive the funds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

For the 2023 calendar year (most current available), the Province is maintaining a total requisition of \$2.5 billion in education property taxes from municipalities across the Province. The provincial uniform education property tax rate is \$2.56 per \$1,000 of equalized assessment for residential and farmland property, and \$3.76 per \$1,000 of equalized assessment for non-residential property.

According to the 2023 Tax Bylaw for the City of Lethbridge (Bylaw 6397), the total taxable assessment of property for the City of Lethbridge is approximately \$18.75 billion dollars. Education property taxes collected on behalf of the province is approximately 22% of a residential property tax bill. Approximately \$40.18 million was collected for Education Property Tax from public and Catholic schools and then remitted to the Province of Alberta (Alberta School Foundation Fund) by the city in 2022 (per the City of Lethbridge 2022 audit financial statements - most recent).

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



The 2023-2024 Budget included the Provincial Funding Framework for school divisions throughout the Province. The model is a “3-year funding commitment to Education” to allow for predictability and sustainability.

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

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

The Province of Alberta pays employer contributions to the Alberta Teacher Retirement Fund (ATRF) on behalf of the Division, this is approximately \$6.5 million per year. These contributions are now recorded by the Division in grant revenues and the expenditure in Certificated Salary and Benefit costs. The Province contributes a total of \$383 million per year for the current employer portion of teacher pensions for the Province (2022 ATRF financial statements).





## Classification of Operating Revenues

Revenues are classified based on the following major categories:

### Government of Alberta - Alberta Education:

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

- **Alberta Education - Base Instruction** – Funding received by Alberta Education on a Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year. The WMA is set for the preliminary budget even though there are still the September 30th final student enrolment counts. These updated enrolments do not take account until the following budget year (as part of estimated enrolments and as part of a prior year WMA adjustment).
- **Alberta Education - Services and Supports** – Funding received by Alberta Education for various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as Specialized Learning Supports, Program Unit Funding (PUF), English as an Additional Language (EAL), First Nations, Metis and Inuit, Refugee, and other Institutional Programs. A new grant was introduced for the 2023-2024 school year to help address classroom complexity needs. Most of these grants also use the WMA to determine funding levels.
- **Alberta Education - Schools/Facilities** – Funding received by Alberta Education for facility maintenance and custodial services. These grants include Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization.
- **Alberta Education - Community** – Funding received by Alberta Education for various grants including Socio-Economic, Geographic, and School Nutrition. These grant allocations are specific provincial allocations based on the Division's factors and indexes compared to the Province and the respective funding allocations.
- **Alberta Education - Jurisdiction** – Funding received by Alberta Education specifically for the Board and System Administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces funding to a specified portion of the Division's Budget.
- **Projects/Contracts** – Funding received by Alberta Education that is targeted funding for a specific project or purposes. School jurisdictions are responsible to spend funds specifically for the purpose of the funding received.
- **Other Provincial Revenue & Teacher Pension Costs** – Includes all additional operating funding from the Province of Alberta, that is not already specified through the Alberta Education Funding Framework. This includes Making Connection funding (Alberta Mental Health and the Family Resource Network) and to record the provincial contributions towards teacher pension costs. Jurisdictions are required to report employer contributions to teacher pension plans that are made on behalf of the school jurisdiction. School jurisdictions also record the offsetting pension costs in Certificated Salary and Benefits.

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

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

#### Other Revenues:

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

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

### Classification of Capital Revenues

Capital revenues are classified based on the following major category:

#### Government of Alberta - Infrastructure:

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



*Buzzing Bees by Maxine Varro, Lakeview - Gr. 2*



Executive Summary



Organizational



Financial



Informational



## Expenditures & Spending

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

### Major Operating Programs

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



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



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



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



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



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



## Classification of Operating Expenditures

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

**Certificated Salaries and Benefits** – Salaries and benefits of all certified teaching staff. This includes the cost of teachers, principals, psychologists, superintendents, and other certified teaching staff. Certified salaries and benefits are 57% of the total operating expenditures for the 2023/2024 budget.

**Uncertificated Salaries and Benefits** – Salaries and benefits of all staff that do not hold a teaching certificate. This includes educational assistants, student support, administrative/business support, library support, caretakers, maintenance, and other non-certified staffing. Uncertified salaries and benefits are 20% of the total operating expenditures for the 2023/2024 budget.

**Contracted and General Services** – Expenditures that are contracted with other parties to perform services on behalf of a jurisdiction. This includes contracting out the busing services, legal and accounting services, insurance, professional learning, consultants, and other services provided to the Division. Contracted and general services are 7% of the total operating expenditures for the 2023/2024 budget.

**Supplies** – General supplies purchased by a jurisdiction. This includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. The costs of School Generated Funds (SGF) activities are also included in the supplies. Supplies are 9% of the total operating expenditures for the 2023/2024 budget.

**Utilities** – The cost of heat, light, water, and garbage disposal of a jurisdiction. Utilities are 2% of the total operating expenditures for the 2023/2024 budget.

**Capital and Debt Services** – Includes the provision for amortization of the jurisdiction's capital assets, Infrastructure Maintenance and Renewal (IMR) grant expenditures, and interest on debenture debt. Capital and debt services are 4% of the total operating expenditures for the 2023-2024 budget.

**Transfers** – Includes capital purchases over \$5,000, transfers to/from school generated funds (SGF) activities (fundraising activities, clubs and athletics), transfers to/from other sites, and funds held in contingency or reserves for a future purpose. The transfers for capital purchases are included in the Board Funded Capital Funds. The SGF expenditures are included as outflows to the SGF Funds. The transfers of reserves are allocated to the Reserves Funds. Transfers are 1% of the total operating expenditures for the 2023/2024 budget.

## Classification of Capital Expenditures

Capital expenses are classified based on the following major categories:

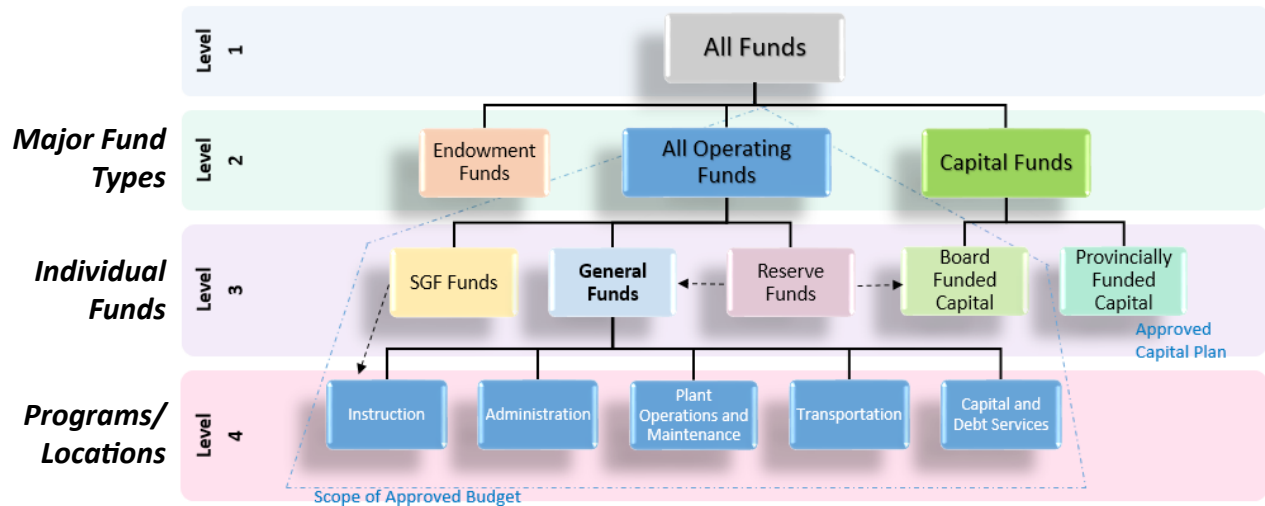
**Capital Project Outlays** – Relates to the capital expenditures made on the approved capital projects. This can include building construction costs, consulting/engineering, modular procurement, furniture/equipment, project labour, site development, and other project expenses.

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

## SUMMARY OF ALL FUNDS

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

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



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

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

*Light blue - All Funds*

*Light green - All Operating Funds*

*Light purple - Individual Operating Funds*

*Light pink - Operating Programs/Locations*



## Lethbridge School Division

### Comparative Summary - All Fund Accounts

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

for the Year Ended August 31

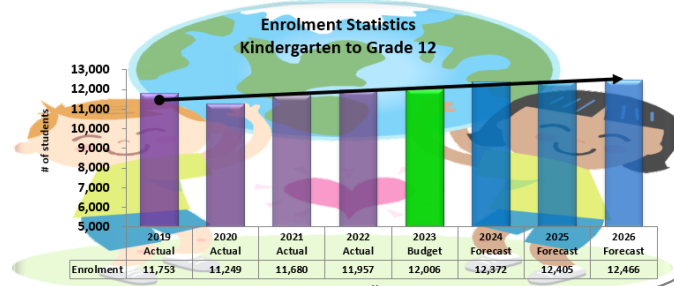
(in dollars)

	Actual	Actual	Actual	Projected	Preliminary	Projected	Projected	Projected
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
<b>Revenues</b>								
<b>Operating Revenues</b>	<b>\$125,951,377</b>	<b>\$129,140,542</b>	<b>\$131,126,880</b>	<b>\$132,265,144</b>	<b>\$141,031,905</b>	<b>\$140,897,164</b>	<b>\$141,729,015</b>	<b>\$142,195,175</b>
Government of Alberta - Alberta Education	\$118,702,075	\$125,206,514	\$126,304,341	\$127,230,971	\$131,190,187	\$130,959,817	\$131,694,290	\$132,061,290
Federal Government and Other Government	\$495,542	\$452,428	\$443,760	\$319,948	\$388,944	\$388,944	\$388,944	\$388,944
Fees	\$1,480,790	\$812,872	\$1,235,889	\$1,658,501	\$5,228,261	\$5,323,890	\$5,421,268	\$5,520,428
Other sales and services	\$3,141,084	\$1,746,540	\$1,220,599	\$1,094,000	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150
Investment income	\$201,809	\$144,966	\$215,398	\$500,000	\$587,059	\$587,059	\$587,059	\$587,059
Gifts and Donations	\$303,740	\$339,822	\$576,160	\$408,000	\$368,000	\$368,000	\$368,000	\$368,000
Rentals of facilities	\$21,044	\$28,107	\$36,701	\$34,704	\$20,304	\$20,304	\$20,304	\$20,304
Fundraising	\$1,605,293	\$409,293	\$1,094,032	\$1,019,020	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000
<b>Capital Revenues</b>	<b>\$16,014,401</b>	<b>\$11,397,011</b>	<b>\$3,269,459</b>	<b>\$2,726,312</b>	<b>\$14,928,122</b>	<b>\$10,778,122</b>	<b>\$778,122</b>	<b>\$778,122</b>
Government of Alberta - Alberta Infrastructure (Capital)	\$16,014,401	\$11,397,011	\$3,269,459	\$2,726,312	\$14,928,122	\$10,778,122	\$778,122	\$778,122
<b>Endowment Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Endowments Received	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$141,965,778</b>	<b>\$140,537,553</b>	<b>\$134,396,339</b>	<b>\$134,991,456</b>	<b>\$155,960,027</b>	<b>\$151,675,286</b>	<b>\$142,507,137</b>	<b>\$142,973,297</b>
<b>Expenses by Object</b>								
<b>Operating Expenditures</b>	<b>\$124,649,043</b>	<b>\$127,415,051</b>	<b>\$132,916,531</b>	<b>\$135,263,215</b>	<b>\$141,480,303</b>	<b>\$140,897,165</b>	<b>\$141,729,015</b>	<b>\$142,195,174</b>
Certificated salaries and benefits	\$73,134,953	\$74,496,060	\$77,547,659	\$78,261,953	\$80,928,327	\$81,638,491	\$82,229,368	\$83,001,222
Uncertificated salaries and benefits	\$26,394,890	\$28,028,324	\$27,367,359	\$28,142,092	\$28,042,616	\$28,075,623	\$28,212,623	\$27,801,498
Contracted and general services	\$7,222,907	\$6,958,830	\$8,349,709	\$10,837,278	\$10,491,720	\$10,007,976	\$10,018,749	\$10,028,038
Supplies	\$5,049,677	\$5,387,754	\$6,726,247	\$5,323,653	\$4,751,186	\$3,828,791	\$3,828,791	\$3,830,026
Utilities	\$2,197,695	\$2,445,456	\$2,814,949	\$2,510,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600
Contingency, commitments and transfers	\$128,897	\$88,928	\$192,508	\$144,096	\$117,301	\$117,301	\$117,301	\$117,301
School Generated Activities	\$3,596,346	\$1,076,157	\$2,107,546	\$2,926,982	\$7,657,971	\$7,737,800	\$7,831,001	\$7,925,907
Amortization of Tangible Capital Assets	\$5,623,241	\$5,944,798	\$6,479,826	\$5,582,838	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863
Infrastructure, Maintenance and Renewal	\$1,300,437	\$2,988,744	\$1,330,728	\$1,533,723	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719
Accretion expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Expenditures</b>	<b>\$16,659,018</b>	<b>\$11,603,995</b>	<b>\$4,784,351</b>	<b>\$4,027,152</b>	<b>\$15,278,122</b>	<b>\$11,528,122</b>	<b>\$1,528,122</b>	<b>\$1,078,122</b>
Capital Project Outlays	\$16,193,234	\$11,406,177	\$3,364,793	\$2,726,312	\$14,928,122	\$10,778,122	\$778,122	\$778,122
Board Funded Capital Acquired	\$465,784	\$197,818	\$1,419,558	\$1,300,840	\$350,000	\$750,000	\$750,000	\$300,000
<b>Total Expenses by Object</b>	<b>\$141,308,061</b>	<b>\$139,019,046</b>	<b>\$137,700,882</b>	<b>\$139,290,367</b>	<b>\$156,758,425</b>	<b>\$152,425,287</b>	<b>\$143,257,137</b>	<b>\$143,273,296</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$657,717</b>	<b>\$1,518,507</b>	<b>(\$3,304,543)</b>	<b>(\$4,298,911)</b>	<b>(\$798,398)</b>	<b>(\$750,000)</b>	<b>(\$750,000)</b>	<b>(\$300,000)</b>
<b>SURPLUS (DEFICIT) FROM OPERATIONS</b>	<b>\$1,302,334</b>	<b>\$1,725,491</b>	<b>(\$1,789,651)</b>	<b>(\$2,998,071)</b>	<b>(\$448,398)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>
<b>SURPLUS (DEFICIT) FROM CAPITAL</b>	<b>(\$644,617)</b>	<b>(\$206,984)</b>	<b>(\$1,514,892)</b>	<b>(\$1,300,840)</b>	<b>(\$350,000)</b>	<b>(\$750,000)</b>	<b>(\$750,000)</b>	<b>(\$300,000)</b>
<b>SURPLUS (DEFICIT) FROM ENDOWMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$657,717</b>	<b>\$1,518,507</b>	<b>(\$3,304,543)</b>	<b>(\$4,298,911)</b>	<b>(\$798,398)</b>	<b>(\$750,000)</b>	<b>(\$750,000)</b>	<b>(\$300,000)</b>

### Operating Funds:

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

With historical consistent enrolment increases (excluding 19/20 effects of COVID-19) and continued projected growth of the City of Lethbridge, the Division can reasonably assume that the student enrolment will continue to grow within the Division (projected increase of 4.24% by September 2026). Student enrolment is projected using forecasting software that utilizes trend analysis, local demographics, and multiple other factors for the projections.



There have been some significant changes to the Division's funding over the prior year(s). Starting for Budget 2020/2021, the Province implemented a new Funding Framework model for education. This model is a "3-year funding commitment to education" to allow for predictability and sustainability. The old framework grants (36 grants) has now been modified to the new framework (15 grants). This Funding Framework has been continued for Budget 2023/2024 with some slight updates for specific grant allocations. One of the most significant changes in the Provincial Funding Framework was the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Divisions as it takes into account the lower student enrolment from prior years.

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

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

With the continued recovery in student enrolment, the effects of the Weighted Moving Average (WMA), and the other changes in the Provincial Funding Framework, the Division had to prioritize to determine the 2023/2024 funding allocations. Staffing remains the Division's largest expense at 77% of its total budget. For the 2023/2024 budget, 3.5 full-time equivalent (FTE) of additional teaching staff have been added to the Division. The positions have been added at the high school level as this is where the Division is seeing the largest amount of enrolment growth. The support staff had an overall decrease of 19.75 full-time equivalent (FTE) mainly in educational assistants due to decreased enrolment (and therefore decreased funding) in the early educational programs. The Division had supplemented these areas with one-time reserve funding and COVID mitigation funding in prior years however these funds are no longer available and the decision was made to right size the program.

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



Coalbanks Channel 17 School News Team Reports  
from ICE Scholarship Showcase



## Capital Funds:

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

For Budget 2023/2024, the projected capital funding and expenditures will be for the construction of the new west elementary school that was recently approved for funding. The Capital Maintenance and Renewal (CMR) grant has now been specifically separated from the operating Infrastructure, Maintenance & Renewal (IMR) grant and has been included within the capital funds. This funding is being used towards the modernization of Victoria Park High School.

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

## Endowment Funds:

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

### Lethbridge School Division

#### Fund Balances - All Fund Accounts

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

for the Year Ended August 31

(in dollars)

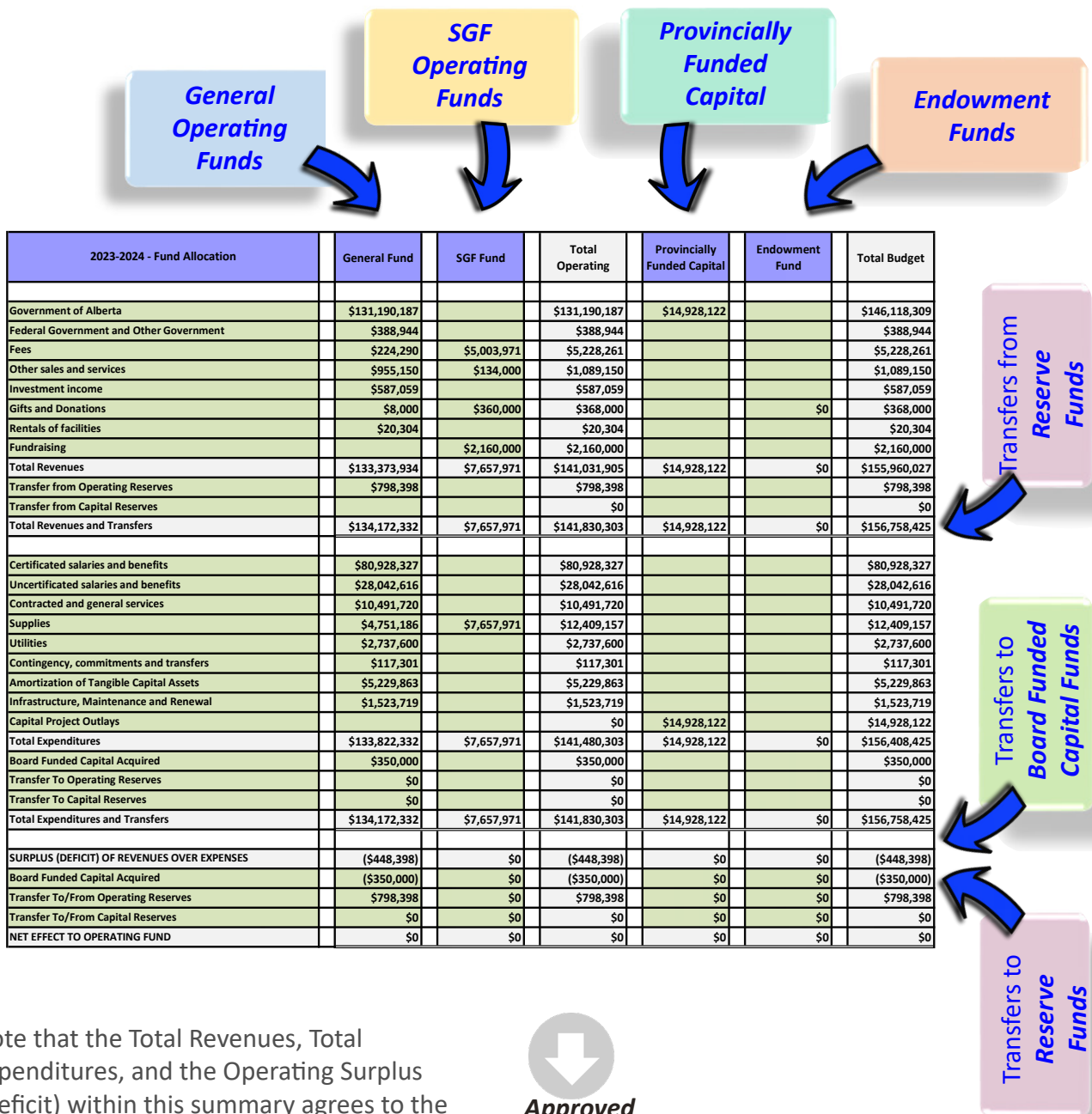
	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Projected Actual 2022-2023	Preliminary Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
<b>Accumulated Surplus</b>								
Opening Accumulated Surplus (Total)	\$21,584,571	\$22,886,905	\$24,612,395	\$22,822,747	\$19,824,676	\$19,376,278	\$19,376,278	\$19,376,277
Transfers to/from General Fund	(\$8,723)	\$0	(\$219,999)	\$0	\$0	(\$0)	(\$0)	\$0
Transfers to/from Operating Reserves	(\$132,790)	\$916,267	(\$1,068,539)	(\$4,298,911)	(\$798,398)	\$0	\$0	\$0
Transfers to/from Capital Reserves	\$1,250,000	\$1,161,249	(\$1,533,202)	\$0	\$0	\$0	\$0	\$0
Transfers to/from Board Funded Capital	\$193,847	(\$352,025)	\$1,032,092	\$1,300,840	\$350,000	\$0	\$0	\$0
Transfers to/from Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Accumulated Surplus (Total)	\$22,886,905	\$24,612,395	\$22,822,745	\$19,824,676	\$19,376,278	\$19,376,278	\$19,376,277	\$19,376,278
Change in Accumulated Surplus (Operating and Endowments)	\$1,302,334	\$1,725,490	(\$1,789,650)	(\$2,998,071)	(\$448,398)	(\$0)	(\$0)	\$0
<b>Fund Balance - Unrestricted Surplus (General)</b>	\$691,486	\$691,485	\$471,486	\$471,486	\$471,486	\$471,486	\$471,485	\$471,486
Fund Balance - General Operating Reserves	\$7,545,006	\$8,312,675	\$6,563,265	\$2,264,354	\$1,465,956	\$1,465,956	\$1,465,956	\$1,465,956
Fund Balance - SGF Operating Reserves	\$2,215,906	\$2,364,504	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375
Accumulated Surplus from Operations (ASO)	\$10,452,398	\$11,368,664	\$10,080,126	\$5,781,215	\$4,982,817	\$4,982,817	\$4,982,816	\$4,982,817
Fund Balance - Capital Reserves	\$6,396,633	\$7,557,882	\$6,024,680	\$6,024,680	\$6,024,680	\$6,024,680	\$6,024,680	\$6,024,680
Fund Balance - Board Funded Capital	\$5,718,000	\$5,365,975	\$6,398,067	\$7,698,907	\$8,048,907	\$8,048,907	\$8,048,907	\$8,048,907
Fund Balance - Endowment Funds	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874
Total Closing Accumulated Surplus	\$22,886,905	\$24,612,395	\$22,822,747	\$19,824,676	\$19,376,278	\$19,376,278	\$19,376,277	\$19,376,278
<b>Provincially Funded Capital Balance</b>								
Opening Provincially Funded Capital - Unexpended (UDCR)	\$283,333	\$104,500	\$95,334	\$0	\$0	\$0	\$0	\$0
Fund Revenues	\$16,014,401	\$11,397,011	\$3,269,459	\$2,726,312	\$14,928,122	\$10,778,122	\$778,122	\$778,122
Fund Expenses/Transfers to EDCR	(\$16,193,234)	(\$11,406,177)	(\$3,364,793)	(\$2,726,312)	(\$14,928,122)	(\$10,778,122)	(\$778,122)	(\$778,122)
Closing Provincially Funded Capital - Unexpended (UDCR)	\$104,500	\$95,334	\$0	\$0	\$0	\$0	\$0	\$0
Opening Provincially Funded Capital - Expended (EDCR)	\$137,799,166	\$148,641,096	\$154,652,318	\$151,924,751	\$148,558,703	\$157,394,465	\$162,080,227	\$156,765,989
Transfers of capital expenditures from UDCR	\$16,193,234	\$11,406,177	\$3,364,793	\$2,726,312	\$14,928,122	\$10,778,122	\$778,122	\$778,122
Capital recognized in revenues	(\$5,351,304)	(\$5,394,955)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)
Closing Provincially Funded Capital - Expended (EDCR)	\$148,641,096	\$154,652,318	\$151,924,751	\$148,558,703	\$157,394,465	\$162,080,227	\$156,765,989	\$151,451,751



## Fund Balances:

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

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



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

**Approved  
Operating  
Budget**

# SUMMARY FOR OPERATING FUNDS

## GENERAL COMMENTS

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

School jurisdictions in Alberta are completely dependent upon the Provincial Government for their funding. For Budget 2020/2021, the Province implemented a new funding framework model for education. This model is a “3-year funding commitment to education” to allow for predictability and sustainability. This funding framework has been continued for Budget 2023/2024 with some slight updates for specific grant allocations.

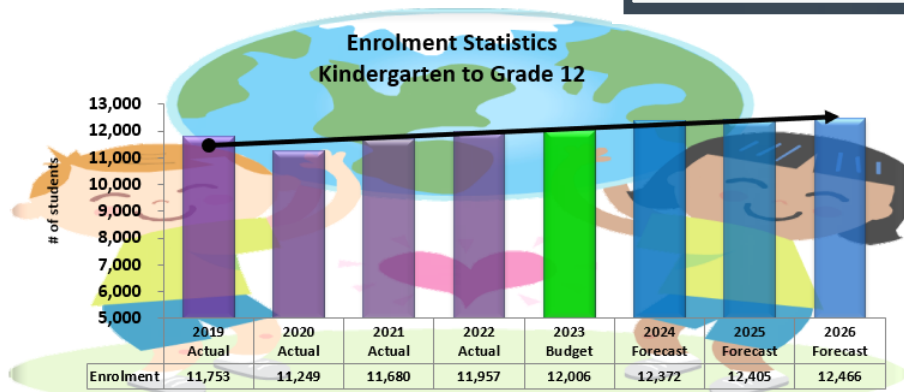
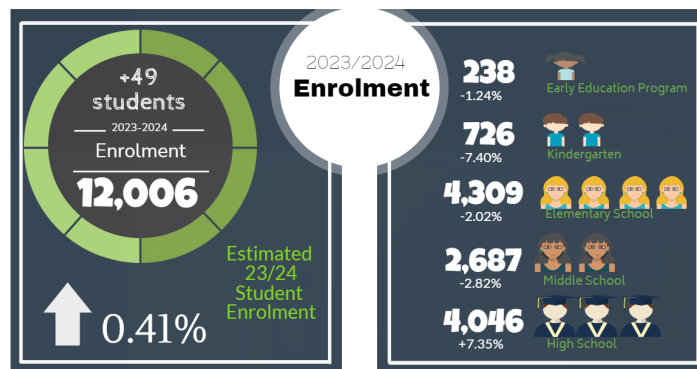
One of the most significant changes in the new funding framework is the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing divisions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

## ENROLMENT

The Division is projecting to have 12,006 students enrolled in early education (preschool) through Grade 12 in the 2023/2024 school year as compared to 11,957 in 2022/2023. The COVID-19 pandemic had significant impacts on student enrollment in the 2020/2021 school year where student enrolment was estimated to increase to 12,019 students (an increase of 2.26% from the 11,753 students in 2019/2020). However, due to COVID-19 the actual enrolment was reduced to 11,249 students for 2020/2021 (4.29% decrease from 2019/2020). The projected 12,006 enrolment in 2023/2024 is a continued recovery on student enrolment compared prior to COVID-19.

The following are the increases (decreases):

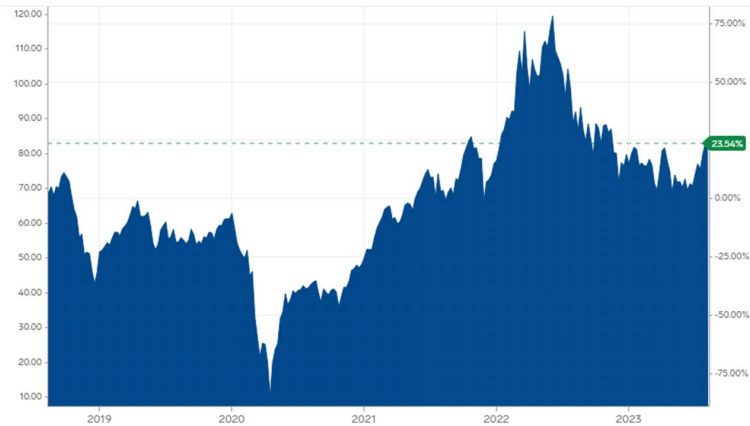
- Preschool students - (3) students (-1.24%)
- Kindergarten students - (58) students (-7.40%)
- Elementary students - (89) students (-2.02%)
- Middle school students - (78) students (-2.82%)
- High School students - 277 students (+7.35%)



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.

## Financial Forecast

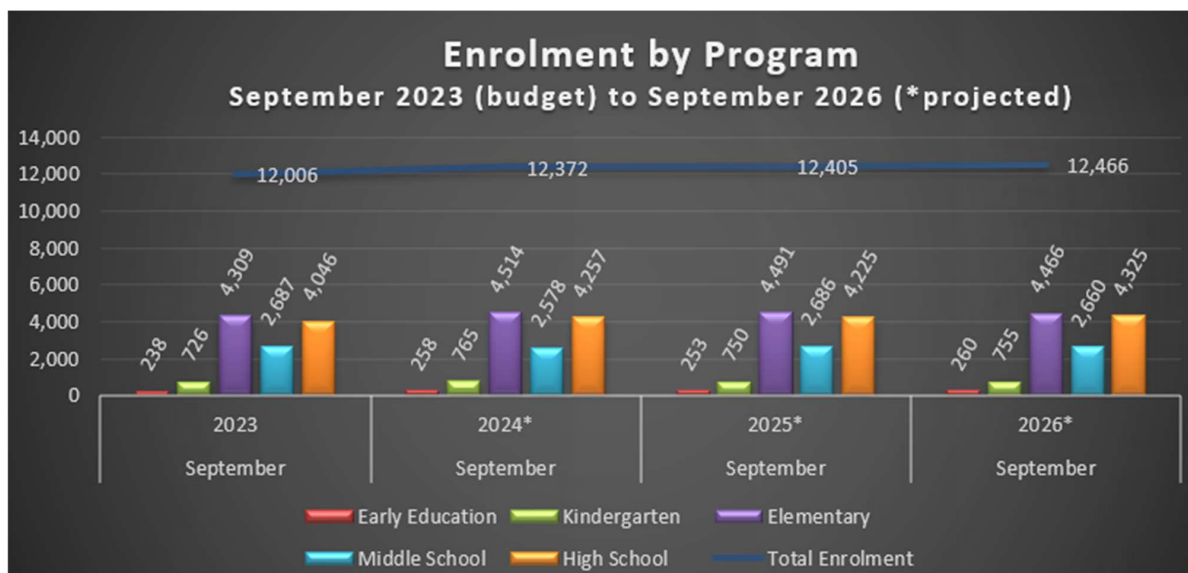
**Lethbridge School Division** receives over 90% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. The chart to the right shows the average daily price of a West Texas Intermediate (WTI) barrel of oil over the last five years ending with June 2023. The fluctuations in the price of oil have a significant impact on the Alberta Economy as it rides the booms and busts. The current government is continually looking to diversify revenues to lessen the impact the fluctuations in oil prices have on the provincial finances.



<http://markets.businessinsider.com>

The Province has committed to funding school boards for student growth based on their new weighted moving average (WMA) framework. The province balances funding allocations based on the economy and inflationary considerations so unless there is not a sustained turnaround in the provincial economy it is unlikely that funding in the projection period of the school years ended 2023 to 2026 will increase other than for student growth (based on the weighted moving averages). Enrolment grant revenues make up approximately 60% of total revenues while other grants from the Province are approximately 40% of total revenues.

Student enrolment is expected to increase by 509 students over the next four years to September 2026. Enrolment impacts future grant revenues as well as programming and staffing decisions. The Division is expected to continue to see increased enrolment for the next year years.





# Lethbridge School Division

## Comparative Summary - All Operating Fund Accounts

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

for the Year Ended August 31

(in dollars)

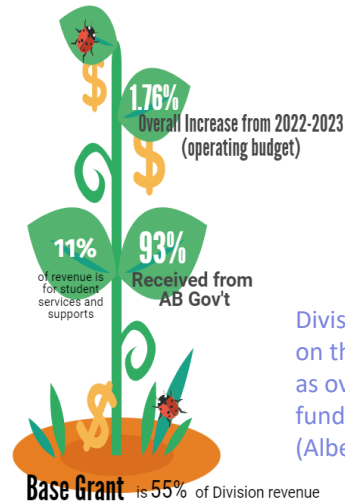
	2019-2020			2020-2021			2021-2022			2022-2023			2023-2024			2024-2025			2025-2026			2026-2027		
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Projected Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>Operating Revenues</b>																								
Government of Alberta	\$120,904,896	\$118,702,075	\$125,182,575	\$125,206,514	\$123,811,393	\$126,304,341	\$126,681,831	\$127,230,971	\$126,681,831	\$127,230,971	\$126,681,831	\$127,230,971	\$131,190,187	\$130,959,817	\$131,694,290	\$130,959,817	\$131,694,290	\$130,959,817	\$131,694,290	\$130,959,817	\$131,694,290	\$130,959,817	\$131,694,290	\$130,959,817
Federal Government and Other Government	\$388,944	\$495,542	\$388,944	\$462,428	\$388,944	\$443,760	\$388,944	\$443,760	\$388,944	\$443,760	\$388,944	\$443,760	\$388,944	\$388,944	\$388,944	\$388,944	\$388,944	\$388,944	\$388,944	\$388,944	\$388,944	\$388,944	\$388,944	\$388,944
Fees	\$4,086,431	\$1,480,790	\$3,910,076	\$812,872	\$2,483,011	\$1,235,889	\$4,227,946	\$1,658,501	\$4,227,946	\$1,658,501	\$4,227,946	\$1,658,501	\$5,228,261	\$5,323,890	\$5,421,268	\$5,323,890	\$5,421,268	\$5,323,890	\$5,421,268	\$5,323,890	\$5,421,268	\$5,323,890	\$5,421,268	\$5,323,890
Other sales and services	\$964,751	\$3,141,084	\$951,817	\$1,746,540	\$1,032,217	\$1,220,599	\$989,150	\$1,094,000	\$989,150	\$1,094,000	\$989,150	\$1,094,000	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150	\$1,089,150
Investment income	\$193,000	\$201,809	\$193,000	\$144,966	\$193,000	\$215,398	\$193,000	\$215,398	\$193,000	\$215,398	\$193,000	\$215,398	\$193,000	\$193,000	\$193,000	\$193,000	\$193,000	\$193,000	\$193,000	\$193,000	\$193,000	\$193,000	\$193,000	\$193,000
Gifts and Donations	\$408,000	\$303,740	\$399,822	\$339,822	\$408,000	\$576,160	\$408,000	\$576,160	\$408,000	\$576,160	\$408,000	\$576,160	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000
Rentals of facilities	\$34,704	\$21,044	\$34,704	\$28,107	\$34,704	\$36,701	\$34,704	\$36,701	\$34,704	\$36,701	\$34,704	\$36,701	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304
Fundraising	\$2,461,000	\$1,605,293	\$2,160,000	\$409,293	\$2,160,000	\$1,094,032	\$2,160,000	\$1,094,032	\$2,160,000	\$1,094,032	\$2,160,000	\$1,094,032	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000
<b>Total Operating Revenues</b>	\$129,441,726	\$125,951,377	\$133,229,716	\$129,140,542	\$130,511,269	\$131,126,880	\$135,083,575	\$132,263,215	\$135,083,575	\$132,263,215	\$135,083,575	\$132,263,215	\$141,091,905	\$140,897,164	\$141,729,015	\$140,897,164	\$141,729,015	\$140,897,164	\$141,729,015	\$140,897,164	\$141,729,015	\$140,897,164	\$141,729,015	\$140,897,164
<b>Operating Expenses by Object</b>																								
Classified salaries and benefits	\$72,877,323	\$73,134,953	\$74,269,968	\$74,486,060	\$74,763,439	\$77,547,659	\$77,915,396	\$78,261,953	\$77,915,396	\$78,261,953	\$77,915,396	\$78,261,953	\$80,928,327	\$81,638,491	\$82,229,368	\$81,638,491	\$82,229,368	\$81,638,491	\$82,229,368	\$81,638,491	\$82,229,368	\$81,638,491	\$82,229,368	\$81,638,491
Unclassified salaries and benefits	\$28,891,280	\$26,394,890	\$27,771,842	\$28,028,324	\$28,228,390	\$27,367,359	\$28,142,092	\$28,142,092	\$28,142,092	\$28,142,092	\$28,142,092	\$28,142,092	\$28,142,092	\$28,075,623	\$28,212,623	\$28,075,623	\$28,212,623	\$28,075,623	\$28,212,623	\$28,075,623	\$28,212,623	\$28,075,623	\$28,212,623	\$28,075,623
Contracted and general services	\$9,028,389	\$7,222,907	\$9,917,566	\$8,958,830	\$10,218,955	\$8,340,709	\$10,279,413	\$10,887,278	\$10,279,413	\$10,887,278	\$10,279,413	\$10,887,278	\$10,491,720	\$9,507,976	\$9,518,749	\$9,507,976	\$9,518,749	\$9,507,976	\$9,518,749	\$9,507,976	\$9,518,749	\$9,507,976	\$9,518,749	\$9,507,976
Supplies	\$4,465,480	\$5,049,677	\$4,963,561	\$5,387,754	\$5,265,295	\$5,726,247	\$5,324,383	\$5,323,653	\$5,324,383	\$5,323,653	\$5,324,383	\$5,323,653	\$4,751,186	\$4,328,791	\$4,328,791	\$4,328,791	\$4,328,791	\$4,328,791	\$4,328,791	\$4,328,791	\$4,328,791	\$4,328,791	\$4,328,791	\$4,328,791
Utilities	\$2,307,600	\$2,197,695	\$2,329,600	\$2,445,456	\$2,295,100	\$2,814,949	\$2,510,600	\$2,510,600	\$2,510,600	\$2,510,600	\$2,510,600	\$2,510,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600
Contingency, commitments and transfers	\$266,562	\$128,897	\$1,289,556	\$88,928	\$1,207,262	\$192,508	\$144,096	\$144,096	\$144,096	\$144,096	\$144,096	\$144,096	\$117,301	\$117,301	\$117,301	\$117,301	\$117,301	\$117,301	\$117,301	\$117,301	\$117,301	\$117,301	\$117,301	\$117,301
School Generated Activities	\$6,481,461	\$3,596,346	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$2,926,982	\$6,649,105	\$2,926,982	\$6,649,105	\$2,926,982	\$7,657,971	\$7,737,800	\$7,831,001	\$7,737,800	\$7,831,001	\$7,737,800	\$7,831,001	\$7,737,800	\$7,831,001	\$7,737,800	\$7,831,001	\$7,737,800
Amortization of Tangible Capital Assets	\$5,658,525	\$5,623,241	\$5,658,525	\$5,944,798	\$5,658,525	\$6,479,826	\$5,582,838	\$5,582,838	\$5,582,838	\$5,582,838	\$5,582,838	\$5,582,838	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863
Infrastructure, Maintenance and Renewal	\$3,231,505	\$1,300,437	\$3,364,132	\$2,988,744	\$1,508,131	\$1,330,728	\$1,533,723	\$1,533,723	\$1,533,723	\$1,533,723	\$1,533,723	\$1,533,723	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719
Interest on Capital Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Expenses by Object</b>	\$133,208,125	\$124,649,043	\$135,877,465	\$127,415,051	\$134,027,502	\$132,916,531	\$138,081,646	\$135,263,215	\$138,081,646	\$135,263,215	\$138,081,646	\$135,263,215	\$141,480,303	\$140,897,165	\$141,729,015	\$140,897,165	\$141,729,015	\$140,897,165	\$141,729,015	\$140,897,165	\$141,729,015	\$140,897,165	\$141,729,015	\$140,897,165
<b>OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	(\$3,766,399)	\$1,302,334	(\$2,647,749)	\$1,725,491	(\$3,516,233)	(\$1,789,651)	(\$2,998,071)	(\$2,998,071)	(\$2,998,071)	(\$2,998,071)	(\$2,998,071)	(\$2,998,071)	(\$448,398)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
<b>SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND</b>	\$0	(\$3,723)	\$0	(\$1)	\$100	(\$219,999)	\$11,638	\$0	\$11,638	\$0	\$11,638	\$0	\$11,638	\$2,212,466	\$487,466	\$2,212,466	\$487,466	\$2,212,466	\$487,466	\$2,212,466	\$487,466	\$2,212,466	\$487,466	\$2,212,466
<b>SURPLUS (DEFICIT) FROM OPERATING RESERVES</b>	(\$4,554,728)	\$1,327,790	(\$3,440,820)	\$916,267	(\$4,083,169)	(\$1,068,529)	(\$4,288,911)	(\$4,288,911)	(\$4,288,911)	(\$4,288,911)	(\$4,288,911)	(\$4,288,911)	(\$798,398)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>SURPLUS (DEFICIT) FROM CAPITAL RESERVES</b>	\$1,161,249	\$1,250,000	\$1,161,249	\$1,161,249	\$1,064,744	(\$1,533,202)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,825,000)	(\$100,000)	(\$1,825,000)	(\$100,000)	(\$1,825,000)	(\$100,000)	(\$1,825,000)	(\$100,000)	(\$1,825,000)	(\$100,000)	(\$1,825,000)
<b>SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL</b>	(\$372,920)	\$1,039,647	(\$468,178)	(\$532,025)	(\$497,808)	\$1,032,092	\$1,300,840	\$1,300,840	\$1,300,840	\$1,300,840	\$1,300,840	\$1,300,840	\$350,000	(\$387,466)	(\$387,466)	(\$387,466)	(\$387,466)	(\$387,466)	(\$387,466)	(\$387,466)	(\$387,466)	(\$387,466)	(\$387,466)	(\$387,466)
<b>OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	(\$3,766,399)	\$1,302,334	(\$2,647,749)	\$1,725,491	(\$3,516,133)	(\$1,789,648)	(\$2,998,373)	(\$2,998,071)	(\$2,998,373)	(\$2,998,071)	(\$2,998,373)	(\$2,998,071)	(\$436,700)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
<b>Operating Expenses by Program</b>																								
Instruction	\$108,637,612	\$102,558,109	\$109,782,464	\$102,218,173	\$109,069,153	\$106,785,976	\$112,811,731	\$109,935,435	\$112,811,731	\$109,935,435	\$112,811,731	\$109,935,435	\$116,389,005	\$116,296,479	\$117,117,556	\$116,296,479	\$117,117,556	\$116,296,479	\$117,117,556	\$116,296,479	\$117,117,556	\$116,296,479	\$117,117,556	\$116,296,479
Administration	\$4,253,283	\$3,913,702	\$4,092,216	\$3,826,321	\$4,092,216	\$4,041,463	\$4,159,340	\$4,159,340	\$4,159,340	\$4,159,340	\$4,159,340	\$4,159,340	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329
Plant Operations and Maintenance	\$8,808,921	\$9,464,828	\$10,269,331	\$10,252,622	\$10,748,660	\$11,204,213	\$10,805,214	\$10,805,214	\$10,805,214	\$10,805,214	\$10,805,214	\$10,805,214	\$10,751,228	\$10,751,228	\$10,751,228	\$10,751,228	\$10,751,228	\$10,751,228	\$10,751,228	\$10,751,228	\$10,751,228	\$10,751,228	\$10,751,228	\$10,751,228
Transportation	\$2,818,279	\$1,808,726	\$2,710,797	\$2,184,393	\$2,950,797	\$3,074,395	\$3,188,800	\$3,246,665	\$3,188,800	\$3,246,665	\$3,188,800	\$3,246,665	\$3,332,559	\$3,332,559	\$3,348,957	\$3,332,559	\$3,348,957	\$3,332,559	\$3,348,957	\$3,332,559	\$3,348,957	\$3,332,559	\$3,348,957	\$3,332,559
Capital and Debt Services	\$8,890,030	\$6,923,678	\$9,022,657	\$9,933,542	\$7,166,656	\$7,810,554	\$7,116,561	\$7,116,561	\$7,116,561	\$7,116,561	\$7,116,561	\$7,116,561	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582
<b>Total Operating Expenses by Program</b>	\$133,208,125	\$124,649,043	\$135,877,465	\$127,415,051	\$134,027,502	\$132,916,531	\$138,081,646	\$135,263,215	\$138,081,646	\$135,263,215	\$138,081,646	\$135,263,215	\$141,480,303	\$140,897,165	\$141,729,015	\$140,897,165	\$141,729,015	\$140,897,165	\$141,729,015	\$140,897,165	\$141,729,015	\$140,897,165	\$141,729,015	\$140,897,165

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

## Operating Revenue Sources

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

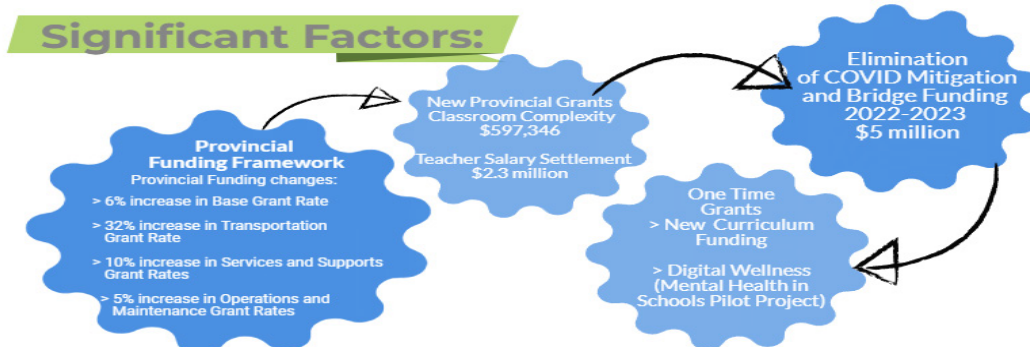
	Budget 2023-2024	Budget 2022-2023
<b>Operating Revenues</b>		
<b>Government of Alberta</b>	<b>\$131,190,187</b>	<b>\$126,681,831</b>
Alberta Education - Base Instruction	\$77,934,815	\$76,821,620
Alberta Education - Services and Supports	\$16,227,405	\$14,575,179
Alberta Education - Schools/Facilities	\$15,885,740	\$14,860,300
Alberta Education - Community	\$3,772,018	\$3,723,161
Alberta Education - Jurisdiction	\$4,253,325	\$4,092,216
Projects/Contracts	\$667,745	\$269,153
Other Provincial Revenue	\$803,279	\$1,304,787
Teacher Pension Costs paid by Government	\$6,500,000	\$6,500,000
Capital Block	\$5,145,860	\$5,084,555
<b>Federal Government and Other Government</b>	<b>\$388,944</b>	<b>\$388,944</b>
<b>Fees</b>	<b>\$5,228,261</b>	<b>\$4,227,946</b>
Other sales and services	\$1,089,150	\$989,150
Investment Income	\$587,059	\$193,000
Gifts and Donations	\$368,000	\$408,000
Rentals of facilities	\$20,304	\$34,704
Fundraising	\$2,160,000	\$2,160,000
<b>Total Operating Revenues</b>	<b>\$141,031,905</b>	<b>\$135,083,575</b>
Transfer from Reserves	\$798,398	\$4,298,911
<b>Total Operating Revenues and Transfers</b>	<b>\$141,830,303</b>	<b>\$139,382,486</b>



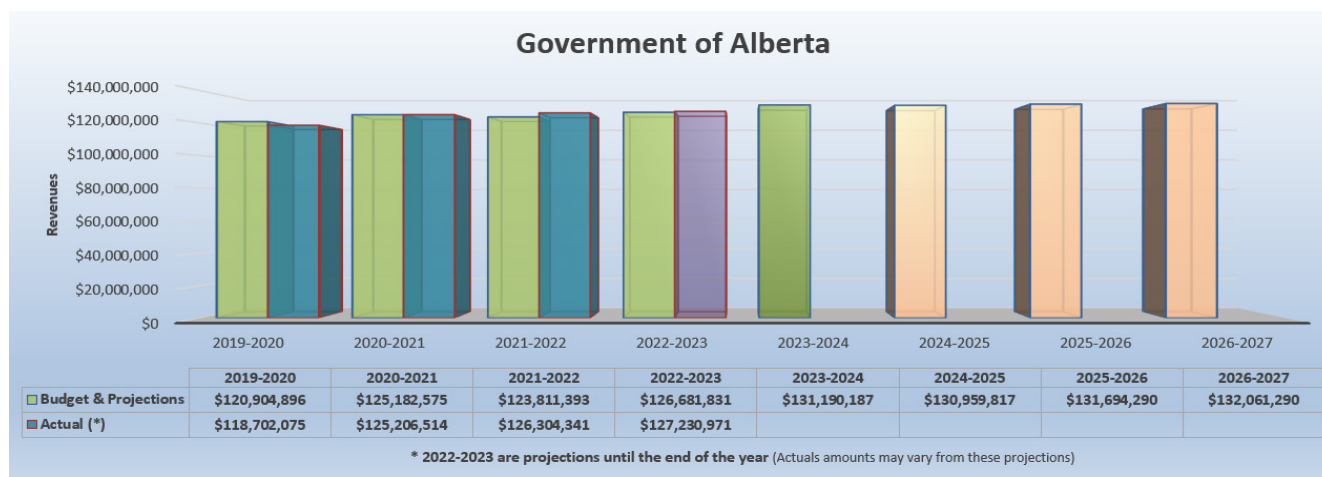
Division is financially dependent on the Provincial Government as over 90% of all operational funding is from the Province (Alberta Education).

Total budgeted operating revenues for 2023-2024 are \$141.03 million prior to the use of one-time reserve funds. One-time reserve funds of \$798,398 have been allocated to address Board priorities, supplement staffing, and student needs. With the use of one-time reserves, **total budgeted revenues and transfers are \$141.83 million.**

The operating revenues are budgeted based on estimated enrolment and other factors. Student enrolment is projected for 2023-2024 using forecasting software that utilizes trend analysis, local demographics, and multiple other factors. Student enrolment is the largest factor for determining the funding from Alberta Education using a Weighted Moving Average (WMA). Other Provincial funding is based on the information available during the development of the budget, including Provincial budget announcements and other trends in funding. The following are some of the significant factors in determining the 2023-2024 operating revenues:



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



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

#### Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Projected 2023-2024	September 2022-2023	Total Change	% Change
Alberta Education Operating Grants	105,905,262	102,702,625	\$3,202,637	3.12%
Operations and Maintenance	11,069,462	10,419,912	\$649,550	6.23%
Transportation	3,292,559	2,848,800	\$443,759	15.58%
Capital and Debt Servicing	5,145,860	5,084,555	\$61,305	1.21%
Infrastructure Maintenance Renewal (IMR)	1,523,719	1,533,723	(\$10,004)	-0.65%
Jurisdiction	4,253,325	4,092,216	\$161,109	3.94%
	<b>131,190,187</b>	<b>126,681,831</b>	<b>\$4,508,356</b>	<b>3.56%</b>

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

There have been some significant changes to the Division's funding over the prior year(s). Starting for Budget 2020/2021, the Province implemented a new funding framework model for education. This model is a "3-year funding commitment to education" to allow for predictability and sustainability. The old framework grants (36 grants) has now been modified to the new framework (15 grants). This funding framework has been continued for Budget 2023/2024 with some slight updates for specific grant allocations. One of the most significant changes in the Provincial funding framework was the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing divisions as it takes into account the lower student enrolment from prior years.

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



Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. These fluctuations have somewhat been minimized with the new Provincial funding framework as the Provincial funding is now based on a Weighted Moving Average (WMA) outlined below. However, due to the enrolment increase, the Division will serve 170.5 more FTE than it will receive funding for in 2023/2024.

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

**Weighted Moving Average (WMA) FTE Enrolment** 11,353

The 2023-2024 Budget included the Provincial funding framework for school divisions throughout the Province. The model is a "3-year funding commitment to Education" to allow for predictability and sustainability.

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

## FUNDING FRAMEWORK



Base Instruction



Services & Supports



School / Facilities



Community



Jurisdiction

The COVID-19 pandemic continued to have impacts on student enrollment in the 2021/2022 school year which continued to impact enrolment funding for 2023/2024. The 2022/2023 estimated enrolment numbers continued to recover, reaching pre-COVID numbers. The projected actual (not FTE) enrolment for 2023/2024 is expected to be over 12,000 students.

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

The next projected three (3) budget years (24/25 to 26/27) also include increased student enrolment up to 12,700 students. The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial funding framework.



## Alberta Education - Base Instruction

As part of the Provincial Funding Framework, the Base Instruction funding is based on the Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is set by Alberta Education for the 2023/2024 school year during the preliminary budget based on initial student enrolment projection. Even though there are still the September 30th final student enrolment counts, these updated enrolments do not take account until the following budget year as part of estimated enrolments and as part of a prior year WMA adjustment. With the WMA, for the 2023-2024 budget, the Division will serve approximately 170.5 FTE more than it will receive funding for due to the prior year fluctuations in enrolment.

Budget 2023/2024 included the elimination of both Bridge funding and COVID Mitigation funding. In the 2022-2023 budget, this equated to \$5.5 million dollars for the Division.

The Base Instruction grant accounts for 55% of the Division's revenue which is driven by enrolment numbers. For 2023/2024, the Alberta Government increased the Base Instruction grant rate by 6% to help mitigate the elimination of the Bridge and COVID Mitigation funding.

## Alberta Education – Services and Supports

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

Budget 2023/2024 included an increase of 10% in the Service and Supports grant rates to help with the elimination of Bridge funding and COVID mitigation as well as the introduction of a new Classroom Complexity grant to help with student learning challenges.

## Alberta Education – Schools/Facilities

The Schools/Facilities funding includes Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization. For 2023/2024, there was an 5% increase in the operations and maintenance funding and a 32% increase in transportation funding (which equates to \$443,000 for the Division).

## Alberta Education – Community

The Community funding includes various grants such as Socio-Economic, Geographic, and School Nutrition. These funding allocations are specific provincial allocations based on the Division's factors and indexes compared to other school divisions in the Province and the respective funding allocations.

## Alberta Education – Jurisdiction

The Jurisdiction funding is specifically separated to identify the funding specifically for the Board and System Administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces the funding to a specified portion of the Division's budget (approximately 3.20%).

## Projects/Contracts

Project/Contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. Included in the 2023/2024 budget is targeted funding for new curriculum funding (\$487,745 for resources and professional learning) and \$180,000 for the Mental Health in Schools Pilot Program (known throughout the Division as Digital Wellness).

## Other Provincial Revenues

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

## Teacher Pension Costs paid by Government

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

## Capital Block

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





*Cow Eating Grass by Claire Moore, ICSS - Gr. 11*



Executive Summary



Organizational

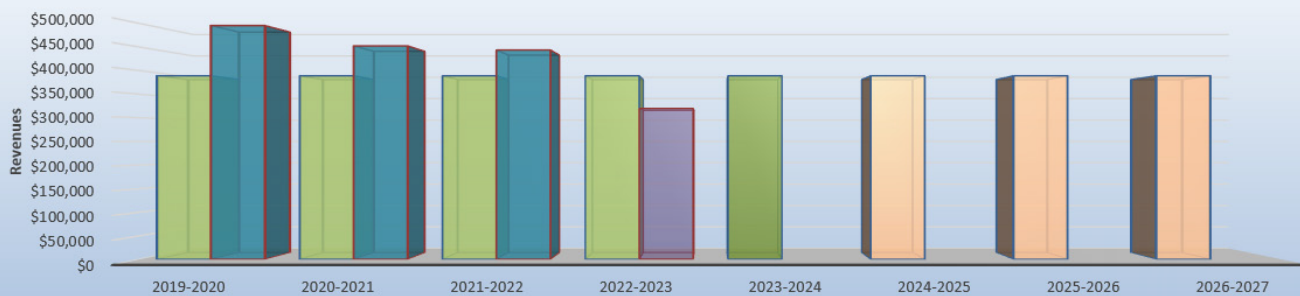


Financial



Informational

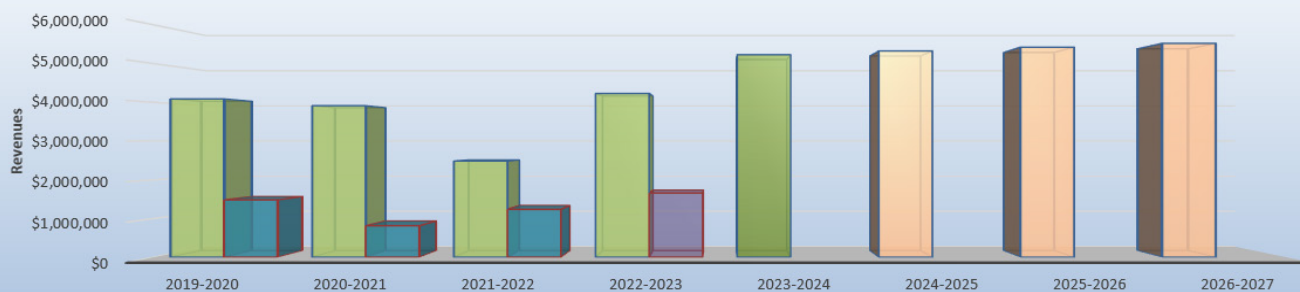
### Federal & Other Government



\* 2022-2023 are projections until the end of the year (Actuals amounts may vary from these projections)

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

### Fees



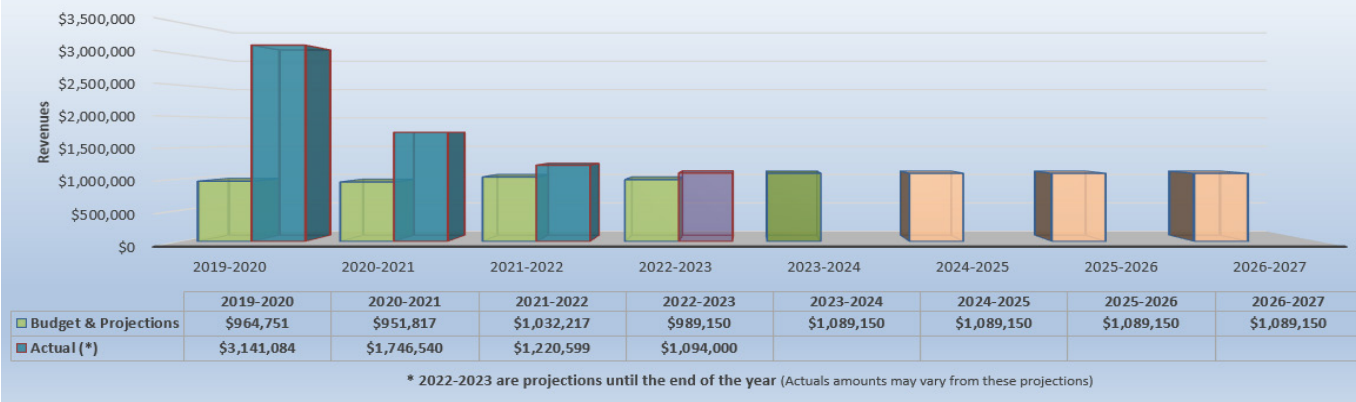
\* 2022-2023 are projections until the end of the year (Actuals amounts may vary from these projections)

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

With the impact of COVID-19 on the sorts of extra curricular activities that were allowed, this impacted the Fees collected over the past number of years. As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus). Each school within the Division completes a school fee schedule annually to estimate the total amount of possible fees that could be charged during the year for option courses, extra-curricular activities and school trips. This schedule is then compiled and the estimate is the budgeted number for the following year. The Division continues to see a recovery from the impacts of COVID-19 on these activities and estimates an increase for the 2023-2024 school year.



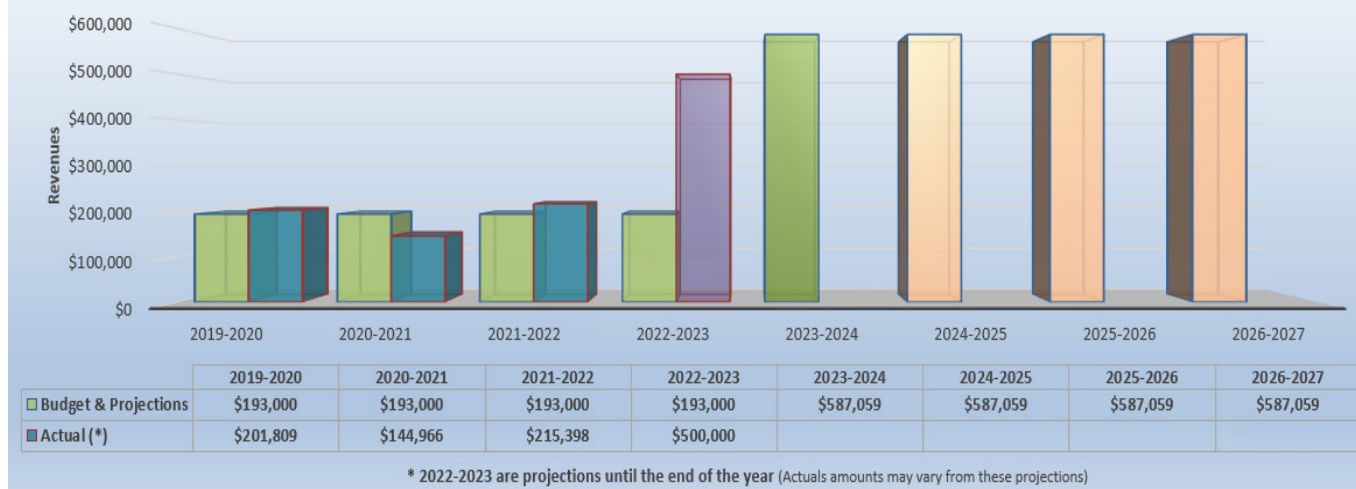
### Other Sales and Services



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

Historically, these revenues have been conservatively budgeted and the actual revenues have exceeded the budgets. In 2019/2020, the Division received approximately \$2.06 million of one-time funding as part of the termination of the transportation/busing services that were contracted through the City of Lethbridge for the accumulated bus replacement funds that the City managed for their capital replacement of school buses. In 2022/2023 the international student program is expected to generate approximately \$800,000 in revenue which has been reflected in the increase in the 2023/2024 budget.

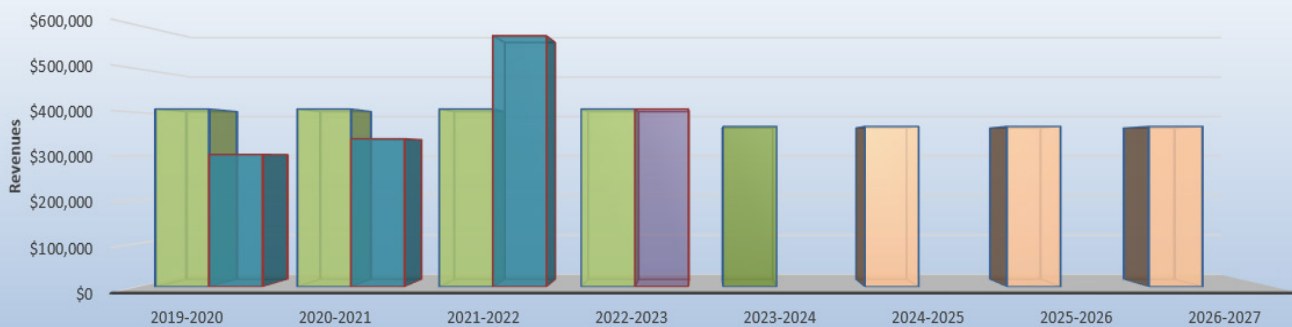
### Investment Income



Investment income revenue is the interest earned on the cash and investments that the Division holds (i.e. funds held for reserves and fund balances). Investment income has been increasing over the past couple years with increases in financial assets and increased investment rates which is reflected in the estimates for the 2022-2023 actuals and the 2023-2024 budgeted numbers.



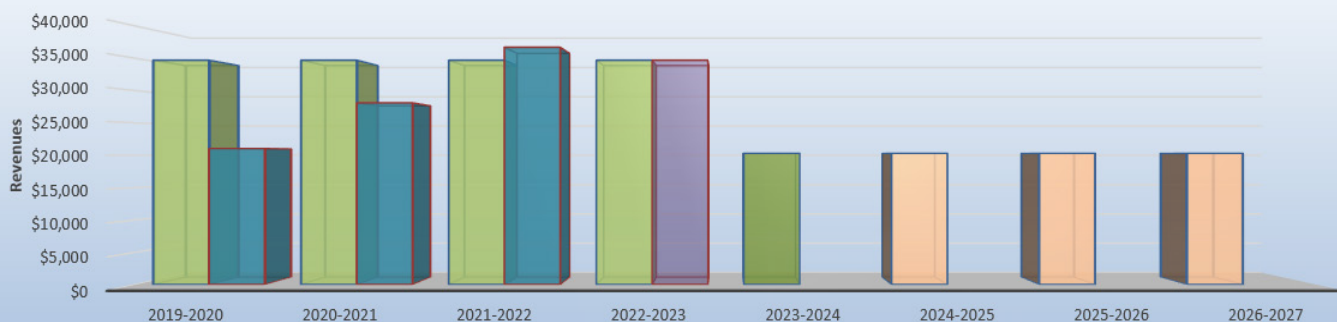
### Gifts and Donations



\* 2022-2023 are projections until the end of the year (Actuals amounts may vary from these projections)

Gift and Donations revenues include both Division revenues (General Funds) and contributions received for School Generated Activities (SGF Operating Funds). Historically, these revenues have been conservatively budgeted. The last few years due to the COVID-19 pandemic resulted in less activities occurring where donations were being collected, however this has now recovered in 2021-2022 and 2022-2023. The budgeted donations have been adjusted for 2023-2024 and going forward due to changes in one of the programs where historically the Division collected donations for (the Ready Set Go program).

### Rentals of Facilities

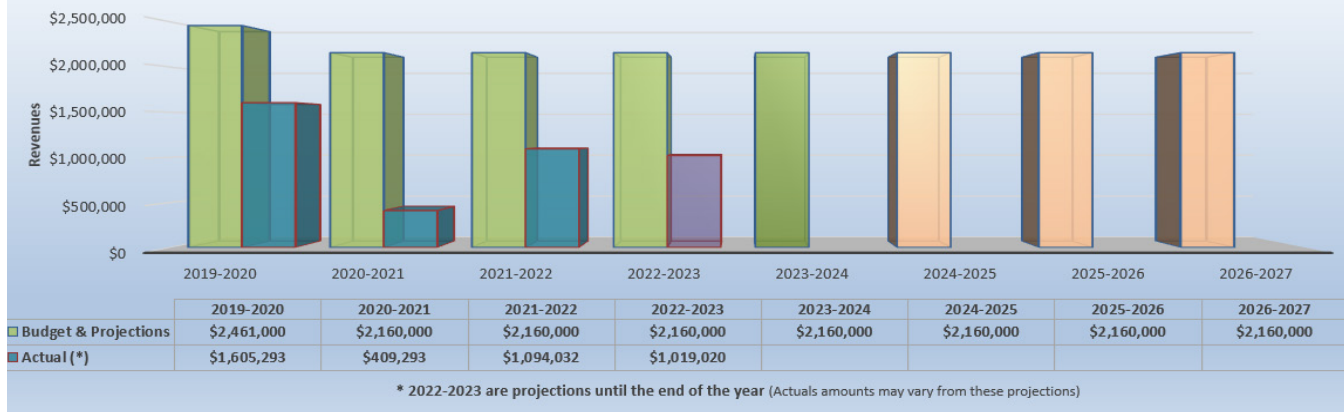


\* 2022-2023 are projections until the end of the year (Actuals amounts may vary from these projections)

Rental of Facilities revenues are relatively consistent from year-to-year and are based on the rental agreements with the Boys and Girls Club, Lethbridge Public ATA Local 41 and the Southern Alberta Professional Development Consortium (SAPDC). SAPDC will no longer be renting from Lethbridge School Division starting in 2023-2024 and the budgeted rental amount is reflected of this.



## Fundraising



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

### REVENUE PROJECTION OVERVIEW

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

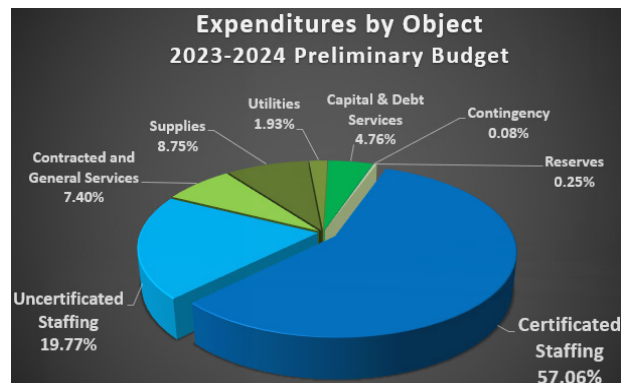
	Budget 2023-2024	Projection 2024-2025	Projection 2025-2026	Projection 2026-2027
<b>Operating Revenues</b>				
<b>Government of Alberta</b>	<b>\$131,190,187</b>	<b>\$130,959,817</b>	<b>\$131,694,290</b>	<b>\$132,061,290</b>
Alberta Education - Base Instruction	\$77,934,815	\$78,302,194	\$78,904,143	\$79,166,360
Alberta Education - Services and Supports	\$16,227,405	\$16,018,466	\$16,074,132	\$16,111,119
Alberta Education - Schools/Facilities	\$15,885,740	\$15,914,199	\$15,968,700	\$15,995,207
Alberta Education - Community	\$3,772,018	\$3,772,018	\$3,772,018	\$3,772,018
Alberta Education - Jurisdiction	\$4,253,325	\$4,253,325	\$4,253,325	\$4,253,325
Projects/Contracts	\$667,745	\$0	\$0	\$0
Other Provincial Revenue	\$803,279	\$819,441	\$820,884	\$823,548
Teacher Pension Costs paid by Government	\$6,500,000	\$6,630,780	\$6,642,453	\$6,664,011
Capital Block	\$5,145,860	\$5,249,394	\$5,258,635	\$5,275,702
<b>Federal Government and Other Government</b>	<b>\$388,944</b>	<b>\$388,944</b>	<b>\$388,944</b>	<b>\$388,944</b>
<b>Fees</b>	<b>\$5,228,261</b>	<b>\$5,323,890</b>	<b>\$5,421,268</b>	<b>\$5,520,428</b>
<b>Other sales and services</b>	<b>\$1,089,150</b>	<b>\$1,089,150</b>	<b>\$1,089,150</b>	<b>\$1,089,150</b>
<b>Investment income</b>	<b>\$587,059</b>	<b>\$587,059</b>	<b>\$587,059</b>	<b>\$587,059</b>
<b>Gifts and Donations</b>	<b>\$368,000</b>	<b>\$368,000</b>	<b>\$368,000</b>	<b>\$368,000</b>
<b>Rentals of facilities</b>	<b>\$20,304</b>	<b>\$20,304</b>	<b>\$20,304</b>	<b>\$20,304</b>
<b>Fundraising</b>	<b>\$2,160,000</b>	<b>\$2,160,000</b>	<b>\$2,160,000</b>	<b>\$2,160,000</b>
<b>Total Operating Revenues</b>	<b>\$141,031,905</b>	<b>\$140,897,164</b>	<b>\$141,729,015</b>	<b>\$142,195,175</b>
<b>Transfer from Reserves</b>	<b>\$798,398</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Revenues and Transfers</b>	<b>\$141,830,303</b>	<b>\$140,897,164</b>	<b>\$141,729,015</b>	<b>\$142,195,175</b>

The next projected three (3) budget years (2024/2025 to 2026/2027) also include increased student enrolment up to 12,466 students. The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial funding framework. Projects and contracts has been \$0 as this one time funding area fluctuates substantially from year to year depending on the initiatives from Alberta Education.

## Operating Expenditures by Object

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

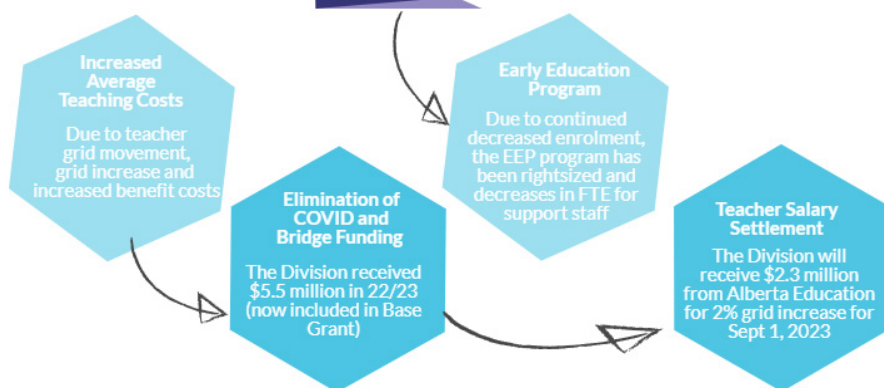
	Budget 2023-2024	Budget 2022-2023
<b>Operating Expenses by Object</b>		
Certificated salaries and benefits	\$80,928,327	\$77,915,396
Uncertificated salaries and benefits	\$28,042,616	\$28,142,092
Contracted and general services	\$10,491,720	\$10,279,413
Supplies	\$4,751,186	\$5,324,383
Utilities	\$2,737,600	\$2,510,600
Contingency, commitments and transfers	\$117,301	\$144,096
School Generated Activities	\$7,657,971	\$6,649,105
Amortization of Tangible 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 Operating Expenses by Object</b>	<b>\$141,480,303</b>	<b>\$138,081,646</b>
Transfer to Reserves	\$0	\$0
Transfer to Board Funded Capital	\$350,000	\$1,300,840
<b>Total Operating Expenses and Transfers</b>	<b>\$141,830,303</b>	<b>\$139,382,486</b>



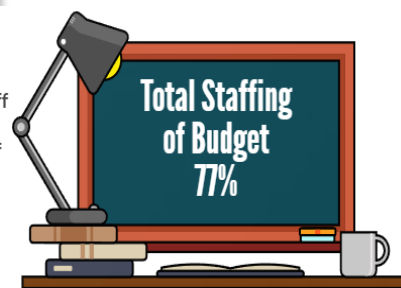
Total budgeted operating expenses for 2023-2024 are \$141.83 million compared to \$139.38 million in the updated operating budget for 2022-2023.

The operating expenditures are budgeted based on estimated staffing and costs to meet the projected enrolment and other factors. Costs are typically budgeted on the somewhat higher-end to ensure that actuals may be within budget (avoiding deficits). Staffing is the largest component of the Division's expenditures with salaries and benefits (certified and uncertified staffing) accounting for approximately 77% of the budget. The following is a breakdown of the factors to consider for the 2023-2024 budget.

### Significant Factors:



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







## HUMAN RESOURCES

Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 77% of the Division's budget. The Division is projecting to employ 657 full-time equivalent (FTE) teachers and 454 full-time equivalents (FTE) support staff in 2023-2024.

The Division spends 56% of the budget on teaching staff. Teaching staff will result in a slight increase by 3.5 FTE. Even with the loss of the COVID mitigation funding and bridge funding, the Division ensured that the 2023-2024 budget maintained staffing with a few additional teachers to address hot spots due to enrolment.

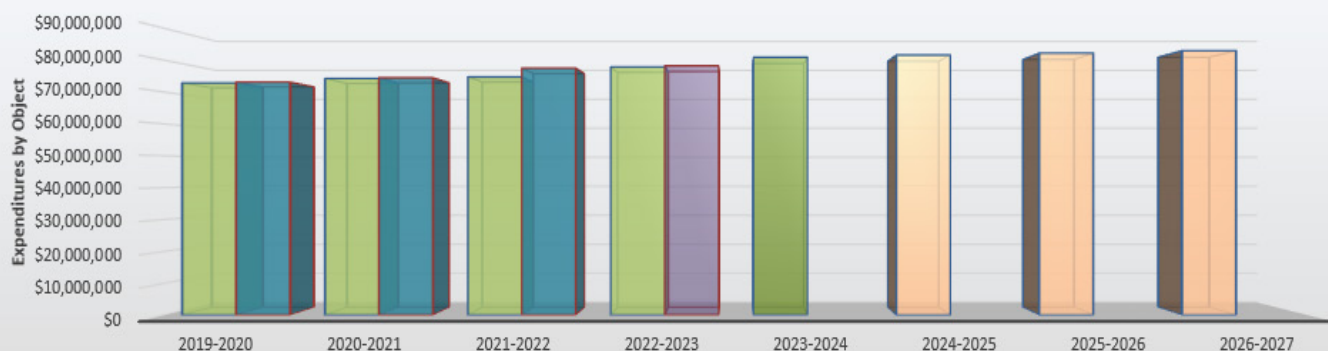
The Division spends 21% of the budget on support staff positions. Total support staffing full time equivalent (FTE) positions will decrease in the 2023-2024 budget by 19.75 FTE. The main reason for these decreases is due to continued lower enrolment in the Early Education Program (EEP). The decision has been made to right size the Early Education Program (EEP) for the 2023-2024 school year. Lower enrolment results in less funding for this program, specifically with Program Unit Funding (PUF) therefore resulting in less funding to spend. (Note, the Division does not receive enrolment funding for the Early Education Program, approximately \$485,000 is allocated from the Base K-12 grant).

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

<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>

<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) / (EEP)	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>

## Certified Salaries and Benefits



\* 2022-2023 are projections until the end of the year (Actuals amounts may vary from these projections)

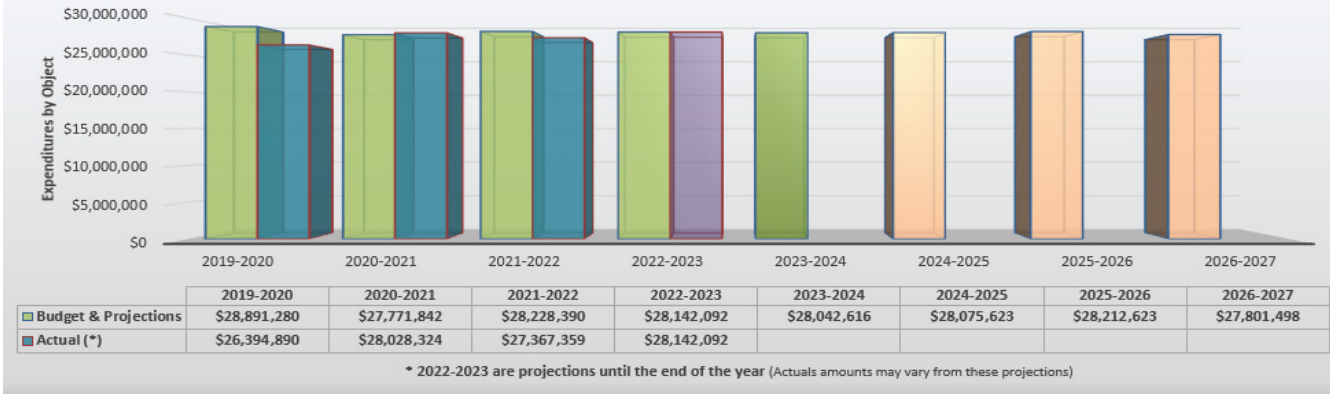
Certificated salaries and benefits have been historically around 54-56% of total expenditures. As of June 30th, 2022, the Alberta Teachers Association and the Alberta Provincial government had agreed on a new collective agreement through 2024. The wage details of the new agreement include a 0.5% increase effective on ratification, a 1.25% increase in September 2022 and a 2.0% increase in September 2023. The increase has been included in the 2023-2024 budget and Alberta Education has allocated \$2.3 million to the Division to cover the grid increases.

Majority of certified salaries and benefits are budgeted based on average teacher costs. During the past couple years, the Division has been able to generate cost savings on the actual average teachers costs as the Division has been hiring more new teachers than estimated in the budgets (which are budgeted slightly conservative). As a result of this, savings have been able to be added to operating reserves for a staff stability fund (for future increases in teaching costs). For 2023-2024, there is an estimated 4% increase to the average teacher cost (2% grid increase - covered by Alberta Education, 1% grid movement and 1% benefit cost increases).

In 2023-2024, it is budgeted that the Division will have approximately \$80.93 million expended on teaching staff (certificated staffing), which is approximately 56% of the total Division budget. **Overall there are approximately 3.5 FTE teachers increase than in 2022-2023, which is a 0.54% increase in the number of teaching staff.**

There is projected growth enrolment estimated for the next three (3) budget years (24/25 to 26/27) which will be funded through the base grant. For 2023-2024 the Base Grant rate increased by 6%, however the Division also saw the elimination of the COVID mitigation and Bridge Funding that was mostly used within staffing (both certificated and uncertificated staffing). The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming.

### Uncertified Salaries and Benefits



Uncertificated salaries and benefits have historically been around 21-22% of total expenditures. Negotiations will continue in the fall of 2023 between the Division and the two unions who are represented by support staff. Non-union support staff members received a salary increase comparable with the ATA agreement in 2022-2023.

Many of the positions within uncertified salaries and benefits are budgeted based on average costs (including educational assistants). For 2023-2024, these average costs of these positions have increased from projected staff experience increments. There was also an increase in the budgeted benefit costs for support staff with increased premium costs.

In 2023-2024, it is budgeted that the Division will have approximately \$28.04 million expended on support staff, which is approximately 21% of the total Division budget. **Overall there is a 19.75 FTE or -4.17% decrease in support staff.** This decrease is mainly within Educational Assistants (EA's) for both Program Unit Funding (PUF) and Specialized Learning Supports (Severe Kindergarten) due to less enrolment within these specific programs. Less enrolment means less specific grant funding for these programs, resulting in less funds available to hire EA's. The Division realizes that some students may enrol in the fall that had not been identified prior and have set aside one time reserve funding for these programs to ensure all the needs of all children are met.

	23/24 Budget	22/23 Actual	Change
<b>Inclusive Learning:</b>			
Grade 1 to 12	183.59	185.63	(2.05)
Specialized Learning Supports (Severe KG)	17.25	17.45	(0.20)
Program Unit Funding (PUF) / (EEP)	11.62	24.80	(13.18)
	<b>212.45</b>	<b>227.88</b>	<b>(15.43) FTE</b>
<b>Other:</b>			
Early Education Program (EEP)	3.60	3.77	(0.17)
	<b>3.60</b>	<b>3.77</b>	<b>(0.17) FTE</b>
<b>Total Educational Assistants</b>	<b>216.05</b>	<b>231.65</b>	<b>-15.60 FTE</b>

Projections for the next three (3) budget years (24/25 to 26/27) include a projected decrease in support staffing with the removal of one-time funding with subsequent increases during the following budget years. The projected WMA growth of student enrolment will somewhat offset these effects. The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming.



## STAFFING SUMMARY

Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 77% of the Division's budget. Student enrolment growth is one of the largest factors in determining the staffing levels. The Division is projecting to increase certified staffing by 3.5 full-time equivalent (FTE) teachers and decrease the uncertified staff by 19.75 full time equivalent (FTE) support staff.

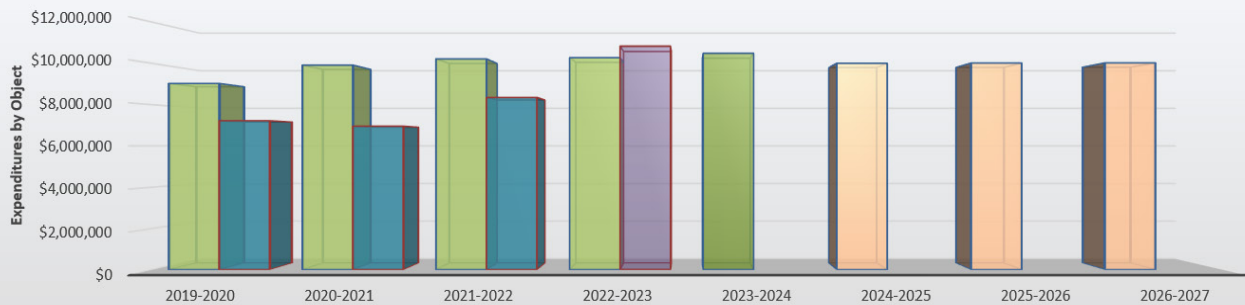
The Division will employ 658 full-time equivalent (FTE) teachers and 454 full-time equivalents (FTE) support staff in 2023-2024.

Expenditures by Object	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %
Certificated Staffing	\$80,928,327	\$77,915,397	\$3,012,930	3.87%
Uncertificated Staffing	\$28,042,616	\$28,142,092	(\$99,476)	-0.35%

Certificated staff (teachers) increased by 3.5 FTE as well average teacher costs and benefit premiums have both increased.

Uncertificated staff (support) decreased by 19.75 FTE which has resulted in a decrease in costs, even with average salary increases from high benefit premiums. Of this decrease, the majority is within the Early Education Program (EEP) due to continued decreased enrolment.

### Contracts and General Services



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budget & Projections	\$9,028,389	\$9,917,566	\$10,218,855	\$10,279,413	\$10,491,720	\$10,007,976	\$10,018,749	\$10,028,038
Actual (*)	\$7,222,907	\$6,958,830	\$8,349,709	\$10,837,278				

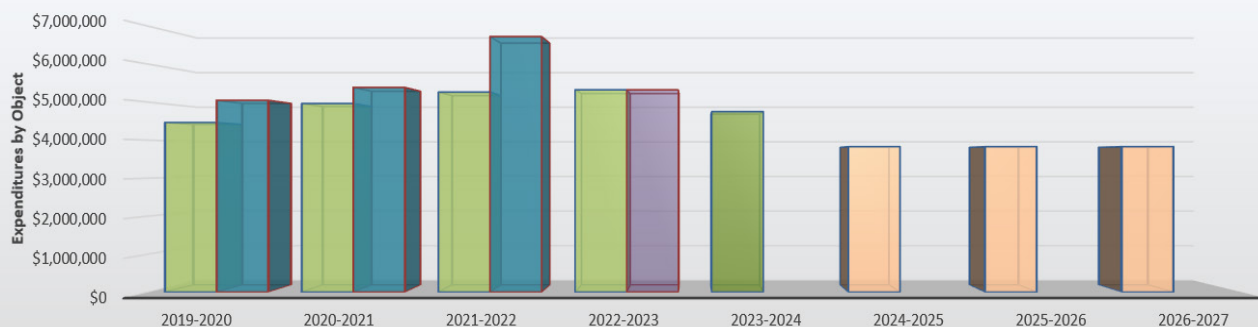
\* 2022-2023 are projections until the end of the year (Actuals amounts may vary from these projections)

Contract and General Services includes contracting out the busing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, leases and other services provided to the Division. Historically, these costs have been conservatively budgeted and the actual costs have been less than the budgets from year-to-year. In 2022-2023, the international program at the Division was very popular, resulting in additional revenues and expenses. This is a self-sustaining program so any revenue earned covered the additional contracted services incurred by the program.

The current and projected budgets are continued to be budgeted conservatively as these the amount of these services could fluctuate significantly from year-to-year. The projections include the removal of one-time costs that are included within the 2022-2023 budget, changes in the overall Weighted Moving Average (WMA) student enrolment, and growth for inflationary factors of 1% to 2% for each projected year. When resources are limited, the priority is to ensure that the needs of the classroom are met, which may involve the reduction of these types of expenditures to ensure that class sizes remain at acceptable levels.



## Supplies



\* 2022-2023 are projections until the end of the year (Actuals amounts may vary from these projections)

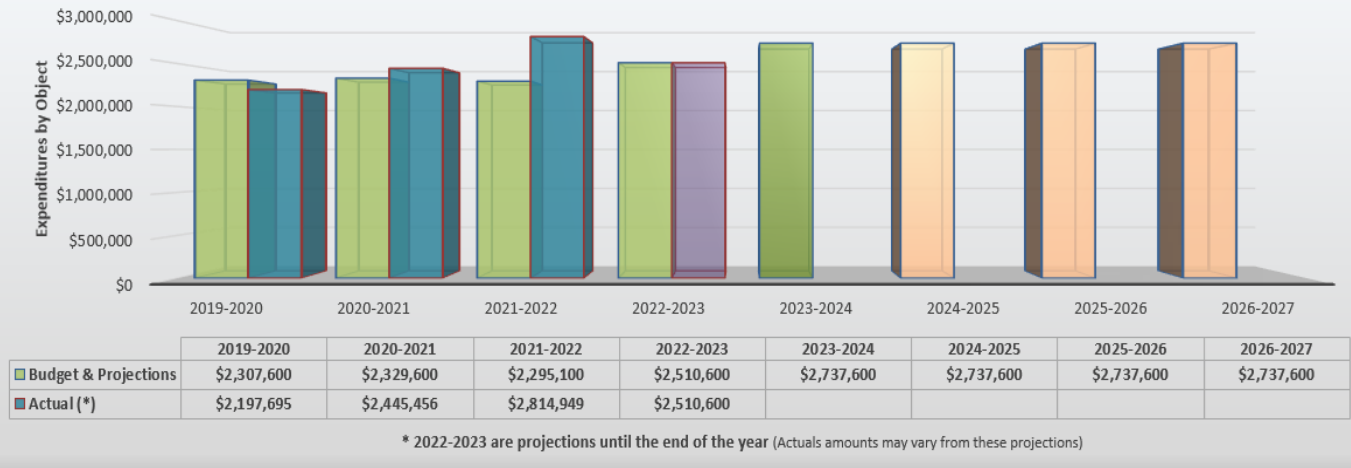
Supplies includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These are the supplies purchased by the General Fund accounts. Historically, these costs have been conservatively budgeted and the actual revenues have been less than the budgets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

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

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

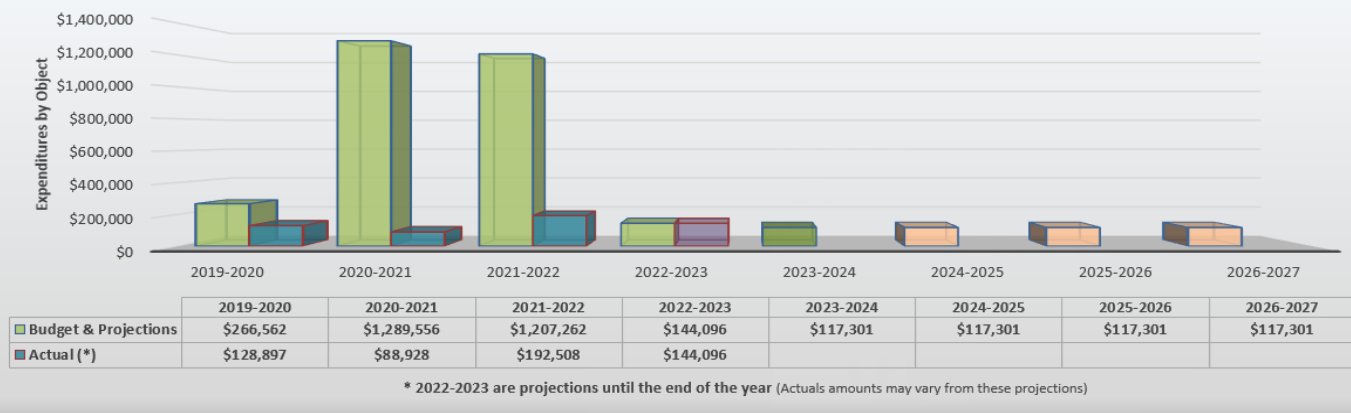
The projections include the removal of one-time costs that are included within the 2022-2023 budget (which included one time reserves schools were spending to ensure the Division met Alberta Education's reserve cap of 3.20%), changes in the overall Weighted Moving Average (WMA) student enrolment, and growth for inflationary factors of 1% to 2% for each projected year. The 2023-2024 budget also includes one time funding of \$278,145 received by the Division for new curriculum resources. When resources are limited, the priority is to ensure that the needs of the classroom are met, which may involve the reduction of these types of expenditures to ensure that class sizes remain at acceptable levels.

## Utilities



Utility costs have increased from year-to-year based on growth of the Division (new schools being added) and increases in the utility rates. Even though the school division has entered into commodity contracts for electricity and natural gas that resulted in cost savings of approximately \$1.6 million from 2021 to 2023, the increase in the utility rates are due to the introduction of a Carbon tax which increased the costs of utilities such as natural gas, diesel and fuel. The Division is currently working on maintenance and infrastructure projects that would potentially lead to efficiencies in the use of utilities. Overall, the projected budget areas are continued to be budgeted conservatively as the amount of these services could fluctuate significantly from year-to-year with some increase as new schools being added to the Division.

## Contingencies, Commitments, and Transfers

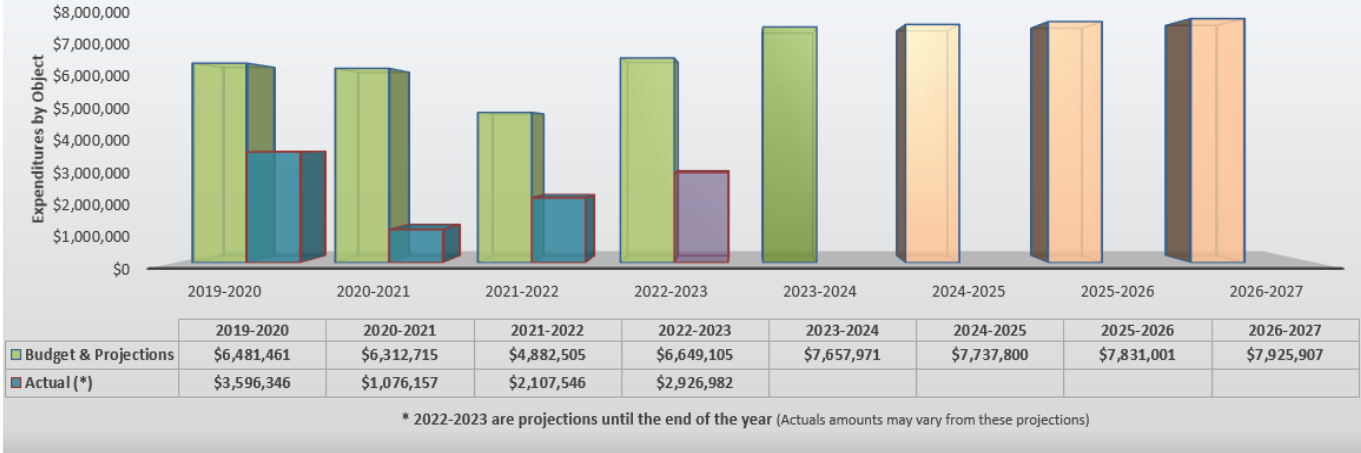


Contingencies, Commitments, and Transfers include the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. Typically, in the approved preliminary operating budget (approved in May prior to the start of the budget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





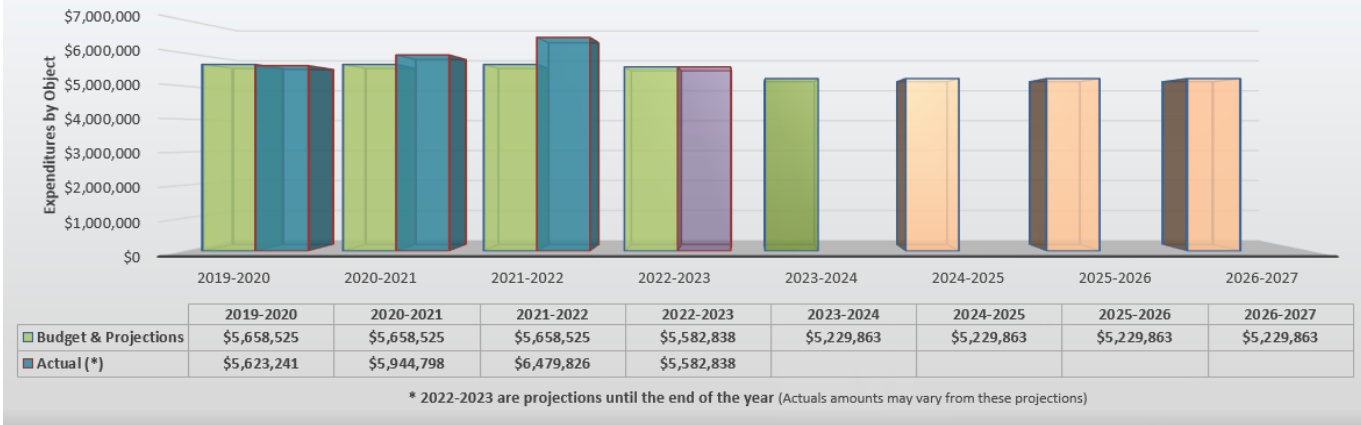
### School Generated Activities



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

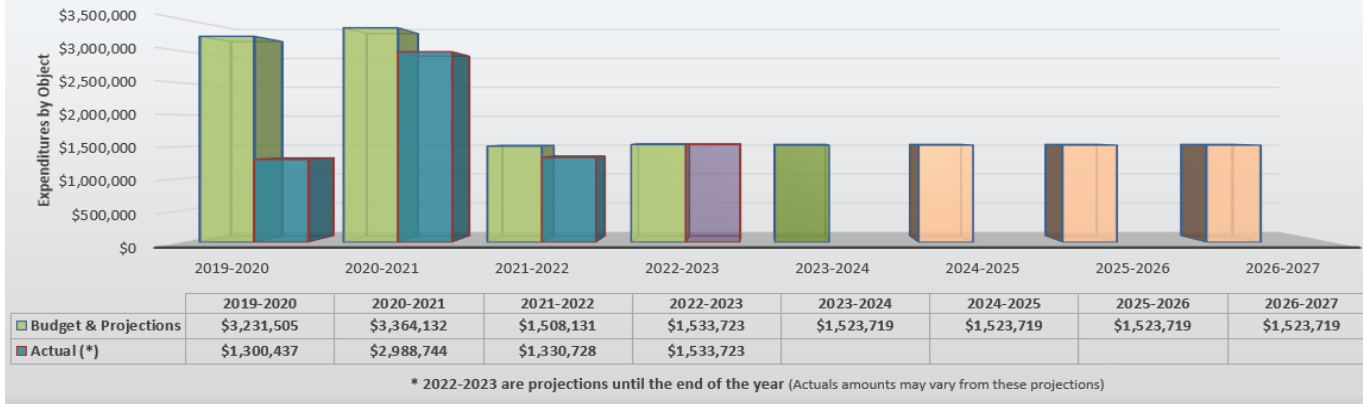
Over the last number of years, there were significant reductions in the school generated activities. The majority of the decrease relates to the reduction in the SGF activities that can be completed during the year as a result of the COVID-19 pandemic. However starting in 2022-2023 and onwards it is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

### Amortization of Tangible Capital Assets



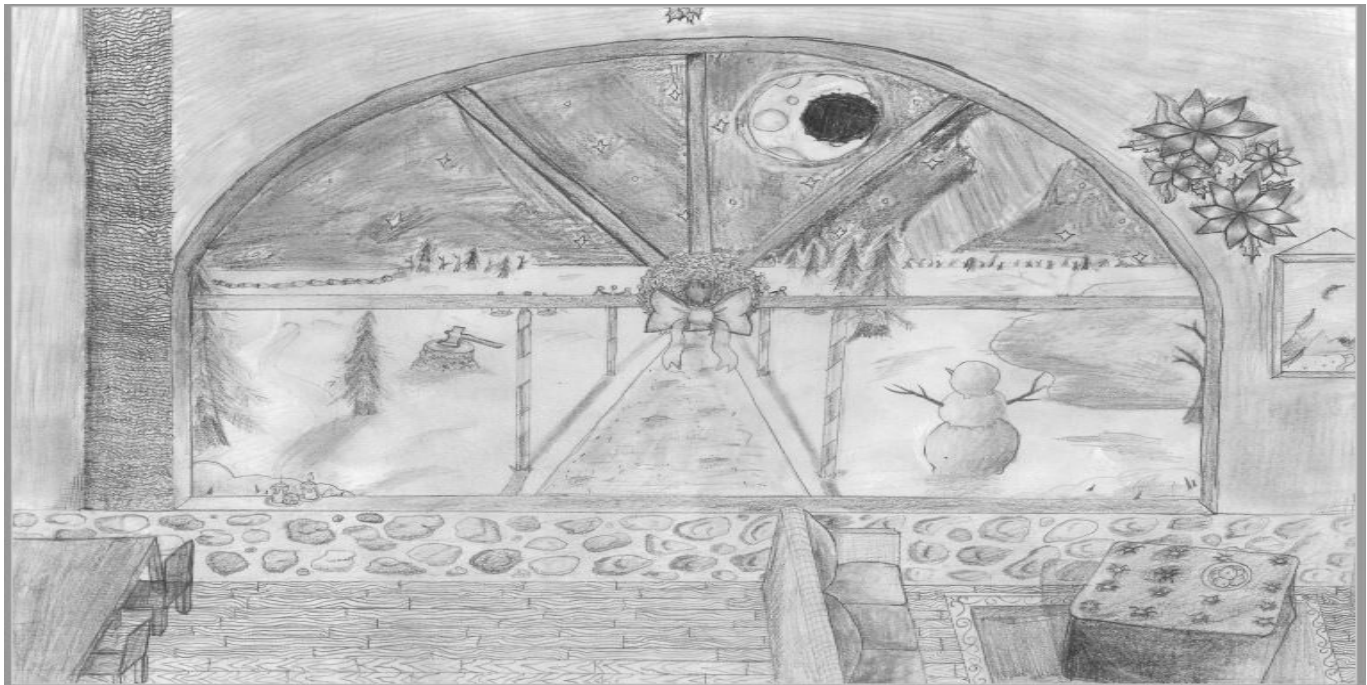
Amortization of Tangible Capital Assets expenses are non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual (and other known projections) as this provides a base for the estimated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

### Infrastructure, Maintenance and Renewal (IMR)



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

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



*Winter's Beauty by Ella Nelson, GS Lakie - Gr. 8*



## EXPENSE PROJECTION OVERVIEW

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

	Budget 2023-2024	Projection 2024-2025	Projection 2025-2026	Projection 2026-2027
<b>Operating Expenses by Object</b>				
Certificated salaries and benefits	\$80,928,327	\$81,638,491	\$82,229,368	\$83,001,222
Uncertificated salaries and benefits	\$28,042,616	\$28,075,623	\$28,212,623	\$27,801,498
Contracted and general services	\$10,491,720	\$10,007,976	\$10,018,749	\$10,028,038
Supplies	\$4,751,186	\$3,828,791	\$3,828,791	\$3,830,026
Utilities	\$2,737,600	\$2,737,600	\$2,737,600	\$2,737,600
Contingency, commitments and transfers	\$117,301	\$117,301	\$117,301	\$117,301
School Generated Activities	\$7,657,971	\$7,737,800	\$7,831,001	\$7,925,907
Amortization of Tangible Capital Assets	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863
Infrastructure, Maintenance and Renewal	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719
<b>Total Operating Expenses by Object</b>	<b>\$141,480,303</b>	<b>\$140,897,165</b>	<b>\$141,729,015</b>	<b>\$142,195,174</b>
Transfer to Reserves	\$0	\$0	\$0	\$0
Transfer to Board Funded Capital	\$350,000	\$387,466	\$387,466	\$387,466
<b>Total Operating Expenses and Transfers</b>	<b>\$141,830,303</b>	<b>\$141,284,631</b>	<b>\$142,116,481</b>	<b>\$142,582,640</b>

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

Projections for the next three (3) budget years (24/25 to 26/27) includes increases in certificated staffing due to grid movements and increases in average teacher costs. However, there are no additional FTEs being added to these projections which could impact class sizes (more students with the same amount of teachers). The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming.

The cost of supplies and contracted services projections include the removal of one-time costs that are included within the 2023/2024 budget and spending will be adjusted to ensure that expenditures do not exceed forecasted revenues. When resources are limited, the priority is to ensure that the needs of classrooms are met which may involve the reduction of supplies and contracted services. Use of one time reserves within this area were used for the 2022/2023 budget to deal with cost pressures (mainly for insurance and fuel), however these funds are no longer available for the 2023/2024 budget.

Utilities are maintained in the expense projections, with inflation being offset by entering into long term agreements with third party service providers. The cost of school generated activities will correlate to the applicable revenues, including school fees, fundraising, and donations and is expected to increase.

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

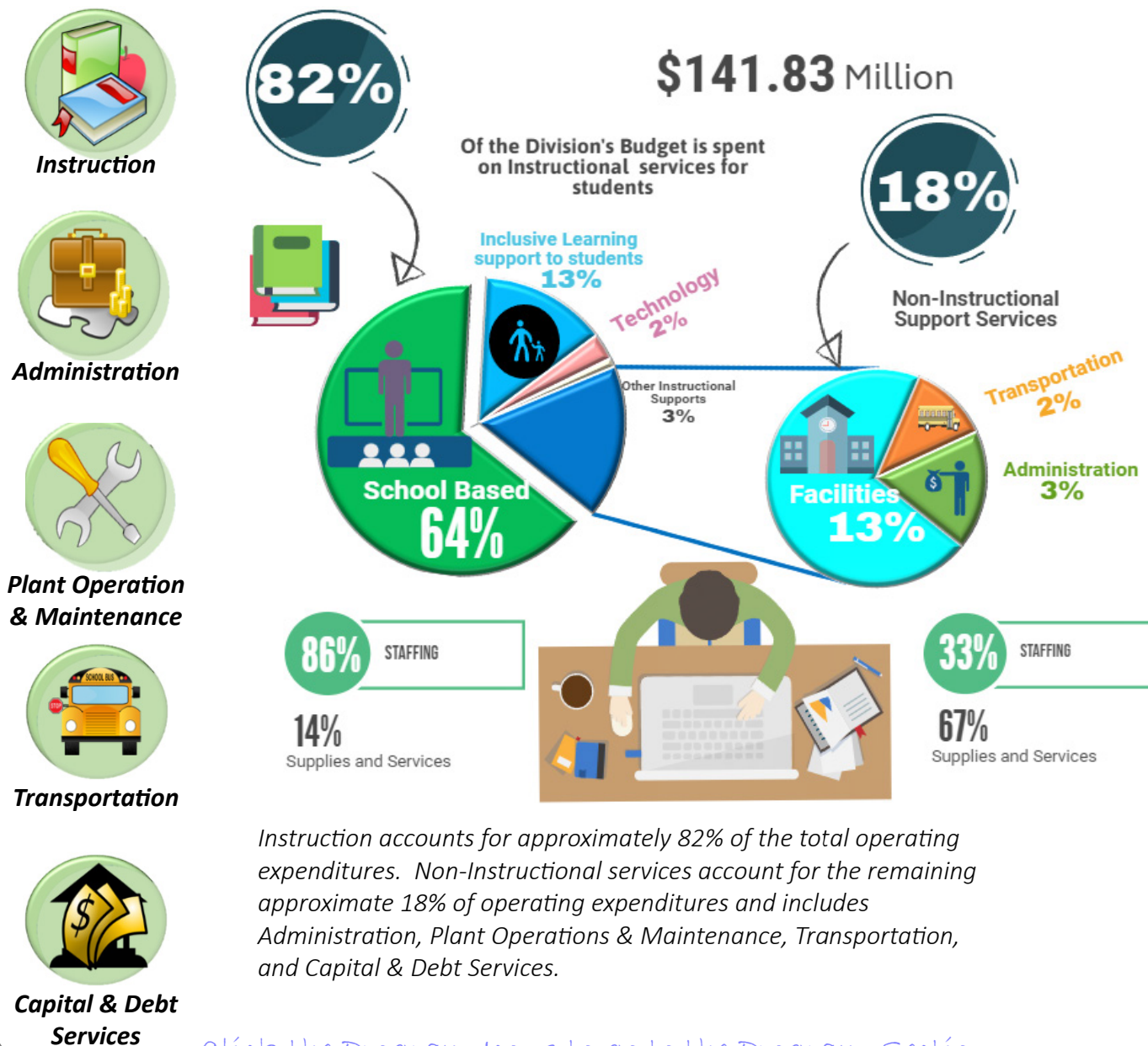


## Summary of Expenditures by Program

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

	Budget 2023-2024	Budget 2022-2023
<b>Operating Expenses by Program</b>		
Instruction	\$116,389,605	\$112,811,731
Administration	\$4,253,329	\$4,159,340
Plant Operations and Maintenance	\$10,751,228	\$10,805,214
Transportation	\$3,332,559	\$3,188,800
Capital and Debt Services	\$6,753,582	\$7,116,561
<b>Total Operating Expenses by Program</b>	<b>\$141,480,303</b>	<b>\$138,081,646</b>
Transfer to Reserves	\$0	\$0
Transfer to Board Funded Capital	\$350,000	\$1,300,840
<b>Total Operating Expenses and Transfers</b>	<b>\$141,830,303</b>	<b>\$139,382,486</b>

Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$141.48 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.



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



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

2023-2024 - 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
General Operating Supplies	\$4,242,846	\$81,937	\$416,403	\$10,000	\$0	
School Generated Activities (SGA)	\$7,657,971	\$0	\$0	\$0	\$0	
Utilities	\$0	\$47,600	\$2,690,000	\$0	\$0	\$2,737,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of Tangible Capital Assets	\$0	\$0	\$0	\$0	\$5,229,863	
Infrastructure, Maintenance and Renewal	\$0	\$0	\$0	\$0	\$1,523,719	
Transfers - Contingency/Commitments	\$33,401	\$31,300	\$0	\$52,600	\$6,753,582	\$6,870,883
Total Operating Expenditures	\$116,389,605	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$141,480,303
Transfers - Reserves Allocations	\$0	\$0	\$0	\$0	\$0	\$0
Transfers - Board Funded Capital	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Total Expenditures and Transfers	\$116,739,605	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$141,830,303
Operating Expenditures	\$116,389,605	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$141,480,303
Transfer to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Board Funded Capital	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Total Expenditures and Transfers	\$116,739,605	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$141,830,303

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

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

## Average Cost per FTE

Average Cost per FTE Student

Actual 2020-2021:  
Division: \$11,486  
Provincial: \$11,665

Actual 2021-2022:  
Division: \$11,913

Budget 2022-2023:  
Division: \$12,064

Budget 2023-2024:  
Division: \$12,194

Most current  
Provincial  
Financial  
Statements

In 2021-2022, the actual was approximately \$11,913 to educate a full time equivalent student in Lethbridge School Division.

In the 2022-2023 budget, the cost is projected to be \$12,064 per full time equivalent (FTE) student. In the 2023-2024 budget, the cost is projected to be \$12,194 per full time equivalent (FTE) student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for Lethbridge School Division students.

Note:

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

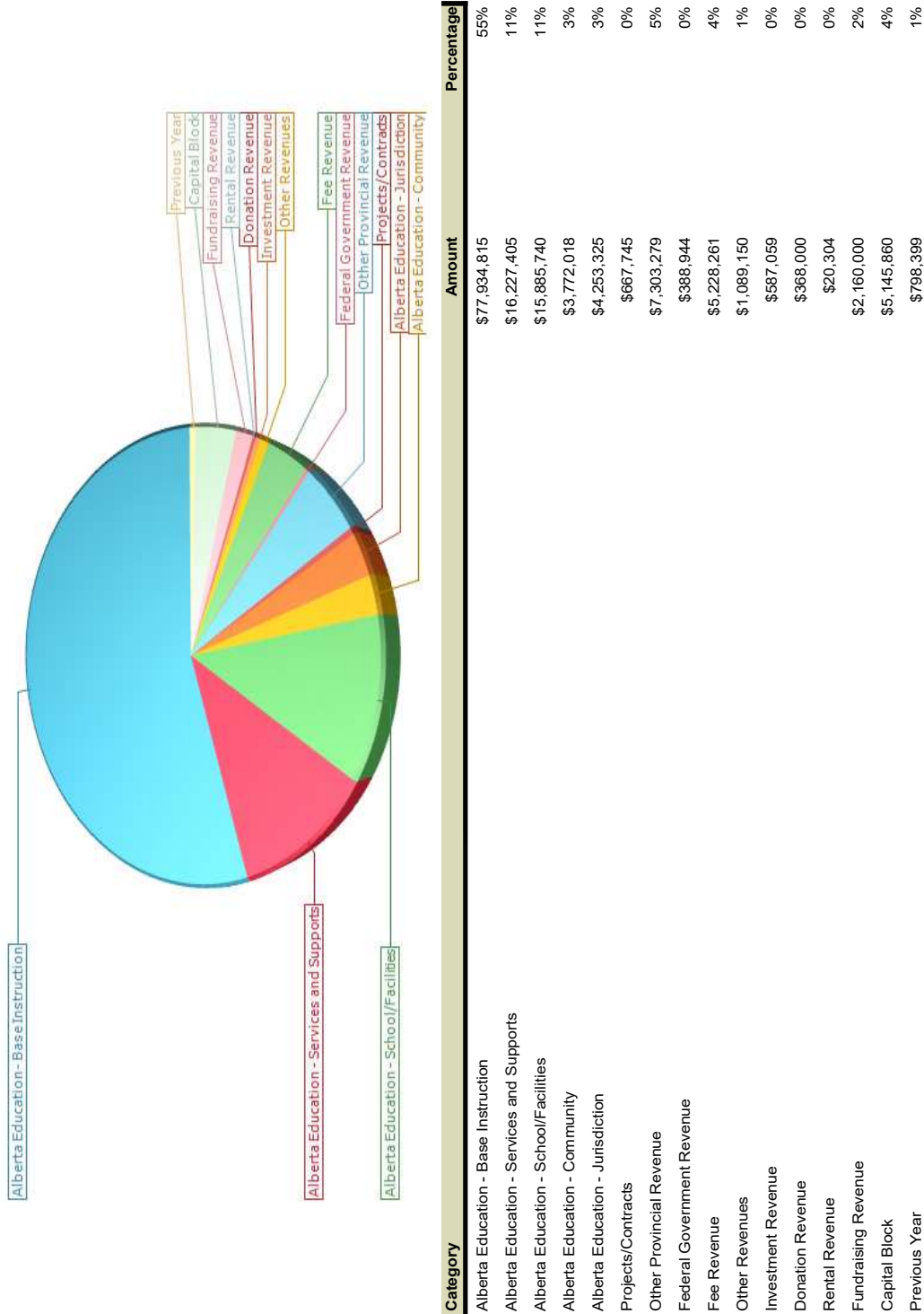
Student Enrolment FTE may differ from Provincially Funded FTE for fee paying students (i.e. EEP and International students):

- For Budget 2020/2021, total students is 11,249 (total FTE is 10,573)
- For Budget 2021/2022, total students is 11,670 (total FTE is 10,999)
- For Budget 2022/2023, total students is 11,957 (total FTE is 11,312)
- For Budget 2023/2024, total students is 12,006 (total FTE is 11,524)

## Revenue and Allocations

Lethbridge School Division  
2023-2024 Preliminary Budget

### Lethbridge School Division

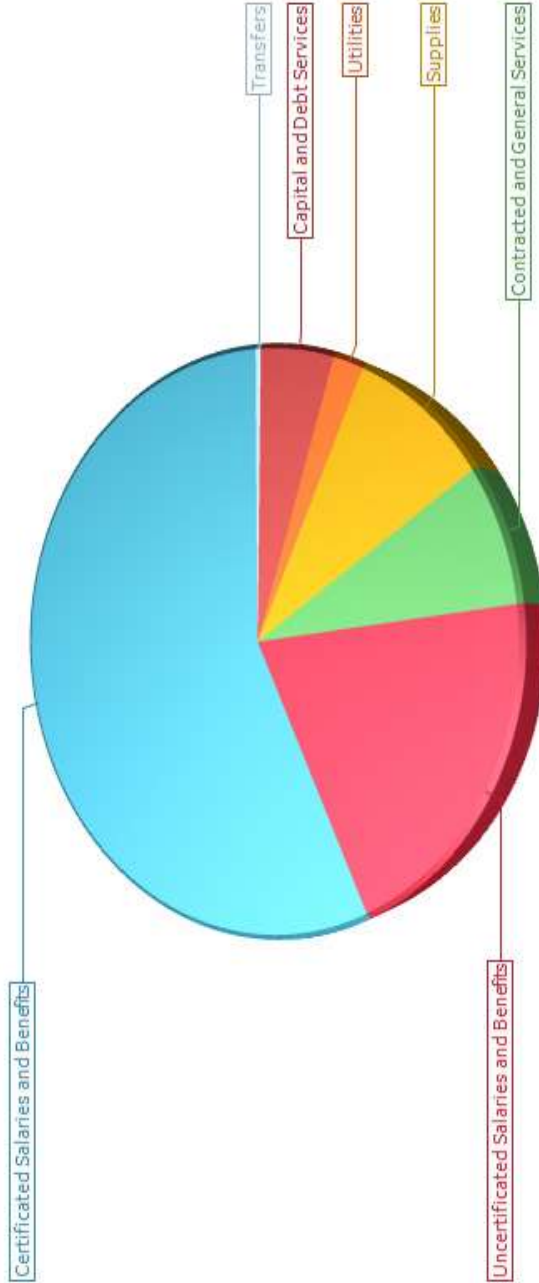




# Expenditures

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%
<b>Total Expenditures</b>	<b>\$141,830,303</b>	



Executive Summary



Organizational



Financial



Informational

# 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	
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
FNMI One-time Grant	\$0	\$0
Learning Disruption Grant	\$0	\$219,153
Mental Health in Schools Pilot Program	\$180,000	
New Curriculum Funding	\$487,745	
Odyssey Program (French Language)	\$0	\$0
Safe Return to Class Funding	\$0	\$0
Safe Return to Schools Funding	\$0	\$0
Building Collaboration & Capacity in Education	\$0	\$0
French Language Enhancement Project (FLEP)	\$0	\$0
Dual-Credit Grant	\$0	\$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
Regional Collaborative Services Delivery Revenue	\$0	\$0
Southwest Child and Family Services - MC#1	\$0	\$0
Support for Ukrainian Students	\$93,500	
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
Parent Link - MC#2	\$0	\$0
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
Application Fees International Services	\$0	\$0
Home Stay Fees International Services	\$0	\$0
Insurance Fees International Services	\$0	\$0
Dual-Credit Tuition	\$0	\$0
Dual-Credit Enrolment - EA	0 students	0
Dual-Credit Enrolment - Mechanic	0 students	0
Dual-Credit Enrolment - Standard	100 students	100
Average CEU - Dual-Credit - EA	6 CEU	6
Average CEU - Dual-Credit - Mechanic	15 CEU	15
Average CEU - Dual-Credit - Standard	5 CEU	5
Dual-Credit tuition - Standard	\$0	\$0
<b>Total Other Revenues</b>	<b>\$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
Supported Capital Interest	\$0	\$0
<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
Employee Assistance	\$0	\$0
Grounds Maintenance	\$133,719	\$87,000
Insurance/Bond Premium	\$1,259,800	\$1,077,350
Multimedia Evergreen and WiFi Access	\$0	\$0
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
Prior Year Committed funds	\$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>\$139,382,486</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>



*Just Like Old Times by Nimesh Rasaily, Gilbert Paterson - Gr. 6*



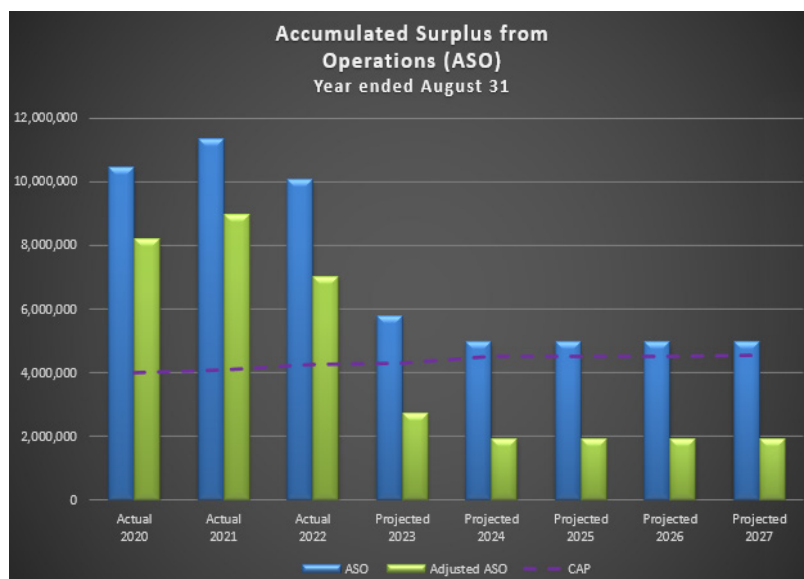


## Summary of Projected Operating Fund Balances

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

In accordance with Public Sector Accounting Standards, the unspent school generated funds (SGF) is included in the Division's ASO. The "Adjusted ASO" excludes these unspent SGF funds which are held at the schools. The Adjusted ASO is typically reviewed and compared to expenditures to review the financial health of the Division. At the end of August 31, 2023, the Division will need to have a ASO between 1% and 3.20%

to comply with Alberta Education's new reserve cap.



Adjusted ASO ratios (actual):

2019/2020 - 6.61%

2020/2021 - 7.07%

2021/2022 - 5.29%

Adjusted ASO ratios (projected):

2022/2023 - 2.02%

2023/2024 - 1.37%

2024/2025 - 1.38%

2025/2026 - 1.37%

2026/2027 - 1.36%

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

The Division is projected to have an Adjusted Accumulated Surplus from Operations (Adjusted ASO) ratio of 2.02% of total expenditures by the end of 2022-2023 and a ratio of 1.38% of total expenditures by the end of 2023-2024. Historically, the Division had a higher ratio due to cost savings over the past couple years (from budgets) and the Division had been accumulating funds for the technology evergreening in operating reserves (moved to capital reserves in 2017/2018). Now that the Division is projected to meet the Alberta Education target at the end of August 31, 2023, less reserve spending will be occurring into the future.

The Division is projecting to remain at relatively consistent Adjusted ASO ratios ranging from 1.36% to 1.38% in the next projected three (3) budget years (24/25 to 26/27). The Division will need to continue to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students, the financial health of the Division and any requirements implemented by Alberta Education.



## Lethbridge School Division

## Fund Balances - All Operating Fund Accounts

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

	2019-2020		2020-2021		2021-2022		2022-2023		Preliminary Budget 2023-2024	2024-2025		2025-2026		2026-2027	
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual		Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>Accumulated Surplus</b>															
Opening Accumulated Surplus from Operations	\$11,552,599	\$11,532,599	\$11,391,086	\$11,391,086	\$12,307,353	\$12,307,353	\$11,018,815	\$11,018,815	\$6,719,904	\$5,921,506	\$5,921,506	\$5,921,506	\$5,921,506	\$5,921,506	\$5,921,506
Transfers to/from General Fund	\$0	(\$8,723)	\$0	\$0	\$100	(\$219,999)	\$11,688	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
Transfers to/from Operating Reserves	(\$4,554,728)	(\$132,790)	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$1,068,539)	(\$4,298,911)	(\$4,298,911)	(\$798,398)	\$0	\$0	\$0	\$0	\$0	\$0
Closing Accumulated Surplus from Operations	\$6,977,871	\$11,391,086	\$8,050,266	\$12,307,353	\$8,224,284	\$11,018,815	\$6,731,602	\$6,719,904	\$5,921,506	\$5,921,506	\$5,921,506	\$5,921,505	\$5,921,505	\$5,921,506	\$5,921,506
<b>Fund Balance - Unrestricted Surplus (General)</b>	\$700,209	\$691,486	\$691,486	\$691,485	\$691,585	\$471,486	\$483,184	\$471,486	\$471,486	\$471,486	\$471,486	\$471,485	\$471,485	\$471,486	\$471,486
Fund Balance - General Operating Reserves	\$2,840,968	\$7,545,006	\$4,204,186	\$8,312,675	\$4,229,506	\$6,563,265	\$2,264,354	\$2,264,354	\$1,465,956	\$1,465,956	\$1,465,956	\$1,465,956	\$1,465,956	\$1,465,956	\$1,465,956
Fund Balance - SGF Operating Reserves	\$2,498,006	\$2,215,906	\$2,215,906	\$2,364,504	\$2,364,504	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375
Accumulated Surplus from Operations (ASO)	\$6,039,183	\$10,452,398	\$7,111,578	\$11,368,664	\$7,285,595	\$10,080,126	\$5,792,913	\$5,781,215	\$4,982,817	\$4,982,817	\$4,982,817	\$4,982,816	\$4,982,816	\$4,982,817	\$4,982,817
<b>Accumulated Surplus from Operations</b>															
Accumulated Surplus from Operations (ASO)	\$6,039,183	\$10,452,398	\$7,111,578	\$11,368,664	\$7,285,595	\$10,080,126	\$5,792,913	\$5,781,215	\$4,982,817	\$4,982,817	\$4,982,817	\$4,982,816	\$4,982,816	\$4,982,817	\$4,982,817
Less: School Generated Funds in Reserves	(\$2,498,006)	(\$2,215,906)	(\$2,215,906)	(\$2,364,504)	(\$2,364,504)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)
Adjusted Accumulated Surplus from Operations (ASO)	\$3,541,177	\$8,236,492	\$4,895,672	\$9,004,160	\$4,921,091	\$7,034,751	\$2,747,538	\$2,735,840	\$1,937,442	\$1,937,442	\$1,937,442	\$1,937,441	\$1,937,441	\$1,937,442	\$1,937,442
Adjusted ASO as a % of Total Expenses	2.66%	6.61%	3.60%	7.07%	3.67%	5.29%	1.99%	2.02%	1.37%	1.38%	1.38%	1.37%	1.37%	1.36%	1.36%

As of August 31, 2023 the Division will need to meet a limit of 3.20% on its Adjusted Accumulated Surplus from Operations (ASO).

## Lethbridge School Division

### Future Use of Accumulated Surplus from Operations

Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	\$471,484					
School site and program priorities		\$5,510,718				
Instructional Program supports		\$0				
New school start up costs		\$160,308				
Emergent facilities maintenance support				\$286,707		
Administrative facility, small equipment and software upgrade			\$277,461			
Transportation service growth, inflationary costs, and routing contingency					\$328,071	
School Generated Activities		\$3,045,375				
Balance, August 31, 2022	\$471,484	\$8,716,401	\$277,461	\$286,707	\$328,071	\$10,080,124

Anticipated Use of Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	\$471,484					
School site and program priorities		\$2,153,664				
COVID Mitigation Reserve		\$0				
New school start up costs		\$160,308				
Special Project Fund						
Emergent facilities maintenance support				\$66,707		
Administrative facility, small equipment and software upgrade			\$152,761			
Transportation service growth, inflationary costs, and routing contingency					\$28,071	
School Generated Activities		\$3,045,375				
Projected Balance, August 31, 2023	\$471,484	\$5,359,347	\$152,761	\$66,707	\$28,071	\$6,078,370

Anticipated Use of Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	\$471,484					
School site and program priorities		\$1,355,265				
COVID Mitigation Reserve		\$0				
New school start up costs		\$160,308				
Special Project Fund		\$0				
Emergent facilities maintenance support				\$66,707		
Administrative facility, small equipment and software upgrade			\$152,761			
Transportation service growth, inflationary costs, and routing contingency					\$28,071	
School Generated Activities		\$3,045,375				
Projected Balance, August 31, 2024	\$471,484	\$4,560,948	\$152,761	\$66,707	\$28,071	\$5,279,971



Executive Summary



Organizational



Financial



Informational





The 2021-2022 school year (August 31, 2022 year-end) resulted with an overall accumulated surplus from operations (ASO) of \$10.08 million or 8.92% of operating expenditures. With the exclusion of the \$3.05 million in unspent school generated funds (SGF), resulted in an adjusted ASO of \$7.03 million or 5.29% of operating expenditures.

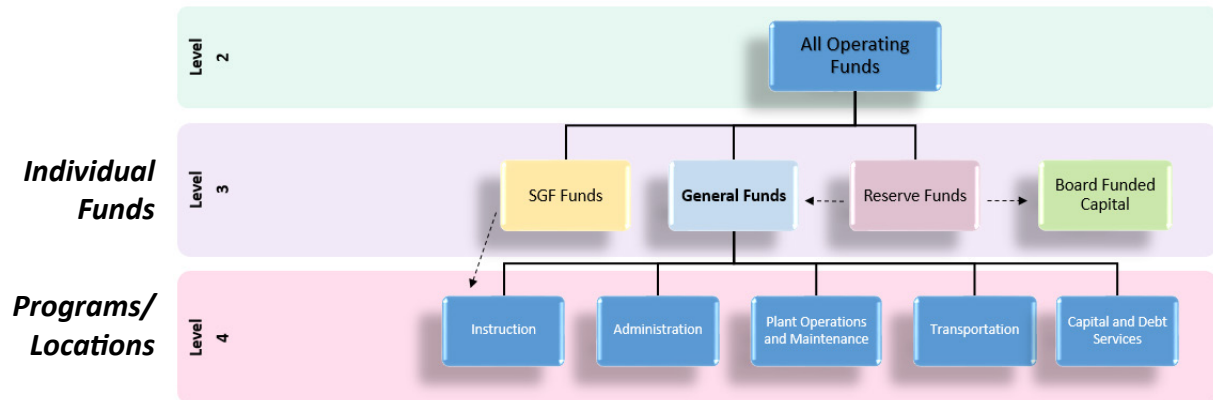
In budget 2022-2023, there is a total of \$4.3 million in reserve funds planned to be utilized to balance expenditures and ensure the Division meets the 3.20% Alberta Education reserve cap by August 31, 2023. Within instructional reserves, \$439,000 (plus an additional \$101,000 from administration reserves) are being used supplement counselling at the middle and high school levels. \$25,000 was allocated to G.S. Lakie Middle School for resources to start their Spanish Immersion program. Funds were also allocated to Inclusive Education (\$300,000) and Program Unit Funding (PUF) (\$362,520) to sustain programs due to a decrease in revenue from enrolment. The remaining instructional reserves of \$1.85 million is for specific school requests. These school requests were for staffing, capital and supplies. Each school decided how to spend their reserve funds based on individual school needs. Reserves have also been allocated for use in transportation of \$300,000 and plant operations and maintenance of \$220,000 to help with increasing cost pressures in these areas. As a result, August 31, 2023 has a total projected ASO of \$6.08 million or 4.27% of planned expenditures and a projected adjusted ASO of \$2.7 million or 2.02% of planned expenditures.

In budget 2023-2024, there is a total of \$798,399 in reserve funds planned to be utilized to balance expenditures. All of this funding is within instruction and all is being used to supplement staffing.

Alberta Education has put a cap on reserves for school divisions which will be implemented for the fiscal year August 31, 2023. The Lethbridge School Division's accumulated surplus from operations (ASO) will need to be at 3.20% at this time, and cannot fall below an ASO of 1%. The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. The amount of the ASO will be dependent on future financial resources from Alberta Education and expenditure decisions made by the Division.

## SUMMARY FOR INDIVIDUAL OPERATING FUNDS

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



### Breakdown of Operating Funds

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

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

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

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

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



**General  
Operating  
Funds**

**SGF  
Operating  
Funds**

2023-2024 - Fund Allocation	General Fund	SGF Fund	Total Operating
Government of Alberta	\$131,190,187	\$0	\$131,190,187
Federal Government and Other Government	\$388,944	\$0	\$388,944
Fees	\$224,290	\$5,003,971	\$5,228,261
Other sales and services	\$955,150	\$134,000	\$1,089,150
Investment income	\$587,059	\$0	\$587,059
Gifts and Donations	\$8,000	\$360,000	\$368,000
Rentals of facilities	\$20,304	\$0	\$20,304
Fundraising	\$0	\$2,160,000	\$2,160,000
Total Revenues	\$133,373,934	\$7,657,971	\$141,031,905
Transfer from Operating Reserves	\$798,398	\$0	\$798,398
Total Revenues and Transfers	\$134,172,332	\$7,657,971	\$141,830,303
Certificated salaries and benefits	\$80,928,327	\$0	\$80,928,327
Uncertificated salaries and benefits	\$28,042,616	\$0	\$28,042,616
Contracted and general services	\$10,491,720	\$0	\$10,491,720
Supplies	\$4,751,186	\$7,657,971	\$12,409,157
Utilities	\$2,737,600	\$0	\$2,737,600
Contingency, commitments and transfers	\$117,301	\$0	\$117,301
Amortization of Tangible Capital Assets	\$5,229,863	\$0	\$5,229,863
Infrastructure, Maintenance and Renewal	\$1,523,719	\$0	\$1,523,719
Total Expenditures	\$133,822,332	\$7,657,971	\$141,480,303
Board Funded Capital Acquired	\$350,000	\$0	\$350,000
Transfer To Operating Reserves	\$0	\$0	\$0
Transfer To Capital Reserves	\$0	\$0	\$0
Total Expenditures and Transfers	\$134,172,332	\$7,657,971	\$141,830,303
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$448,398)	\$0	(\$448,398)
Board Funded Capital Acquired	(\$350,000)	\$0	(\$350,000)
Transfer To/From Operating Reserves	\$798,398	\$0	\$798,398
Transfer To/From Capital Reserves	\$0	\$0	\$0
NET EFFECT TO OPERATING FUND	\$0	\$0	\$0

Transfers from  
**Reserve  
Funds**

Transfers to  
**Board Funded  
Capital Funds**

Transfers to  
**Reserve  
Funds**

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

**Approved  
Operating  
Budget**



# Lethbridge School Division Breakdown of Operating Funds

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

	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Preliminary Budget		Projected Budget		Projected Budget		Projected Budget	
<b>Operating Revenues</b>																
General Operating Revenues	\$122,960,265	\$122,640,923	\$126,917,001	\$127,944,275	\$125,628,764	\$128,259,260	\$128,446,168	\$129,338,162	\$133,373,934		\$133,159,365		\$133,898,014		\$134,269,267	
SGF Operating Revenues	\$6,481,461	\$3,310,454	\$6,312,715	\$1,196,267	\$4,882,505	\$2,867,620	\$6,637,407	\$2,926,982	\$7,657,971		\$7,737,800		\$7,831,001		\$7,925,907	
Total Operating Revenues	\$129,441,726	\$125,951,377	\$133,229,716	\$129,140,542	\$130,511,269	\$131,126,880	\$135,083,575	\$132,265,144	\$141,031,905		\$140,897,165		\$141,729,015		\$142,195,174	
<b>Operating Expenses by Object</b>																
General Operating Expenses	\$126,726,664	\$121,052,697	\$129,564,750	\$126,338,894	\$129,144,997	\$130,808,985	\$131,482,541	\$132,336,233	\$133,822,332		\$133,159,365		\$133,898,014		\$134,269,267	
SGF Operating Expenses	\$6,481,461	\$3,596,346	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$2,926,982	\$7,657,971		\$7,737,800		\$7,831,001		\$7,925,907	
Total Operating Expenses by Object	\$133,208,125	\$124,649,043	\$135,877,465	\$127,415,051	\$134,027,502	\$132,916,531	\$138,081,646	\$135,263,215	\$141,480,303		\$140,897,166		\$141,729,015		\$142,195,174	
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$3,766,399)	\$1,302,334	(\$2,647,749)	\$1,725,491	(\$3,516,233)	(\$1,789,651)	(\$2,998,071)	(\$2,998,071)	(\$448,398)		(\$0)		(\$0)		\$0	
<b>Accumulated Surplus</b>																
Opening Accumulated Surplus (Total)	\$21,584,571	\$21,584,571	\$22,886,905	\$22,886,905	\$24,612,395	\$24,612,395	\$22,822,747	\$22,822,747	\$19,824,676		\$19,376,278		\$19,376,278		\$19,376,278	
Transfers to/from General Fund	\$0	(\$8,723)	\$0	(\$1)	\$100	(\$219,999)	\$11,638	\$0	\$0		(\$0)		(\$0)		\$0	
Transfers to/from Operating Reserves	(\$4,554,728)	(\$132,790)	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$1,068,539)	(\$4,298,911)	(\$4,298,911)	(\$798,398)		\$0		\$0		\$0	
Transfers to/from Capital Reserves	\$1,161,249	\$1,250,000	\$1,161,249	\$1,161,249	\$1,064,744	(\$1,533,202)	\$0	\$0	\$0		\$0		\$0		\$0	
Transfers to/from Board Funded Capital	(\$372,920)	\$193,847	(\$468,178)	(\$352,025)	(\$497,808)	\$1,032,092	\$1,300,840	\$1,300,840	\$350,000		\$0		\$0		\$0	
Transfers to/from Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0		\$0		\$0	
Closing Accumulated Surplus (Total)	\$17,818,172	\$22,886,905	\$20,239,156	\$24,612,395	\$21,096,262	\$22,822,745	\$19,856,374	\$19,824,676	\$19,376,278		\$19,376,278		\$19,376,278		\$19,376,278	
Change in Accumulated Surplus (Operating)	(\$3,766,399)	\$1,302,334	(\$2,647,749)	\$1,725,491	(\$3,516,133)	(\$1,789,650)	(\$2,986,373)	(\$2,998,071)	(\$448,398)		(\$0)		(\$0)		\$0	

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



# Lethbridge School Division

## Fund Balances - General Operating Fund Account

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

	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>General Fund Balance</b>																
Opening Unrestricted Surplus	\$700,209	\$700,209	\$691,486	\$691,485	\$691,485	\$691,485	\$471,486	\$471,486	\$471,486	\$471,486	\$471,486	\$471,486	\$471,486	\$471,486	\$471,486	\$471,486
Fund Revenues	\$122,960,265	\$122,640,923	\$126,917,001	\$127,944,275	\$125,628,764	\$128,259,260	\$128,446,168	\$129,388,162	\$138,373,934	\$133,159,364	\$133,159,364	\$133,159,364	\$133,898,014	\$133,898,014	\$134,269,288	\$134,269,288
Fund Expenditures	(\$126,726,664)	(\$121,052,697)	(\$129,564,750)	(\$126,388,894)	(\$129,144,987)	(\$130,808,985)	(\$131,482,541)	(\$132,386,283)	(\$133,822,332)	(\$133,159,365)	(\$133,159,365)	(\$133,159,365)	(\$133,898,014)	(\$133,898,014)	(\$134,269,287)	(\$134,269,287)
Transfer to/from Operating Reserves	\$4,554,728	(\$153,102)	\$3,340,820	(\$798,158)	\$4,083,169	\$1,828,615	\$4,298,911	\$4,298,911	\$798,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to/from Capital Reserves	(\$1,161,249)	(\$1,250,000)	(\$1,161,249)	(\$1,161,249)	(\$1,064,744)	\$1,533,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to/from Board Funded Capital	\$372,920	(\$199,847)	\$468,178	\$352,025	\$497,908	(\$1,032,091)	(\$1,300,840)	(\$1,300,840)	(\$350,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Closing Unrestricted Surplus</b>	<b>\$700,209</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,485</b>	<b>\$691,585</b>	<b>\$471,486</b>	<b>\$483,184</b>	<b>\$471,486</b>	<b>\$471,486</b>	<b>\$471,486</b>	<b>\$471,486</b>	<b>\$471,486</b>	<b>\$471,485</b>	<b>\$471,485</b>	<b>\$471,486</b>	<b>\$471,486</b>
Change in Unrestricted Surplus (General Fund)	\$0	(\$8,723)	\$0	(\$1)	\$100	(\$219,999)	\$11,698	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0
<b>Reserve Fund Balance</b>																
Opening Operating Reserves	\$9,893,702	\$9,893,702	\$9,760,912	\$9,760,912	\$10,677,179	\$10,677,179	\$9,608,640	\$9,608,640	\$5,309,729	\$4,511,331	\$4,511,331	\$4,511,331	\$4,511,331	\$4,511,331	\$4,511,331	\$4,511,331
Transfer to/from General Fund	(\$4,554,728)	\$153,102	(\$3,340,820)	\$798,158	(\$4,083,169)	(\$1,828,615)	(\$4,298,911)	(\$4,298,911)	(\$798,398)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to/from SGF Fund	\$0	(\$285,892)	\$0	\$120,109	\$0	\$760,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Closing Operating Reserves</b>	<b>\$5,338,974</b>	<b>\$9,760,912</b>	<b>\$6,420,092</b>	<b>\$10,677,179</b>	<b>\$6,594,010</b>	<b>\$9,608,640</b>	<b>\$5,309,729</b>	<b>\$5,309,729</b>	<b>\$4,511,331</b>	<b>\$4,511,331</b>	<b>\$4,511,331</b>	<b>\$4,511,331</b>	<b>\$4,511,331</b>	<b>\$4,511,331</b>	<b>\$4,511,331</b>	<b>\$4,511,331</b>
Change in Operating Reserves	(\$4,554,728)	(\$132,790)	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$1,068,539)	(\$4,298,911)	(\$4,298,911)	(\$798,398)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Accumulated Surplus from Operations</b>																
Accumulated Surplus from Operations (ASO)	\$6,039,183	\$10,452,398	\$7,111,578	\$11,968,664	\$7,285,595	\$10,080,126	\$5,792,913	\$5,781,215	\$4,982,817	\$4,982,817	\$4,982,817	\$4,982,817	\$4,982,816	\$4,982,816	\$4,982,817	\$4,982,817
Less: School Generated funds in Reserves	(\$1,615,578)	(\$2,215,906)	(\$2,215,906)	(\$2,364,504)	(\$2,364,504)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)	(\$3,045,375)
<b>Adjusted Accumulated Surplus from Operations (ASO)</b>	<b>\$3,541,177</b>	<b>\$8,236,492</b>	<b>\$4,895,672</b>	<b>\$9,004,160</b>	<b>\$4,921,091</b>	<b>\$7,034,751</b>	<b>\$2,747,538</b>	<b>\$2,735,840</b>	<b>\$1,937,442</b>	<b>\$1,937,442</b>	<b>\$1,937,442</b>	<b>\$1,937,442</b>	<b>\$1,937,441</b>	<b>\$1,937,441</b>	<b>\$1,937,442</b>	<b>\$1,937,442</b>
<b>Adjusted ASO as a % of Total Expenses</b>	<b>2.66%</b>	<b>6.61%</b>	<b>3.60%</b>	<b>7.07%</b>	<b>3.67%</b>	<b>5.29%</b>	<b>1.99%</b>	<b>2.02%</b>	<b>1.97%</b>	<b>1.98%</b>	<b>1.98%</b>	<b>1.98%</b>	<b>1.97%</b>	<b>1.97%</b>	<b>1.98%</b>	<b>1.98%</b>



Executive Summary



Organizational



Financial



Informational



## General Operating Funds

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

The General Operating Funds provide a total of **\$134.17 million of revenues** towards the Division operations, including the following:

- **Government of Alberta Funding** - Includes all of the provincial operating grants of \$131.9 million (\$124.26 million in 22/23 budget). The majority of the increase is due to a 6% increase in the base grant rate, a 10% increase in the services and supports grant rate, a 5% increase in the operations and maintenance grant rate and a 32% increase in the transportation grant rate. These increases are offset by the elimination of COVID mitigation and bridge funding which was \$5.5 million in 2022-2023.
- **Federal Government/First Nations Funding** - Includes all of the funding received from the federal programs including the tuition received for federal government First Nation students. These revenues of \$388,944 are expected to be constant with the prior year budget, based on consistent number of First Nation students.
- **Division Fees** - Includes the Christian Schools fees that are allocated toward the school-based budgets. This revenue of \$232,841 are expected to be consistent with the prior year budget.
- **Other Sales and Services provided by the Division** - Includes the international student tuition, Making Connections programs, Early Education Program (EEP) tuition, dual-credit tuition, secondments, and other sales/services. This revenue is expected to increase for the 2023-2024 budget due to the popularity of the international program. This is being offset by a decrease in EEP fees due to less spots being offered due to less enrolment in the Division's early learning program.
- **Investment Income** - Includes the interest earned on the cash and investments that the Division holds. This income is expected to increase in the 2023-2024 budget due to higher interest rates on the Division's low risk investments (Guaranteed Investment Certificates).
- **Division Gifts and Donations** - Includes the donations/gifts received towards the Poverty Intervention Committee and the Ready-Set-Go program. These revenues are expected to decrease in the 2023-2024 budget as the Division changes its strategy for the Ready-Set-Go program.
- **Rental of Facilities** - Includes the rental of facilities revenues are relatively consistent from year-to-year and are based on the rental agreements with the Boys and Girls Club, Lethbridge Public ATA Local 41 and SAPDC. SAPDC is no longer renting from the Division for the 2023-2024 year, therefore these revenues are expected to decrease.



The next projected three (3) budget years (24/25 to 26/27) also include increased student enrolment up to 12,466 students. The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations, the projected removal of one-time grant funding, and the other factors included within the Provincial Funding Framework. For a more detailed analysis on these operational revenues and projections, please see the [Operating Revenue Sources](#) as discussed in the Summary for Operating Funds.

The General Operating Funds collected are used towards a total of **\$133.82 million of expenditures** within in the Division operations, including the following:

- **Certified Salaries and Benefits** - Includes the costs of all of the certified teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of \$80.93 million are expected to increase from the prior year's budget of \$77.92 million. Overall, there is an increase of 3.5 FTE (or 0.54%) teachers than in 2022/2023. The majority of the increase relates to additional teacher salary costs with the increase in the salary grid (2% increase) being implemented on September 1, 2023.

Average teacher costs are projected to increase from 2022/2023 Operating Budget, which is due to the above mentioned grid increase as well as teacher grid movement being offset by new teachers hired and retirements. There was also a slight increase in the budgeted benefit costs for teaching staff. Staffing costs account for the majority of the operating budget.

- **Uncertified Salaries and Benefits** - Includes the costs of all of the uncertified support staff within the Division, including educational assistants, student support, maintenance, caretaking, administrative support, and other supporting staff. These expenditures of \$28.04 million are expected to decrease slightly from the prior year's budget of \$28.14 million. Overall, there is a 19.75% FTE (or -4.17%) decrease in support staff than in 2022/2023, including 15.60 FTE decrease in educational assistants, and a 4.15 FTE decrease in other support staff throughout the Division. This decrease is due to the right sizing of the Early Education Program (EEP) due to continued years of lower than expected enrolment. Less students results in less funding which results in less staff within this program.
- **Contracted and General Services** - Includes the contracting out of the busing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, and other services provided to the Division. These expenditures of \$10.49 million are expected to increase over 2022/2023 by approximately \$212,000. The majority of this increase is due to the costs associated with the international student program. More students means more home stay provider fees which are under the contracted and general services. The international program is a self-sustaining program however, meaning any revenue generated by the program would cover any additional cost increases.

- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of \$4.75 million are expected to decrease from the prior year's budget of \$5.32 million due to cost pressures in other areas needing to be addressed as well as in the prior year budget, many of the schools used their reserve funds to purchase equipment for their schools, which will not occur again in the 2023-2024 budget.
- **Utilities** - Includes the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of \$2.7 million are expected to increase from the prior year's budget of \$2.5 million. While there have been some savings in utility costs over the past couple years as a result of replacing and upgrading of related infrastructure as part of the Infrastructure Maintenance and Renewal (IMR) and Capital Maintenance & Renewal (CMR) programs, these are being offset by inflationary cost pressures.
- **Contingencies, Commitments and Transfers** - Includes the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. These expenditures of \$117,000 are expected to be less than prior year's budget as the prior year included higher levels of commitments as there were delays in receiving resources and equipment due to the COVID-19 pandemic.
- **Amortization of Tangible Capital Assets** - Includes the provision for the non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual as this provides a base for the estimated reduction in the net book value of the tangible capital assets.
- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the Division undertakes to maintain the Division's schools and other facilities. These expenditures of \$1.52 million are expected to be comparable with the prior year's budget of \$1.53 million based on the reallocation of the capital portion of Infrastructure, Maintenance and Renewal (IMR) grant to capital funds and a reduction in specific Operations and Maintenance grant rates.

The next projected three (3) budget years (24/25 to 26/27) also include increased student enrolment up to 12,466 students. The projected increase in staffing costs mostly relates to increased Weighted Moving Average (WMA) student enrolment, the projected removal of one-time grant funding, and other updates based on changes in available information. No additional staff FTE have been added at this time for the calculation of the projections.





*Royal Blue by Breanna De-Gbon, Lethbridge Christian - Gr. 8*

### Individual Operating Funds - Programs:

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

2023-2024 - Fund Allocation	General Fund	SGF Fund	Total Expenses	Transfers		Total Expenses & Transfers
				Reserve Funds	Board Funded Capital	
Instruction	\$108,731,634	\$7,657,971	\$116,389,605	\$0	\$350,000	\$116,739,605
Administration	\$4,253,329		\$4,253,329	\$0	\$0	\$4,253,329
Plant Operations and Maintenance	\$10,751,228		\$10,751,228	\$0	\$0	\$10,751,228
Transportation	\$3,332,559		\$3,332,559	\$0	\$0	\$3,332,559
Capital and Debt Services	\$6,753,582		\$6,753,582	\$0	\$0	\$6,753,582
Total Expenditures	\$133,822,332	\$7,657,971	\$141,480,303	\$0	\$350,000	\$141,830,303

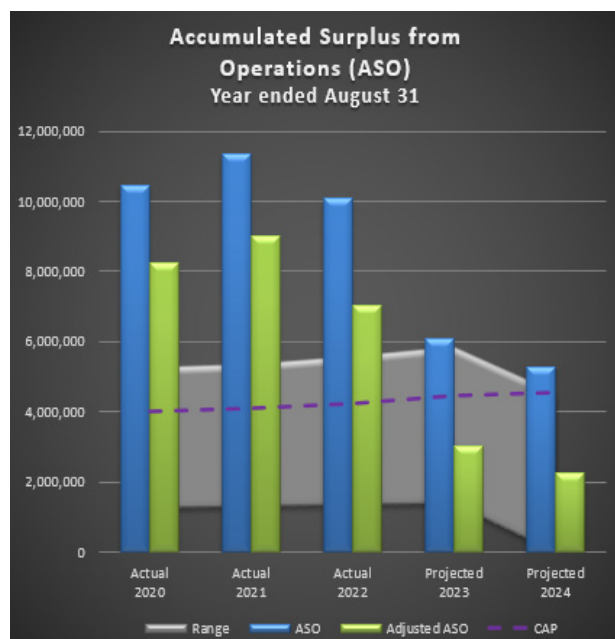


Division Schools Celebrate Pink Shirt Day in February 2023



### General Operating Fund Balances:

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



The Division is projected to have an Adjusted Accumulated Surplus from Operations (Adjusted ASO) ratio of 2.02% of total expenditures by the end of 2022/2023 and a ratio of 1.37% of total expenditures by the end of 2023/2024. Historically, the Division had a higher ratio due to cost savings over the past couple years (from budgets) and the Division has been accumulating funds for the technology evergreening (moved to capital reserves).

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

2019/2020 - 6.61%  
 2020/2021 - 7.07%  
 2021/2022 - 5.29%  
 2022/2023 - 2.02% (Projected)  
 2023/2024 - 1.37% (Projected)

The Division is projecting to remain at relatively consistent Adjusted ASO ratios ranging from 1.37% to 1.36% in the next projected three (3) budget years (24/25 to 26/27). This will comply with the new Alberta Education cap of 1% to 3.20% that will come into effect on August 31, 2023. The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division.

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



## Lethbridge School Division

## Comparative Summary - SGF Operating Fund Account

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

	2019-2020			2020-2021			2021-2022			2022-2023			2023-2024			2024-2025			2025-2026			2026-2027		
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>SGF Operating Revenues</b>																								
Fees	\$3,526,461	\$1,129,766	\$3,658,715	\$379,231	\$2,240,203	\$1,004,900	\$3,995,105	\$1,425,660	\$5,003,971															
Other sales and services	\$134,000	\$283,660	\$134,000	\$111,781	\$122,302	\$270,488	\$134,000	\$122,302	\$134,000															
Gifts and Donations	\$360,000	\$341,735	\$360,000	\$295,962	\$360,000	\$498,200	\$360,000	\$360,000	\$360,000															
Fundraising	\$2,461,000	\$1,605,293	\$2,160,000	\$409,293	\$2,160,000	\$1,094,032	\$2,160,000	\$1,019,020	\$2,160,000															
Total SGF Operating Revenues	\$6,481,461	\$3,310,454	\$6,312,715	\$1,196,267	\$4,882,505	\$2,867,620	\$6,649,105	\$2,926,982	\$7,657,971															
<b>SGF Operating Expenses by Program and Object</b>																								
Instruction	\$6,481,461	\$3,596,346	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$2,926,982	\$7,657,971															
School Generated Activities	\$6,481,461	\$3,596,346	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$2,926,982	\$7,657,971															
Total SGF Expenses by Program and Object	\$6,481,461	\$3,596,346	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$2,926,982	\$7,657,971															
SGF SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	\$0	(\$285,892)	\$0	\$120,110	\$0	\$760,074	\$0	\$0	\$0															

## Lethbridge School Division

## Funds Balances - SGF Operating Fund Account

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

	2019-2020			2020-2021			2021-2022			2022-2023			2023-2024			2024-2025			2025-2026			2026-2027		
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>School Generated Fund (SGF) Balance</b>																								
Opening School Generated Fund (SGF) - deferred revenues	\$88,823	\$88,823	(\$270,597)	(\$270,597)	\$131,613	\$131,613	\$743,088	\$743,088	\$743,088															
Fund Revenues	\$6,481,461	\$3,310,454	\$6,312,715	\$1,196,267	\$4,882,505	\$2,867,620	\$6,649,105	\$2,926,982	\$7,657,971															
Fund Expenditures	(\$6,481,461)	(\$3,596,346)	(\$6,312,715)	(\$1,076,157)	(\$4,882,505)	(\$2,107,546)	(\$6,649,105)	(\$2,926,982)	(\$7,657,971)															
Fund Transfers	\$0	(\$73,528)	\$0	\$282,100	\$0	(\$148,598)	\$0	\$0	\$0															
Closing School Generated Fund (SGF) - deferred revenues	\$88,823	(\$270,597)	(\$270,597)	\$131,613	\$131,613	\$743,088	\$743,088	\$743,088	\$743,088															
Change in SGF balance	\$0	(\$359,420)	\$0	\$402,210	\$0	\$611,475	\$0	\$0	\$0															
<b>Reserve Fund Balance</b>																								
Opening SGF Operating Reserves (Included in Reserves)	\$1,615,578	\$1,615,578	\$2,215,906	\$2,215,906	\$2,364,504	\$2,364,504	\$3,045,375	\$3,045,375	\$3,045,375															
Transfer to/from General Reserve and Fund	\$0	\$600,328	\$0	\$148,598	\$0	\$680,871	\$0	\$0	\$0															
Closing Operating Reserves	\$1,615,578	\$2,215,906	\$2,215,906	\$2,364,504	\$2,364,504	\$3,045,375	\$3,045,375	\$3,045,375	\$3,045,375															
Change in SGF Reserve balance	\$0	\$600,328	\$0	\$148,598	\$0	\$680,871	\$0	\$0	\$0															
Total SGF Operating Funds	\$1,704,401	\$1,945,309	\$1,945,309	\$2,496,117	\$2,496,117	\$3,788,463	\$3,788,463	\$3,788,463	\$3,788,463															



## SGF Operating Funds

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

The SGF Operating Funds provide a total of **\$7.66 million of revenues** towards the Division operations, including the following:

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

These SGF fee revenues of \$5 million are expected to increase from the prior year's budget of \$3.99 million due to projected increases in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and fees for optional courses.

	Budget 2023-2024	Budget 2022-2023
<b>Fees</b>		
Transportation	\$135	\$135
Basic instruction supplies	\$4,650	\$5,078
Technology user fees	\$111,700	\$74,830
Alternative program fees	\$15,115	\$11,610
Fees for optional courses	\$764,609	\$737,932
Non-curricular travel	\$1,988,175	\$974,255
Extracurricular fees	\$1,035,588	\$1,114,760
Activity fees	\$500,245	\$539,449
Non-curricular supplies, materials, and services	\$403,549	\$421,609
Other fees to enhance education	\$120,076	\$100,155
Other fees	\$60,280	\$15,292
<b>Total Fee Revenues</b>	<b>\$5,004,122</b>	<b>\$3,995,105</b>

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

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

The SGF Operating Funds collected are used towards a total of **\$7.66 million of expenditures** within in the Division operations for School Generated Activities. These can include the expenditures relating to the specific funding (i.e. fee and fundraising projects/activities) and can include school application including: extracurricular, school beautification, field trips, equipment purchases, family literacy/community resources, and other application expenses. Provincial regulations are in place to ensure that fees cannot exceed the cost of the related activity.

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



Division's ICE Scholarship Recipients

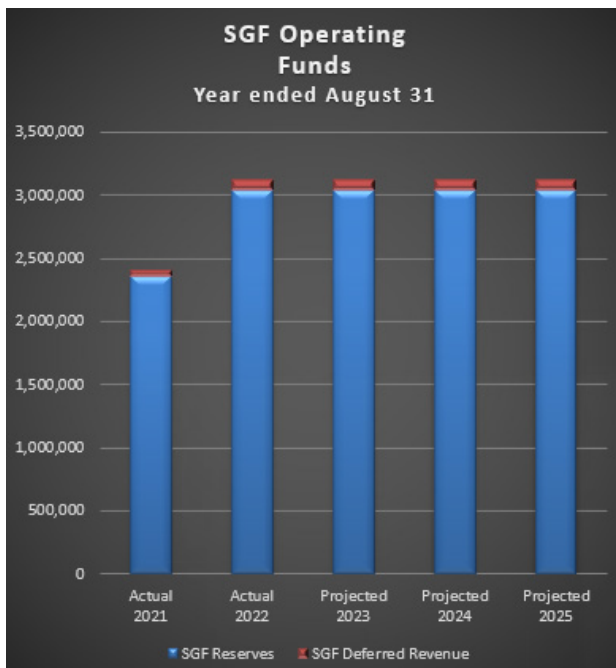


**SGF Operating Fund Balances:**

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

The SGF Deferred Revenues (liability account) is the SGF funds that have been collected in advance for the following school year. This includes SGF fees that have been received in advance for activities in the following, such as prepaid deposit on non-curricular travel in the summer (before school starts in September) so that the trip can be booked and/or planned. These revenues will be recognized in the year that the revenues relate to. As at August 31, 2022, there was \$79,203 of deferred SGF revenues. The Division does not budget or project any changes to these fund balances.

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

**School Generated Funds**

(Reserves & Deferred Revenue)

2020-2021 - \$2,364,504

2021-2022 - \$3,045,375

2022-2023 - \$3,045,375 (projected)

2023-2024 - \$3,045,375 (projected)

2024-2025 - \$3,045,375 (projected)

*Note: The 2021/2022 SGF is indicated on Note 15 on the August 31, 2022 financial statements.*

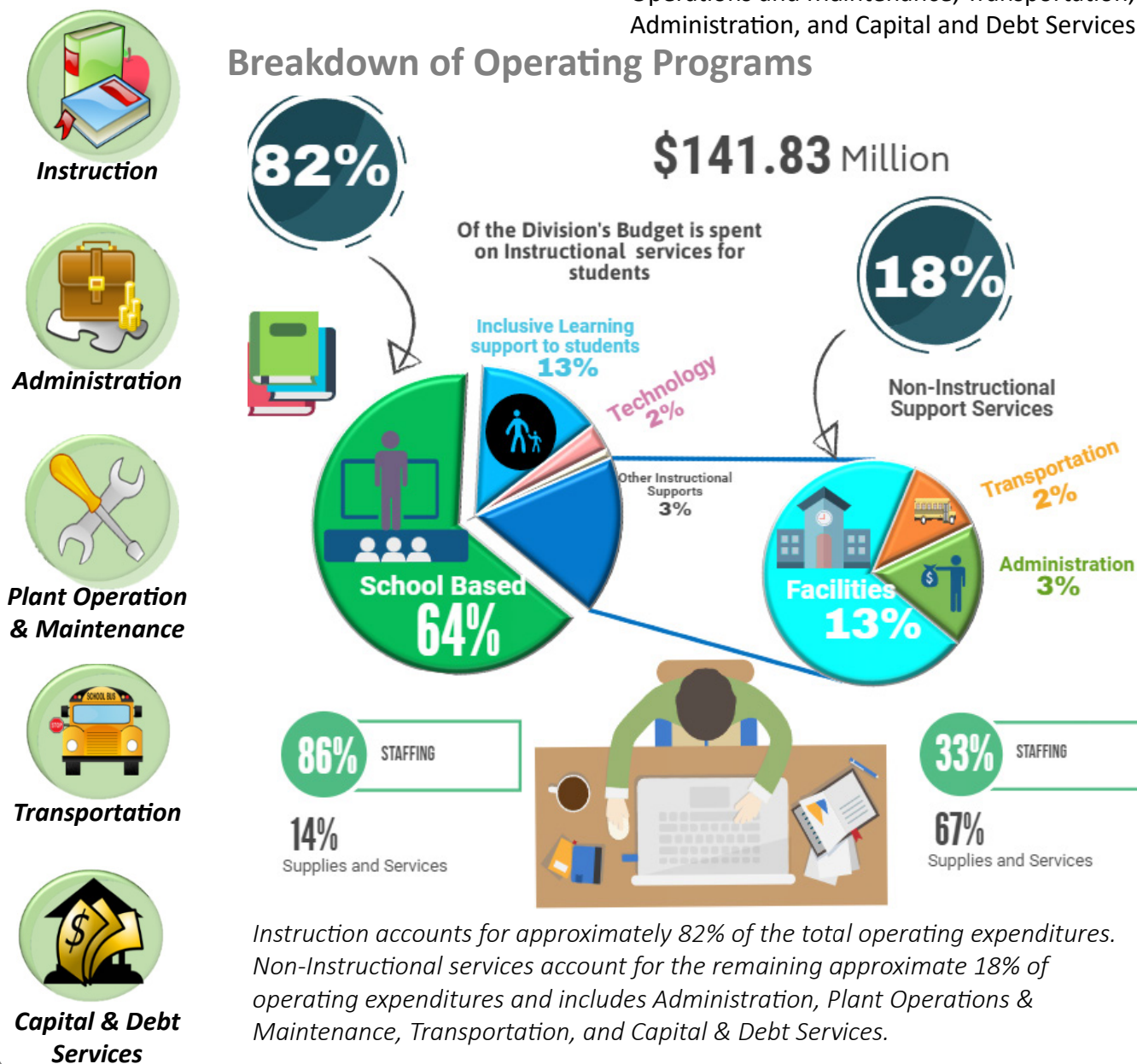
## SUMMARY BY OPERATING PROGRAMS AND LOCATIONS

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

	Budget 2023-2024	Budget 2022-2023
<b>Operating Expenses by Program</b>		
Instruction	\$116,389,605	\$112,811,731
Administration	\$4,253,329	\$4,159,340
Plant Operations and Maintenance	\$10,751,228	\$10,805,214
Transportation	\$3,332,559	\$3,188,800
Capital and Debt Services	\$6,753,582	\$7,116,561
<b>Total Operating Expenses by Program</b>	<b>\$141,480,303</b>	<b>\$138,081,646</b>
Transfer to Reserves	\$0	\$0
Transfer to Board Funded Capital	\$350,000	\$1,300,840
<b>Total Operating Expenses and Transfers</b>	<b>\$141,830,303</b>	<b>\$139,382,486</b>

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 major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

### Breakdown of Operating Programs



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

## Lethbridge School Division

### Breakdown of Operating Programs

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

		2019-2020		2020-2021		2021-2022		2022-2023		Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
		Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	2023-2024	2024-2025	2025-2026	2026-2027
Operating Revenues													
General Operating Revenues		\$122,960,265	\$122,640,923	\$126,917,001	\$127,944,275	\$125,628,764	\$128,259,260	\$128,446,168	\$129,338,162	\$133,373,934	\$133,159,365	\$133,898,014	\$134,269,267
SGF Operating Revenues		\$6,481,461	\$3,310,454	\$6,312,715	\$1,196,267	\$4,882,505	\$2,867,620	\$6,649,105	\$2,926,982	\$7,657,971	\$7,737,800	\$7,831,001	\$7,925,907
Total Operating Revenues		\$129,441,726	\$125,951,377	\$133,229,716	\$129,140,542	\$130,511,269	\$131,126,880	\$135,095,273	\$132,265,144	\$141,031,905	\$140,897,165	\$141,729,015	\$142,195,174
Operating Expenses by Program													
Instruction		\$108,637,612	\$102,538,109	\$109,782,464	\$102,218,173	\$109,069,153	\$106,785,976	\$112,811,731	\$109,935,485	\$116,389,605	\$115,796,479	\$116,617,556	\$117,072,362
Administration		\$4,253,283	\$3,913,702	\$4,092,216	\$3,826,321	\$4,092,216	\$4,041,453	\$4,159,340	\$4,159,340	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329
Plant Operations and Maintenance		\$8,808,921	\$9,464,828	\$10,269,331	\$10,252,622	\$10,748,680	\$11,204,213	\$10,805,214	\$10,805,214	\$10,751,228	\$10,755,591	\$10,755,591	\$10,761,689
Transportation		\$2,618,279	\$1,808,726	\$2,710,797	\$2,184,393	\$2,950,797	\$3,074,335	\$3,188,800	\$3,246,665	\$3,332,559	\$3,338,184	\$3,348,957	\$3,354,213
Capital and Debt Services		\$8,890,030	\$6,923,678	\$9,022,657	\$8,993,542	\$7,166,656	\$7,810,554	\$7,116,561	\$7,116,561	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582
Total Operating Expenses by Program		\$133,208,125	\$124,649,043	\$135,877,465	\$127,415,051	\$134,027,502	\$132,916,531	\$138,081,646	\$135,263,215	\$141,480,303	\$140,897,165	\$141,729,015	\$142,195,174
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES		(\$3,766,399)	\$1,302,334	(\$2,647,749)	\$1,725,491	(\$3,516,233)	(\$1,789,651)	(\$2,986,373)	(\$2,998,071)	(\$448,398)	(\$0)	(\$0)	\$0
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND		\$0	(\$8,723)	\$0	(\$1)	\$100	(\$219,999)	\$11,698	\$0	\$0	(\$0)	(\$0)	\$0
SURPLUS (DEFICIT) FROM OPERATING RESERVES		(\$4,554,728)	(\$132,790)	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$1,068,539)	(\$4,298,911)	(\$4,298,911)	(\$798,398)	\$0	\$0	\$0
SURPLUS (DEFICIT) FROM CAPITAL RESERVES		\$1,161,249	\$1,250,000	\$1,161,249	\$1,161,249	\$1,064,744	(\$1,533,202)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL		(\$372,920)	\$193,847	(\$468,178)	(\$352,025)	(\$497,808)	\$1,032,092	\$1,300,840	\$1,300,840	\$350,000	\$0	\$0	\$0
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES		(\$3,766,399)	\$1,302,334	(\$2,647,749)	\$1,725,490	(\$3,516,133)	(\$1,789,648)	(\$2,986,373)	(\$2,998,071)	(\$448,398)	(\$0)	(\$0)	\$0
Transfer From Operating Reserves		(\$4,554,728)	(\$255,725)	(\$3,351,228)	(\$217,389)	(\$4,083,169)	(\$627,143)	(\$4,298,911)	(\$4,298,911)	(\$798,398)	\$0	\$0	\$0
Instruction		(\$4,339,692)	\$0	(\$3,351,228)	(\$217,389)	(\$4,083,169)	(\$627,143)	(\$4,298,911)	(\$3,878,911)	(\$798,398)	\$0	\$0	\$0
Administration		(\$120,000)	(\$227,793)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Operations and Maintenance		(\$95,036)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation		\$0	(\$27,932)	\$0	\$0	\$0	\$0	\$0	(\$220,000)	\$0	\$0	\$0	\$0
Capital and Debt Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$200,000)	\$0	\$0	\$0	\$0
Transfer to Operating Reserves		\$0	\$408,827	\$10,408	\$1,013,547	\$0	(\$520,601)	\$0	\$0	\$0	\$0	\$0	\$0
Instruction		\$0	\$343,159	\$10,408	\$947,879	\$0	(\$520,601)	\$0	\$0	\$0	\$0	\$0	\$0
Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plant Operations and Maintenance		\$0	\$54,309	\$0	\$54,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation		\$0	\$11,359	\$0	\$11,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital and Debt Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS (DEFICIT) FROM OPERATING RESERVES		(\$4,554,728)	\$153,102	(\$3,340,820)	\$796,158	(\$4,083,169)	(\$1,147,744)	(\$4,298,911)	(\$4,298,911)	(\$798,398)	\$0	\$0	\$0



Executive Summary



Organizational



Financial



Informational

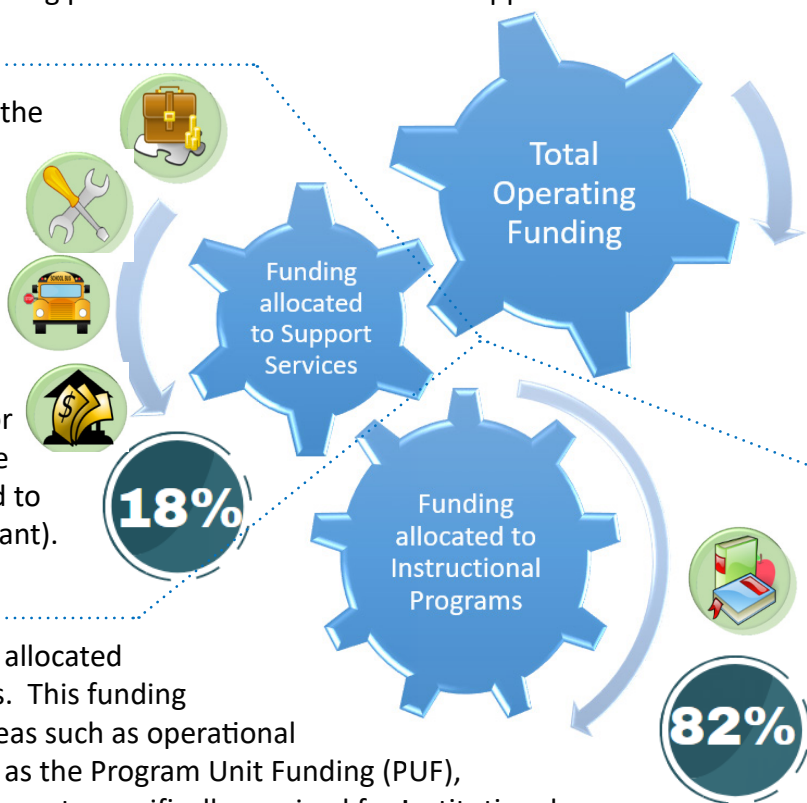


## Budgeting and Allocations for Major Programs and Locations

The chart on the previous page illustrates the total operating revenues and the expenditures in each of the five (5) program areas and changes over an eight-year period (including current budget and three years of projections). Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools remain viable. Funding resources are allocated to five major program areas. The five (5) major programs include Instruction, Plant Operations and Maintenance (POM), Transportation, Administration, and Capital and Debt Services.

Within each of the five (5) major programs include multiple locations (budget centers). Each of these locations are allocated a portion of funding available for operating purposes. For budgeting purposes all of the Division revenues are combined at the Division level (for all operating fund accounts). These funds are allocated to each of the locations/budget centers based on ensuring that the Division meets the needs of the students and that the schools remain viable. Many of these funding allocations are correlated to the types and amounts of funding provided for each area and the applicable restrictions that may be included in the funding.

The Budget Allocation Model is to allocate the funding required to operate the Division's Support Services which accounts for approximately 18% of the total available funding. Support Services includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services. These allocations are typically based on the amounts received for the specific operating grants and applicable restrictions (i.e. Administration is restricted to the amount received for the Jurisdiction grant).



Approximately 82% of operating funding is allocated to the Instructional programs and locations. This funding is first allocated to the specific/targeted areas such as operational grants that are for specified purposes such as the Program Unit Funding (PUF), School Nutrition Program, and operational grants specifically received for Institutional Programs. The remaining operating funding is then available for allocations for schools and the other instructional programs.

The Budget Allocation Model is a collaborative process through the Division's Instructional Budget Committee (IBC), which includes representatives from elementary, middle, and high schools. It also includes members of Division Administration. This committee, through consultation with our schools and groups within the Division, determines the funding allocation for the Instructional program.

Please see the following page for a reconciliation between the Division's operating revenues and reserves compared to the allocations to each of the major program areas.

# Lethbridge School Division

## Summary of Funding Allocations and Programs

(current and prior year budget review)

Revenues Sources	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
Alberta Government	\$131,190,187	\$0	\$131,190,187	\$126,681,831	\$0	\$126,681,831	\$4,508,356	\$0	\$4,508,356
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
Other Revenues	\$1,794,802	\$0	\$1,794,802	\$1,363,695	\$0	\$1,363,695	\$431,107	\$0	\$431,107
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0
One-time Reserves	\$0	\$798,399	\$798,399	\$0	\$4,298,912	\$4,298,912	\$0	(\$3,500,513)	(\$3,500,513)
<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>

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
Instruction	\$115,941,206	\$798,399	\$116,739,605	\$110,458,359	\$3,654,212	\$114,112,571	\$5,482,847	(\$2,855,813)	\$2,627,034
Administration	\$4,253,329	\$0	\$4,253,329	\$4,034,640	\$124,700	\$4,159,340	\$218,689	(\$124,700)	\$93,989
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)
Transportation	\$3,332,559	\$0	\$3,332,559	\$2,888,800	\$300,000	\$3,188,800	\$443,759	(\$300,000)	\$143,759
Capital and Debt Services	\$6,753,582	\$0	\$6,753,582	\$7,116,562	\$0	\$7,116,562	(\$362,980)	\$0	(\$362,980)
<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>

The above summary is a comparison between the available revenues for the Division and the effective allocations to each of the five major program areas, including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

### Funding Allocations and Programs:

Funding is allocated to Division programs and services to ensure the programs meet the needs of the students and align with the Division's priorities.

As shown on the Summary of Funding Allocations and Programs on the previous page, with the available operating revenue sources, there is an overall net effect of an additional \$2.45 million in funding available for allocations from the prior year. There is an increase of funding from Alberta Education (\$4.5 million increase seen below), as well as School Generated Funds (more activities occurring), however the use of one time reserves has decreased by \$3.5 million from the prior year. The following is a summary of changes in Provincial grant funding:

#### Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Projected 2023-2024	September 2022-2023	Total Change	% Change
Alberta Education Operating Grants	105,905,262	102,702,625	\$3,202,637	3.12%
Operations and Maintenance	11,069,462	10,419,912	\$649,550	6.23%
Transportation	3,292,559	2,848,800	\$443,759	15.58%
Capital and Debt Servicing	5,145,860	5,084,555	\$61,305	1.21%
Infrastructure Maintenance Renewal (IMR)	1,523,719	1,533,723	(\$10,004)	-0.65%
Jurisdiction	4,253,325	4,092,216	\$161,109	3.94%
	<b>131,190,187</b>	<b>126,681,831</b>	<b>\$4,508,356</b>	<b>3.56%</b>

Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions that may be included in the funding. The Budget Allocation Model also allocates the funding required to operate the Division's support services, including Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services.

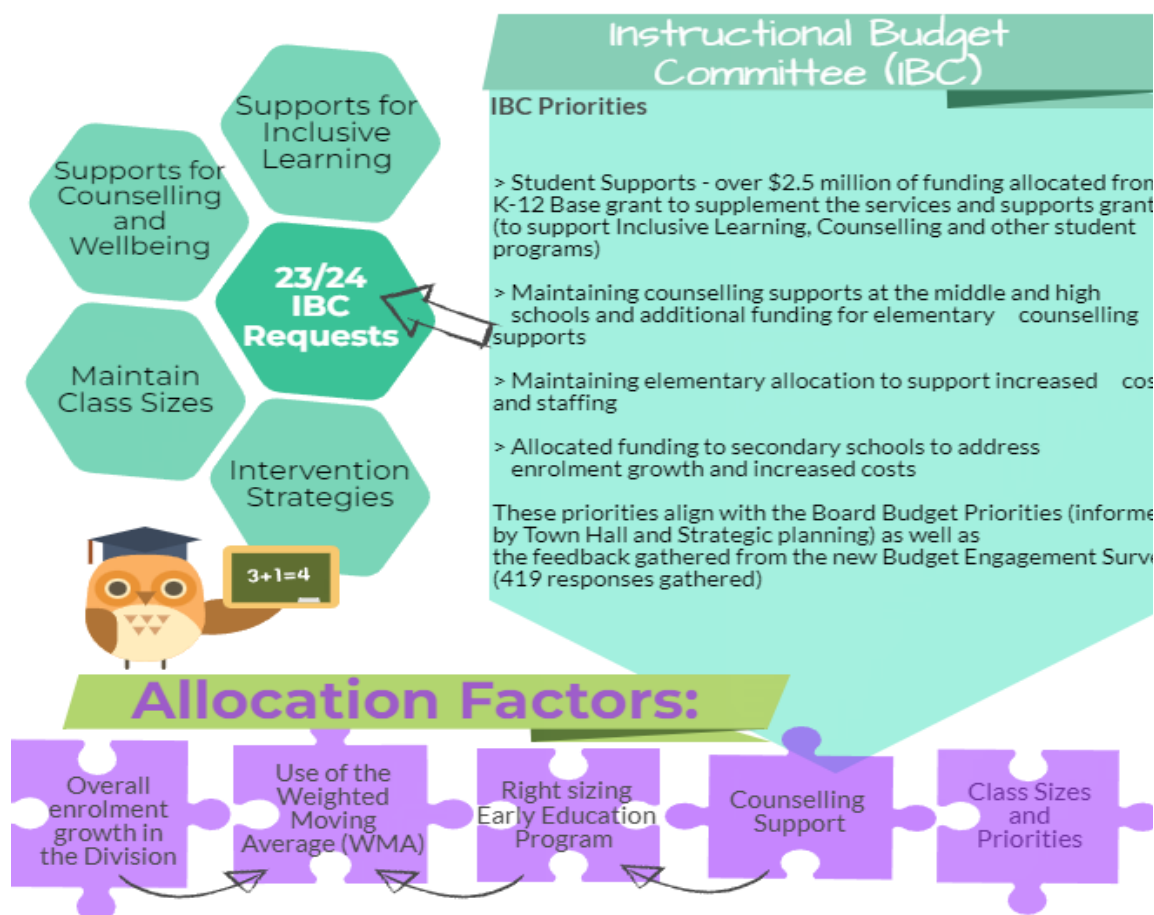
- **Administration** - The funding allocation is based on the Jurisdiction grants provided of \$4.25 million, which is an increase in the Jurisdiction grant rate for 2023-2024.
- **Plant Operations and Maintenance** - The funding allocation is based on the Operations and Maintenance grants provided of \$11.07 million (less the amount that is transferred to/from capital/debt services for the related amortization).
- **Transportation** - The funding allocation is based on the Transportation grants provided of \$3.30 million. The transportation grant rate has increased in the 2023-2024 budget year.
- **Capital and Debt Services** - The funding allocation is based on the Capital and Debt Servicing funding of \$5.15 million, the Infrastructure Maintenance and Renewal (IMR) funding of \$1.52 million (capital portion of IMR reallocated to capital funds), and the amounts transferred to/from other programs for amortization.



## Instructional Budget Committee (IBC):

The representatives from the Instructional Budget Committee meet with their respective groups to discuss their budget priorities and bring forward funding requests to the committee. Through the budget process, the IBC will review each of the requests to see if the committee can accommodate the requests within the available funding. For 2023-2024 budget, the following funding requests were proposed to the committee for their objectives:

- **Supports for Inclusive Learning** which has been done by allocating an additional \$2.5 million from the base grant to the services and supports grant.
- **Maintaining Counselling Supports** at the middle and high school levels (which had been supported in the prior year by one time reserves, was built into the operating budget for 2023-2024). Additional funding for counselling supports at the elementary level were also added for the 2023-2024 budget.
- **Maintaining Elementary Allocations** due to changing in grant allocations. The elementary budget had been supported with COVID mitigation funding the last number of years to maintain classroom sizes. With the elimination of the COVID mitigation funding in the 2023-2024, the decision was made to maintain the funding allocation fully from the Base grant.
- **Allocating funding to secondary schools** to address enrolment growth and increased costs. The largest enrolment growth in the Division is at the high school level and this is where the majority of additional teaching positions were placed for the 2023-2024 school year.





*Nature Scenery by Mahir Patel , Plaxton - Gr. 1*

## Goals, Objectives, and Performance Measures

Each of the Division's major programs have goals, objectives, and performance measures that can have effects on the development of the operating budget. Many of these are also highly correlated to the Board's Priorities and Strategic Plans.

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



*Within the Instructional Programs, the Division was able to allocate 2023/2024 operating funding to meet these costs for implementation of the Board Priorities. The goals and objectives within the Instructional Programs were highly correlated to the Board Priorities.*



## INSTRUCTIONAL PROGRAM:

The goals and objectives of the Instructional Program is to provide quality education for our students through our schools and instructional programs. Each of schools and locations within this program have their own unique goals and objectives, however, they are all designed to contribute towards the quality of education of our students. These aligns with the Board Priorities of:

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

Objectives within the Instructional Program include the implementation of the related Board Priorities and also included some of the additional objectives that were presented within the Instructional Budget Committee (as discussed in the previous section). All of these objectives would be implemented within the 2023/2024 budget (some are continuing initiatives from prior school years).

The performance measures of the Instructional Program are tied in with the quality of education and the success of our students. The Assurance Model also provides the Division with related goals, outcomes and performance measures. Through Alberta Education, the Division is provided many performance measure reports including the provincial achievement tests (PAT) results, diploma exam results, high school completion rates, drop-out rates, and other performance measures. These performance measure reports (multi-year) are included in the Informational Section of this report.

## ADMINISTRATION PROGRAM:

The goals and objectives of the Administrative Program is to provide governance, administration, and support services to the Instructional Programs. Objectives within the Administrative Program includes ensuring the Division complies with legislative requirements, provides transparency in budget/finances, and the continual improvement of the support services provided. Performance measures typically include the completion of required reporting to the Province (within appropriate deadlines), development of budgets and financial statements, and the completion of budget/financial reports to the Board, our schools, and to our community.

## PLANT OPERATION AND MAINTENANCE & CAPITAL PROGRAMS:

The goals and objectives of the Plant Operation and Maintenance (POM) Program and Capital Program are to provide the Division's responsibilities for the construction, operation, maintenance, safety and security of all school buildings (which supports the Instructional Programs). Objectives within the POM Program includes ensuring the Division schools are properly maintained (including caretaking) so that the facilities are appropriate for student learning and other operations purposes. Performance measures typically include the utilization of facilities, the condition/repair of the Division facilities, removal and clearing of snow in a timely basis, and the cleanliness of the facilities.

## TRANSPORTATION PROGRAM:

The goals and objectives of the Transportation Program is to provide the Division's responsibilities for transporting eligible students to, from and between schools (which supports the Instructional Programs). Objectives within the Transportation Program includes ensuring that the appropriate students are considered eligible (in accordance with regulations), reporting to the Province, complying with legislative requirements, and ensuring that the busing services are provided in an effective/efficient manner. Performance measures typically include the timeliness of the arrival/drop off of students, appropriate eligibility for students, and the costs of the contracted busing.



## Breakdown of Operating Programs

As previously indicated, the operating revenues are combined on a Division basis (for all operating funds) and each of the programs and locations are allocated funding available to cover the program/location's expenditures. Therefore, these programs and locations do not specifically have any operating revenues, instead they are comprised of funding allocations and related expenditures.

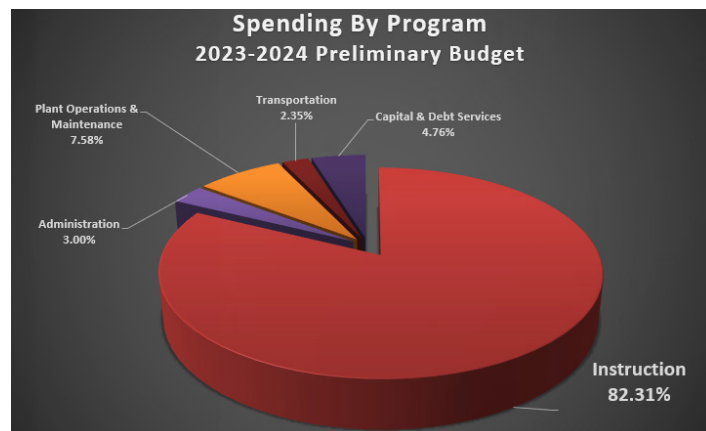
For a more detailed analysis on the operating revenue sources, please see the [Operating Revenue Sources](#) as discussed in the Summary for Operating Funds.

The majority of the reporting on programs and locations have a focus on the related operating expenditures. The following is a breakdown of expenditures based on the allocations to each of the five (5) major programs:



Spending by Program	2023-2024		2022-2023		Variance	Change %
<b>Instruction</b>		<b>\$116,739,605</b>		<b>\$114,094,487</b>	<b>\$2,645,118</b>	<b>2.32%</b>
Operating Expenditures	\$116,389,605		\$112,811,731			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$350,000		\$1,282,756			
<b>Administration</b>		<b>\$4,253,329</b>		<b>\$4,159,340</b>	<b>\$93,989</b>	<b>2.26%</b>
Operating Expenditures	\$4,253,329		\$4,159,340			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$0			
<b>Plant Operations and Maintenance</b>		<b>\$10,751,228</b>		<b>\$10,823,298</b>	<b>(\$72,070)</b>	<b>-0.67%</b>
Operating Expenditures	\$10,751,228		\$10,805,214			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$18,084			
<b>Transportation</b>		<b>\$3,332,559</b>		<b>\$3,188,800</b>	<b>\$143,759</b>	<b>4.51%</b>
Operating Expenditures	\$3,332,559		\$3,188,800			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$0			
<b>Capital and Debt Services</b>		<b>\$6,753,582</b>		<b>\$7,116,561</b>	<b>(\$362,979)</b>	<b>-5.10%</b>
Operating Expenditures	\$6,753,582		\$7,116,561			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$0			
Operating Expenditures		\$141,480,303		\$138,081,646		
Transfers to Reserves		\$0		\$0		
Transfers to Board Funded Capital		\$350,000		\$1,300,840		
<b>Total Expenditures and Transfers</b>		<b>\$141,830,303</b>		<b>\$139,382,486</b>		

The following sections provide additional details on each of the five (5) major programs and the detail on the locations/budget centers that are within each of these major programs.





2023-2024 - 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
General Operating Supplies	\$4,242,846	\$81,937	\$416,403	\$10,000	\$0	
School Generated Activities (SGF)	\$7,657,971	\$0	\$0	\$0	\$0	
Utilities						
	\$0	\$47,600	\$2,690,000	\$0	\$0	\$2,737,600
Capital and Debt Services						
	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of Tangible Capital Assets	\$0	\$0	\$0	\$0	\$5,229,863	
Infrastructure, Maintenance and Renewal	\$0	\$0	\$0	\$0	\$1,523,719	
Transfers - Contingency/Commitments	\$33,401	\$31,300	\$0	\$52,600	\$6,753,582	\$6,870,883
Total Operating Expenditures	\$116,389,605	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$141,480,303
Transfers - Reserves Allocations	\$0	\$0	\$0	\$0	\$0	\$0
Transfers - Board Funded Capital	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Total Expenditures and Transfers	\$116,739,605	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$141,830,303
Operating Expenditures	\$116,389,605	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$141,480,303
Transfers to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Transfers to Board Funded Capital	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Total Expenditures and Transfers	\$116,739,605	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$141,830,303



## Instruction

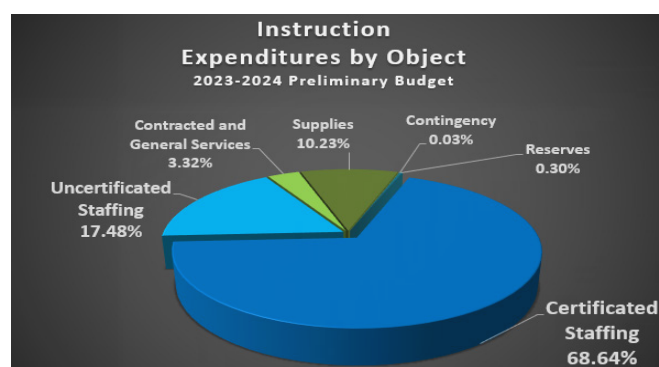
Instruction is the allocation to all schools (elementary, middle, and high) and other instructional programs and services offered to provide educational opportunities to students within the School Division. Some of the other instructional programs and services include the First Nations Métis and Inuit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



The following is an overview of the Instruction Program expenditures:

Instructional Program	2023-2024		2022-2023		Variance	Change %
Certificated Staffing		\$80,178,818		\$77,187,961	\$2,990,857	3.87%
Uncertificated Staffing		\$20,402,425		\$20,628,753	(\$226,328)	-1.10%
Contracted and General Services		\$3,874,144		\$3,465,202	\$408,942	11.80%
Supplies		\$11,900,817		\$11,469,619	\$431,198	3.76%
General Operating Supplies	\$4,242,846		\$4,820,514			
School Generated Activities (SGA)	\$7,657,971		\$6,649,105			
Utilities		\$0		\$0	\$0	0.00%
Capital and Debt Services		\$0		\$0	\$0	0.00%
Transfers - Contingency/Commitments		\$33,401		\$60,196	(\$26,795)	-44.51%
Total Operating Expenditures		\$116,389,605		\$112,811,731	\$3,577,874	3.17%
Transfers - Reserves Allocations		\$0		\$0	\$0	0.00%
Transfers - Board Funded Capital		\$350,000		\$1,282,756	(\$932,756)	-72.71%
Total Expenditures and Transfers		\$116,739,605		\$114,094,487	\$2,645,118	2.32%
Operating Expenditures		\$116,389,605		\$112,811,731		
Transfers to Reserves		\$0		\$0		
Transfers to Board Funded Capital		\$350,000		\$1,282,756		
Total Expenditures and Transfers		\$116,739,605		\$114,094,487		

Overall the Instruction Program has **total expenditures and transfers of \$116.74 million** (2.32% increase), where the majority of the increase from the prior year relates to increases in certificated staffing (teachers) and an increase in contracted and general services within the international program.



Instructional programs accounts for 82% of the total expenses incurred by the Division for the 2023/2024 budget. The majority of instructional expenditures relate to staffing, including approximately 69% toward certified teachers and 17% for uncertified support staffing.



## Lethbridge School Division

### Comparative Summary - Instruction Program

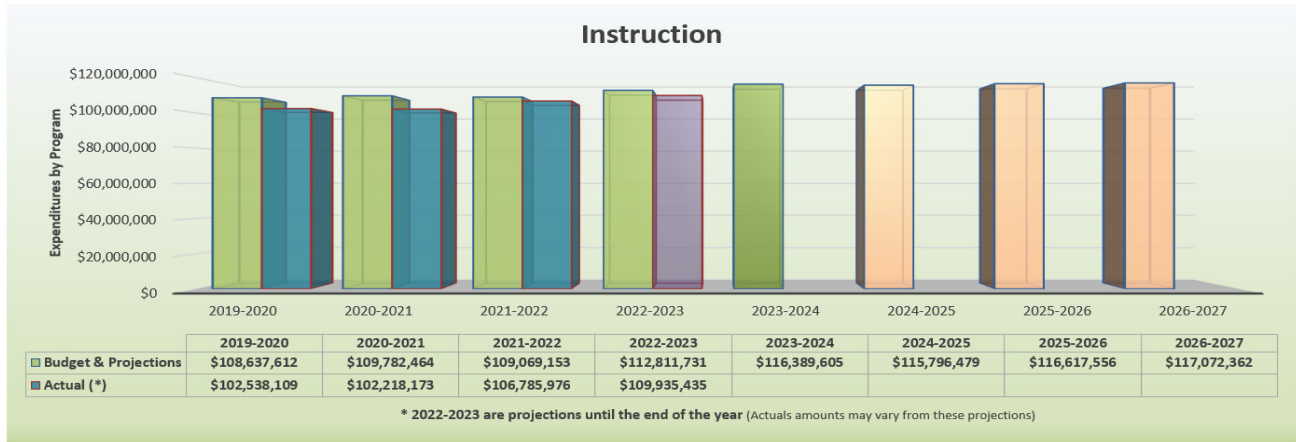
(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027					
<b>Operating Revenues and Allocations</b>													
Program Revenue Allocations	\$105,086,249	\$104,307,209	\$107,116,631	\$103,739,803	\$105,534,836	\$106,482,950	\$109,795,576	\$107,357,364	\$115,941,207	\$115,796,479	\$116,617,556	\$117,072,362	\$117,072,362
Transfer from Reserves	\$4,339,692	\$0	\$3,351,228	\$217,389	\$4,083,169	\$627,143	\$4,298,911	\$3,878,911	\$798,398	\$0	\$0	\$0	\$0
Total Program Allocations	\$109,425,941	\$104,307,209	\$110,467,859	\$103,957,192	\$109,618,005	\$107,110,093	\$114,094,487	\$111,236,275	\$116,739,605	\$115,796,479	\$116,617,556	\$117,072,362	\$117,072,362
<b>Operating Expenses by Object</b>													
Instruction	\$108,637,612	\$102,538,109	\$109,782,464	\$102,218,173	\$109,069,153	\$106,785,976	\$112,811,731	\$109,935,435	\$116,389,605	\$115,796,479	\$116,617,556	\$117,072,362	\$117,072,362
Certificated salaries and benefits	\$72,154,729	\$72,288,963	\$73,547,374	\$73,616,737	\$74,039,875	\$76,693,519	\$77,187,961	\$77,534,518	\$80,178,818	\$80,888,982	\$81,479,959	\$82,251,713	\$82,251,713
Uncertificated salaries and benefits	\$21,748,589	\$19,555,238	\$20,418,483	\$20,693,732	\$20,747,913	\$19,920,260	\$20,628,753	\$20,628,753	\$20,402,425	\$20,435,432	\$20,572,432	\$20,161,307	\$20,161,307
Contracted and general services	\$3,950,113	\$2,323,510	\$3,878,182	\$1,918,679	\$3,528,654	\$1,887,584	\$3,465,202	\$3,965,202	\$3,874,144	\$3,380,412	\$3,380,412	\$3,380,412	\$3,380,412
Supplies	\$4,120,058	\$4,729,055	\$4,438,138	\$4,507,840	\$4,746,844	\$6,068,459	\$4,820,514	\$4,819,784	\$4,242,846	\$3,320,451	\$3,320,451	\$3,319,621	\$3,319,621
Contingency, commitments and transfers	\$182,662	\$44,937	\$1,187,572	\$5,028	\$1,123,362	\$108,608	\$60,196	\$60,196	\$93,401	\$93,401	\$93,401	\$93,401	\$93,401
School Generated Activities (SGF)	\$6,481,461	\$3,596,346	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$2,926,982	\$7,657,971	\$7,737,800	\$7,831,001	\$7,925,907	\$7,925,907
Transfer to Operating Reserves	\$0	\$343,159	\$10,408	\$947,879	\$0	(\$520,601)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Capital Reserves	\$600,000	\$78,063	\$589,592	\$611,406	\$503,495	(\$387,466)	\$0	\$0	\$0	(\$387,466)	(\$387,466)	(\$387,466)	(\$387,466)
Board Funded Capital	\$188,329	\$447,878	\$85,395	\$179,734	\$45,357	\$1,232,184	\$1,282,756	\$1,300,840	\$350,000	\$387,466	\$387,466	\$387,466	\$387,466
Total Program Costs	\$109,425,941	\$104,307,209	\$110,467,859	\$103,957,192	\$109,618,005	\$107,110,093	\$114,094,487	\$111,236,275	\$116,739,605	\$115,796,479	\$116,617,556	\$117,072,362	\$117,072,362

## BUDGET HIGHLIGHTS



The Instruction program has been allocated \$115.59 million of operating revenues and \$798,399 of one-time operating reserves to fund the total of **\$116.39 million of expenditures and transfers** within the Division operations including the following:

- **Certified Salaries and Benefits** - Includes the vast majority of all of the certified teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of \$80.18 million are expected to increase from the prior year's budget of \$77.19 million (3.87% increase).

Overall, there is net increase of 3.5 full time equivalent (FTE) certified teachers than in the prior year. The increase in teachers is occurring at the high school level as this is where the largest enrolment growth is happening within the Division.

Teacher Staffing (Certificated):				
	2023/2024	2022/2023	FTE Change	% Change
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>

- **Uncertified Salaries and Benefits** - Includes the majority of the uncertified support staff within the Division, including educational assistants, student support, administrative support, and other supporting staff. These expenditures of \$20.40 million are expected to decrease from the prior year's budget of \$20.63 million (-1.10% decrease).

Overall, there is approximately 19.75 FTE decrease in support staff, including 15.60 FTE decrease in educational assistants specifically in Program Unit Funding (PUF) and Specialized Learning Supports - Severe KG. These programs had less enrolment, resulting in less funding available for staffing. After several years of maintaining the Early Education Program (EEP) through reserves and COVID mitigation funding, the decision was made to right size the program for the 2023-2024 budget. The average costs of educational assistants has also increased from the prior year with experience increment increases across the Division and increases in benefit premium costs.



Support Staffing (Uncertificated):				
	2023/2024	2022/2023	FTE Change	% Change
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) / (EEP)	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>

- **Contracted and General Services** - Includes the professional learning, consultants, building maintenance, and other services provided for instructional services. These expenditures of \$3.87 million are expected to increase from the prior year's budget of \$3.47 million (11.80% increase). The main reasons for this increase are specific grant funding of \$209,000 was received from Alberta Education for professional learning opportunities in regards to the new curriculum, as well as additional costs being associated with the increased popularity of the international students program (this program is self-sustaining, additional revenues are being collected to cover these additional costs).
- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of \$4.24 million are expected to decrease from the prior year's budget of \$4.82 million (11.98% decrease). Supplies have decreased due to timing of larger one-time supply purchases using reserve funds as well as addressing cost pressures in other areas (such as staffing) by reallocating funds from this area.
- **Contingency, Commitments and Transfers** - Includes the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. These expenditures of \$33,000 are expected to be comparable with the prior year of \$60,000. The majority of school based commitments are updated in the fall budget once they are determined.
- **School Generated Activities (Supplies)** - Includes the expenditures from the SGF Operating Funds (School Fees, Donations, Fundraising, and Other Sales/Services). Historically, the costs of SGF activities revenues have been comparable to budgets, where any net surpluses of the SGF Operating Funds are included in the SGF operating reserves. These are consolidated within the Supplies category (with the General Funds supplies). These expenditures of \$7.66 million are expected to increase from the prior year's budget of \$6.65 million (15.17% increase) with the projected increases in the amount of relating SGF activities due to more international school trips and more students participating in a variety of extra-curricular activities.

**Transfers to/from Reserves and Board Funded Capital:**

There is a total of \$798,399 of one-time reserves used to fund the costs within the instructional programs for 2023-2024. All of this funding is being used to supplement staffing.

This is an 81% decrease in reserve use from the 2022-2023 school year. The reason for such a decrease is the Division was required to ensure their reserve balance was under 3.20% at August 31, 2023. Departments and schools reviewed their reserve balances at the beginning of 2022-2023 to determine how much needed to be spent and what to spend the funding on. Expenses varied from staffing, technology, capital equipment and other supplies.

***The following pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Instruction program.***



*The Rainbow Bunny by Madison Zheng, Probe - Kindergarten*

# Instruction

Lethbridge School Division  
2023-2024 Preliminary Budget

Executive Summary



Organizational



Financial



Informational



## Total Instruction

### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$116,739,604	\$114,112,571
% of Revenue and Allocations to Budget Center	100%	100%
<b>Total Revenue and Allocations to Budget Center</b>	<b>\$116,739,604</b>	<b>\$114,112,571</b>

### 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
<b>Total Contracted and General Services</b>	<b>\$3,874,144</b>	<b>\$3,472,802</b>
% 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
<b>Total Supplies</b>	<b>\$11,900,817</b>	<b>\$11,462,019</b>
% of Expenditures	10%	10%





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	\$60,196
<b>Total Transfers</b>	<b>\$383,401</b>	<b>\$1,361,036</b>
<b>% of Expenditures</b>	<b>0%</b>	<b>1%</b>

<b>Total Expenditures</b>	<b>\$116,739,604</b>	<b>\$114,112,571</b>
---------------------------	----------------------	----------------------

### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$116,739,604	\$114,112,571
Total Expenditures	\$116,739,604	\$114,112,571
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



**Winston Churchill High School Celebrates Colour Day 2023**

## Breakdown of Instructional Programs

The Instruction Program is comprised of multiple locations/budget centers within the Division. For reporting purposes, these locations/cost centers are broken-down further in to six (6) major categories:

- **Elementary Schools** - Includes all elementary schools that provide instruction to students from kindergarten to grade five (except Lethbridge Christian School that is from kindergarten to grade eight). The Division currently operates 15 elementary schools.
- **Middle Schools** - Includes all middle schools that provide instruction to students from grade six to grade eight. The Division currently operates 4 middle schools.
- **High Schools** - Includes all high schools that provide instruction to students from grade nine to grade twelve (except Immanuel Christian Secondary School that is from grade six to grade twelve). The Division currently operates 5 high schools.
- **Inclusive Learning** - Includes the instructional budget centers relating to inclusive learning supports throughout the Division and its school locations.
- **Technology** - Includes the technology budget center, which provides technology and support through the Division and its school locations.
- **Other Instructional** - Includes all of the other instructional programs other than the actual school locations, Inclusive Learning and Technology budget centers. Many of the services that are provided in each of these budget centers are available to students throughout the Division.

The following is a breakdown of the expenditures by object for each of the six (6) major instructional categories:

2023-2024 - Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Certificated Staffing	\$30,781,317	\$13,754,446	\$20,427,501	\$2,725,477	\$174,678	\$12,315,399	\$80,178,818
Uncertificated Staffing	\$1,717,381	\$643,848	\$1,329,265	\$13,582,798	\$1,302,921	\$1,826,212	\$20,402,425
Contracted and General Services	\$459,927	\$262,250	\$655,296	\$426,168	\$477,689	\$1,592,814	\$3,874,144
Supplies	\$1,051,589	\$549,761	\$1,057,189	\$112,288	\$482,892	\$8,647,098	\$11,900,817
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital and Debt Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers - Contingency/Commitments	\$14,858	\$24,863	\$70,598	\$0	(\$83,900)	\$6,979	\$33,398
Total Operating Expenditures	\$34,025,072	\$15,235,168	\$23,539,849	\$16,846,731	\$2,354,280	\$24,388,502	\$116,389,602
Transfers - Reserves Allocations	\$0	\$0	\$0	\$0	\$350,000	\$0	\$350,000
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Transfers	\$34,025,072	\$15,235,168	\$23,539,849	\$16,846,731	\$2,354,280	\$24,738,505	\$116,739,605

Each of these six (6) major instructional categories (schools and locations) have their own unique goals and objectives. However, overall they are designed to contribute towards the quality of education of our students. These aligns with the Board Priorities:

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

## Instruction - Elementary Schools

Includes all elementary schools that provide instruction to students from kindergarten to grade five (except Lethbridge Christian School that is from kindergarten to grade eight). The Division currently operates 15 elementary schools. The overall goals and objectives of the elementary schools includes providing quality education to the students and to see the success of these students.

Spending by Program	2023-2024	2022-2023	Variance	Change %
<b>Elementary Schools</b>	<b>\$34,025,072</b>	<b>\$33,321,200</b>	<b>\$703,872</b>	<b>2.11%</b>
Coalbanks Elementary School	\$3,620,022	\$3,468,647		
Dr. Gerald B. Probe School	\$2,861,318	\$2,775,540		
Dr. Robert Plaxton School	\$2,224,458	\$2,252,923		
Ecole Agnes Davidson School	\$3,282,366	\$3,311,171		
Fleetwood Bawden School	\$2,102,983	\$2,026,743		
Galbraith School	\$2,004,514	\$2,113,806		
General Stewart School	\$897,497	\$840,771		
Immanuel Christian Elementary School	\$1,639,221	\$1,619,249		
Lakeview School	\$2,292,401	\$2,311,521		
Lethbridge Christian School	\$1,510,011	\$1,448,183		
Mike Mountain Horse School	\$3,438,998	\$3,236,944		
Nicholas Sheran School	\$2,459,227	\$2,366,542		
Park Meadows School	\$2,194,067	\$2,133,056		
Senator Buchanan School	\$2,078,819	\$2,060,426		
Westminster School	\$1,419,170	\$1,355,678		
<b>Certificated Staffing</b>	<b>\$30,781,317</b>	<b>\$29,718,398</b>	<b>\$1,062,919</b>	<b>3.58%</b>
<b>Uncertificated Staffing</b>	<b>\$1,717,381</b>	<b>\$1,700,742</b>	<b>\$16,639</b>	<b>0.98%</b>
<b>Contracted and General Services</b>	<b>\$459,927</b>	<b>\$442,632</b>	<b>\$17,295</b>	<b>3.91%</b>
<b>Supplies</b>	<b>\$1,051,589</b>	<b>\$1,331,548</b>	<b>(\$279,959)</b>	<b>-21.03%</b>
<b>Utilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Capital and Debt Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Contingency/Commitments</b>	<b>\$14,858</b>	<b>\$127,880</b>	<b>(\$113,022)</b>	<b>-88.38%</b>
<b>Total Operating Expenditures</b>	<b>\$34,025,072</b>	<b>\$33,321,200</b>	<b>\$703,872</b>	<b>2.11%</b>
<b>Transfers - Reserves Allocations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Board Funded Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>	<b>\$34,025,072</b>	<b>\$33,321,200</b>	<b>\$703,872</b>	<b>2.11%</b>

Above is a detailed budget for the Elementary School locations as a group. Enrolment estimates show an slight decrease of 89 students (-2.02%) from the prior year.

Elementary Schools teaching FTE will be maintained from the 2022-2023 school year. Elementary schools had been using COVID mitigation funding, however since this funding is no longer available for the 2023-2024 budget, the decision was made to maintain the model using the Base grant funding.

Certificated Salaries and Benefits increased by approximately \$1 million (3.58%) as there were both grid movements and rate increases (from the new ATA agreement) as well as increased costs for benefit premiums.

Uncertificated Salaries and Benefits increased by approximately \$16,000 (0.98%) which mostly relates to grid movements and an increase in the costs for benefit premiums.

There is approximately \$279,000 (-21.03%) decrease in supplies mainly of general supplies and furniture/equipment. Most of the decreases relate to the use of one-time reserves in 2022-2023.

Transfers are reduced for the amount of contingency and commitments.

# Instruction - Elementary Schools

Lethbridge School Division  
2023-2024 Preliminary Budget

## Elementary Schools

### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$34,025,072	\$33,321,200
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$34,025,072	\$33,321,200
--	--------------	--------------

### Expenditures

Certificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Certificated Salaries and Benefits	\$30,781,317	\$29,718,398
% of Expenditures	90%	89%

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Uncertificated Salaries and Benefits	\$1,717,381	\$1,700,742
% of Expenditures	5%	5%

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Building Maintenance	\$31,100	\$34,100
Extra Curricular	\$12,942	\$12,303
Professional Learning	\$77,200	\$84,000
Consultants	\$95,819	\$65,962
Postage	\$10,450	\$10,450
Telephone	\$44,500	\$45,750
Bussing - Field Trips	\$6,800	\$5,300
Equipment Repair	\$7,900	\$7,900
Equipment Rental/Leases	\$27,835	\$29,335
Printing	\$127,081	\$127,732
Banquets and Lunches	\$5,000	\$5,000
Miscellaneous Services	\$12,000	\$13,500
Travel and Subsistence	\$1,300	\$1,300
Total Contracted and General Services	\$459,927	\$442,632
% of Expenditures	1%	1%

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Special Events	\$1,500	\$1,500
Early Education Program	\$1,200	\$1,200
Supplies	\$863,228	\$910,944
Learning Commons	\$29,431	\$33,720
Computer Supplies and Software	\$31,450	\$29,450
Textbooks	\$35,700	\$41,720
Furniture and Equipment (Under \$5000)	\$45,200	\$94,287
Computer Purchases	\$43,880	\$183,874
Commitments from prior year	\$0	\$34,852
Prior Year Committed funds	\$0	\$34,852
Total Supplies	\$1,051,589	\$1,331,547
% of Expenditures	3%	4%





Transfers	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Capital Purchases (Over \$5000)	\$5,000	\$118,023
Contingency (Unallocated Expense)	\$9,857	\$9,857
<b>Total Transfers</b>	<b>\$14,857</b>	<b>\$127,880</b>
<b>% of Expenditures</b>	<b>0%</b>	<b>0%</b>

<b>Total Expenditures</b>	<b>\$34,025,072</b>	<b>\$33,321,200</b>
---------------------------	---------------------	---------------------

## Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$34,025,072	\$33,321,200
Total Expenditures	\$34,025,072	\$33,321,200
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>

**Coalbanks Elementary School**

230 Coalbanks Blvd West  
Grades K-5

**Dr. Gerald B. Probe School**

120 Rocky Mt Blvd West  
Grades K-5

**Dr. Robert Plaxton School**

4510 Fairmont Gate South  
Grades K-5

**Ecole Agnes Davidson School**

2103 20th St South  
Grades K-5

**Fleetwood Bawden School**

1222 9th Ave South  
Grades K-5

**Galbraith School**

1801 8th Ave A North  
Grades K-5

**General Stewart School**

215 Corvette Cres South  
Grades K-5

**Immanuel Christian Elementary School**

2010 - 5th Avenue North  
Grades K-5

**Lakeview School**

1129 Henderson Lake Blvd South  
Grades K-5

**Lethbridge Christian School**

3 St James Blvd North  
Grades K-8

**Mike Mountain Horse School**

155 Jerry Potts Blvd West  
Grades K-5

**Nicholas Sheran School**

380 Laval Blvd West  
Grades K-5

**Park Meadows School**

50 Meadowlark Blvd North  
Grades K-5

**Senator Buchanan School**

1101 7th Ave North  
Grades K-5

**Westminster School**

402 18th St North  
Grades K-5

## Instruction - Elementary Schools

Lethbridge School Division  
2023-2024 Preliminary Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Coalbanks Elementary School	\$3,329,072	\$148,726	\$40,500	\$101,723	\$0	\$3,620,022
Dr. Gerald B. Probe Elementary School	\$2,631,042	\$127,539	\$33,600	\$69,137	\$0	\$2,861,318
Dr. Robert Plaxton Elementary School	\$2,040,400	\$111,601	\$27,966	\$41,492	\$3,000	\$2,224,458
Ecole Agnes Davidson School	\$2,903,016	\$142,519	\$30,800	\$201,031	\$5,000	\$3,282,366
Fleetwood Bawden School	\$1,911,532	\$112,828	\$37,982	\$40,641	\$0	\$2,102,983
Galbraith School	\$1,825,621	\$101,716	\$30,700	\$46,477	\$0	\$2,004,514
General Stewart School	\$762,465	\$86,371	\$10,827	\$37,834	\$0	\$897,497
Immanuel Christian Elementary School	\$1,460,497	\$101,187	\$19,054	\$58,484	\$0	\$1,639,221
Lakeview School	\$2,094,094	\$106,838	\$24,000	\$67,469	\$0	\$2,292,401
Lethbridge Christian School	\$1,358,477	\$99,870	\$22,600	\$29,064	\$0	\$1,510,011
Mike Mountain Horse School	\$3,060,599	\$146,663	\$84,349	\$141,280	\$6,107	\$3,438,998
Nicholas Sheran School	\$2,260,547	\$129,313	\$20,700	\$48,667	\$0	\$2,459,227
Park Meadows School	\$2,008,183	\$108,485	\$30,799	\$46,600	\$0	\$2,194,067
Senator Buchanan School	\$1,879,316	\$107,355	\$21,750	\$69,648	\$750	\$2,078,819
Westminster School	\$1,256,457	\$86,371	\$24,300	\$52,042	\$0	\$1,419,170
<b>Total</b>	<b>\$30,781,317</b>	<b>\$1,717,381</b>	<b>\$459,927</b>	<b>\$1,051,589</b>	<b>\$14,857</b>	<b>\$34,025,072</b>

## Instruction - Elementary Schools

Lethbridge School Division  
2022-2023 September 30th Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Coalbanks Elementary School	\$3,091,001	\$144,391	\$40,500	\$192,754	\$0	\$3,468,647
Dr. Gerald B. Probe Elementary School	\$2,524,953	\$126,866	\$35,100	\$88,621	\$0	\$2,775,540
Dr. Robert Plaxton Elementary School	\$2,061,030	\$107,929	\$27,827	\$53,137	\$3,000	\$2,252,923
Ecole Agnes Davidson School	\$2,785,945	\$138,272	\$35,800	\$268,131	\$83,023	\$3,311,171
Fleetwood Bawden School	\$1,833,958	\$108,957	\$37,982	\$45,846	\$0	\$2,026,743
Galbraith School	\$1,854,601	\$108,223	\$30,700	\$120,283	\$0	\$2,113,806
General Stewart School	\$710,549	\$83,348	\$10,827	\$36,047	\$0	\$840,771
Immanuel Christian Elementary School	\$1,400,456	\$117,777	\$26,054	\$74,963	\$0	\$1,619,249
Lakeview School	\$2,060,486	\$114,583	\$28,000	\$73,452	\$35,000	\$2,311,521
Lethbridge Christian School	\$1,304,034	\$92,823	\$20,100	\$31,225	\$0	\$1,448,183
Mike Mountain Horse School	\$2,937,268	\$138,648	\$50,500	\$104,421	\$6,107	\$3,236,944
Nicholas Sheran School	\$2,167,773	\$125,337	\$23,200	\$50,232	\$0	\$2,366,542
Park Meadows School	\$1,926,851	\$106,393	\$32,834	\$66,978	\$0	\$2,133,056
Senator Buchanan School	\$1,854,601	\$103,848	\$21,750	\$79,478	\$750	\$2,060,426
Westminster School	\$1,204,892	\$83,348	\$21,458	\$45,980	\$0	\$1,355,678
<b>Total</b>	<b>\$29,718,398</b>	<b>\$1,700,742</b>	<b>\$442,632</b>	<b>\$1,331,548</b>	<b>\$127,880</b>	<b>\$33,321,201</b>

**This document compares each of the Elementary School Budgets for the 2023-2024 school year with the 2022-2023 school year. Each budget shows a comparative of the school's expenditures by object category.**

## Instruction - Middle Schools

Includes all middle schools that provide instruction to students from grade six to grade eight. The Division currently operates four middle schools. The overall goals and objectives of the middle schools includes providing quality education to the students and to see the success of these students.

Spending by Program	2023-2024		2022-2023		Variance	Change %
<b>Middle Schools</b>		<b>\$15,235,168</b>		<b>\$15,211,934</b>	<b>\$23,234</b>	<b>0.15%</b>
Gilbert Paterson Middle School	\$4,578,340		\$4,493,488			
G.S. Lakie Middle School	\$3,060,467		\$3,012,546			
Senator Joyce Fairbairn Middle School	\$3,624,385		\$3,606,013			
Wilson Middle School	\$3,971,976		\$4,099,887			
<b>Certificated Staffing</b>		<b>\$13,754,446</b>		<b>\$13,361,513</b>	<b>\$392,933</b>	<b>2.94%</b>
<b>Uncertificated Staffing</b>		<b>\$643,848</b>		<b>\$610,048</b>	<b>\$33,800</b>	<b>5.54%</b>
<b>Contracted and General Services</b>		<b>\$262,250</b>		<b>\$308,565</b>	<b>(\$46,315)</b>	<b>-15.01%</b>
<b>Supplies</b>		<b>\$549,761</b>		<b>\$861,177</b>	<b>(\$311,416)</b>	<b>-36.16%</b>
<b>Utilities</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Capital and Debt Services</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Contingency/Commitments</b>		<b>\$24,863</b>		<b>\$70,631</b>	<b>(\$45,768)</b>	<b>-64.80%</b>
<b>Total Operating Expenditures</b>		<b>\$15,235,168</b>		<b>\$15,211,934</b>	<b>\$23,234</b>	<b>0.15%</b>
<b>Transfers - Reserves Allocations</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Board Funded Capital</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>		<b>\$15,235,168</b>		<b>\$15,211,934</b>	<b>\$23,234</b>	<b>0.15%</b>

Above is a detailed budget for the Middle School locations as a group. Student enrolment estimates show a decrease of 78 students (-2.82%) from the prior year.

Middle Schools teaching FTE will decrease by 1.5 FTE as some schools topped up positions in 2022-2023 with their reserve funds that were no longer available for the 2023-2024 budget.

Certificated Salaries and Benefits increased by approximately \$393,000 (2.94%) as there were both grid movements and rate increases (from the new ATA agreement) as well as increased costs for benefit premiums.

Uncertificated Salaries and Benefits increased by \$33,800 (5.54%) which mostly relates to increases in grid movement and increased costs for benefit premiums.

There is an approximate \$311,400 (-36.16%) decrease in supplies mainly of general supplies, technology and furniture/ equipment. Most of the decreases relate to the use of one-time reserves in 2022/2023.

Total net Transfers decreased by approximately \$45,000 from the 2022/2023 September 30th budget as allocations for contingency and capital are estimated in the updated fall operating budget.



# Instruction - Middle Schools

Lethbridge School Division  
2023-2024 Preliminary Budget

## Middle Schools

### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$15,235,168	\$15,211,934
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$15,235,168	\$15,211,934
--	--------------	--------------

### Expenditures

Certificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Certificated Salaries and Benefits	\$13,754,446	\$13,361,513
% of Expenditures	90%	88%

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Uncertificated Salaries and Benefits	\$643,848	\$610,048
% of Expenditures	4%	4%

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Building Maintenance	\$20,000	\$33,817
Extra Curricular	\$16,000	\$18,000
Professional Learning	\$28,768	\$53,768
Consultants	\$2,500	\$2,500
Postage	\$9,000	\$9,000
Telephone	\$23,000	\$23,000
Bussing - Field Trips	\$8,000	\$9,000
Equipment Repair	\$20,000	\$20,000
Equipment Rental/Leases	\$15,000	\$15,000
Dues/Fees	\$3,000	\$3,000
Printing	\$62,000	\$65,500
Miscellaneous Services	\$22,618	\$22,616
Travel and Subsistence	\$2,000	\$3,000
Co-curricular	\$30,364	\$30,364
Total Contracted and General Services	\$262,250	\$308,565
% of Expenditures	2%	2%

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Supplies	\$419,025	\$547,345
Learning Commons	\$17,000	\$21,500
Computer Supplies and Software	\$68,310	\$82,644
Textbooks	\$17,000	\$29,000
Furniture and Equipment (Under \$5000)	\$28,426	\$139,161
Commitments from prior year	\$0	\$41,527
Prior Year Committed funds	\$0	\$41,527
Total Supplies	\$549,761	\$861,177
% of Expenditures	4%	6%

Transfers	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Capital Purchases (Over \$5000)	\$6,000	\$6,000
Reserves	\$18,863	\$64,631
Total Transfers	\$24,863	\$70,631
% of Expenditures	0%	0%

Total Expenditures	\$15,235,168	\$15,211,934
--------------------	--------------	--------------

### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$15,235,168	\$15,211,934
Total Expenditures	\$15,235,168	\$15,211,934
Variance	\$0	\$0





## Instruction - Middle Schools

Lethbridge School Division  
2023-2024 Preliminary Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
G.S. Lakie Middle School	\$2,749,171	\$156,166	\$78,922	\$76,208	\$0	\$3,060,467
Gilbert Paterson Middle School	\$4,161,343	\$161,753	\$61,864	\$187,380	\$6,000	\$4,578,340
Senator Joyce Fairbairn Middle School	\$3,221,685	\$159,303	\$71,500	\$153,034	\$18,863	\$3,624,384
Wilson Middle School	\$3,622,248	\$166,626	\$49,964	\$133,139	\$0	\$3,971,976
Total	\$13,754,446	\$643,848	\$262,250	\$549,761	\$24,863	\$15,235,168



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



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



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



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

## Instruction - Middle Schools

Lethbridge School Division  
2022-2023 September 30th Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
G.S. Lakie Middle School	\$2,639,033	\$150,073	\$93,422	\$130,017	\$0	\$3,012,546
Gilbert Paterson Middle School	\$3,985,987	\$152,610	\$65,862	\$283,029	\$6,000	\$4,493,488
Senator Joyce Fairbairn Middle School	\$3,093,179	\$152,996	\$83,500	\$211,708	\$64,631	\$3,606,013
Wilson Middle School	\$3,643,314	\$154,369	\$65,781	\$236,423	\$0	\$4,099,887
Total	\$13,361,513	\$610,048	\$308,565	\$861,177	\$70,631	\$15,211,934

***This document compares each of the Middle School Budgets for the 2023-2024 school year with the 2022-2023 school year. Each budget shows a comparative of the school's expenditures by object category.***

## Instruction - High Schools

Includes all high schools that provide instruction to students from grade nine to grade twelve (except Immanuel Christian Secondary School that is from grade six to grade twelve). The Division currently operates five high schools. The overall goals and objectives of the high schools includes providing quality education to the students and to see the success of these students.

Spending by Program	2023-2024		2022-2023		Variance	Change %
<b>High Schools</b>		<b>\$23,539,849</b>		<b>\$22,863,513</b>	<b>\$676,336</b>	<b>2.96%</b>
Chinook High School	\$6,575,871		\$7,039,161			
Immanuel Christian Secondary School	\$1,963,475		\$1,894,912			
Lethbridge Collegiate Institute	\$7,319,626		\$6,402,321			
Winston Churchill High School	\$2,049,915		\$2,008,755			
Victoria Park High School	\$5,630,962		\$5,518,364			
<b>Certificated Staffing</b>		<b>\$20,427,501</b>		<b>\$18,925,826</b>	<b>\$1,501,675</b>	<b>7.93%</b>
<b>Uncertificated Staffing</b>		<b>\$1,329,265</b>		<b>\$1,401,093</b>	<b>(\$71,828)</b>	<b>-5.13%</b>
<b>Contracted and General Services</b>		<b>\$655,296</b>		<b>\$649,331</b>	<b>\$5,965</b>	<b>0.92%</b>
<b>Supplies</b>		<b>\$1,057,189</b>		<b>\$1,424,016</b>	<b>(\$366,827)</b>	<b>-25.76%</b>
<b>Utilities</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Capital and Debt Services</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Contingency/Commitments</b>		<b>\$70,598</b>		<b>\$463,247</b>	<b>(\$392,649)</b>	<b>-84.76%</b>
<b>Total Operating Expenditures</b>		<b>\$23,539,849</b>		<b>\$22,863,513</b>	<b>\$676,336</b>	<b>2.96%</b>
<b>Transfers - Reserves Allocations</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Board Funded Capital</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>		<b>\$23,539,849</b>		<b>\$22,863,513</b>	<b>\$676,336</b>	<b>2.96%</b>

The Division High Schools also offer the following:

- Chinook High School offers Advanced Placement Programing
- Immanuel Christian High School offers Alternative Christian Education
- Lethbridge Collegiate Institute offers Advanced Placement Programing
- Winston Churchill High School offers International Baccalaureate Programming
- Victoria Park High School offers Alternative Learning Opportunities

All of the high school are also participating in the Dual-Credit programs, which allow for post-secondary credits to be earned by students for completion of the these courses.

Above is a detailed budget for the High School locations as a group. Student enrolment estimates show an increase of 277 students (7.35%) from the prior year. The largest grade in the Division for 2022-2023 is in grade 8, therefore this large group will be moving to high school for the 2023-2024 school year.

High Schools teaching FTE will increase by 6.70 FTE (3.65%) of classroom teachers to address these growing needs.

Certificated Salaries and Benefits increased by approximately \$1.5 million (7.93%) due to these FTE increases as well as salary grid movements and increases and increased benefit premiums.

Uncertificated Salaries and Benefits decreased by approximately \$71,828 (-5.13%) which mostly relates to some schools topped up some uncertificated staffing positions in 2022-2023 with one-time reserve funds and those funds were no longer available for 2023-2024.

There is an approximate \$366,000 (-25.76%) decrease in supplies mainly of general supplies, technology and furniture/ equipment. Most of the decreases relate to the use of one-time reserves in 2022/2023.

## Instruction - High Schools

Lethbridge School Division  
2023-2024 Preliminary Budget

### High Schools

#### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$23,539,849	\$22,863,513
% of Revenue and Allocations to Budget Center	100%	100%
<b>Total Revenue and Allocations to Budget Center</b>	<b>\$23,539,849</b>	<b>\$22,863,513</b>

#### Expenditures

Certificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Certificated Salaries and Benefits	\$20,427,501	\$18,925,826
% of Expenditures	87%	83%

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Uncertificated Salaries and Benefits	\$1,329,265	\$1,401,093
% of Expenditures	6%	6%

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Building Maintenance	\$125,091	\$127,166
Extra Curricular	\$55,733	\$55,733
Professional Learning	\$102,352	\$103,752
Consultants	\$27,650	\$25,850
Postage	\$8,300	\$8,550
Telephone	\$34,870	\$35,370
Bussing - Field Trips	\$27,800	\$28,800
Equipment Repair	\$63,500	\$64,010
Building Rentals & Leases	\$19,600	\$19,600
Equipment Rental/Leases	\$1,000	\$1,000
Dues/Fees	\$1,500	\$0
Printing	\$113,400	\$115,400
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$39,500	\$27,500
Travel and Subsistence	\$10,500	\$12,100
Co-curricular	\$22,000	\$22,000
<b>Total Contracted and General Services</b>	<b>\$655,296</b>	<b>\$649,331</b>
% of Expenditures	3%	3%

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Supplies	\$646,500	\$680,112
Learning Commons	\$29,000	\$39,000
Computer Supplies and Software	\$69,250	\$73,991
Textbooks	\$86,200	\$89,500
Furniture and Equipment (Under \$5000)	\$164,539	\$176,391
Computer Purchases	\$61,700	\$144,000
Commitments from prior year	\$0	\$221,022
Prior Year Committed funds	\$0	\$221,022
<b>Total Supplies</b>	<b>\$1,057,189</b>	<b>\$1,424,016</b>
% of Expenditures	4%	6%

Transfers	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Capital Purchases (Over \$5000)	\$53,438	\$446,086
Contingency (Unallocated Expense)	\$17,160	\$17,161
<b>Total Transfers</b>	<b>\$70,598</b>	<b>\$463,247</b>
% of Expenditures	0%	2%

<b>Total Expenditures</b>	<b>\$23,539,849</b>	<b>\$22,863,513</b>
---------------------------	---------------------	---------------------

#### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$23,539,849	\$22,863,513
Total Expenditures	\$23,539,849	\$22,863,513
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



Executive Summary



Organizational



Financial



Informational

## Instruction - High School

Lethbridge School Division  
2023-2024 Preliminary Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Capital and Debt Services (\$)	Transfers (\$)	Total
Chinook High School	\$5,476,864	\$450,990	\$302,016	\$346,001		\$0	\$6,575,871
Immanuel Christian Secondary School	\$1,754,079	\$104,096	\$37,100	\$68,200	\$0	\$0	\$1,963,475
Lethbridge Collegiate Institute	\$6,658,148	\$239,636	\$133,541	\$271,140		\$17,161	\$7,319,626
Victoria Park High School	\$1,669,370	\$224,199	\$44,654	\$111,693		\$0	\$2,049,915
Winston Churchill High School	\$4,869,039	\$310,345	\$137,985	\$260,155		\$53,437	\$5,630,962
<b>Total</b>	<b>\$20,427,501</b>	<b>\$1,329,265</b>	<b>\$655,296</b>	<b>\$1,057,189</b>	<b>\$0</b>	<b>\$70,598</b>	<b>\$23,539,849</b>



**Chinook High School**  
259 Britannia Blvd West  
Grades 9-12



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



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



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



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

## Instruction - High School

Lethbridge School Division  
2022-2023 September 30th Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Capital and Debt Services (\$)	Transfers (\$)	Total
Chinook High School	\$5,377,266	\$525,675	\$284,091	\$512,129		\$340,000	\$7,039,161
Immanuel Christian Secondary School	\$1,685,152	\$98,875	\$37,100	\$73,785	\$0	\$0	\$1,894,912
Lethbridge Collegiate Institute	\$5,672,460	\$232,723	\$133,541	\$346,436		\$17,161	\$6,402,321
Victoria Park High School	\$1,607,403	\$218,095	\$44,654	\$116,481		\$22,122	\$2,008,755
Winston Churchill High School	\$4,583,544	\$325,726	\$149,945	\$375,185		\$83,964	\$5,518,364
<b>Total</b>	<b>\$18,925,826</b>	<b>\$1,401,093</b>	<b>\$649,331</b>	<b>\$1,424,016</b>	<b>\$0</b>	<b>\$463,247</b>	<b>\$22,863,513</b>

*This document compares each of the High School Budgets for the 2023-2024 school year with the 2022-2023 school year. Each budget shows a comparative of the school's expenditures by object category.*



## Instruction - Inclusive Learning

Includes the instructional budget centers relating to inclusive learning supports throughout the Division and its school locations.

Spending by Program	2023-2024		2022-2023		Variance	Change %
<b>Inclusive Learning</b>		<b>\$16,846,731</b>		<b>\$17,137,215</b>	<b>(\$290,484)</b>	<b>-1.70%</b>
Inclusive Learning Supports	\$10,481,278		\$10,390,645			
Counselling	\$3,389,494		\$3,111,517			
English as an Additional Language (EAL)	\$185,596		\$181,715			
Program Unit Funding (PUF) - PreK	\$1,128,270		\$1,853,780			
Specialized Learning Supports - Severe KG	\$986,535		\$924,000			
Making Connections Programs	\$675,558		\$675,558			
<b>Certificated Staffing</b>		<b>\$2,725,477</b>		<b>\$2,688,528</b>	<b>\$36,949</b>	<b>1.37%</b>
<b>Uncertificated Staffing</b>		<b>\$13,582,798</b>		<b>\$13,789,053</b>	<b>(\$206,255)</b>	<b>-1.50%</b>
<b>Contracted and General Services</b>		<b>\$426,168</b>		<b>\$450,819</b>	<b>(\$24,651)</b>	<b>-5.47%</b>
<b>Supplies</b>		<b>\$112,288</b>		<b>\$202,722</b>	<b>(\$90,434)</b>	<b>-44.61%</b>
Utilities	\$0		\$0		\$0	0.00%
Capital and Debt Services	\$0		\$0		\$0	0.00%
Transfers - Contingency/Commitments	\$0		\$6,093		(\$6,093)	-100.00%
<b>Total Operating Expenditures</b>		<b>\$16,846,731</b>		<b>\$17,137,215</b>	<b>(\$290,484)</b>	<b>-1.70%</b>
<b>Transfers - Reserves Allocations</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Board Funded Capital</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>		<b>\$16,846,731</b>		<b>\$17,137,215</b>	<b>(\$290,484)</b>	<b>-1.70%</b>

The Inclusive Learning category is comprised of the following budget centers (including their own unique goals, objectives, and performance measures within each budget center):

### Inclusive Learning Supports:

Inclusive Learning Supports in Lethbridge School Division provides programming and support aimed at assisting students with mild, moderate and severe disabilities including the gifted and talented as well as support for English Language Learners. An inclusive education system is to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential. Inclusion in the education system is about ensuring that each student belongs and receives a quality education no matter their ability, disability, language, cultural background, gender, or age. Inclusive Learning Supports includes all of the Specialized Learning Supports (SLS) programs other than for Severe Kindergarten (which is a separate budget center).

The Inclusive Learning Supports budget includes the cost of administering Inclusive Education Programs. These costs include the Director of Inclusive Education, psychologists, itinerant behaviour assistants and clerical support. These positions provided administrative support for, as well as, assessment, program development and student monitoring.

### Counselling:

The counselling program has been developed to provide universal counselling supports to students at middle school and high school. A team approach has been implemented that provides a continuum of supports to students from general support, career guidance, counselling, and therapy, ensuring that students receive the emotional supports they need.

The centralized model enhances counselling supports by adding family liaison counselors and career practitioners to the counselling teams and has teachers, Indigenous liaisons, student support workers, career practitioners, and family liaison workers working together to provide support to students and families.



### English as an Additional Language (EAL):

The English as an Additional Language (EAL) program provides coordination of professional learning opportunities for staff providing English as an Additional Language services.

### Program Unit Funding (PUF) - Pre-K:

Program Unit Funding (PUF) is provided to approved Early Childhood Services (ECS) operators for children with severe disabilities who require additional support beyond that offered in a regular ECS program. Funding is provided for individual programs that meet the educational needs of children with severe disabilities. Program Unit Funding is only available for pre-Kindergarten (Pre-K) children for each eligible child who is at least two years eight months (2 years, 8 months) of age on September 1 and less than four years eight months (4 years, 8 months) of age on September 1. The Program Unit Funding personnel allocation provides for individual assistant support for students with severe disabilities.

Contract and General Services includes provision for Speech/Language Therapy, and contracted space in private preschool settings as determined by the Director of Inclusive Education.

### Specialized Learning Supports - Severe KG:

The Specialized Learning Supports Kindergarten (KG) Severe Grant provides funding for kindergarten children with severe disabilities and severe language delay who require additional supports beyond that offered in a regular kindergarten program.

### Making Connections Programs:

Making Connections #3 is funded by the provincial government through Alberta Mental Health. Making Connections #4 is funded by the City of Lethbridge through Family and Community Social Services (FCSS). Making Connections #5 is funded by the provincial government through Family Resource Network.

Making Connections is a school based family support program available in all Lethbridge School Division elementary schools and Wilson Middle School. The purpose of the Making Connections program is to ensure that all children, youth and families have equal opportunities for healthy development leading to physical, social and emotional well-being. The program model reflects a continuum of service from universal programming, targeted services, and intensive supports to external referrals as required. At all levels of the continuum the focus is on the promotion of the skills and knowledge required for children and families to build on their strengths, address challenges, cope with adversity and increase their capacity to care for themselves and others. This assistance is provided within a school setting, where children spend most of their time and families often seek support.

### Instruction - Inclusive Learning

Lethbridge School Division  
2023-2024 Preliminary Budget

#### Expenditures

Budget Center	Certified Salaries and Benefits (\$)	Uncertified Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Inclusive Learning Supports	\$628,743	\$9,455,077	\$329,100	\$68,357	\$0	\$10,481,278
Counselling Program	\$1,646,270	\$1,702,715	\$38,509	\$2,000	\$0	\$3,389,494
ESL Central Program	\$118,987	\$48,942	\$7,500	\$10,167	\$0	\$185,596
Program Unit Funding - PreK	\$317,194	\$770,361	\$31,714	\$9,000	\$0	\$1,128,270
Specialized Learning Supports - Severe KG	\$14,282	\$960,577	\$6,750	\$4,926	\$0	\$986,535
Making Connections #3 - Alberta Mental Health		\$362,777	\$8,750	\$16,798	\$0	\$388,325
Making Connections #4 - FCSS		\$193,388	\$3,845	\$0	\$0	\$197,233
Making Connections #5 - Family Resource Network		\$88,961		\$1,039		\$90,000
<b>Total</b>	<b>\$2,725,477</b>	<b>\$13,582,798</b>	<b>\$426,168</b>	<b>\$112,287</b>	<b>\$0</b>	<b>\$16,846,731</b>

## Instruction - Inclusive Learning

Lethbridge School Division  
2022-2023 September 30th Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Inclusive Learning Supports	\$612,948	\$9,313,536	\$329,100	\$135,062	\$0	\$10,390,645
Counselling Program	\$1,530,395	\$1,534,519	\$38,509	\$2,000	\$6,094	\$3,111,517
ESL Central Program	\$115,625	\$48,942	\$7,500	\$9,648	\$0	\$181,715
Program Unit Funding - PreK	\$429,559	\$1,351,615	\$53,400	\$19,205	\$0	\$1,853,780
Specialized Learning Supports - Severe KG	\$0	\$912,818	\$5,000	\$6,182	\$0	\$924,000
Making Connections #3 - Alberta Mental Health		\$349,624	\$8,750	\$29,951	\$0	\$388,325
Making Connections #4 - FCSS		\$188,673	\$8,560	\$0	\$0	\$197,233
Making Connections #5 - Family Resource Network		\$89,326		\$674		\$90,000
Total	\$2,688,528	\$13,789,053	\$450,819	\$202,722	\$6,094	\$17,137,215

**This charts compares each of the Inclusive Learning Budgets for the 2023-2024 school year with the 2022-2023 school year. Each budget shows a comparative of the department's expenditures by object category.**

For Budget 2023-2024, the following are the significant changes within Inclusive Learning:

- Inclusive Learning Supports** - Overall, the budget has increased by approximately \$90,000 (0.86%) from the prior year. This was due to increases in the overall services and supports grant being offset by a decreased use of reserves for 2023-2024 (\$235,000 in 2023-2024 versus \$300,000 in 2022-2023).
- Counselling** - Overall, the funding for counselling has increased by approximately \$278,000 (8.20%) from the prior year. The main area for the increase is the Division has maintained the counselling model initially put into place in 2022-2023 with the use of reserves with operating funds. Salary increases as well as additional positions at the elementary level also added to the increase.
- Program Unit Funding (PUF) - Pre-K** - The overall grant funding increased by approximately \$90,000 due to the increase in grant rates. However, the overall funding decreased by \$725,510 (-64.30%) due to the elimination of the COVID mitigation funding and no reserves to use for the 2023-2024 budget year. This directly correlated to a \$206,255 (-1.50%) decrease in uncertificated staffing costs, mainly Educational Assistants.
- Specialized Learning Supports - Severe KG** - This program saw a funding increase of \$62,525 (6.34%) due to increased grant rates with the services and supports Alberta Education funding.
- Making Connections Programs** - No changes with the three Making Connections programs which are funded by Alberta Health Services and the City of Lethbridge.

	23/24 Budget	22/23 Actual	Change
<b>Inclusive Learning:</b>			
Grade 1 to 12	183.59	185.63	(2.05)
Specialized Learning Supports (Severe KG)	17.25	17.45	(0.20)
Program Unit Funding (PUF) / (EEP)	11.62	24.80	(13.18)
	<u>212.45</u>	<u>227.88</u>	<u>(15.43)</u> FTE
<b>Other:</b>			
Early Education Program (EEP)	3.60	3.77	(0.17)
	<u>3.60</u>	<u>3.77</u>	<u>(0.17)</u> FTE
<b>Total Educational Assistants</b>	<u>216.05</u>	<u>231.65</u>	<u>-15.60</u> FTE



## Instruction - Inclusive Learning

Lethbridge School Division  
2023-2024 Preliminary Budget

### Inclusive Learning Supports

#### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$16,846,731	\$17,137,215
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$16,846,731	\$17,137,215
--	--------------	--------------

#### Expenditures

Certificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Certificated Salaries and Benefits	\$2,725,477	\$2,688,528
% of Expenditures	16%	16%

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Uncertificated Salaries and Benefits	\$13,582,798	\$13,789,053
% of Expenditures	81%	80%

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Professional Learning	\$73,473	\$82,009
Consultants	\$232,000	\$242,000
Telephone	\$10,450	\$10,450
Dues/Fees	\$5,000	\$5,000
Miscellaneous Services	\$63,000	\$63,000
Travel and Subsistence	\$8,000	\$8,000
Car Allowances	\$34,245	\$40,360
Total Contracted and General Services	\$426,168	\$450,819
% of Expenditures	3%	3%

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Supplies	\$70,013	\$160,262
Computer Supplies and Software	\$21,107	\$21,812
Textbooks	\$4,167	\$3,648
Furniture and Equipment (Under \$5000)	\$15,000	\$15,000
Computer Purchases	\$2,000	\$2,000
Total Supplies	\$112,287	\$202,722
% of Expenditures	1%	1%

Transfers	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Contingency (Unallocated Expense)	\$0	\$6,094
Total Transfers	\$0	\$6,094
% of Expenditures	0%	0%

Total Expenditures	\$16,846,731	\$17,137,215
--------------------	--------------	--------------

#### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$16,846,731	\$17,137,215
Total Expenditures	\$16,846,731	\$17,137,215
Variance	\$0	\$0





## Instruction - Technology

Includes the technology budget center, which provides technology and support through the Division and its school locations. The technology program is based on a standards-driven plan to provide the infrastructure to support current and future needs, trends and applications in Lethbridge School Division for the implementation of information and communication technology. The overall goals and objectives of the technology program includes providing the technology and applicable software and resources to assist in the Division providing quality education to the students and to see the success of these students.

Spending by Program	2023-2024		2022-2023		Variance	Change %
Technology		\$2,704,280		\$3,045,280	(\$341,000)	-11.20%
Technology	\$2,704,280		\$3,045,280			
Certificated Staffing		\$174,678		\$169,742	\$4,936	2.91%
Uncertificated Staffing		\$1,302,921		\$1,241,501	\$61,420	4.95%
Contracted and General Services		\$477,689		\$483,732	(\$6,043)	-1.25%
Supplies		\$482,892		\$484,205	(\$1,313)	-0.27%
Utilities		\$0		\$0	\$0	0.00%
Capital and Debt Services		\$0		\$0	\$0	0.00%
Transfers - Contingency/Commitments		(\$83,900)		(\$83,900)	\$0	0.00%
Total Operating Expenditures		\$2,354,280		\$2,295,280	\$59,000	2.57%
Transfers - Reserves Allocations		\$350,000		\$750,000	(\$400,000)	-53.33%
Transfers - Board Funded Capital		\$0		\$0	\$0	0.00%
Total Expenditures and Transfers		\$2,704,280		\$3,045,280	(\$341,000)	-11.20%

## Instruction - Technology

Lethbridge School Division  
2023-2024 Preliminary Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Technology	\$174,678	\$1,302,921	\$477,689	\$482,893	\$266,100	\$2,704,280
Total	\$174,678	\$1,302,921	\$477,689	\$482,893	\$266,100	\$2,704,280

2022-2023 September 30th Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Technology	\$169,742	\$1,241,501	\$483,732	\$484,206	\$666,100	\$3,045,280
Total	\$169,742	\$1,241,501	\$483,732	\$484,206	\$666,100	\$3,045,280

For Budget 2023/2024, the following are the significant changes:

- **Technology** - The main decrease is due to \$400,000 less is being transferred to technology in 2023-2024 for the Evergreening program than there was in 2022-2023. As well, shifts from physical hardware to cloud based services have also been impacting the way technology is budgeted.

# Instruction - Technology

Lethbridge School Division  
2023-2024 Preliminary Budget

## Technology

### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$2,704,280	\$3,045,280
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$2,704,280	\$3,045,280
--	-------------	-------------

### Expenditures

Certificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Certificated Salaries and Benefits	\$174,678	\$169,742
% of Expenditures	6%	6%

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Uncertificated Salaries and Benefits	\$1,302,921	\$1,241,501
% of Expenditures	48%	41%

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$5,000	\$5,000
Telephone	\$12,000	\$12,000
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Server Evergreen	\$70,000	\$70,000
Banquets and Lunches	\$3,500	\$3,500
Technology Department Costs	\$23,501	\$29,544
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$5,000	\$5,000
Car Allowances	\$22,000	\$22,000
Total Contracted and General Services	\$477,689	\$483,732
% of Expenditures	18%	16%

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Computer Supplies and Software	\$421,143	\$421,143
Computer Purchases	\$61,750	\$63,063
Total Supplies	\$482,893	\$484,206
% of Expenditures	18%	16%

Transfers	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Capital Purchases (Over \$5000)	\$350,000	\$750,000
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Total Transfers	\$266,100	\$666,100
% of Expenditures	10%	22%

Total Expenditures	\$2,704,280	\$3,045,280
--------------------	-------------	-------------

### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$2,704,280	\$3,045,280
Total Expenditures	\$2,704,280	\$3,045,280
Variance	\$0	\$0



## Instruction - Other Instructional Programs

Includes all of the other instructional programs other than the actual school locations, Inclusive Learning and Technology budget centers. Many of the services that are provided in each of these budget centers are available to students throughout the Division.

Spending by Program	2023-2024	2022-2023	Variance	Change %
<b>Other Instructional Programs</b>	<b>\$24,388,502</b>	<b>\$22,533,431</b>	<b>\$1,855,071</b>	<b>8.23%</b>
Division of Instructional Services	\$855,000	\$798,054		
Early Education Program	\$588,802	\$871,530		
Shared Instructional Services	\$10,731,868	\$10,977,768		
School Generated Funds (SGF)	\$7,657,971	\$6,649,105		
CAMP (Lethbridge Regional Hospital School)	\$221,067	\$219,891		
Community Outreach School	\$179,280	\$175,106		
Developing Lifelong Assets Program	\$179,280	\$175,106		
Distance Learning Program	\$116,862	\$115,705		
Dual-Credit Program	\$154,500	\$204,500		
First Nations, Metis and Inuit Program	\$671,341	\$639,097		
Harbour House School	\$216,259	\$212,952		
High School Off Campus Program	\$307,947	\$303,396		
International Services	\$500,000	\$300,000		
Pitawani School	\$344,222	\$340,988		
Poverty Intervention Committee	\$23,000	\$23,000		
Ready-Set-Go Program	\$5,000	\$45,000		
Classroom Complexity	\$597,346	\$0		
Mental Health in Schools (Digital Wellness)	\$180,000	\$0		
New Curriculum Funding	\$487,745	\$0		
Learning Disruption (BOOST)	\$0	\$219,153		
Stafford Ridge School (AADAC)	\$265,909	\$263,080		
Budget Allocation Clearing	\$105,103	\$0		
<b>Certificated Staffing</b>	<b>\$12,315,399</b>	<b>\$12,323,955</b>	<b>(\$8,556)</b>	<b>-0.07%</b>
<b>Uncertificated Staffing</b>	<b>\$1,826,212</b>	<b>\$1,886,317</b>	<b>(\$60,105)</b>	<b>-3.19%</b>
<b>Contracted and General Services</b>	<b>\$1,592,814</b>	<b>\$1,137,723</b>	<b>\$455,091</b>	<b>40.00%</b>
<b>Supplies</b>	<b>\$8,647,098</b>	<b>\$7,158,351</b>	<b>\$1,488,747</b>	<b>20.80%</b>
<b>Utilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Capital and Debt Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Contingency/Commitments</b>	<b>\$6,979</b>	<b>\$27,085</b>	<b>(\$20,106)</b>	<b>-74.23%</b>
<b>Total Operating Expenditures</b>	<b>\$24,388,502</b>	<b>\$22,533,431</b>	<b>\$1,855,071</b>	<b>8.23%</b>
<b>Transfers - Reserves Allocations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Board Funded Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>	<b>\$24,388,502</b>	<b>\$22,533,431</b>	<b>\$1,855,071</b>	<b>8.23%</b>

The Other Instructional Programs category is comprised of the following budget centers (including their own unique goals, objectives, and performance measures within each budget center):

### Division of Instructional Services:

The Division of Instructional Services relates to activities of certificated and uncertificated staff across the school jurisdiction that provide system based instruction services to such things as support for implementation of instruction and curriculum, coordination of in-service instruction, assist teachers on program delivery, and implementation of system wide educational change initiatives. These activities are at the discretion of the Board and are budgeted at the system level as a part of the System Instructional Support program rather than at the school level.

### Early Education Programs:

Early Education Programs (EEP), also known as Preschool, is an early education program that provides support for children with mild moderate needs through 10 early education programs.

### Shared Instructional Program:

Shared Instructional Services includes programs and expenditures that provide support to the schools within the jurisdiction. Staffing expenditures include principal and assistant principal administrative allowances, provision for sick leave, and professional learning for staff of the jurisdiction.

**School Generated Funds:**

School Generated Funds (SGF) includes revenues and associated expenditures related to school activities that are not curricular in nature. These activities include fees, fundraising, and donations for sports, clubs, travel groups, band, choir, and other student related activities at the school level. These are all included within the SGF Operating Fund.

**CAMP (Lethbridge Regional Hospital School):**

CAMP (Lethbridge Regional Hospital School program) is both an inpatient and outpatient program for youth who require psychiatric treatment and mental health services as well as those patients requiring specialized assistance with school curriculum. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

**Community Outreach School:**

The Community Outreach School provides an alternate educational program for children aged 12 to 15 who have not experienced success in a traditional school setting.

**Developing Lifelong Assets Program:**

The Developing Lifelong Assets Program is a regional program designed to help alleviate mental health concerns in 12 to 17 year olds in a setting which meets their academic and psychosocial needs. Through therapy these youth can receive a level of care which greatly enhances their opportunity to integrate into the main stream education program and be successful in graduating and becoming productive citizens.

**Distance Learning Program:**

The Distance Learning program provides instructional support for students who receive instruction partially at school and at home.

**Dual-Credit Program:**

The Dual-Credit programs are being offered throughout the Division's high school, which allow for students to earn post-secondary credits (i.e. College/University) upon completion of the these courses. These courses include Liberal Education, Management, Cinema, and Mechanic courses. Certain high schools will offer these programs at their location and these programs will be made available to all of the high school students within the Division.

**First Nations and Métis and Inuit Program:**

The First Nations Métis and Inuit Program provides ongoing support for Indigenous students in their efforts to obtain an education, and provide opportunities for Indigenous students to study and experience their own and other Indigenous cultures and lifestyles

**Harbour House School:**

Harbour House School provides interim education and support to students of women who reside at the Women's Emergency Shelter. The program is designed to meet the individual needs of the students who attend. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.





### **High School Off Campus Program:**

High schools in Lethbridge School Division have been providing students with opportunities to gain valuable learning opportunities through work placements for many years. Support provided to students from all high schools has been centralized since the 2014-2015 school year to provide greater opportunities for students to gain valuable work experience and educational opportunities in the High School Off Campus Program. Support to this program includes a teacher and administrative support staff.

### **International Services:**

The International Services program is a program that started in 2011-2012 to attract and provide education opportunities to students who live outside of Canada. The International Services program recruits and places international students within Lethbridge School Division schools to provide a progressive engaging educational experience for all our students. A 0.6 full time equivalent (FTE) teaching position assists in administering this program.

### **Pitawani School:**

Pitawani School is attached to the Sifton Family and Youth Services site and provides educational programming to students who reside in the centre who have behavioural and emotional difficulties as well as students who are in Secure Services. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

### **Poverty Intervention Committee:**

Established as a committee of the Board of Trustees to provide support to help school supporting the breakfast programs, food, and clothing for students in need. The work of the committee is supported through donations and through financial support of the Division.

### **Ready-Set-Go Program:**

The Ready-Set-Go is an initiative that provides school supplies, backpacks, clothing, and many other goods and services to children in need during a back-to-school fair, held before the first day of school each year.

### **Classroom Complexity:**

New for the 2023-2024 budget year, this new Alberta Education grant is targeted to help the Division meet students' diverse needs through a variety of avenues.

### **Mental Health in Schools (Digital Wellness):**

New for the 2023-2024 budget year, this new Alberta Education targeted grant was allocated to Division's with pilot programs to help address students mental health challenges. The Division has created a Digital Wellness program to help with these challenges.

### **New Curriculum Funding:**

New for the 2023-2024 budget year, this new Alberta Education targeted grant was allocated to the Division to help with the implementation of the new K-6 curriculum. This funding has been targeted for professional learning opportunities and resources.

### **Learning Disruption Grant (BOOST):**

One-time grant in 2022/2023 to support with learning gaps in grades one, two and three administered by the Alberta Government.

**Stafford Ridge School (AADAC):**

Stafford Ridge Outreach School is located at AADAC's Youth Residential Treatment Centre. It is a co-ed school within a 12 week voluntary addictions treatment program. At any particular time, there are a maximum of 8 youth, aged 12-18 years. Students participate in daily addictions treatment. While the primary focus is addictions treatment, the school staff keeps in contact with students' home schools in order to build and maintain each student's academic program. Stafford Ridge makes every effort to build on the strengths of students while remaining sensitive to their individual needs. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

**Budget Allocation Clearing:**

The budget allocation clearing cost center is funding that has yet to be allocated to a specific purpose. For the 2023/2024 budget, \$105,000 of elementary allocation has yet to be allocated. This will be completed in the September 30th budget update to address any hot spots that may arise once enrolment figures are finalized in the fall.



*Emerged Electronics by Alexia , Gilbert Paterson - Gr. 8*

## Instruction - Other Instructional Programs

Lethbridge School Division  
2023-2024 Preliminary Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Classroom Complexity Grant	\$107,389	\$116,879	\$0	\$373,078	\$0	\$597,346
Digital Wellness Program	\$92,325	\$57,592	\$10,000	\$20,084	\$0	\$180,000
Learning Disruption Grant (Boost Program)	\$0		\$0	\$0	\$0	\$0
New Curriculum Funding			\$209,600	\$278,145	\$0	\$487,745
Community Outreach School	\$107,389	\$51,177	\$10,136	\$10,577	\$0	\$179,280
Developing Lifelong Assets Program	\$112,759	\$51,177	\$6,428	\$8,916	\$0	\$179,280
Distance Learning Program	\$57,212		\$30,000	\$26,592	\$3,058	\$116,862
Division of Instructional Services	\$521,260	\$115,634	\$44,888	\$173,218	\$0	\$855,000
Dual-Credit Program	\$67,118	\$6,379	\$73,000	\$8,000	\$3	\$154,500
Early Education Programs	\$35,704	\$526,742	\$21,356	\$5,000	\$0	\$588,802
First Nations, Metis and Inuit Program	\$434,581	\$169,460	\$52,300	\$15,000	\$0	\$671,341
High School Off Campus Program	\$133,934	\$115,225	\$50,238	\$8,550		\$307,947
International Services	\$84,291	\$26,299	\$384,411	\$5,000	\$0	\$500,000
Poverty Intervention Committee				\$23,000	\$0	\$23,000
Ready-Set-Go Program				\$5,000		\$5,000
School Generated Funds				\$7,657,971		\$7,657,971
Shared Instructional Services	\$9,678,286	\$353,709	\$695,953	\$0	\$3,920	\$10,731,868
CAMP (Lethbridge Regional Hospital School)	\$162,421	\$50,298	\$500	\$7,848	\$0	\$221,067
Harbour House School	\$177,228	\$31,820	\$228	\$6,982	\$0	\$216,259
Pitawani School	\$241,388	\$93,658	\$3,276	\$5,900	\$0	\$344,222
Stafford Ridge School (AADAC)	\$197,406	\$60,164	\$500	\$7,839	\$0	\$265,909
Budget Allocation Clearing	\$104,705	\$0	\$0	\$398	\$0	\$105,103
<b>Total</b>	<b>\$12,315,399</b>	<b>\$1,826,212</b>	<b>\$1,592,814</b>	<b>\$8,647,098</b>	<b>\$6,981</b>	<b>\$24,388,502</b>

## Instruction - Other Instructional Programs

Lethbridge School Division  
2022-2023 September 30th Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Learning Disruption Grant (Boost Program)	\$206,430		\$0	\$12,723	\$0	\$219,153
Community Outreach School	\$103,215	\$48,574	\$12,740	\$10,577	\$0	\$175,106
Developing Lifelong Assets Program	\$103,215	\$48,574	\$7,428	\$15,889	\$0	\$175,106
Distance Learning Program	\$55,596		\$30,000	\$26,592	\$3,517	\$115,705
Division of Instructional Services	\$502,885	\$112,267	\$44,888	\$124,995	\$13,019	\$798,054
Dual-Credit Program	\$64,509	\$6,032	\$125,958	\$8,000	\$0	\$204,500
Early Education Programs	\$34,811	\$792,540	\$30,000	\$5,379	\$8,799	\$871,530
First Nations, Metis and Inuit Program	\$405,639	\$161,273	\$52,935	\$17,500	\$1,750	\$639,097
High School Off Campus Program	\$130,442	\$109,699	\$54,705	\$8,550		\$303,396
International Services	\$83,547	\$25,427	\$186,026	\$5,000	\$0	\$300,000
Poverty Intervention Committee				\$23,000	\$0	\$23,000
Ready-Set-Go Program				\$45,000		\$45,000
School Generated Funds				\$6,649,105		\$6,649,105
Shared Instructional Services	\$9,862,628	\$353,531	\$588,298	\$173,311	\$0	\$10,977,768
CAMP (Lethbridge Regional Hospital School)	\$160,988	\$48,766	\$700	\$9,436	\$0	\$219,891
Harbour House School	\$175,665	\$30,447	\$228	\$6,612	\$0	\$212,952
Pitawani School	\$239,259	\$92,115	\$3,317	\$6,298	\$0	\$340,988
Stafford Ridge School (AADAC)	\$195,126	\$57,071	\$500	\$10,384	\$0	\$263,080
Budget Allocation Clearing	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$12,323,955</b>	<b>\$1,886,317</b>	<b>\$1,137,723</b>	<b>\$7,158,351</b>	<b>\$27,085</b>	<b>\$22,533,431</b>





For Budget 2023/2024, the following are the significant changes within the Other Instructional Programs:

- **Early Education Program (EEP)** - Has decreased due to continued decreases in enrolment from both the impacts of COVID-19 as well as the new government subsidy for childcare (\$10 a day daycare).
- **International Services** - This program continues to increase in popularity, therefore the projected revenue has been increased by \$200,000 for 2023-2024. This is a self sustaining program and any revenue earned by the program covers the costs.
- **Classroom Complexity Grant** - New for 2023-2024, this targeted grant from Alberta Education is to help assist the Division in meeting students diverse needs within the classroom.
- **Learning Disruption Grant (BOOST)** - The prior year included a one-time grant to support with learning loss assessments and resources for grades one, two, and three. At this time, Alberta Education has not announced if it will continue with this program into the future.
- **Mental Health in Schools Pilot Program (Digital Wellness)** - This new Alberta Education targeted grant was designed for school division to address the mental health concerns within their Division. Lethbridge School Division has created a Digital Wellness program to help educate staff, students and parents about the positive impacts of technology throughout their lives.
- **New Curriculum Funding** - This new Alberta Education targeted grant is to help school division implement the new K-5 curriculum. This funding is to be used on professional learning opportunities and new resources purchases.
- **Budget Allocation Clearing** - The budget allocation clearing cost center is funding that has yet to be allocated to a specific purpose. For the 2023-2024 budget, \$105,103 of unallocated elementary funding has been held back until the fall to address at hot spots once final enrolment numbers have been determined.



General Stewart Elementary School Talent Show Hits the Stage



## Instruction - Other Instructional Services

Lethbridge School Division  
2023-2024 Preliminary Budget

### Other Instructional Supports

#### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$24,388,502	\$22,533,431
% of Revenue and Allocations to Budget Center	100%	100%
<b>Total Revenue and Allocations to Budget Center</b>	<b>\$24,388,502</b>	<b>\$22,533,431</b>

#### Expenditures

Certificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Certificated Salaries and Benefits	\$12,315,399	\$12,323,955
% of Expenditures	50%	55%

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Uncertificated Salaries and Benefits	\$1,826,212	\$1,886,317
% of Expenditures	7%	8%

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Insurance/Bond Premium	\$173,500	\$37,500
District Health and Wellness Committee	\$24,000	\$24,000
Professional Learning	\$553,806	\$373,109
Consultants	\$286,187	\$346,789
Postage	\$50	\$50
Telephone	\$6,700	\$500
Bussing - Field Trips	\$10,555	\$15,994
Equipment Repair	\$17,809	\$17,809
Dues/Fees	\$297,151	\$144,408
Printing	\$2,050	\$2,050
Advertising	\$3,233	\$7,700
Banquets and Lunches	\$16,000	\$10,000
Miscellaneous Services	\$164,500	\$120,500
Travel and Subsistence	\$11,963	\$11,963
Car Allowances	\$25,310	\$25,351
<b>Total Contracted and General Services</b>	<b>\$1,592,814</b>	<b>\$1,137,723</b>
% of Expenditures	7%	5%

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Services, Contracts and Supplies School Generated Activities	\$7,657,971	\$6,649,105
Supplies	\$947,540	\$460,159
Computer Supplies and Software	\$18,625	\$20,805
Textbooks	\$4,564	\$7,104
Furniture and Equipment (Under \$5000)	\$12,277	\$15,057
Computer Purchases	\$6,121	\$6,121
<b>Total Supplies</b>	<b>\$8,647,098</b>	<b>\$7,158,351</b>
% of Expenditures	35%	32%

Transfers	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Contingency (Unallocated Expense)	\$6,979	\$27,085
<b>Total Transfers</b>	<b>\$6,979</b>	<b>\$27,085</b>
% of Expenditures	0%	0%

<b>Total Expenditures</b>	<b>\$24,388,502</b>	<b>\$22,533,431</b>
---------------------------	---------------------	---------------------

#### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$24,388,502	\$22,533,431
Total Expenditures	\$24,388,502	\$22,533,431
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



Executive Summary



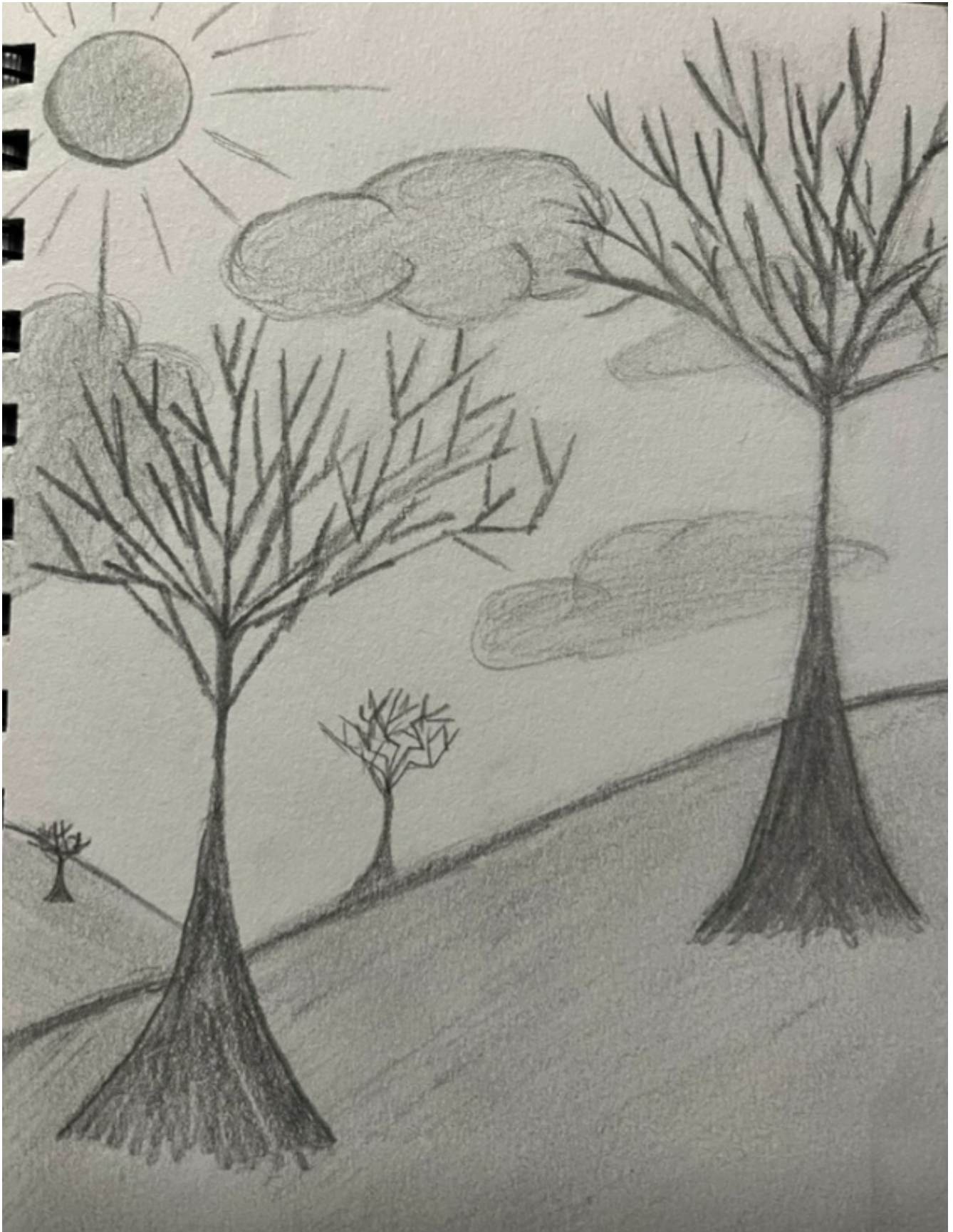
Organizational



Financial



Informational



*Autumn by Elizabeth Baker, Gilbert Paterson - Gr. 8*

## Administration

Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support. The goals and objectives of the Administrative Program is to provide governance, administration, and support services to the Instructional Programs.



The following is an overview of the Administration Program expenditures:

Administration	2023-2024	2022-2023	Variance	Change %
Certificated Staffing	\$749,509	\$727,435	\$22,074	3.03%
Uncertificated Staffing	\$2,301,070	\$2,258,238	\$42,832	1.90%
Contracted and General Services	\$1,041,913	\$1,024,301	\$17,612	1.72%
Supplies	\$81,937	\$77,466	\$4,471	5.77%
Utilities	\$47,600	\$40,600	\$7,000	17.24%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$31,300	\$31,300	\$0	0.00%
Total Operating Expenditures	\$4,253,329	\$4,159,340	\$93,989	2.26%
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
Total Expenditures and Transfers	\$4,253,329	\$4,159,340	\$93,989	2.26%
Operating Expenditures	\$4,253,329	\$4,159,340		
Transfers to Reserves	\$0	\$0		
Transfers to Board Funded Capital	\$0	\$0		
Total Expenditures and Transfers	\$4,253,329	\$4,159,340		

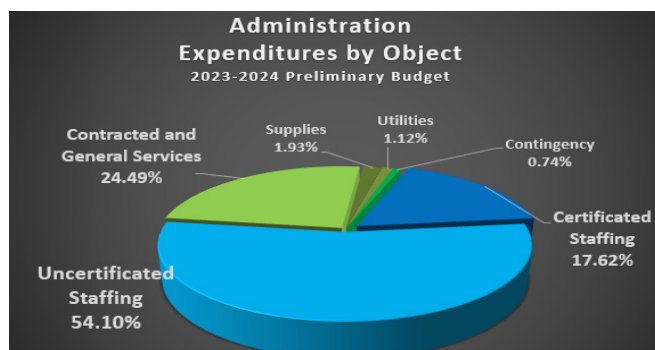
Board Governance expenses pertain to activities related to the work of the elected body responsible for all activities within the jurisdiction. They include all payments to trustees as well as payment for expenses incurred by the elected body for such things as travel, membership fees, and the cost of conducting school board elections.

The Business and Finance department records all expenditures related to budgeting, and financial accounting including the duties performed by the Associate Superintendent of Business and Operations and related support staff. Expenditures are related to the functions of performing the duties of accounts payable, accounts receivable, payroll and internal and external audits. It also includes legal services, liability insurance, and property insurance for the administration building.

The Office of the Superintendent, Human Resources, and System Instructional Support records all expenditures related to the overall jurisdiction educational leadership and administration that include those performed by the Superintendent of schools and the Associate Superintendents to whom principals are accountable, and their related support staff. Expenditures reported under this program include such costs as system planning, instructional staffing allocations, new programming, monitoring and evaluation of programs, schools, the system, and supervision, and evaluation of principals and staff.

### Grant Funding:

The Division is restricted that these administration expenditures must not exceed the \$4.25 million Jurisdictional grant funding provided by the Province (part of Provincial funding framework).





## Lethbridge School Division

## Comparative Summary - Administration Program

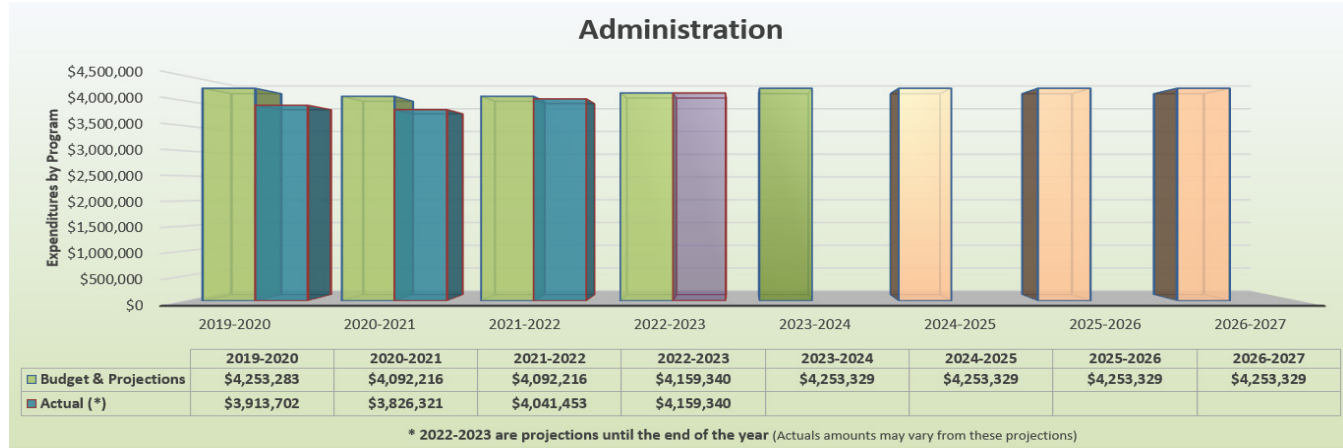
(four years budget/actual, current year budget, & three years projected budgets)  
for the Year Ended August 31  
(in dollars)

	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>Operating Revenues and Allocations</b>																
Program Revenue Allocations	\$4,133,283	\$3,695,472	\$4,092,216	\$3,826,321	\$4,092,216	\$4,041,453	\$4,159,340	\$4,159,340	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329
Transfer from Reserves	\$120,000	\$227,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Program Allocations	\$4,253,283	\$3,923,265	\$4,092,216	\$3,826,321	\$4,092,216	\$4,041,453	\$4,159,340	\$4,159,340	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329
<b>Operating Expenses by Object</b>																
Administration	\$4,253,283	\$3,913,702	\$4,092,216	\$3,826,321	\$4,092,216	\$4,041,453	\$4,159,340	\$4,159,340	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329
Certificated salaries and benefits	\$722,594	\$645,990	\$722,594	\$679,323	\$723,564	\$684,140	\$727,435	\$727,435	\$749,509	\$749,509	\$749,509	\$749,509	\$749,509	\$749,509	\$749,509	\$749,509
Uncertificated salaries and benefits	\$2,424,996	\$2,236,123	\$2,216,913	\$2,123,807	\$2,211,721	\$2,238,141	\$2,258,238	\$2,258,238	\$2,301,070	\$2,301,070	\$2,301,070	\$2,301,070	\$2,301,070	\$2,301,070	\$2,301,070	\$2,301,070
Contracted and general services	\$915,565	\$675,118	\$962,286	\$655,460	\$993,056	\$809,630	\$1,024,301	\$1,024,301	\$1,041,913	\$1,041,913	\$1,041,913	\$1,041,913	\$1,041,913	\$1,041,913	\$1,041,913	\$1,041,913
Supplies	\$106,228	\$89,638	\$106,523	\$108,364	\$92,475	\$71,101	\$77,466	\$77,466	\$81,937	\$81,937	\$81,937	\$81,937	\$81,937	\$81,937	\$81,937	\$81,937
Utilities	\$52,600	\$36,533	\$52,600	\$28,067	\$40,100	\$38,031	\$40,600	\$40,600	\$47,600	\$47,600	\$47,600	\$47,600	\$47,600	\$47,600	\$47,600	\$47,600
Contingency, commitments and transfers	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300	\$31,300
Transfer to Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Funded Capital	\$0	\$7,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Program Costs	\$4,253,283	\$3,921,265	\$4,092,216	\$3,826,321	\$4,092,216	\$4,041,453	\$4,159,340	\$4,159,340	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329	\$4,253,329





## BUDGET HIGHLIGHTS



The Administration program has been allocated \$4.25 million of operating revenues and did not require any one-time operating reserves to fund the total of **\$4.25 million of expenditures** within the Division operations, including the following:

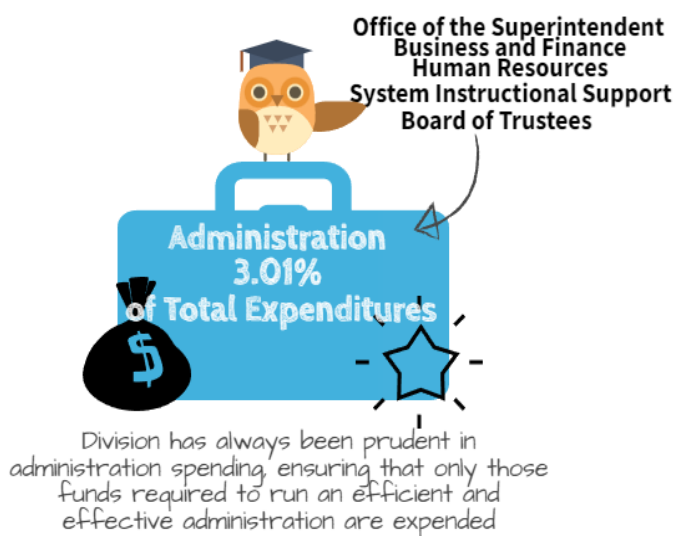
- Certified Salaries and Benefits** - Includes the remaining portion of the certified teaching staff within the Division (outside of the Instructional Programs) and relate to the certified staff within the Superintendent's Office, Human Resources, and System Instructional Support. Expenditures for the 2023-2024 school year are \$749,509. There is a \$22,074 (or 3.03% increase) from the prior year which reflects a 3.75% salary increase from the prior year.
- Uncertified Salaries and Benefits** - Includes the uncertified support staff within the District's Administration. Expenditures for the 2023-2024 school year are \$2.30 million. There is a \$42,832 (or 1.90% increase) from the prior year which reflects a 2% salary increase effective September 1, 2023.
- Contracted and General Services** - Includes the consultants, legal services, liability insurance, property insurance for the administration building, and other services provided for administration. Expenditures for the 2023-2024 school year are \$1.04 million. There is a \$17,612 (or 1.72% increase) from the prior year which reflects increases in consultants, travel and membership fees under Board Governance.
- Supplies** - Includes the purchase of general supplies, furniture and equipment (non-capital), and computers/technology. Expenditures for the 2023-2024 school year are \$81,937. There is a \$4,471 (or 5.77% increase) from the prior year which reflects increases within furniture and equipment (non-capital).
- Utilities** - Includes the estimated costs of the utilities of the administration building, including the cost of electricity, natural gas, water, sewer, and other utility services. Expenditures for the 2023-2024 school year are \$47,600. There is a \$7,000 (or 17.24% increase) from the prior year due to increased utility costs.

- **Contingency, Commitments, and Transfers** - Includes the technology cost transfers that are allocated from Technology to Administration. Administration does not have any budgeted contingencies nor commitments.

#### Transfers to/from Reserves and Board Funded Capital:

For budget 2023/2024 there are no budgeted transfers to/from reserves. There are currently no operating funds that have been set aside for Board Funded Capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (24/25 to 26/27) remains the same as 23/24 which reflects the funding increase but no other increases have been budgeted for.



*The following pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Administration program.*

# Administration

Lethbridge School Division  
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%

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

### 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
<b>Total Contracted and General Services</b>	<b>\$1,041,913</b>	<b>\$1,024,301</b>
% 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
<b>Total Supplies</b>	<b>\$81,937</b>	<b>\$77,466</b>
% 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>
% of Expenditures	1%	1%

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>
% of Expenditures	1%	1%

<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>



Executive Summary



Organizational



Financial



Informational



## Administration

Lethbridge School Division  
2023-2024 Preliminary Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Utilities (\$)	Transfers (\$)	Total
Board Governance		\$215,120	\$222,053	\$0		\$0	\$437,173
Business and Finance		\$1,220,120	\$541,350	\$54,912	\$47,600	\$31,300	\$1,895,282
Human Resources	\$221,486	\$591,111	\$147,420	\$9,025		\$0	\$969,042
Office of the Superintendent	\$306,538	\$187,357	\$103,440	\$15,000		\$0	\$612,334
System Instructional Support - Administration	\$221,486	\$87,362	\$27,650	\$3,000		\$0	\$339,498
<b>Total</b>	<b>\$749,509</b>	<b>\$2,301,070</b>	<b>\$1,041,913</b>	<b>\$81,937</b>	<b>\$47,600</b>	<b>\$31,300</b>	<b>\$4,253,329</b>

## Administration

Lethbridge School Division  
2022-2023 September 30th Budget

### Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Utilities (\$)	Transfers (\$)	Total
Board Governance		\$215,120	\$181,653	\$0		\$0	\$396,773
Business and Finance		\$1,181,856	\$603,600	\$54,930	\$40,600	\$31,300	\$1,912,286
Human Resources	\$211,801	\$587,219	\$119,620	\$7,025		\$0	\$925,665
Office of the Superintendent	\$303,833	\$188,394	\$96,130	\$14,511		\$0	\$602,868
System Instructional Support - Administration	\$211,801	\$85,649	\$23,298	\$1,000		\$0	\$321,748
<b>Total</b>	<b>\$727,435</b>	<b>\$2,258,238</b>	<b>\$1,024,301</b>	<b>\$77,466</b>	<b>\$40,600</b>	<b>\$31,300</b>	<b>\$4,159,340</b>



**Division Education Centre gifted Blackfoot name - "Aakaipookaiksi" meaning Many Children**



## Plant Operation and Maintenance

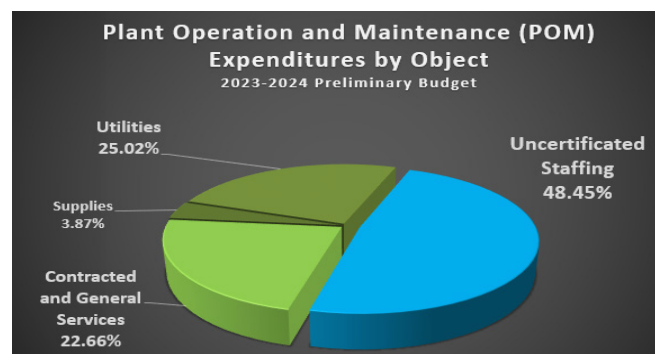
The Plant Operations and Maintenance activities relate to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings.



The following is an overview of the Plant Operation & Maintenance Program expenditures:

Plant Operation and Maintenance	2023-2024	2022-2023	Variance	Change %
Certificated Staffing	\$0	\$0	\$0	0.00%
Uncertificated Staffing	\$5,209,174	\$5,128,188	\$80,986	1.58%
Contracted and General Services	\$2,435,651	\$2,790,623	(\$354,972)	-12.72%
Supplies	\$416,403	\$416,403	\$0	0.00%
Utilities	\$2,690,000	\$2,470,000	\$220,000	8.91%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$0	\$0	\$0	0.00%
<b>Total Operating Expenditures</b>	<b>\$10,751,228</b>	<b>\$10,805,214</b>	<b>(\$53,986)</b>	<b>-0.50%</b>
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$18,084	(\$18,084)	-100.00%
<b>Total Expenditures and Transfers</b>	<b>\$10,751,228</b>	<b>\$10,823,298</b>	<b>(\$72,070)</b>	<b>-0.67%</b>
Operating Expenditures	\$10,751,228	\$10,805,214		
Transfers to Reserves	\$0	\$0		
Transfer to Board Funded Capital	\$0	\$18,084		
<b>Total Expenditures and Transfers</b>	<b>\$10,751,228</b>	<b>\$10,823,298</b>		

Costs associated with this program include the Director of Facilities and all clerical and support staff for this program. It also includes repair, maintenance and security of school buildings, which includes grounds maintenance, cost of custodial services, utilities, insurance, maintenance of equipment, and maintenance of school facilities.



Expenditures also include the transfer of maintenance dollars to Lethbridge Christian School and Immanuel Christian School Societies for the maintenance of these Society owned facilities. Amortization of school facilities is shown under the Capital and Debt Services budget.

### Grant Funding:

There was a \$662,750 increase in the grants relating to Plant Operations and Maintenance (POM) as a result of a 5% increase to the grant funding from Alberta Education. COVID mitigation funding was decreased by \$17,210 (as was no longer available) and the \$540,000 facility lease grant for the Christian schools that was received in the 2022/2023 school year has been reapplied for. If successful, the Division will record this funding in the updated budget in the fall of 2023.

Lastly, \$220,000 from reserves had been utilized in the 2022/2023 budget to help with inflationary cost pressures in the POM departments. This is no longer available for the 2023/2024 budget year and has been removed.





## Lethbridge School Division

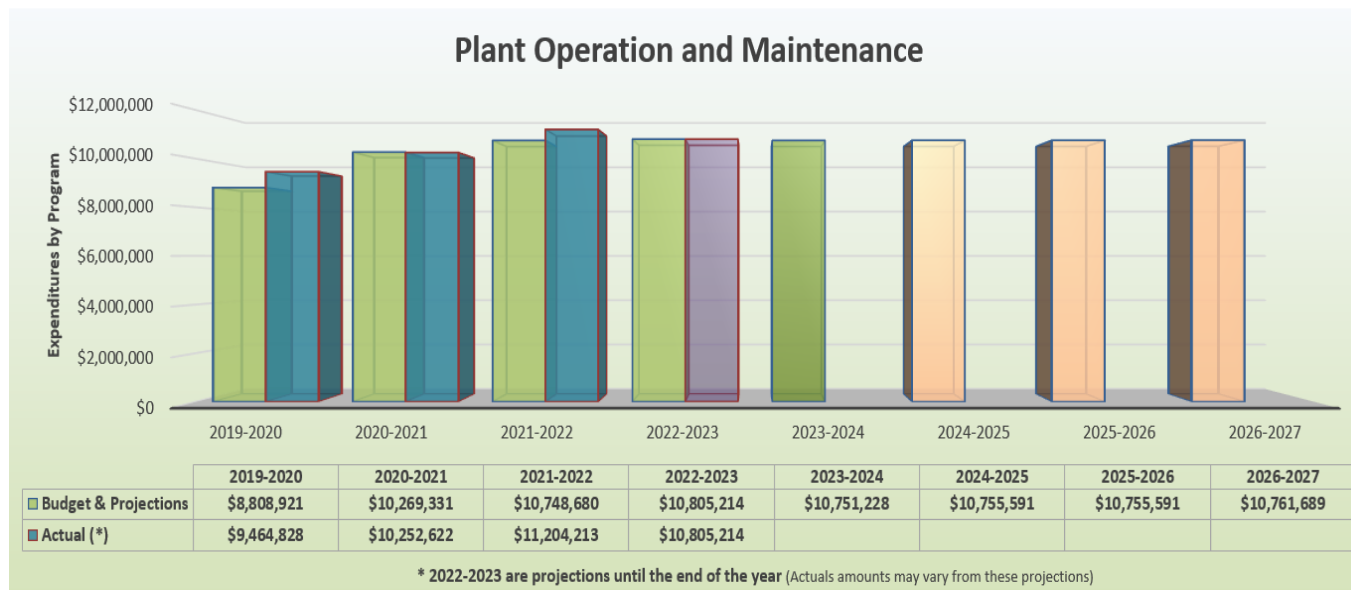
## Comparative Summary - Plant Operation and Maintenance Program

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

	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>Operating Revenues and Allocations</b>																
Program Revenue Allocations	\$8,713,885	\$9,529,480	\$10,287,415	\$10,325,015	\$10,766,764	\$11,391,587	\$10,823,298	\$10,585,214	\$10,751,228	\$10,755,591	\$10,755,591	\$10,755,591	\$10,755,591	\$10,755,591	\$10,761,689	\$10,761,689
Transfer from Reserves	\$95,036	\$0	\$0	\$0	\$0	\$0	\$0	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Program Allocations	\$8,808,921	\$9,529,480	\$10,287,415	\$10,325,015	\$10,766,764	\$11,391,587	\$10,823,298	\$10,805,214	\$10,751,228	\$10,755,591	\$10,755,591	\$10,755,591	\$10,755,591	\$10,755,591	\$10,761,689	\$10,761,689
<b>Operating Expenses by Object</b>																
<b>Plant Operations and Maintenance</b>																
Uncertificated salaries and benefits	\$4,630,282	\$4,518,433	\$5,049,033	\$5,084,604	\$5,146,870	\$5,117,266	\$5,128,188	\$5,128,188	\$5,209,174	\$5,209,174	\$5,209,174	\$5,209,174	\$5,209,174	\$5,209,174	\$5,209,174	\$5,209,174
Contracted and general services	\$1,634,445	\$2,536,039	\$2,516,314	\$2,380,368	\$2,930,834	\$2,725,098	\$2,790,623	\$2,790,623	\$2,435,631	\$2,440,014	\$2,440,014	\$2,440,014	\$2,440,014	\$2,440,014	\$2,444,064	\$2,444,064
Supplies	\$229,194	\$229,194	\$408,300	\$369,661	\$415,976	\$584,991	\$416,403	\$416,403	\$416,403	\$416,403	\$416,403	\$416,403	\$416,403	\$416,403	\$418,451	\$418,451
Utilities	\$2,255,000	\$2,161,162	\$2,277,000	\$2,417,389	\$2,255,000	\$2,776,838	\$2,470,000	\$2,470,000	\$2,690,000	\$2,690,000	\$2,690,000	\$2,690,000	\$2,690,000	\$2,690,000	\$2,690,000	\$2,690,000
Contingency, commitments and transfers	\$0	\$0	\$18,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Operating Reserves	\$0	\$54,309	\$18,084	\$54,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Funded Capital	\$0	\$10,343	\$18,084	\$18,084	\$18,084	\$187,374	\$18,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Program Costs	\$8,808,921	\$9,529,480	\$10,287,415	\$10,325,015	\$10,766,764	\$11,391,587	\$10,823,298	\$10,805,214	\$10,751,228	\$10,755,591	\$10,755,591	\$10,755,591	\$10,755,591	\$10,755,591	\$10,761,689	\$10,761,689

In 2018/2019 to 2022/2023, the Division was also able to receive additional lease grant revenues from the Province for the leased facilities of the Societies that own and maintain Lethbridge Christian School and Immanuel Christian Schools. The majority of this funding is provided to the Societies as lease payments. This is not budgeted as the funding is determined year-to-year and not guaranteed (in prior years the revenues and expenses increased accordingly).

## BUDGET HIGHLIGHTS



The Plant Operation and Maintenance (POM) program has been allocated \$10.75 million of operating revenues and did not use any one-time operating reserves to fund the total of **\$10.75 million of expenditures** within the Division operations, including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff, including staff in maintenance and caretaking. These expenditures of \$5.2 million are expected to be maintained from the prior year.
- **Contracted and General Services** - Includes the building maintenance, property insurance, and other services provided for maintenance/caretaking. These expenditures of \$2.44 million are expected to decrease from the prior year's budget of \$2.79 million (12.72% decrease) as there was a decrease in building maintenance as these funds were reallocated to deal with other cost pressures (utilities).
- **Utilities** - Includes the estimated costs of the utilities of all facilities (other than the administration building), including the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of \$2.69 million are expected to have an increase from the prior year of \$220,000 (8.91%) due to inflation, and carbon tax. The Division has been able to keep these costs in check through service agreements with utility companies and generate savings from the replacement/upgrades to infrastructure as part of the IMR/CMR projects in the past few years.

### Transfers to/from Reserves and Board Funded Capital:

For budget 2022/2023 there are no budgeted transfers to reserves. There is currently no operating funds that have been set aside for Board funded capital projects. This is typically updated in the fall budget if additional operating funds are available.

The next projected three (3) budget years (24/25 to 26/27) include increased student enrolment which is factored into projected budgets with increased inflation factors to result in slight increase in staffing costs, services, supply and utility costs.

# Plant Operations and Maintenance

Lethbridge School Division  
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

*These pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Plant Operation and Maintenance program.*



## Plant Operations and Maintenance

Lethbridge School Division  
2023-2024 Preliminary Budget

### Expenditures

Budget Center	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Utilities (\$)	Transfers (\$)	Total
Custodial	\$3,978,335	\$12,072	\$337,503		\$0	\$4,327,910
Plant Operations and Maintenance	\$1,230,839	\$2,423,579	\$78,900	\$2,690,000	\$0	\$6,423,318
Total	\$5,209,174	\$2,435,651	\$416,403	\$2,690,000	\$0	\$10,751,228

## Plant Operations and Maintenance

Lethbridge School Division  
2022-2023 September 30th Budget

### Expenditures

Budget Center	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Utilities (\$)	Transfers (\$)	Total
Custodial	\$3,948,686	\$12,072	\$337,503		\$0	\$4,298,261
Plant Operations and Maintenance	\$1,179,502	\$2,778,551	\$78,900	\$2,470,000	\$0	\$6,506,953
Total	\$5,128,188	\$2,790,623	\$416,403	\$2,470,000	\$0	\$10,805,214



Executive Summary



Organizational



Financial



Informational



*Norma Jeane by Lee Pellerin , GS Lakie - Gr. 7*

## Transportation



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

The following is an overview of the Transportation Program expenditures:

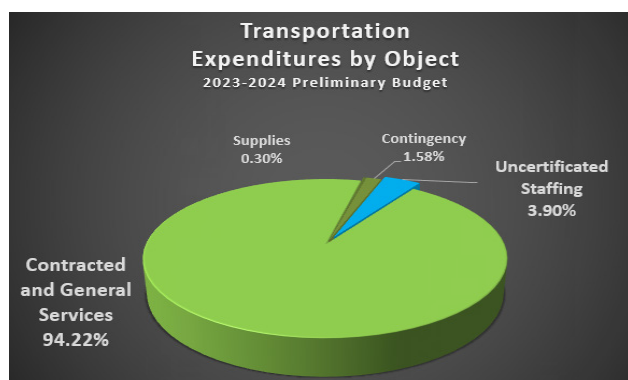
Transportation	2023-2024	2022-2023	Variance	Change %
Certificated Staffing	\$0	\$0	\$0	0.00%
Uncertificated Staffing	\$129,947	\$126,913	\$3,034	2.39%
Contracted and General Services	\$3,140,012	\$2,999,287	\$140,725	4.69%
Supplies	\$10,000	\$10,000	\$0	0.00%
Utilities	\$0	\$0	\$0	0.00%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$52,600	\$52,600	\$0	0.00%
<b>Total Operating Expenditures</b>	<b>\$3,332,559</b>	<b>\$3,188,800</b>	<b>\$143,759</b>	<b>4.51%</b>
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
<b>Total Expenditures and Transfers</b>	<b>\$3,332,559</b>	<b>\$3,188,800</b>	<b>\$143,759</b>	<b>4.51%</b>
Operating Expenditures	\$3,332,559	\$3,188,800		
Transfers to Reserves	\$0	\$0		
Transfer to Board Funded Capital	\$0	\$0		
<b>Total Expenditures and Transfers</b>	<b>\$3,332,559</b>	<b>\$3,188,800</b>		

Costs include the Transportation Coordinator and the conveyance of students to and from school on a regular basis where buses are contracted. Expenditures for the transportation program are basic transportation, special transportation, and ECS special needs transportation.

The Lethbridge School Division contracts the busing of students to and from school through a third party operator. The Division has this agreement along with Holy Spirit Catholic School Division, also located in Lethbridge. The Division is proud that it continues to offer busing to students who live 2.4 kilometres or greater for their boundary school without charging additional fees.

### Grant Funding:

The funding framework for Transportation from Alberta Education increased by 4.51% over the prior year from \$3.15 million to \$3.29 million. As well, the Division charges Holy Spirit Catholic School Division a \$40,000 annual fee for the coordination services for their Division's busing.



For the 2022/2023 budget year, \$300,000 of one time reserve funds had been allocated to Transportation. These funds helped with inflationary cost pressures specifically with the cost for fuel. For the 2023/2024 budget year, these funds are no longer available, so the Division will be watching this budget closely.



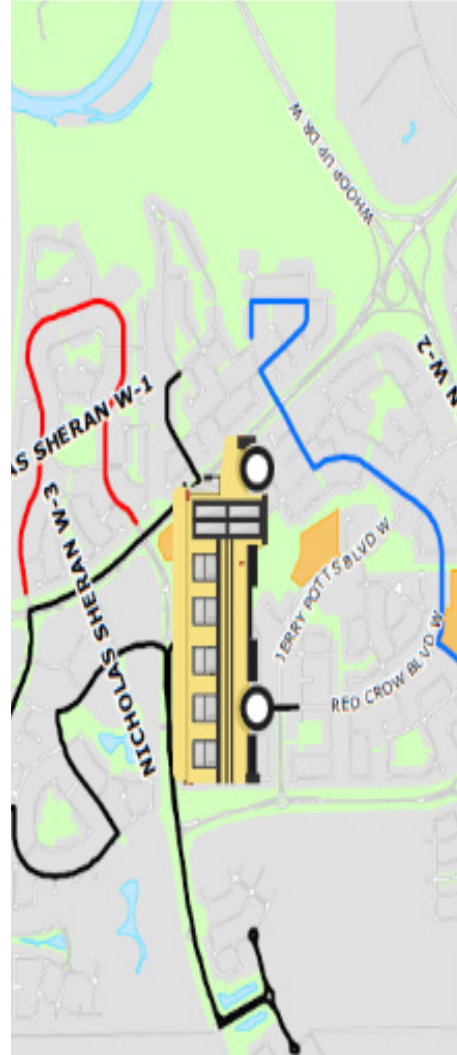


## Lethbridge School Division

### Comparative Summary - Transportation Program

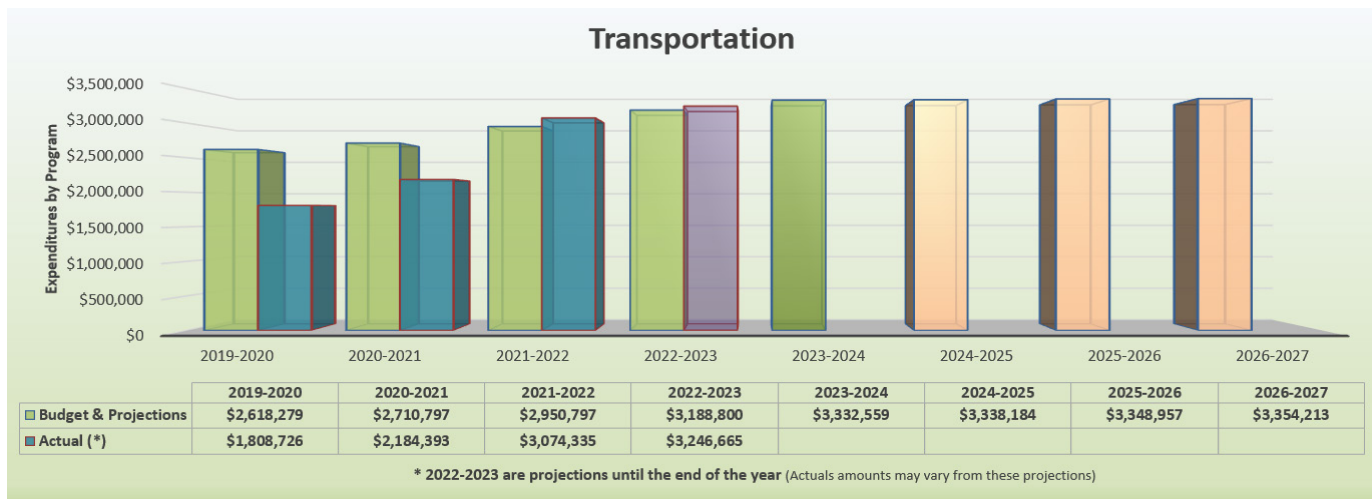
(four years budget/actual, current year budget, & three years projected budgets)  
for the Year Ended August 31  
(in dollars)

	2019-2020		2020-2021		2021-2022		2022-2023		Preliminary Budget	2024-2025	2025-2026	2026-2027
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	2023-2024	Projected Budget	Projected Budget	Projected Budget
<b>Operating Revenues and Allocations</b>												
Program Revenue Allocations	\$2,618,279	\$1,792,153	\$2,710,797	\$2,195,752	\$2,950,797	\$3,074,395	\$3,188,800	\$3,046,665	\$3,332,559	\$3,338,184	\$3,348,957	\$3,354,213
Transfer from Reserves	\$0	\$27,932	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0
<b>Total Program Allocations</b>	<b>\$2,618,279</b>	<b>\$1,820,085</b>	<b>\$2,710,797</b>	<b>\$2,195,752</b>	<b>\$2,950,797</b>	<b>\$3,074,395</b>	<b>\$3,188,800</b>	<b>\$3,246,665</b>	<b>\$3,332,559</b>	<b>\$3,338,184</b>	<b>\$3,348,957</b>	<b>\$3,354,213</b>
<b>Operating Expenses by Object</b>												
<b>Transportation</b>	<b>\$2,618,279</b>	<b>\$1,808,726</b>	<b>\$2,710,797</b>	<b>\$2,184,393</b>	<b>\$2,950,797</b>	<b>\$3,074,395</b>	<b>\$3,188,800</b>	<b>\$3,246,665</b>	<b>\$3,332,559</b>	<b>\$3,338,184</b>	<b>\$3,348,957</b>	<b>\$3,354,213</b>
Uncertificated salaries and benefits	\$87,413	\$85,096	\$87,413	\$126,181	\$121,886	\$91,692	\$126,913	\$126,913	\$129,947	\$129,947	\$129,947	\$129,947
Contracted and general services	\$2,468,266	\$1,659,240	\$2,560,784	\$2,009,723	\$2,765,311	\$2,928,347	\$2,999,287	\$2,057,152	\$3,140,012	\$3,145,637	\$3,156,410	\$3,161,649
Supplies	\$10,000	\$2,790	\$10,000	\$1,889	\$10,000	\$1,696	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,017
Contingency, commitments and transfers	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600
Transfer to Operating Reserves	\$0	\$11,359	\$0	\$11,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Board funded Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Program Costs</b>	<b>\$2,618,279</b>	<b>\$1,820,085</b>	<b>\$2,710,797</b>	<b>\$2,195,752</b>	<b>\$2,950,797</b>	<b>\$3,074,395</b>	<b>\$3,188,800</b>	<b>\$3,246,665</b>	<b>\$3,332,559</b>	<b>\$3,338,184</b>	<b>\$3,348,957</b>	<b>\$3,354,213</b>



Over 3,900 students are transported each day





The Transportation program has been allocated \$3.33 million of operating revenues and did not use any one-time operating reserves to fund the total of **\$3.33 million of expenditures** within the Division operations, including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff, including budgeted costs of the Transportation Coordinator. These expenditures of \$129,947 are comparable with the prior year of \$126,913 (2.39% increase).
- **Contracted and General Services** - Includes the busing contract to provide busing services. These expenditures of \$3.14 million are expected to increase by \$140,725 (4.69%) from the prior year. This correlates with the increases in additional routes and buses needed to be added by the Division.
- **Supplies** - Includes the purchase of general supplies and computers/technology. These expenditures of \$10,000 are expected to remain consistent with the prior year.
- **Contingency, Commitments, and Transfers** - Includes the technology cost transfers that are allocated from Technology to Transportation. Transportation does not have any budgeted contingencies nor commitments..

#### Transfers to/from Reserves and Board Funded Capital:

For budget 2023/2024 there are no budgeted transfers to/from reserves. There is currently no operating funds that have been set aside for Board funded capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (24/25 to 26/27) include increased student enrolment with is factored into projected budgets with increased inflation factors to result in increases in busing services.

Alberta Education will be changing the transportation requirements starting for the 2024-2025 school year. The main change will be from 2.4 KM distance from boundary school to 1.0 KM for grades K-5 and 2.0 KM for grades 6-12. There is still information to come from Alberta Education about how funding will be impacted by this change.



## 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

## Transportation

Lethbridge School Division  
2023-2024 Preliminary Budget

#### Expenditures

Budget Center	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Transportation	\$129,947	\$3,140,012	\$10,000	\$52,600	\$3,332,559
Total	\$129,947	\$3,140,012	\$10,000	\$52,600	\$3,332,559

## Transportation

Lethbridge School Division  
2022-2023 September 30th Budget

#### Expenditures

Budget Center	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Transportation	\$126,913	\$2,999,287	\$10,000	\$52,600	\$3,188,800
Total	\$126,913	\$2,999,287	\$10,000	\$52,600	\$3,188,800

*This pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Transportation program.*

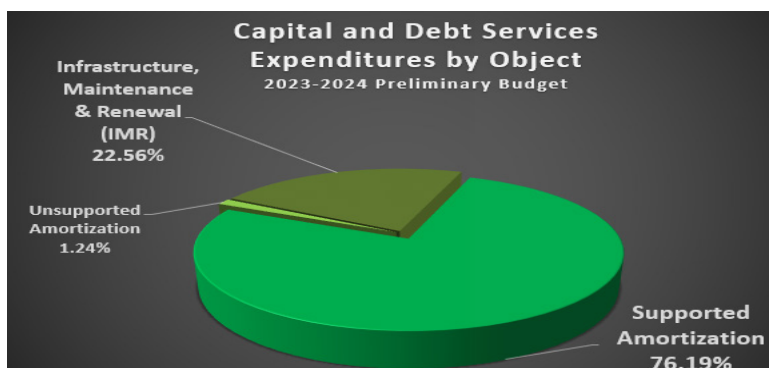
## Capital and Debt Services

Capital and Debt Services includes the provision of funding for supported debenture debt payments from the Province of Alberta, amortization of tangible capital assets, and the Infrastructure Maintenance Renewal Program (IMR).



The following is an overview of the Capital and Debt Services Program expenditures:

Capital and Debt Services	2023-2024		2022-2023		Variance	Change %
Amortization of Tangible Capital Assets		\$5,229,863		\$5,582,838	(\$352,975)	-6.32%
Amortization of Capital (supported)	\$4,668,614		\$5,021,589			
Amortization of Capital (unsupported)	\$561,249		\$561,249			
Infrastructure, Maintenance & Renewal		\$1,523,719		\$1,533,723	(\$10,004)	-0.65%
Total Expenditures and Transfers		\$6,753,582		\$7,116,561	(\$362,979)	-5.10%
Operating Expenditures		\$6,753,582		\$7,116,561		
Total Expenditures and Transfers		\$6,753,582		\$7,116,561		



The Province also funds the outstanding debt on school building projects supported by Alberta Education. Commencing in 1995-1996, the annual debenture debt owing on school buildings is paid directly by Alberta Education to the Alberta Capital Finance Authority. The amount is required to be recorded on the school jurisdiction's financial statement.

This debt obligation on behalf of Lethbridge School Division has been completely extinguished during the 2017-2018 school year.

The Infrastructure Maintenance Renewal Program (IMR) is to upgrade building components to meet health and safety requirements or replace failed components.

### Grant Funding:

The Division receives a specific grant for Infrastructure Maintenance Renewal Program (IMR) projects and it is based on multiple factors such as student enrolment, facility area, and the age of the facilities. Specific Provincial rates are applied to each of these factors. The IMR grant of \$1.52 million has decreased \$10,000 from the prior year grant amounts.



## Lethbridge School Division

### Comparative Summary - Capital and Debt Services Program

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

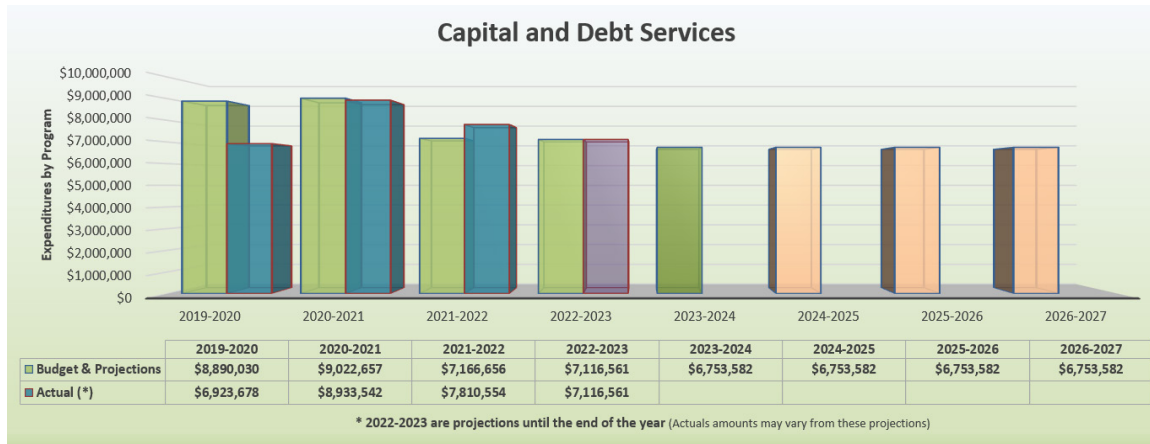
for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Projected Budget	Projected Budget	Projected Budget
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027					
<b>Operating Revenues and Allocations</b>													
Program Revenue Allocations	\$8,890,030	\$6,923,678	\$9,022,657	\$8,933,542	\$7,166,656	\$7,810,554	\$7,116,561	\$7,116,561	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582
Transfer from Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Program Allocations</b>	<b>\$8,890,030</b>	<b>\$6,923,678</b>	<b>\$9,022,657</b>	<b>\$8,933,542</b>	<b>\$7,166,656</b>	<b>\$7,810,554</b>	<b>\$7,116,561</b>	<b>\$7,116,561</b>	<b>\$6,753,582</b>	<b>\$6,753,582</b>	<b>\$6,753,582</b>	<b>\$6,753,582</b>	<b>\$6,753,582</b>
<b>Operating Expenses by Object</b>													
Capital and Debt Services	\$8,890,030	\$6,923,678	\$9,022,657	\$8,933,542	\$7,166,656	\$7,810,554	\$7,116,561	\$7,116,561	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582	\$6,753,582
Amortization of Tangible Capital Assets	\$5,658,525	\$5,623,741	\$5,658,525	\$5,944,798	\$5,658,525	\$6,479,826	\$5,582,838	\$5,582,838	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863	\$5,229,863
Infrastructure, Maintenance and Renewal	\$3,231,505	\$1,300,437	\$3,364,132	\$2,988,744	\$1,508,131	\$1,330,728	\$1,533,723	\$1,533,723	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719	\$1,523,719
Transfer to Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Program Costs</b>	<b>\$8,890,030</b>	<b>\$6,923,678</b>	<b>\$9,022,657</b>	<b>\$8,933,542</b>	<b>\$7,166,656</b>	<b>\$7,810,554</b>	<b>\$7,116,561</b>	<b>\$7,116,561</b>	<b>\$6,753,582</b>	<b>\$6,753,582</b>	<b>\$6,753,582</b>	<b>\$6,753,582</b>	<b>\$6,753,582</b>



## BUDGET HIGHLIGHTS



The Capital and Debt Services program has been allocated \$6.75 million of operating revenues and did not require any one-time operating reserves to fund the total of **\$6.75 million of expenditures** within the Division operations, including the following:

- **Amortization of Tangible Capital Assets** - Includes the non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual as this provides a base for the estimated reduction in the net book value of the tangible capital assets. The projected amortization in future years is based on historical increases in amortization.
- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the Division undertakes to maintain the Division's schools and other facilities.
- **Interest on Capital Debt** - Includes the supported interest on debentures (debt). These debentures are supported as the Province makes the payments on behalf of the Division. During 2017/2018 the Division had all remain debentures fully repaid during the year. Therefore, with no outstanding debenture debt, the interest on the capital debt is eliminated in 2018/2019 and future budget years.

### Transfers to/from Reserves and Board Funded Capital:

For budget 2023/2024 there are no budgeted transfers to/from reserves. There is currently no operating funds that have been set aside for Board funded capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (24/25 to 26/27) is maintained at the same level of amortization costs and the amount of IMR funding and projects.



## 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
Amortization of Capital Assets	\$5,145,860	\$5,084,555
Amortization of Capital Allocations	\$5,145,860	\$5,084,555
Block Allocations for Capital Asset Amortization	\$84,003	\$498,283
IMR Revenue Allocation	\$1,523,719	\$1,533,723
<b>Total Basic Program Allocation</b>	<b>\$6,753,582</b>	<b>\$7,116,561</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>\$6,753,582</b>	<b>\$7,116,561</b>
---	--------------------	--------------------

#### 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
<b>Total Capital and Debt Services</b>	<b>\$6,753,582</b>	<b>\$7,116,561</b>
<b>% of Expenditures</b>	<b>100%</b>	<b>100%</b>

<b>Total Expenditures</b>	<b>\$6,753,582</b>	<b>\$7,116,561</b>
---------------------------	--------------------	--------------------

#### 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
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>

### Capital and Debt Services

Lethbridge School Division  
2023-2024 Preliminary Budget

#### Expenditures

Budget Center	Capital and Debt Services (\$)	Total
Capital and Debt Services	\$6,753,582	\$6,753,582
<b>Total</b>	<b>\$6,753,582</b>	<b>\$6,753,582</b>

### Capital and Debt Services

Lethbridge School Division  
2022-2023 September 30th Budget

#### Expenditures

Budget Center	Capital and Debt	Total
Capital and Debt Services	\$7,116,561	\$7,116,561
<b>Total</b>	<b>\$7,116,561</b>	<b>\$7,116,561</b>

*This pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Capital and Debt Servicing program.*

# SUMMARY FOR CAPITAL FUNDS

## GENERAL COMMENTS

The Board approved Operating Budget includes all operating funds and transfers, however, the Division's approved budget does not require to include the Capital Fund Accounts (other than operating transfer to the Board Funded Capital) nor the Endowment Fund Accounts.

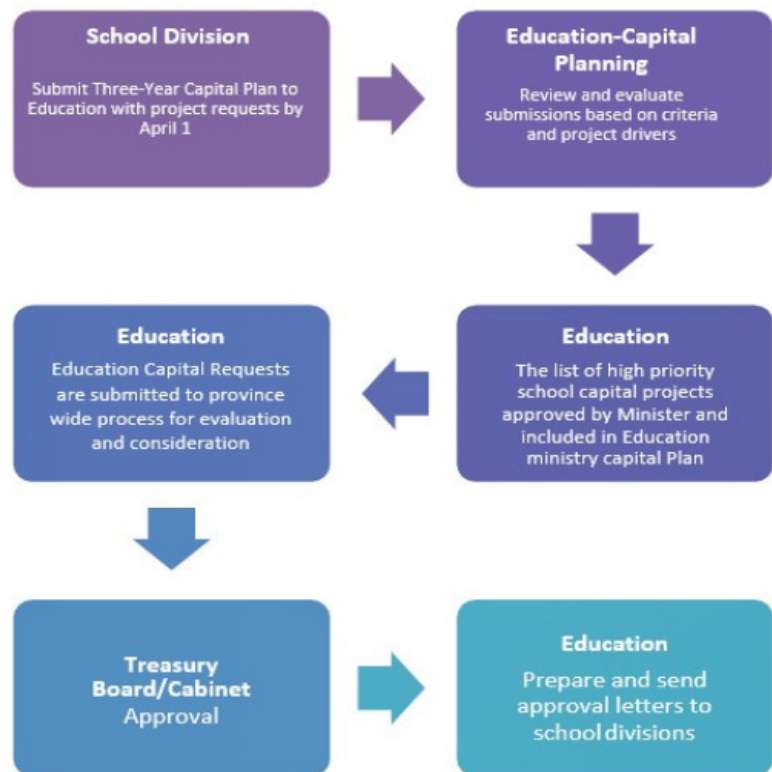
Capital projects include construction of new schools, modulars, equipment, capital replacements (through the Capital Maintenance & Renewal projects), and modernization of existing schools/facilities, which are funded by Provincially Funded Capital. As these are funded by specific capital grants on a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



The approved Capital Plan outlines the capital projects that are requested to funded by the Provincially Funded Capital Funds. This Plan outlines the capital projects that are to be submitted and approved by the Province of Alberta (through Alberta Education and Alberta Infrastructure) and provide an analysis of the Division's capital needs to address future enrolment growth and modernizing learning spaces to provide the best spaces for teaching and learning. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the Province.



*As the Capital Funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.*



## Summary of Capital Projects

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

The Division has also requested a number of expansion and modernization projects to upgrade school facilities for deficiencies in school buildings to ensure the health and safety of students and upgrade building structural components, mechanical and electrical services. The top three priorities for modernization and preservation in the 2023/2024 capital plan are Galbraith Elementary School, Park Mike Mountain Horse Elementary School, and Park Meadows Elementary School. The Division received Planning Funding for the modernization of Galbraith Elementary School in February 2023.

The Division has requested and received funds from Alberta Education for funding a study of the west side of the city of Lethbridge. West Lethbridge school planning has become a complicated puzzle that requires an in-depth student to determine appropriate long-term solutions that may be more suitable rather than simply adding more modular classroom(s) or a new school. Joining the Division and the Study Team will be community partners including the Holy Spirit Catholic Separate Schools and the City of Lethbridge. The study will highlight the current challenges and explore future opportunities to create amazing learning spaces for future students.

The technology evergreening plan is for the replacement of technology in large cycles. The Division has an elementary phase implemented for 2022/2023 (last phase was 2017/2018) and a secondary phase planned for 2024/2025 (last phase was 2019/2020). The Division has saved up capital reserves specifically for these evergreening phases. The Division has recently also developed technology evergreening for portable devices (i.e., laptops & iPads).

The Capital Maintenance & Renewal (CMR) grant has now been specifically separated from the operating Infrastructure Maintenance & Renewal (IMR) grants and are designated for capital replacement projects. Currently this annual funding is being used for a modernization project at Victoria Park High School.

### Current Capital Projects:

The chart below shows the school division's current capital projects (new schools and modernizations) that are to be completed within the next few years.

Current Capital Projects								
Projected Opening/Completion	School/Community	City Sector	Project Type	Grade	Approved Capacity	Approval Date	% Complete as of February 2023	Estimated Cost
2025-2026	New West Lethbridge Elementary School/Community of Garry Station	West	Design Build: New Construction	Kindergarten to Grade 5	610 opening with full build out to 910	Feb-21	Completed Design Development, Design Build proponent selection process near completion	\$30 million

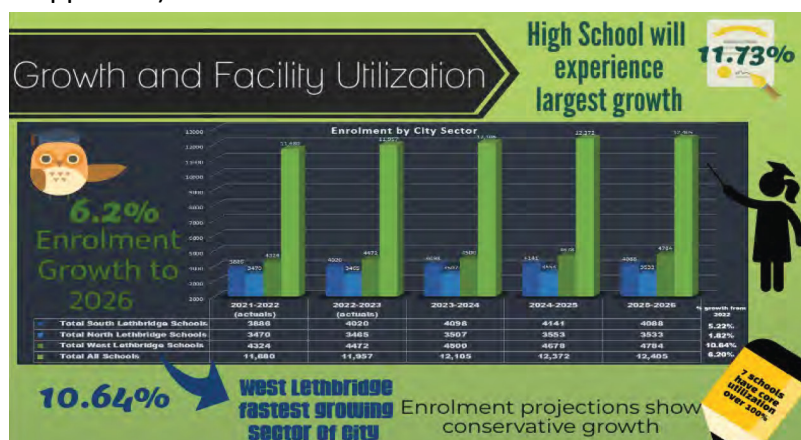


**Future Capital Projects:**

The chart below shows all modernization requests for the 2023-2024 to 2025-2026 Three-Year Capital Plan ranked by priority:

Modernization Projects							
Year	Priority	Community/School	Facility Age	City Sector	Type	Grade	2023 Cost (\$)
2023-2024	1	Galbraith Elementary School <i>Approved for Planning Funds, February 2023</i>	111 years	North	Modernization-Preservation	K-5	\$23 million
	2	Mike Mountain Horse Elementary School	37 years	West	Modernization-Preservation	K-5	\$12 million
	3	Park Meadows Elementary School	43 years	North	Modernization-Preservation	K-5	\$11.5 million
	4	Nicolas Sheran Elementary School	43 years	West	Modernization-Preservation	K-5	\$13.5 million
2024-2025	5	Lethbridge Collegiate Institute	74 years	South	Modernization-Preservation	9-12	\$40 million
	6	Dr. Gerald B. Probe Elementary School	32 years	West	Modernization-Preservation	K-5	\$12 million
	7	Victoria Park High School	65 Years	South	Modernization-Preservation	9-12	\$5 million
2025-2026	8	Senator Buchanan Elementary School	69 years	North	Partial Modernization-Preservation	K-5	\$10 million
	9	Westminster Elementary School	70 years	North	Partial Modernization-Preservation	K-5	\$5 million

Of the above requested projects, there have been no Provincial announcements yet on approval of these projects (Galbraith Elementary School will receive planning funds but no official announcement on the modernization). The majority of the Provincially funded capital projects are typically considered to be non-recurring costs that can vary significantly from year-to-year (depending on the capital projects that have been approved).



### Board Funded Capital:

Relates to the capital expenditures made on capital, which does not relate to the approved capital projects. This can include purchases of vehicles, machinery, and other equipment for operational purposes (i.e. for the Maintenance department). This can also include capital improvements/modernizations that are funded by the Board (through operating fund transfers and/or capital reserves).

For Budget 2023/2024, \$350,000 of operating funds will be transferred to capital reserves for the technology evergreening projects.

Major capital building repairs to facilities are considered to be non-recurring costs that vary significantly from year-to-year. Vehicle and equipment replacements are often recurring costs for the Division, but the specific items will vary significantly from year-to-year. Capital reserves have been set aside by the Board of Trustees to fund the potential future non-recurring capital costs. When these non-recurring capital costs incur, these costs will require minimal and/or no impact on the operating funds.

### Lethbridge School Division

#### Comparative Summary - All Capital Fund Accounts

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

for the Year Ended August 31

(in dollars)

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Projected Actual 2022-2023	Preliminary Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
<b>Capital Revenues</b>								
Government of Alberta - Infrastructure	\$16,014,401	\$11,397,011	\$3,269,459	\$2,726,312	\$15,209,529	\$11,059,529	\$1,059,529	\$1,059,529
<b>Total Capital Revenues</b>	\$16,014,401	\$11,397,011	\$3,269,459	\$2,726,312	\$15,209,529	\$11,059,529	\$1,059,529	\$1,059,529
<b>Capital Expenses by Object</b>								
Capital Project Outlays	\$16,193,234	\$11,406,177	\$3,364,793	\$2,726,312	\$15,209,529	\$11,059,529	\$1,059,529	\$1,059,529
Board Funded Capital Acquired	\$465,784	\$197,818	\$1,419,558	\$1,300,840	\$350,000	\$750,000	\$750,000	\$300,000
<b>Total Operating Expenses by Object</b>	\$16,659,018	\$11,603,995	\$4,784,351	\$4,027,152	\$15,559,529	\$11,809,529	\$1,809,529	\$1,359,529
<b>CAPITAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	(\$644,617)	(\$206,984)	(\$1,514,892)	(\$1,300,840)	(\$350,000)	(\$750,000)	(\$750,000)	(\$300,000)
<b>SURPLUS (DEFICIT) FROM PROVINCIALLY FUNDED CAPITAL</b>	(\$178,833)	(\$9,166)	(\$95,334)	\$0	\$0	\$0	\$0	\$0
<b>SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL</b>	(\$465,784)	(\$197,818)	(\$1,419,558)	(\$1,300,840)	(\$350,000)	(\$750,000)	(\$750,000)	(\$300,000)
<b>OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	(\$644,617)	(\$206,984)	(\$1,514,892)	(\$1,300,840)	(\$350,000)	(\$750,000)	(\$750,000)	(\$300,000)

As shown above, this is a comparative summary of all of the capital funds over the last four (4) years actuals, current year budget, and projections for the next three (3) years. Note: As the Capital Funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.

## Lethbridge School Division

### Fund Balances - All Capital Fund Accounts

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

for the Year Ended August 31

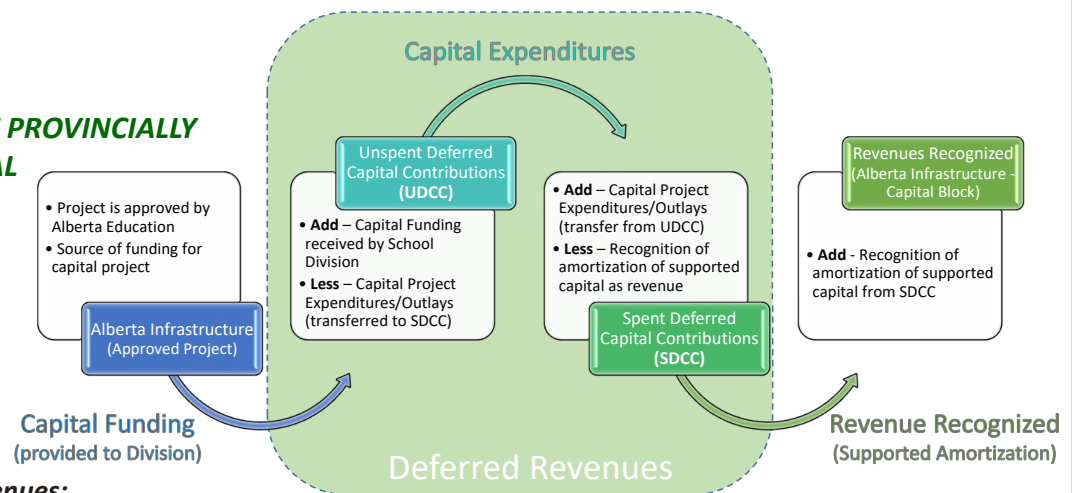
(in dollars)

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Projected Actual 2022-2023	Preliminary Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
<b>Provincially Funded Capital Balance</b>								
Opening Provincially Funded Capital - Unspent (UDCC)	\$283,333	\$104,500	\$95,334	\$0	\$0	\$0	\$0	\$0
Fund Revenues	\$16,014,401	\$11,397,011	\$3,269,459	\$2,726,312	\$15,209,529	\$11,059,529	\$1,059,529	\$1,059,529
Fund Expenses/Transfers to SDCC	(\$16,193,234)	(\$11,406,177)	(\$3,364,793)	(\$2,726,312)	(\$15,209,529)	(\$11,059,529)	(\$1,059,529)	(\$1,059,529)
<b>Closing Provincially Funded Capital - Unspent (UDCC)</b>	<b>\$104,500</b>	<b>\$95,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Change in Unspent Provincially Funded Capital	(\$178,833)	(\$9,166)	(\$95,334)	\$0	\$0	\$0	\$0	\$0
<b>Opening Provincially Funded Capital - Spent (SDCC)</b>	<b>\$137,799,166</b>	<b>\$148,641,096</b>	<b>\$154,652,318</b>	<b>\$151,924,751</b>	<b>\$148,558,703</b>	<b>\$157,675,872</b>	<b>\$162,643,041</b>	<b>\$157,610,210</b>
Transfers of capital expenditures from UDCC	\$16,193,234	\$11,406,177	\$3,364,793	\$2,726,312	\$15,209,529	\$11,059,529	\$1,059,529	\$1,059,529
Capital recognized in revenues	(\$5,351,304)	(\$5,394,955)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)
<b>Closing Provincially Funded Capital - Spent (SDCC)</b>	<b>\$148,641,096</b>	<b>\$154,652,318</b>	<b>\$151,924,751</b>	<b>\$148,558,703</b>	<b>\$147,766,043</b>	<b>\$162,643,041</b>	<b>\$157,610,210</b>	<b>\$152,577,379</b>
Change in Spent Provincially Funded Capital	\$10,841,930	\$6,011,222	(\$2,727,567)	(\$3,366,048)	\$9,117,169	\$4,967,169	(\$5,032,831)	(\$5,032,831)
<b>Board Funded Capital Balance</b>								
Opening Board Funded Capital	\$5,524,153	\$5,718,000	\$5,365,975	\$6,398,067	\$7,698,907	\$8,048,907	\$8,048,907	\$8,048,907
Board Funded Capital Acquired	\$465,784	\$197,818	\$1,419,558	\$1,300,840	\$350,000	\$750,000	\$750,000	\$300,000
Transfers to/from General Fund	(\$271,937)	(\$549,843)	(\$387,466)	\$0	\$0	(\$750,000)	(\$750,000)	(\$300,000)
<b>Closing Board Funded Capital</b>	<b>\$5,718,000</b>	<b>\$5,365,975</b>	<b>\$6,398,067</b>	<b>\$7,698,907</b>	<b>\$8,048,907</b>	<b>\$8,048,907</b>	<b>\$8,048,907</b>	<b>\$8,048,907</b>
Change in Board Funded Capital	\$193,847	(\$352,025)	\$1,032,092	\$1,300,840	\$350,000	\$0	\$0	\$0
<b>Capital Reserve Balance</b>								
Opening Capital Reserves	\$5,146,633	\$6,396,633	\$7,557,882	\$6,024,680	\$6,024,680	\$6,024,680	\$6,024,680	\$6,024,680
Transfer to Capital Reserves	\$1,250,000	\$1,161,249	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Capital Reserves	\$0	\$0	(\$1,533,202)	\$0	\$0	\$0	\$0	\$0
<b>Closing Capital Reserves</b>	<b>\$6,396,633</b>	<b>\$7,557,882</b>	<b>\$6,024,680</b>	<b>\$6,024,680</b>	<b>\$6,024,680</b>	<b>\$6,024,680</b>	<b>\$6,024,680</b>	<b>\$6,024,680</b>
Change in Capital Reserves	\$1,250,000	\$1,161,249	(\$1,533,202)	\$0	\$0	\$0	\$0	\$0

As shown above, the capital funds that are used to account for all the capital projects include:

- **Provincially Funded Capital**
  - > Deferred Revenue - Unspent Deferred Capital Contributions (UDCC)
  - > Deferred Revenue - Spent Deferred Capital Contributions (SDCC)
- **Board Funded Capital**
  - > Accumulated Surplus account - Investment in Capital Assets
- **Capital Reserves**
  - > Accumulated Surplus account - Reserves

### FLOWCHART OF PROVINCIALY FUNDED CAPITAL



#### Deferred Capital Revenues:

Both the UDCC and the SDCC accounts are classified as deferred revenues in accordance with accounting standard PSAS 3200 as all capital funding grants have a stipulation that if the school jurisdiction is ever closed, the Provincially Funded Capital would be returned to the Provincial Government.

## Lethbridge School Division

### Fund Balance - Provincially Funded Capital Account

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

for the Year Ended August 31

(in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
<b>Provincially Funded Capital Balance</b>								
Opening Provincially Funded Capital - Unspent (UDCC)	\$283,333	\$104,500	\$95,334	\$0	\$0	\$0	\$0	\$0
<b>Fund Revenues</b>	\$16,014,401	\$11,397,011	\$3,269,459	\$2,726,312	\$15,209,529	\$11,059,529	\$1,059,529	\$1,059,529
Dr. Plaxton Elementary School	\$10,411,199	\$9,020,778	\$0	\$0	\$0	\$0	\$0	\$0
Capital Planning (Galbraith & West Elem)	\$104,500	\$0	\$4,949	\$0	\$0	\$0	\$0	\$0
New West Elementary School	\$0	\$384,540	\$0	\$1,380,783	\$14,090,000	\$10,000,000	\$0	\$0
IMR/CMR Capital Projects	\$4,591,216	\$1,982,045	\$2,885,969	\$1,059,529	\$1,059,529	\$1,059,529	\$1,059,529	\$1,059,529
Modulars/Relocatable Facilities	\$907,486	\$9,648	\$378,541	\$286,000	\$60,000	\$0	\$0	\$0
<b>Fund Expenditures</b>	(\$16,193,234)	(\$11,406,177)	(\$3,364,793)	(\$2,726,312)	(\$15,209,529)	(\$11,059,529)	(\$1,059,529)	(\$1,059,529)
Dr. Plaxton Elementary School	(\$10,694,532)	(\$9,020,778)	\$0	\$0	\$0	\$0	\$0	\$0
Capital Planning (Galbraith & West Elem)	\$0	(\$9,166)	\$0	\$0	\$0	\$0	\$0	\$0
New West Elementary School	\$0	(\$384,540)	(\$100,283)	(\$1,380,783)	(\$14,090,000)	(\$10,000,000)	\$0	\$0
IMR/CMR Capital Projects	(\$4,591,216)	(\$1,982,045)	(\$2,885,969)	(\$1,059,529)	(\$1,059,529)	(\$1,059,529)	(\$1,059,529)	(\$1,059,529)
Modulars/Relocatable Facilities	(\$907,486)	(\$9,648)	(\$378,541)	(\$286,000)	(\$60,000)	\$0	\$0	\$0
<b>Closing Provincially Funded Capital - Unspent (UDCC)</b>	<b>\$104,500</b>	<b>\$95,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Opening Provincially Funded Capital - Spent (SDCC)</b>	<b>\$137,799,166</b>	<b>\$148,641,096</b>	<b>\$154,652,318</b>	<b>\$151,924,751</b>	<b>\$148,558,703</b>	<b>\$157,675,872</b>	<b>\$162,643,041</b>	<b>\$157,610,210</b>
Transfers of capital expenditures from UDCC	\$16,193,234	\$11,406,177	\$3,364,793	\$2,726,312	\$15,209,529	\$11,059,529	\$1,059,529	\$1,059,529
<b>Supported Capital recognized in revenues</b>	<b>(\$5,351,304)</b>	<b>(\$5,394,955)</b>	<b>(\$6,092,360)</b>	<b>(\$6,092,360)</b>	<b>(\$6,092,360)</b>	<b>(\$6,092,360)</b>	<b>(\$6,092,360)</b>	<b>(\$6,092,360)</b>
Reductions in Net Book Value of Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supported Amortization recognized	(\$5,351,304)	(\$5,394,955)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)
<b>Closing Provincially Funded Capital - Spent (SDCC)</b>	<b>\$148,641,096</b>	<b>\$154,652,318</b>	<b>\$151,924,751</b>	<b>\$148,558,703</b>	<b>\$157,675,872</b>	<b>\$162,643,041</b>	<b>\$157,610,210</b>	<b>\$152,577,379</b>

## Provincially Funded Capital Funds

Only the approved capital projects are included in the projections. Other requested schools/modernizations are not guaranteed to be approved (or may be delayed in approvals).

### New West Elementary School:

The construction of the new west elementary school is being managed by Alberta Infrastructure. The construction is expected to continue over the next number of years with a projected open date of September 2025. The Division records the revenues and costs of the project within their accounting records. As of February 2023, design has been completed and the design build proponent selection process is near completion. The school started construction in July 2023.

### Capital Maintenance and Renewal (CMR):

The Capital Maintenance & Renewal (CMR) grant has now been specifically separated from the operating Infrastructure Maintenance & Renewal (IMR) grants and are designated for capital replacement projects. Previously, the Division received the total Infrastructure Maintenance & Renewal (IMR) grant where a minimum of 1/3 was required to be used on capital projects, however, in 2021/2022 the capital portion of IMR was reallocated to the capital funds.

The CMR funding for the next several years has been allocated to the modernization project at Victoria Park High School.





### Deferred Capital Revenues

As shown on the previous page(s), the capital grants from currently approved projects are allocated to the Unspent Deferred Capital Contributions (UDCC). The UDCC is reduced with the capital project expenditures (Capital Outlays) which are then transferred to the Spent Deferred Capital Contributions (SDCC).

In 2023/2024, there is a projected inflow of capital revenues from Alberta Infrastructure of \$15.21 million to cover the projected capital expenditures totalling \$15.21 million. The UDCC will likely be completely offset (as all funds will be expended) by the end of the school year. The \$15.21 million of capital expenditures will increase the total tangible capital assets (TCA) and will increase the SDCC accordingly. There is an estimated 5.59 million of amortization of supported assets which will reduce the tangible capital assets (TCA) and will be recognized as revenue from the SDCC. Note: the SDCC balance completely agrees to the net book value (costs less accumulative amortization) of the supported assets. The reason for the large amount of capital revenues estimated in 2023/2024 is due to the construction of the new west side elementary school during the year.

In 2024/2025 to 2026/2027, there are projected inflow of capital revenues from Alberta Infrastructure to cover the projected capital expenditures totaling \$11.1 million in 24/25, \$1.06 million in 25/26, and \$1.06 million in 26/27.

As shown on the previous page(s), the SDCC balance is expected to continue to grow (and supported tangible capital assets) with the additional schools in the Division. This is expected as the Division is a growing in students and in size. This will continue as more schools/modernizations are approved.

### Effects from Infrastructure, Maintenance and Renewal (IMR) funding:

The Infrastructure, Maintenance and Renewal (IMR) grant and projects are within the General Operating Fund accounts as historically the IMR projects have been expensed within operations from year-to-year. In 2017/2018, the Provincial government had changed the grant that required that at least 1/3 of the IMR grant is capitalized (for capital projects). In 2021/2022, the Provincial government had changed the grant again to specifically reallocate the capital portion to the capital funds.

As discussed in the operating budget, the IMR projects are designed to repair and maintain the existing infrastructure (i.e. school facilities). Modernization projects are for specific renovations that exceed \$1 million. The Capital Maintenance and Renewal (CMR) grants are for specific capital renovations/replacements.

School jurisdictions will use IMR funding for major maintenance upgrades under this threshold (unless specifically approved by the Province). These repairs/maintenance on the school facilities assist the ability to continually use these schools as core assets (planned to use indefinitely), which is likely more cost effective compared to replacing the schools completely.

## Lethbridge School Division

### Fund Balance - Board Funded Capital Accounts

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

for the Year Ended August 31

(in dollars)

	Actual	Actual	Actual	Projected	Preliminary	Projected	Projected	Projected
	2019-2020	2020-2021	2021-2022	Actual	Budget	Budget	Budget	Budget
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
<b>Board Funded Capital Balance</b>								
Opening Board Funded Capital	\$5,524,153	\$5,718,000	\$5,365,975	\$6,398,067	\$7,698,907	\$8,048,907	\$8,048,907	\$8,048,907
Board Funded Capital Acquired	\$465,784	\$197,818	\$1,419,558	\$1,300,840	\$350,000	\$750,000	\$750,000	\$300,000
Buildings	\$230,646	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$235,138	\$103,479	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$94,339	\$94,339	\$0	\$0	\$0	\$0	\$0
Computer Equipment	\$0	\$0	\$1,325,219	\$1,300,840	\$350,000	\$750,000	\$750,000	\$300,000
Transfers to/from General Fund	(\$271,937)	(\$549,843)	(\$387,466)	\$0	\$0	(\$750,000)	(\$750,000)	(\$300,000)
Closing Board Funded Capital	\$5,718,000	\$5,365,975	\$6,398,067	\$7,698,907	\$8,048,907	\$8,048,907	\$8,048,907	\$8,048,907
Change in Board Funded Capital	\$193,847	(\$352,025)	\$1,032,092	\$1,300,840	\$350,000	\$0	\$0	\$0
<b>Capital Reserve Balance</b>								
Opening Capital Reserves	\$5,146,633	\$6,396,633	\$7,557,882	\$6,024,680	\$6,024,680	\$6,024,680	\$6,024,680	\$6,024,680
Transfer to Capital Reserves	\$1,250,000	\$1,161,249	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Capital Reserves	\$0	\$0	(\$1,533,202)	\$0	\$0	\$0	\$0	\$0
Closing Capital Reserves	\$6,396,633	\$7,557,882	\$6,024,680	\$6,024,680	\$6,024,680	\$6,024,680	\$6,024,680	\$6,024,680
Change in Capital Reserves	\$1,250,000	\$1,161,249	(\$1,533,202)	\$0	\$0	\$0	\$0	\$0

## Board Funded Capital Funds and Reserves

Relates to the expenditures made on capital, which does not relate to the Provincially approved capital projects. This can include operating or capital reserve funds that have been allocated for capital improvements/modernizations and the purchases of vehicles, machinery, and other equipment. Within the approved operating budget, only the use of operating funds that are to be transferred towards Board Funded Capital is required. Use of capital reserves are not included in the Budget.

For Budget 2023/2024, there is \$350,000 of an operating fund transfer that have been set aside for Board Funded Capital projects. This is typically updated in the fall budget if additional operating funds are available. The Division continues to project on utilizing capital reserves towards Board Funded Capital projects.

### Effect on Fund Balances:

As show in the chart above, the Board funded capital fund balance (accumulated surplus account - investment in tangible capital asset) is projected to decrease from year-to-year with the transfer of the unsupported amortization; however, will have an overall increase with the additional technology evergreening cycles added to the fund balances. Note: the Board funded capital fund balance (investment in tangible capital assets) completely agrees to the net book value (costs less accumulative amortization) of the unsupported assets.

The capital reserves are also projected to increase as the Division typically contributes the same amount as the unsupported amortization the reserves. The technology evergreening projects are also funded by reserves (fluctuating in reserve balances based on timing of phases).



### Effects of Capital Purchases on Operations:

The construction and acquisition of capital can have significant effects (direct and indirect) on the operating budget due to the costs of maintaining and operating new capital assets.

The completion of Dr. Robert Plaxton Elementary School and any other new schools will increase the Division's operating costs including additional staffing, future maintenance costs, and additional utility costs. Additional staffing is required for a new school, including principal/vice-principal positions, administrative support staff, learning commons staff, and caretaking staff (positions required for each separate school). In future years, the facility will require additional maintenance costs (likely not for a couple years). A new facility also increases the utility costs within the Division.

The construction of the new west Elementary School and the installation of additional modular facilities will require additional staff time allocated from the maintenance department, including the time to oversee the projects and the staff labour to install the modular facilities. As part of the capital project grants, a portion of the staff costs may be capitalized to the project (reduction in operating costs - reallocated to capital). In the year prior to opening the new school, typically the Division hires the school principal to assist in the completion/outfitting of the new facility, planning, and review of staffing requirements (will be added in the operating budget for future years).

## OTHER FINANCIAL INFORMATION

### Endowment Funds

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

**Lethbridge School Division**  
**Fund Balances - Endowment Fund Accounts**  
*(four years actual, current year budget, & three years projected budgets)*  
**for the Year Ended August 31**  
*(in dollars)*

	Actual	Actual	Actual	Projected	Preliminary	Projected	Projected	Projected
	2019-2020	2020-2021	2021-2022	Actual	Budget	Budget	Budget	Budget
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
<b>Endowment Fund Balance</b>								
Opening Endowment Funds	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874
Transfer to/from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Endowment Funds	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874
Change in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Endowments Funds have no effect on the budgets as they are funds held in perpetuity and the Division does not budget nor would be able to plan for receiving scholarship contributions from donors. Although the \$319,874 of principal amount of these funds are held in perpetuity (ongoing investment/no fixed maturity date), the investment income from these funds are excluded from the General Operating Fund revenues and specifically distributed out as scholarships from year-to-year. Any difference between the endowment investment income and the scholarships distributed are retained in a liability account at the end of each school year (to be distributed in the following year).

## Debt and Accrued Obligations

### Current Debt and Debentures:

As at August 31, 2022, the Division had fully repaid the debenture debt from Alberta Capital Finance Authority (ACFA). As these debentures have been fully repaid, there is currently no other debt (other than standard operating accounts payables and accrued liabilities). As there is no remaining debt, the capital interest expense has been removed from the budget and there are no other debt related effects on the budget.

There are currently no plans to incur new debenture debt. Based on the Division's current financial position and the current funding structures, it is considered unlikely that the Division will require to incur new debt.

### Debt Limits and Restrictions:

In accordance the Education School Act, Division 6 (Borrowing) and Alberta Regulation 188/1998 (Capital Borrowing Regulation), the Division is not able to incur capital debt for the purposes of construction/purchase of a school building as the Division is required to obtain approval and funding through the Provincially Funded Capital approval process. The Division is however able to obtain long-term financing for capital projects of refitting a school for energy conservation and purchasing/renovating/maintaining facilities (other than schools); however, would require the passing of a borrowing bylaw (if issuing debentures) and may require the approval from the Minister (Provincial Government).

The Division is also restricted in the amount of operating debt to a limit to the amount held in accounts receivable (per the most recent audited financial statements). As at August 31, 2022, the debt limit for operating purposes is set at \$5.62 million.

### Obligations for Post-Retirement Benefits:

Currently, the Division has effectively minimal obligations for post-retirement benefits. As at August 31, 2022, the only accrued employee future benefit liabilities are the banked overtime hours for a total of \$11,808 (2021 - \$9,550) and some accumulate sick time (only for a specific union group). There is an accumulated accrued obligation of sick time of \$222,206 (2021 - \$218,727).

The current and past service costs of the Alberta Teachers' Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers' Pension Plan Act, Lethbridge School Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the Alberta Teachers' Retirement Fund on behalf of the jurisdiction is included in both revenues and expenses. For the school year ended August 31, 2022, the amount contributed by the government was \$6.53 million (2021 - \$6.43 million). For budget 2023/2024, the revenues and related expenditures have been budgeted at \$6.5 million and included in the Division's certified benefits.

The School Division participates in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP), and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of \$1.49 million for the year ended August 31, 2022 (2021 - \$1.62 million). For budget 2023/2024, these pension contribution costs are included in the Division's certified and uncertified benefits (as a percentage of applicable staff salaries).





# Financial Health Indicators Report

For the year ended August 31, 2022



Executive Summary



Organizational



Financial



Informational

November 2022

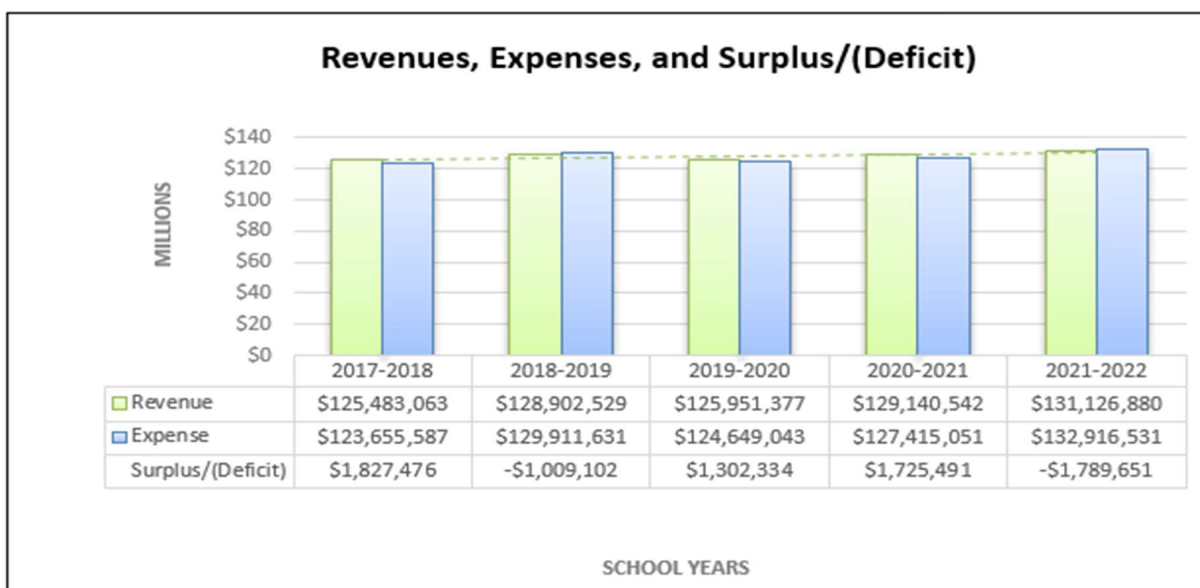
Prepared by the Department of Business and Operations

## *Lethbridge School Division*

### Indicators of Financial Health

This document captures the financial health indicators for Lethbridge School Division (the Division). This report includes comparisons of Lethbridge School Division with other school jurisdictions that have full time equivalent (FTE) student enrolment of comparable size or a comparison of the average of all school jurisdictions for the periods 2017-2018 to 2020-2021 with only the Division's data available for the 2021-2022 school year.

### Revenues, Expenses, and Operating Surplus



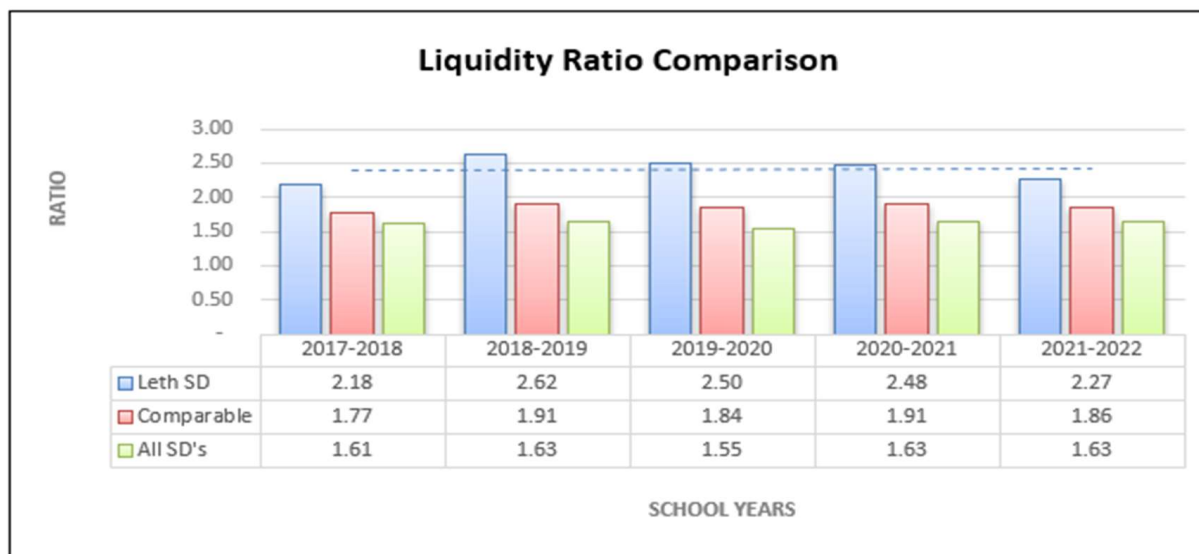
This chart shows Lethbridge School Division's operating revenues, expenses and net operating surplus (deficit) over a five-year period. This chart demonstrates that there is an upward trend in revenues and expenditures. However, there is fluctuation in surplus or deficit over the five-year period. Revenues are impacted by enrolment and grant rate increases, while expenditures are mainly impacted by staffing.

In 2017-2018, the Division saw its surplus increased to levels similar in prior years. There was reduced staffing costs due to beginning teachers hired during the year and funds set aside for technology replacement in the future. In 2018-2019, the Division budgeted a deficit to utilize some of the operating reserves (actual deficit was less than planned). In 2019-2020 and 2020-2021, the Division generated surpluses as the expenses were significantly less than budgeted with COVID-19 grant funding and spending conservatively during times of uncertainty. The Division also received additional one-time revenues from the transportation capital replacement reserves and proceeds on bus sales previously held by the City of Lethbridge (no longer providing services to the Division). In 2021-2022 the Division again has budgeted to utilize some of their operating reserves to ensure that the Division is meeting Alberta Education's reserve cap of 3.15% by August 31, 2023. The average yearly surplus over the five-year period is \$411,310, which would equal 0.31% of operating expenditures.



## Liquidity

Liquidity is measured by taking financial assets, less liabilities (excluding the spent deferred capital contributions). A liquidity ratio greater than one is desirable. This means that the Division has the ability to pay current liabilities as they are due. A liquidity ratio less than one indicates that the Division will have to borrow to meet short term obligations. Liquidity = flexibility. A higher liquidity ratio means that the Division can better respond to rapidly changing circumstances.



The chart above shows that the Division has a liquidity ratio greater than one. The Division's liquidity has remained relatively consistent over the last five fiscal years (2017-2018 to 2021-2022) with an average of 2.41. The majority of the Division's financial assets are comprised of cash, cash equivalents and short-term portfolio investments (representing approximately 79%), therefore, further increasing the liquidity of the Division.

## Accumulated Surplus from Operations Compared to Expenditures

Accumulated surplus from operations (ASO), which is the Division's savings, is compared to expenditures to determine the Division's ability to react to emergent situations and the ability to fund special initiatives. Alberta Education considers a division's financial health to be a concern if ASO is less than 1%. If an ASO is higher than 5% there could be a reason, such as one time funding received late in the year that will be used in a following year, or long term savings at the schools for special projects or equipment replacement. At the end of August 31, 2023, Alberta Education will be capping school division's reserves to 3.15%. The Division is monitoring and spending our reserves carefully to ensure that this threshold will be met on time.

### Adjusted Accumulated Surplus from Operations (ASO) as compared to Expenditures



The chart above shows the five-year comparison of the adjusted accumulated surplus from operations (ASO) as compared to expenditures of Lethbridge School Division, comparable, and all other school divisions in the province. Adjusted accumulated surplus from operations is the accumulated surplus from operations less school generated funds that are now included in surplus.

The Division has had an adjusted ASO between 5.29% and 7.07% in the last five years. In 2017-2018, the adjusted ASO decreased significantly as the technology evergreening funds were reallocated from operating reserves to capital reserves. The technology evergreening projects are to be capitalized in future years.

In 2018-2019, the adjusted ASO continued to be decreased, as there was a planned increase in expenditures for new school startup costs, reimplementation of human resources/payroll software, and other Division initiatives.

In 2019-2020 and 2020-2021, the adjusted ASO had a slight increase, as there were surpluses generated from reduced expenditures, additional COVID-19 grants received, and additional transportation revenues. The adjusted ASO rate also increased as there was a reduction in expenditures which is the factor in calculating the rate.

It was expected that the ASO percentage would decrease in 2021-2022 as the Division planned to use some of their operating reserves in the year to help assist with the effects of reduced enrolment though the weighted moving average (WMA) due to student enrolment reductions from COVID-19.

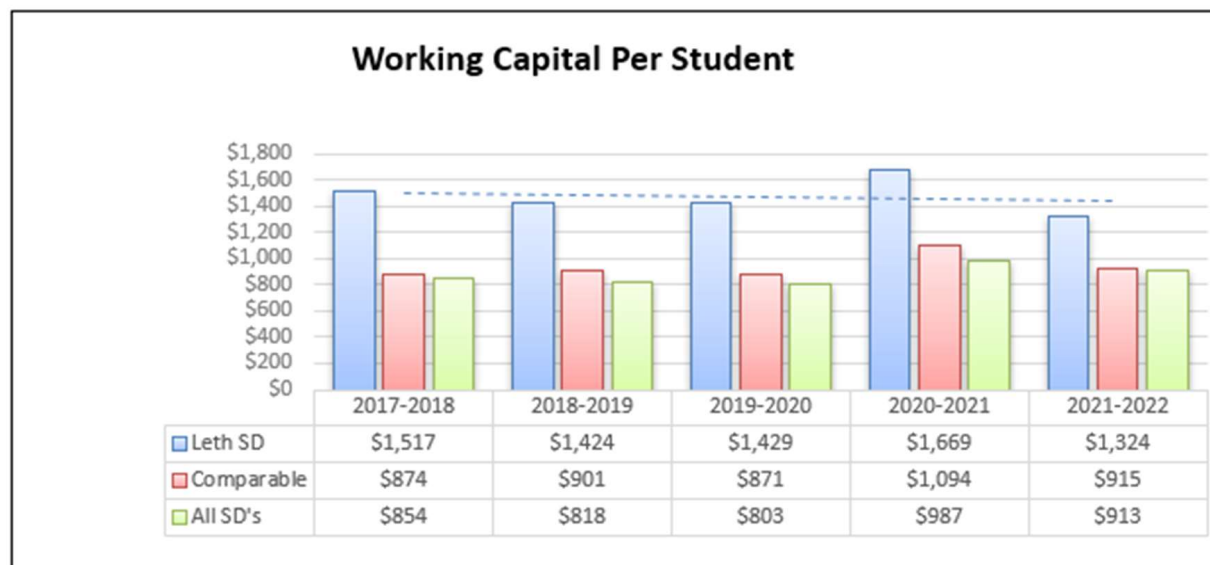
The Division is in good financial health and is currently higher than comparable divisions in prior years. Although the ASO percentage is 5.29% in 2021-2022, reserves have been committed in the 2022-2023 budget that will reduce the ASO to below the 3.20% cap implemented by Alberta Education for August 31, 2023.





## Working Capital per Student

Working capital is the amount of money available after discharging all the Division's liabilities. Working capital allows the Division to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future.



The chart above shows working capital per student over a five-year period. Lethbridge School Division's working capital has remained relatively consistent from year to year, ranging from \$1,260 to \$1,669. The Division has maintained a strong working capital, which has allowed the Division to meet emergent needs and to provide new initiatives as the Division continues to grow.

## Capital Assets – Net Book Value Compared to Historical Cost

School division's build new school facilities and purchase vehicles and equipment. The cost of these items, when built or purchased, is called the historical cost. These capital assets are depreciated (amortized) over their useful lives. For example, a maintenance truck purchased is considered to have a useful life of five years resulting in the value being amortized over a five-year period. It is expected that a vehicle will likely have to be replaced after five years (although it may still remain in service for another five years).

The percentage of net value to historical cost illustrates how new a division's assets are. A relatively high percentage indicates newer assets, while a lower percentage indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an indication of potential health and safety issues, or a significant cost in the future to replace capital assets.

### Capital Asset Net Book Value (NBV) to Cost Schools and Other Buildings



### Capital Asset Net Book Value (NBV) to Cost Equipment and Vehicles



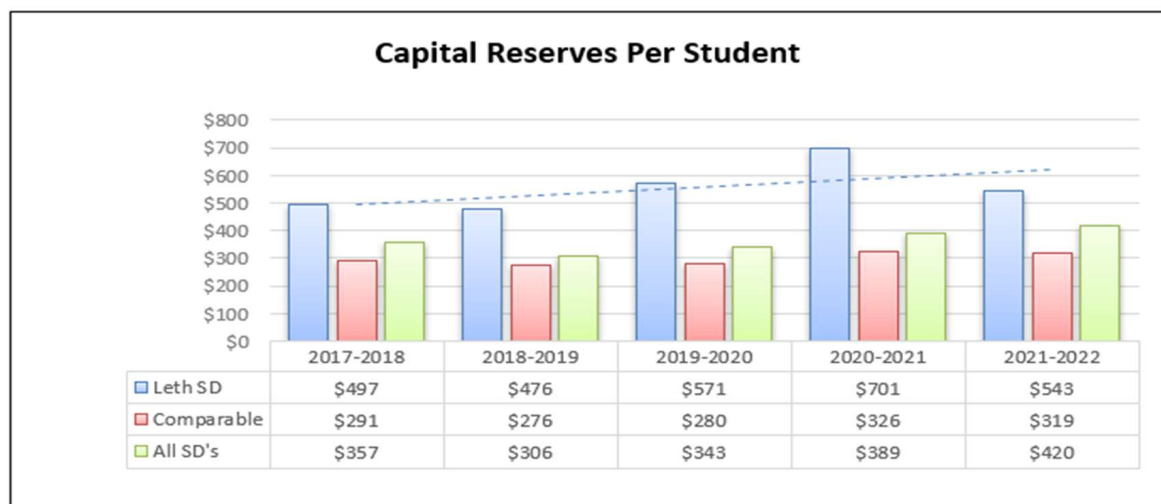
Over the five-year period, the Division's percentage of Net Book Value to cost for schools and other buildings and vehicles and equipment has fluctuated, however has been higher than the average of all school divisions and comparable FTE student divisions. This means that Lethbridge School Division has newer buildings, equipment and vehicles.

In relation to schools and other buildings, the increases over the last couple of years correlate to the construction of the new school sites (Coalbanks Elementary School, Senator Joyce Fairbairn Middle School, and Dr. Robert Plaxton Elementary School) and the modernization of Wilson Middle School. These new schools also has had increases in equipment as new equipment has been acquired for these new sites.



## Capital Reserves per student

Divisions put money into capital reserves for the future replacement of capital assets. Capital reserves per student indicates the amount of capital reserves on a per student basis.



Prior to 2017-2018, the Division had less capital reserves per student. However, in 2017-2018, capital reserves increased significantly (2016-2017 had been \$188) with the technology evergreening funds being moved from operating to capital reserves. The elementary phase of evergreening occurred in 2021-2022, which resulted in a decrease on capital reserves. The secondary phase is projected for 2024-2025 which will use up a large portion of these reserves.

It is important to compare both the capital reserves per student and net book value compared to historical costs financial health indicators related to capital. There would be a concern if the net book value to cost percentage was very low and capital reserves were low. This would indicate capital assets are very old and in need of replacement, with no capital funds to replace the assets if necessary. Also, accumulated surplus may be required for the future replacement of assets.

## Overall Financial Health

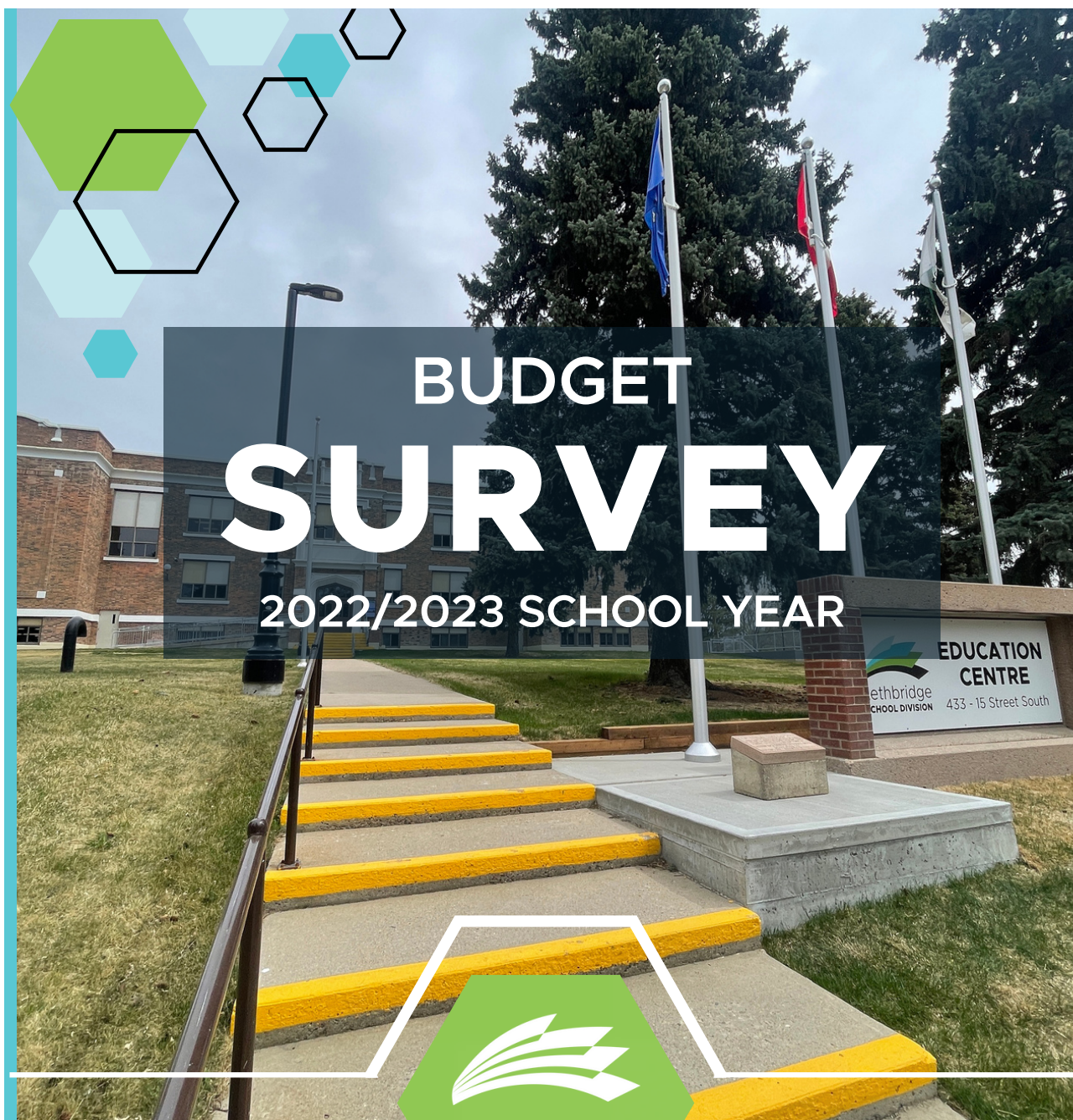
Overall, Lethbridge School Division is in a strong financial position when in comparison to similar sized school divisions throughout the province. This is shown throughout this report, including liquidity, accumulated surplus, working capital, and in its tangible capital assets. This strong financial health can be contributed to sound financial management, planning, and governance.

**The Lethbridge School Division**  
**FINANCIAL REPORTING PROFILE**  
 2017/2018 to 2021/2022 School Years

GRE Password

	2017/2018 Actuals*	2018/2019 Actuals*	2019/2020 Actuals*	2020/2021 Actuals*	2021/2022 Actuals*
<b>TOTAL FTE ENROLLED (ECS - 12)</b>	10,596	10,810	11,202	10,784	11,095
<b>ANNUAL OPERATIONS</b>					
Total Revenues	\$125,483,063	\$128,902,529	\$125,951,377	\$129,140,542	\$131,126,880
Total Expenses	\$123,655,587	\$129,911,631	\$124,649,043	\$127,415,051	\$132,916,531
Excess (Deficiency) of Revenues over Expenses	\$1,827,476	(\$1,009,102)	\$1,302,334	\$1,725,491	(\$1,789,651)
Add (Deduct) Board-funded Capital & Unsupported Debt Transactions	(\$3,429,915)	\$441,613	(\$1,161,747)	(\$957,822)	(\$179,761)
Net Change to A.S.O. (A.D.O.)	(\$1,602,439)	(\$567,489)	\$140,587	\$767,669	(\$1,969,412)
<b>ADJUSTED ACCUMULATED SURPLUS (DEFICIT) FROM OPERATIONS A.S.O. (A.D.O.); AND CAPITAL RESERVES (Note 1)</b>					
Adjusted A.S.O. (A.D.O.)	\$8,663,394	\$8,095,905	\$8,236,492	\$9,004,161	\$7,034,749
<b>Adjusted A.S.O. (A.D.O.) To Expenses Ratio:</b>					
The Lethbridge School Division	7.01%	6.23%	6.61%	7.07%	5.29%
Average of All Jurisdictions	4.96%	4.54%	5.00%	5.93%	5.01%
Median of All Jurisdictions	5.18%	5.43%	5.15%	7.01%	5.89%
Average of Jurisdictions having Comparable FTE Enrolment Size	5.06%	5.29%	5.38%	6.77%	5.22%
Median of Jurisdictions having Comparable FTE Enrolment Size	4.93%	5.05%	4.99%	7.07%	5.16%
<b>Adjusted A.S.O. (A.D.O.) Per Student FTE:</b>					
The Lethbridge School Division	\$818	\$749	\$735	\$835	\$634
Average of All Jurisdictions	\$628	\$574	\$599	\$731	\$629
Average of Jurisdictions having Comparable FTE Enrolment Size	\$600	\$625	\$601	\$774	\$614
<b>Adjusted A.S.O. (A.D.O.) - Days of Operation (Note 1):</b>					
The Lethbridge School Division	17.52	15.58	16.52	17.67	13.23
Average of All Jurisdictions	12.39	11.35	12.51	14.83	12.52
Average of Jurisdictions having Comparable FTE Enrolment Size	12.66	13.22	13.46	16.93	13.06
<b>Capital Reserves</b>	\$5,268,160	\$5,146,633	\$6,396,633	\$7,557,882	\$6,024,680
<b>Capital Reserves Per Student:</b>					
The Lethbridge School Division	\$497	\$476	\$571	\$701	\$543
Average of All Jurisdictions	\$357	\$306	\$343	\$389	\$420
Average of Jurisdictions having Comparable FTE Enrolment Size	\$291	\$276	\$283	\$326	\$319
<b>LIQUIDITY</b>					
<b>Adjusted Net Financial Assets (Debt) Ratio (Note 2):</b>					
The Lethbridge School Division	2.18	2.62	2.50	2.48	2.27
Average of All Jurisdictions	1.61	1.63	1.55	1.63	1.63
Average of Jurisdictions having Comparable FTE Enrolment Size	1.77	1.91	1.84	1.91	1.86
<b>Adjusted Net Financial Assets per Student (Note 3):</b>					
The Lethbridge School Division	\$1,517	\$1,424	\$1,429	\$1,669	\$1,324
Average of All Jurisdictions	\$854	\$818	\$803	\$987	\$913
Average of Jurisdictions having Comparable FTE Enrolment Size	\$874	\$901	\$871	\$1,094	\$915
<b>CAPITAL ASSETS</b>					
<b>Schools and Other Buildings - NBV to Historical Cost:</b>					
The Lethbridge School Division	69.93%	68.17%	68.50%	67.69%	65.66%
Average of All Jurisdictions	62.56%	61.67%	60.94%	60.43%	59.70%
Average of Jurisdictions having Comparable FTE Enrolment Size	63.28%	62.38%	61.94%	61.18%	59.87%
<b>Equipment &amp; Vehicles - NBV to Historical Cost:</b>					
The Lethbridge School Division	39.89%	45.26%	37.47%	37.17%	38.81%
Average of All Jurisdictions	29.11%	29.96%	26.54%	25.04%	23.51%
Average of Jurisdictions having Comparable FTE Enrolment Size	31.99%	31.99%	28.97%	26.02%	22.92%
1. A.S.O. - Days of Operation = A.S.O. (adjusted for SGF) / (Total Expenses / 250 2. Adjusted Net Financial Assets (Debt) Ratio: Financial Assets / (Liabilities) 3. Adjusted Net Financial Assets = Financial Assets - (Liabilities)					





# BUDGET SURVEY

2022/2023 SCHOOL YEAR

Lethbridge  
SCHOOL DIVISION

## TOTAL RESPONSES: 419



Executive Summary



Organizational



Financial



Informational



Lethbridge  
SCHOOL DIVISION



# BUDGET

# SURVEY



Lethbridge  
SCHOOL DIVISION



## INTRODUCTION

Lethbridge School Division has begun preparation of the 2023/2024 Preliminary Budget.

Through this budget engagement tool, the Division sought input into the development on 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.

There was also an opportunity to provide other information or feedback.

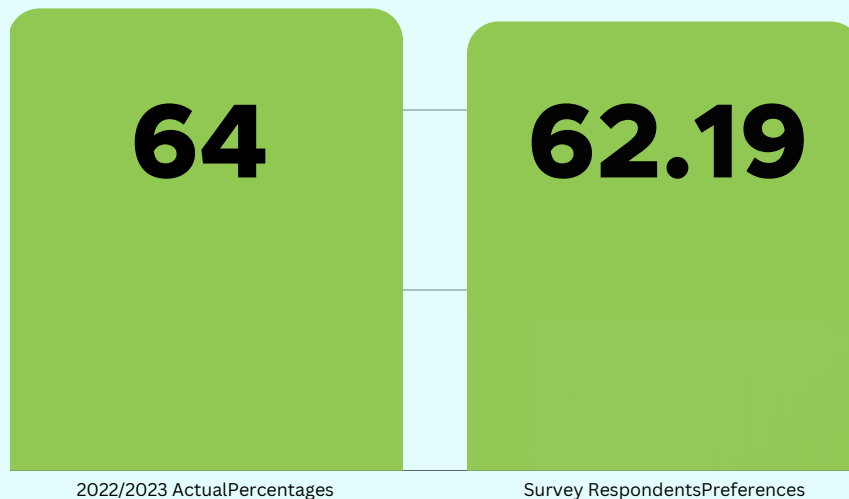
## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### CLASSROOM TEACHERS

*Certified individuals within each classroom throughout the Division.*



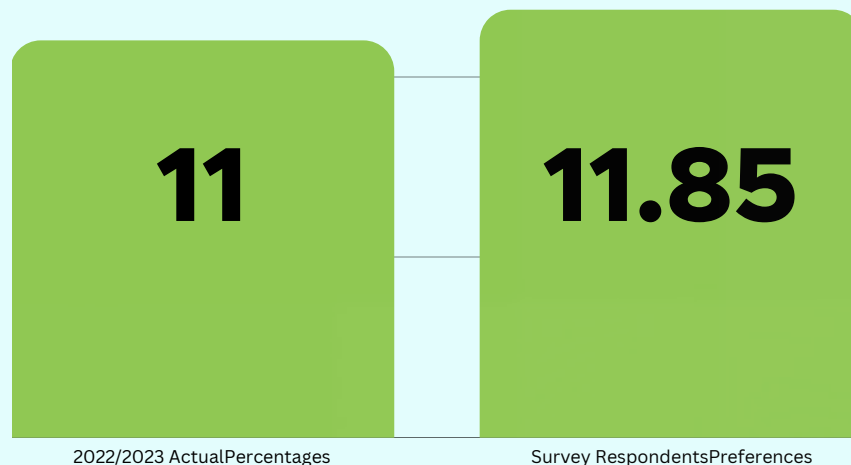
## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### INCLUSIVE LEARNING/ EDUCATIONAL ASSISTANTS

*Individuals who work with students requiring targeted and specialized support and services in order to effectively participate in their learning community*



2022/2023 Actual Percentages

Survey Respondents Preferences



## WE ASKED:

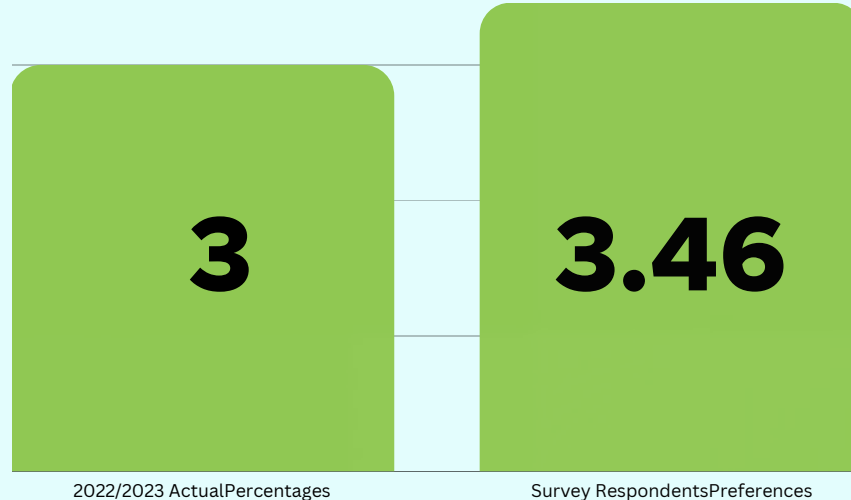
Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### INCLUSIVE LEARNING/ COUNSELLING PROGRAM

*Comprised of counselling co-ordinator, teacher counsellors, family school liaison and student support workers.*

*These staff members provide social-emotional support and are a contributor to building trauma-informed schools — for the benefit of all.*



2022/2023 Actual Percentages

Survey Respondents Preferences

## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### INCLUSIVE LEARNING/ LEARNING SUPPORT TEACHERS

*Supports students through classroom assistance and intervention. Assists classroom teachers in relation to how they can best support their students. As well as connecting and supporting families with outside agencies as needed.*

3

2.97

2022/2023 Actual Percentages

Survey Respondents Preferences

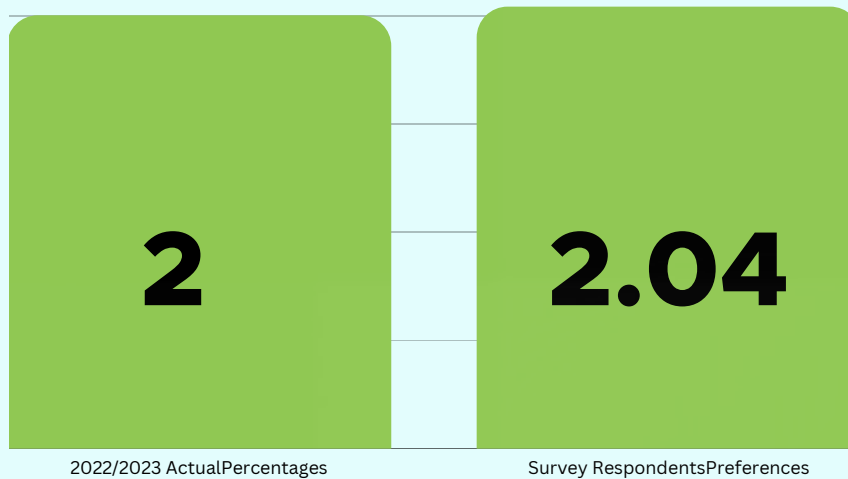
## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### INCLUSIVE LEARNING: OTHER

*Developing a continuum of support, services and programming options that are intended to address a variety of student needs.*





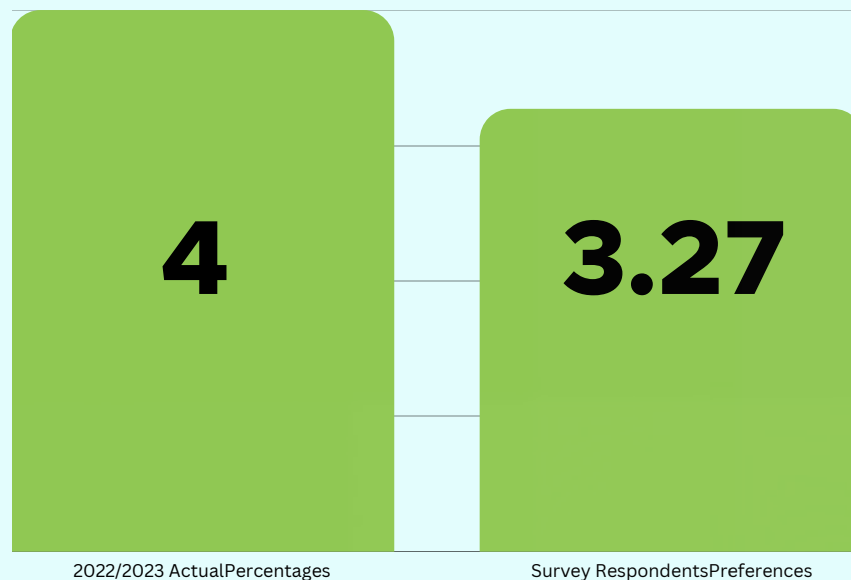
## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### OTHER INSTRUCTIONAL SERVICES

*This area includes support for lead teachers and the Curriculum Resource Centre.*





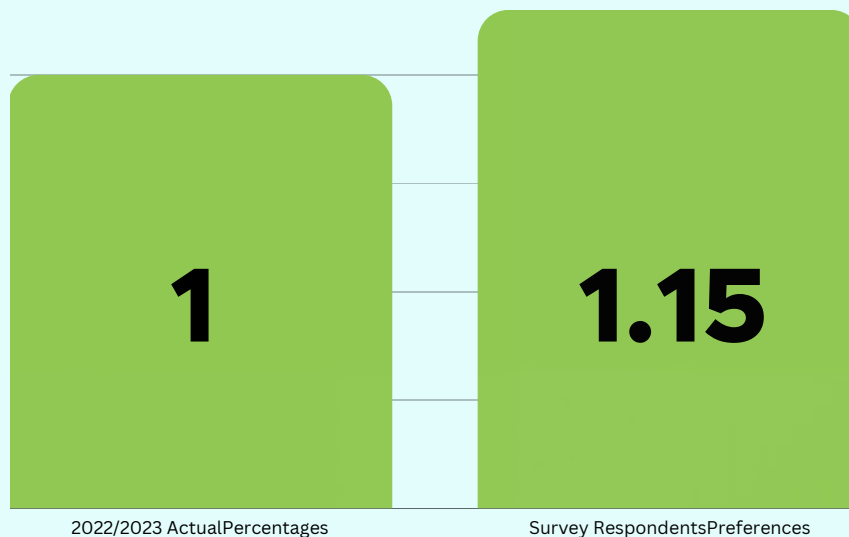
## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### ENGLISH AS A SECOND LANGUAGE

*Assists students who have insufficient fluency in English, to achieve grade-level expectations in English Language Arts and other subjects.*



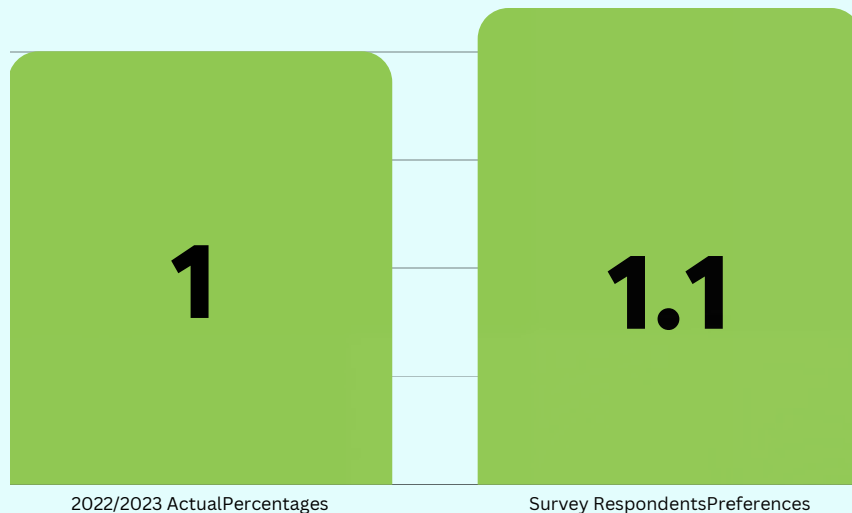
## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### INDIGENOUS EDUCATION

*Assists Division schools to be responsive to the needs of Indigenous students, with a culturally-relevant educational and learning atmosphere.*

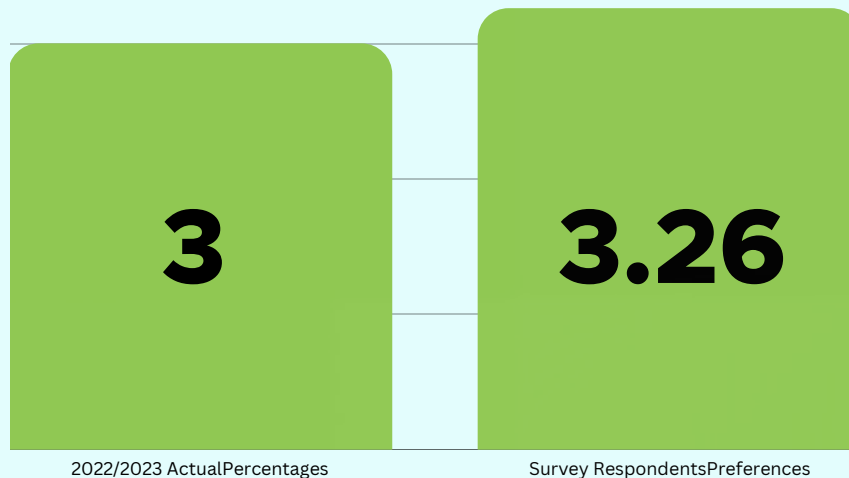


## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID: TECHNOLOGY

*Implementing, enhancing and supporting technology to provide equitable access for all innovative learners. This includes software licensing, technology support, systems operating and security and electronic devices that support learning.*



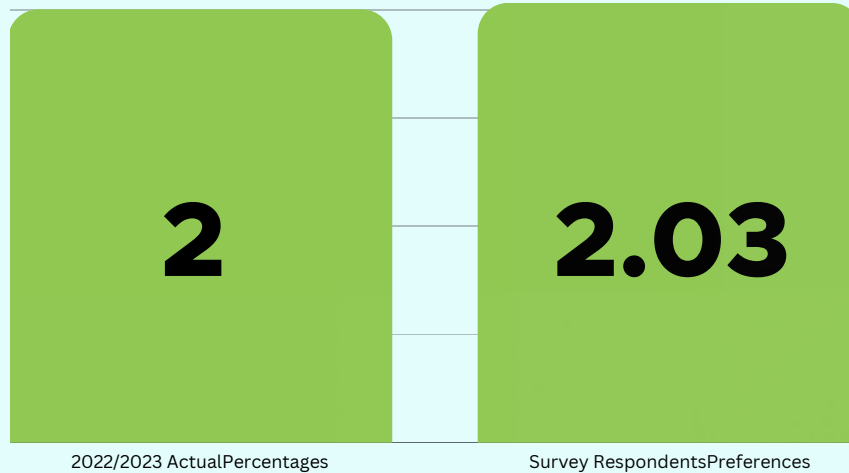
## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### SCHOOL-LEVEL ADMINISTRATIVE SUPPORT

*Responsible for all administrative functions and processes  
within each school office*





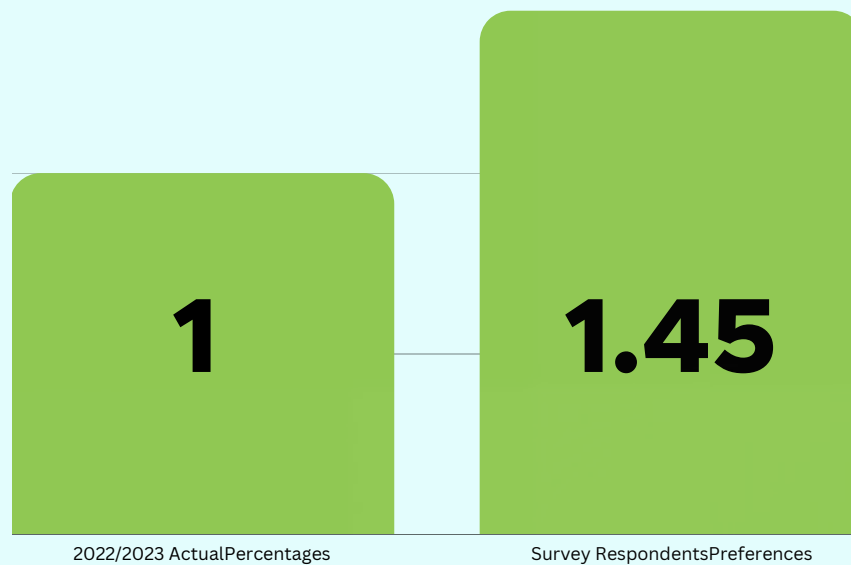
## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### PUF, EEP AND SEVERE KINDERGARTEN

*Early Education programs (for children ages 3-6)  
that are supportive to a child's learning and development.*



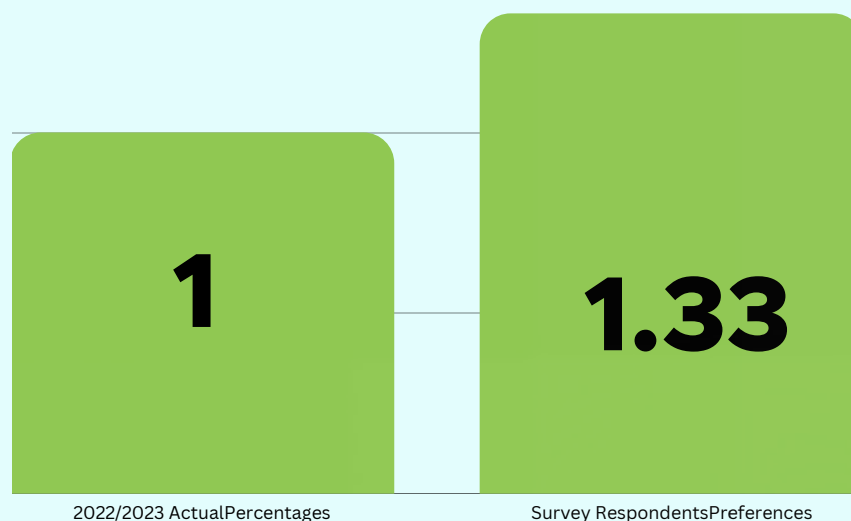
## WE ASKED:

Please enter a percentage next to each budget category. The goal of this exercise was to give the Division feedback in terms of which areas of the budget the public see as a priority for the Division to spend more money on.

## YOU SAID:

### LEARNING COMMONS SUPPORT

*Individuals in schools who support literacy, numeracy, competency development and student outcomes.*



2022/2023 Actual Percentages

Survey Respondents Preferences

## WE ASKED:

Please provide your comments regarding which areas of the Lethbridge School Division budget that you believe should be our top priorities. Please note, there is a 75-word limit for this section.

## YOU SAID: COMMON THEMES

- 1. Inclusive Learning Supports - the need to support teachers and students with diverse learning needs with additional educational assistants*
- 2. Class Size - The need for smaller classes sizes to reduce student/teacher ratios*
- 3. Intervention strategies - Early Education Programs, Kindergarten, literacy and numeracy intervention strategies to address learning gaps*
- 4. Supporting well-being - mental health supports, counselling services and supports*
- 5. Other items - Technology and materials to support learning, more STEM programming, strategies that promote critical thinking, and real-life skills*



# **SECTION 4 - INFORMATIONAL SECTION**



## Section 4 - INFORMATIONAL SECTION

<b>Alberta School Foundation Fund (ASFF)</b> .....	<b>254</b>
<b>Division Priorities and Outcomes</b> .....	<b>255</b>
Domain: Governance .....	257
Domain: Growing Learners and Achievement .....	260
Domain: Leading Learning and Capacity Building.....	263
Domain: Supporting Learning and Well-Being .....	265
<b>Enrolment Statistics</b> .....	<b>267</b>
• Forecasting Methodology .....	267
• Enrolment Trends and Projections .....	268
<b>Division Staffing Overview</b> .....	<b>272</b>
<b>Goals, Outcomes, and Performance Measures</b> .....	<b>279</b>
Staff Demographics .....	280
Trends, Issues, and Opportunities .....	281
Summary of Accomplishments .....	282
Alberta Education Assurances Measures Overall Summary .....	284
Domain: Governance .....	285
Domain: Student Growth and Achievement.....	286
Domain: Teaching and Leading .....	301
Domain: Learning Supports.....	304
<b>Assurance Measures Results</b> .....	<b>308</b>
• Assurance Measures Overall Summary .....	310
<b>Student Surveys (2022-2023)</b> .....	<b>314</b>
• Elementary School Survey .....	315
• High School (Secondary) School Survey .....	325
<b>Glossary of Terms and Acronyms</b> .....	<b>342</b>
• Glossary of Terms .....	342
• Glossary of Common Budget Acronyms .....	349

[Back to Table of Contents](#)



Executive Summary



Organizational



Financial

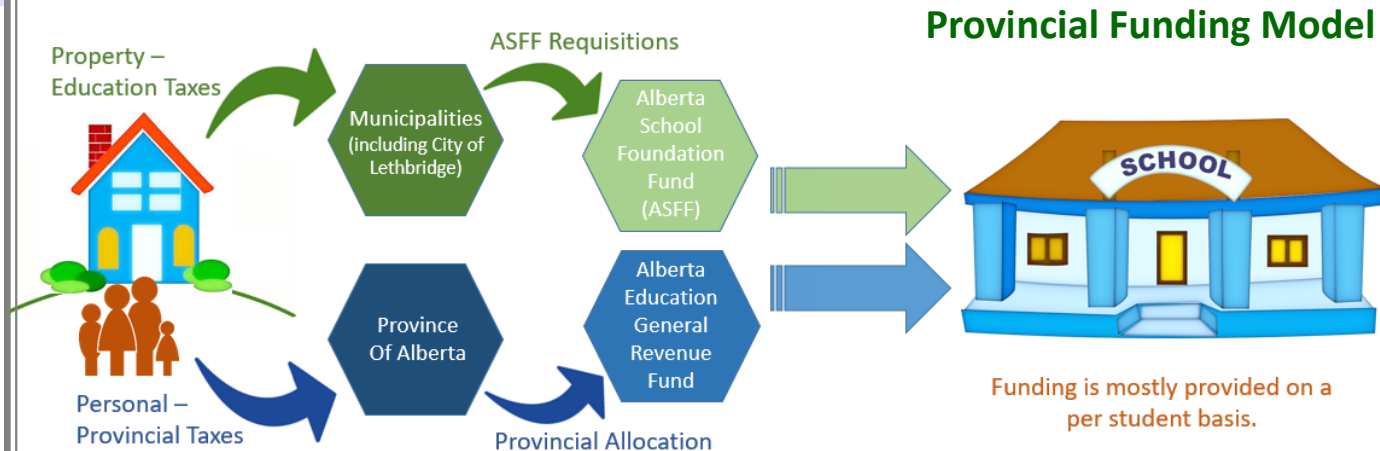


Informational

## Alberta School Foundation Fund (ASFF)

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

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



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

For the 2023 calendar year (most current available), the Province is maintaining a total requisition of \$2.5 billion in education property taxes from municipalities across the Province. The provincial uniform education property tax rate is \$2.56 per \$1,000 of equalized assessment for residential and farmland property, and \$3.76 per \$1,000 of equalized assessment for non-residential property.

According to the 2023 Tax Bylaw for the City of Lethbridge (Bylaw 6397), the total taxable assessment of property for the City of Lethbridge is approximately \$18.75 billion dollars. Education property taxes collected on behalf of the province is approximately 22% of a residential property tax bill. Approximately \$40.18 million was collected for Education Property Tax from public and Catholic schools and then remitted to the Province of Alberta (Alberta School Foundation Fund) by the city in 2022 (per the City of Lethbridge 2022 audit financial statements - most recent).

## **Lethbridge School Division**

### **Priorities and Outcomes**

**Lethbridge School Division** reviews issues and trends that will effect the educational environment over the next three years. These emerging issues and trends impact the planning of the Division's programs and services to students. From specialized student needs, to the challenges of population growth, these issues and trends have a significant impact on the decision making of the Division to ensure that high quality programming and services are provided to our students. The Division identifies these issues and develops priorities, outcomes, and ongoing strategies to address the issues.

The Board of Trustees held a consultation session with the education stakeholders of the community. 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:

1. In what ways are we successfully supporting students to grow as learners?
2. Where do you see room for improvement in supporting students as learners?

The Board of Trustees received all the feedback from this consultation to develop the priorities and outcomes to be achieved for the school year.

The Board of Trustees developed three (3) priorities:

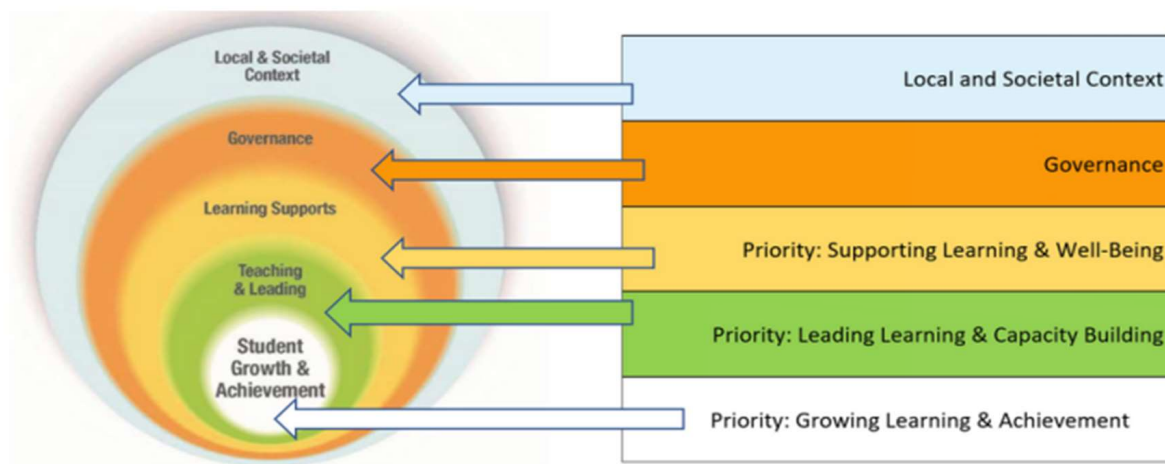
- **Growing Learning and Achievement**
- **Leading Learning and Capacity Building**
- **Supporting Learning and Wellbeing**

Although these have specific outcomes, they are highly correlated with each other, with the success in one priority likely assisting in the other priorities.

New for 2023-2024 the Board also developed a set of values to help guide decision making throughout the Division:

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

Lethbridge School Division's Assurance Plan addresses the provincial assurance domains. The Local and Societal Context Domain and the Governance Domain are separate sections in the Assurance Plan. The other three domains align with the Division's three priorities. The alignment is part of the outcomes and strategies for each priority.



These assurance domains and the Division's priorities have a direct correlation to the main educational goals:

Alberta's students are successful.					
First Nations, Métis, and Inuit students in Alberta are successful.					
Alberta has excellent teachers, school leaders, and school authority leaders.					
Alberta's education system is well governed and managed.					

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

*Details on the priorities, outcomes, and strategies and measures follow on the next page. Wherever possible, estimated costs were provided to support the priorities.*





# Governance

This domain focuses on governing leaders attending to local and societal context, determining strategic direction, evaluating policy implementation and managing fiscal resources to ensure learning supports, quality teaching and leading and optimum learning for all.

GOVERNANCE OUTCOMES
Outcome 1: Governors engage students and their families, staff and community members in the creation and ongoing implementation of a shared vision for student success.
Outcome 2: Legislation, policy and regulation provides clarity regarding the roles and responsibilities of partners in matters of governance.
Outcome 3: Fiscal resources are allocated and managed in the interests of ensuring student success, in alignment with system goals and priorities and in accordance with all statutory, regulatory and disclosure requirements.
Outcome 4: Curriculum is clearly articulated and implemented in a relevant and meaningful manner.
Outcome 5: Governors employ a cycle of evidence-based continuous improvement to inform ongoing planning and priority setting, and to build capacity.
Outcome 6: Governors engage in advocacy to promote change and action with government policy, priorities, and/or financial allocation that impact Board priorities and the well-being of students.
Measures
Assurance Survey measure of Parent Involvement
Budget reporting for 2022/23 provides the amount budgeted, the amount spent, and the variance between these amounts for operational expense categories.

Outcome 1: Engagement of stakeholders
Strategies
<ul style="list-style-type: none"> <li>Review Annual Town Hall Meeting process and subsequent feedback loop for effectiveness.</li> <li>Community Engagement Website structured to provide information regarding engagement opportunities, summaries of feedback, and host feedback loops/ surveys. Review Communication Survey and structure of website to assess for effective utilization including ease of access and navigation.</li> <li>Board continues to host Community Conversations for the purpose of listening to community members' perspectives.</li> <li>Inclusion and Diversity Parent Table to engage different minority populations in feedback.</li> <li>Board Community Engagement Committee structured to provide parent engagement ideas and feedback regarding engagement.</li> <li>School Councils are formed at all schools in accordance with the provincial School Council Regulation. <ul style="list-style-type: none"> <li>Board members are assigned as liaisons with the different schools to attend meetings when possible as well as school special events.</li> </ul> </li> <li>The Board hosts a Division School Council comprised of representatives from all the School Councils.</li> <li>Learning sessions for parents are hosted with topics decided by the Division School Council members.</li> <li>Trustees engage with students by attending Student Leadership opportunities.</li> <li>The Board will implement strategies that foster positive staff group relationships: <ul style="list-style-type: none"> <li>ATA Working Conditions Committee</li> <li>Non-Union Board Committee</li> <li>Recognition events such as 51/25, Spirit of 51, Education Week, Welcome Back event</li> <li>Recognition on regular Board agenda and website</li> </ul> </li> <li>The Board will implement strategies that foster positive community relationships: <ul style="list-style-type: none"> <li>Friends of 51 recognition program.</li> <li>Recognition of donations in Board agenda and on website.</li> </ul> </li> <li>The Board will recognize and celebrate student and staff achievements and success.</li> <li>The Board will seek information and feedback that conveys student voice.</li> </ul>





# Governance

## Outcome 2: Collaboration with other school authorities, municipalities, and community.

### Strategies

- Joint City of Lethbridge/ School Division Committee meets three times a year to explore common items including joint use of facilities agreement, grounds and playgrounds, safety, and programs.
- Member of the City of Lethbridge Chamber and Business and Economic Development Lethbridge.
- Ongoing communication and collaboration with Holy Spirit Catholic School Division and other neighbouring Zone 6 school divisions.
- Collaborative partnerships across Health and other community agencies for service delivery to children and families.
- Lethbridge School Division a member of the South West Collaborative Support Services (SWCSS).
- Zone 6 meetings with all jurisdictions, including Kainai, to explore best practice with Indigenous education delivery, professional learning, and shared services.
- Will maintain administration membership on CWSS Advisory Committee membership that focuses on community wellbeing and safety.
- Continue connection with Alberta Health Services Regional Advisory Committee.
- Partnerships with organizations that intersect with the work of the Poverty Intervention Committee.
- Partnerships with the University of Lethbridge as well as the Lethbridge College for dual credit programming.
- Explore the possibility of an Urban Caucus through Alberta School Board Association (ASBA) partnerships.
- Board Policy Committee: Cyclical review of existing policies and review of new policies. Committee comprised of Board Member, Superintendent, Coordinator of Learning, and representatives from Division School Council, ATA, CUPE groups, and school administration.

## Outcome 3: Fiscal Resources

### Strategies

- Budget process begins with Board strategic planning. Board decisions regarding the budget will be informed by feedback gathered from the community using budget feedback engagement strategies. The budget is developed to align with the Board's Budget Belief Statement and priority strategies.
- Financial reporting includes Quarterly Financial Reports and Audited Financial Statement.
- Board Budget Committee and Board Audit Committee with Board representatives
- Risk Management: The Enterprise Risk Management (ERM) matrix will be reviewed annually by the Board.

## Outcome 4: Curriculum articulated and designed for implementation in local context.

### Strategies

- Board is informed of changes in curricula as Draft and final Programs of Study are rolled out.
- Implementation of curriculum is monitored by the Curriculum Director. Curriculum Director works with a committee to plan professional learning to support curriculum implementation and determine resource selection.
- Collaborate to provide ongoing response to government regarding the nature and quality of the curriculum.
- Allocate resources to literacy, numeracy, and intervention.
- The Division will continue to prioritize EAL benchmarking that informs curriculum delivery as well as Limited Formal Schooling programs for middle and high school age students who do not have the education background or language to engage in regular curriculum.
- The Division will prioritize career development strategies for secondary students including planning for career pathways, off-campus opportunities (including RAP), and dual credit with post-secondary institutions.





# Governance

## Outcome 5: Cycle of continuous improvement.

### Strategies

- Processes for ongoing review of progress and results.
  - Assurance Dashboard on Division website to provide current information regarding provincial testing, Assurance survey results, measures from "Our School" (student survey associated with student engagement, health and wellness), and financial reporting.
  - Community Engagement website serves as a tool for ongoing seeking of feedback and the location to post the outcomes of any surveys or processes with public feedback (eg. Town Hall; surveys)
- Board engagement in Assurance Planning cycle.
  - Strategic planning in March including review of information and completion of Board Assurance Plan
  - Review of the Division Assurance Results Report in November.
  - The Board Assurance Plan and Results Report are approved by the Board and posted on the website.
- Engagement and Reflection
  - Board members grow their knowledge of schools and school context by visiting schools and attending presentations at Board meetings.
  - Board implements process for evaluating the effectiveness of change.
  - Board demonstrates how feedback from parents and the public has impacted decision making (e.g. Town Hall)
  - The Board engages in self-evaluation
  - Board members demonstrate active engagement in learning by (a) visiting schools (b) attending presentations at Board meetings (c) reporting on formalized professional learning attended by trustees and (d) providing a monthly Governance Report on the Board agenda.



## Outcome 6 Strategies: Advocate to remove barriers to learning.

### Strategies

- Structure opportunities to engage local MLAs to build understanding of education priorities and advocate for desired change.
- Structure opportunities to engage with municipal government to build understanding of education priorities, explore opportunities for partnerships that benefit students, and advocate for change.
- Active engagement with the Alberta School Board Association and Public School Board Association of Alberta to keep abreast of provincial issues and advocacy positions
- Take action on advocacy positions such as writing letters and meeting with stakeholders.





# Growing Learners and Achievement

## GROWING LEARNERS AND ACHIEVEMENT OUTCOMES

Outcome 1: Students achieve prescribed provincial learning outcomes, demonstrating strengths in literacy and numeracy.

Strength in Literacy and Strength in Numeracy

Instructional practices and assessment that target disrupted learning (learning gaps)

Address barriers to student engagement (screen time/ cell phone/ social media)

Explore challenges of grade 6 and 9 transition years.

Outcome 2: Application of knowledge, understanding and skills in real life contexts and situations (learning competencies, experiential learning including off-campus, career exploration, dual credit, e-learning, thinking classrooms digital literacy)

Outcome 3: Students use ongoing assessment feedback to reflect on their progress, identify strengths and areas of need and set new learning goals.

Outcome 4: Advance reconciliation – acquire and apply foundational knowledge; support Indigenous learning

### Measures

Provincial Achievement Test results (all students, Indigenous students, EAL students)

Provincial Diploma Exam results (all students, Indigenous students, EAL students)

High School Completion results (all students, Indigenous students, EAL students)

Provincial literacy and numeracy results

Data trends from Fountas & Pinnell (literacy scores grades 1 to 5)

Data trends from MIPI data (numeracy scores grades 1 to 9)

Provincial Assurance Survey measures of Citizenship

Provincial Assurance Survey measures of Student Learning Engagement

**Outcome 1: Students achieve prescribed provincial learning outcomes, demonstrating strengths in literacy and numeracy.**

**Strategy: Strength in Literacy and Strength in Numeracy**

Strength in Literacy

- Explore literacy development, pedagogy, and other possibilities within a high school context.
- Elementary and Middle School Literacy Steering Committees to guide implementation of strategies, assessment practices, and resources that improve literacy across all grades and subject areas.
- Implementation and analysis of student assessment data to inform instruction and intervention strategies.
- Elevate best practice in comprehensive literacy pedagogy to serve as the foundation for the implementation of curriculum.
- Support purchase and effective implementation of division-recommended, curriculum-aligned resources.

Strength in Numeracy

- Elementary and Secondary School Numeracy Steering Committees to guide the implementation of strategies, assessment practices, and resources that improve numeracy across all grades and subject areas.
- Implementation and analysis of numeracy assessment data to inform instruction and intervention strategies.
- Elevate best practice pedagogy (for example, as outlined in the Division "Guide to Effective Mathematics Instructional Practices" flipbook) to serve as the foundation for the implementation of curriculum.
- Support purchase and effective implementation of division-recommended, curriculum-aligned resources.

**Strategy: Disrupted learning, barriers to engagement, and transitions**

Instructional practices and assessment that target disrupted learning.

Address barriers to student and parent engagement and readiness for learning:

- Focus on purposeful use of technology that is grounded in learning.
- Form an Ad Hoc committee to assess current use of technology, understand perspectives of students, parents, and staff regarding use of technology in schools, and develop an action plan to address best practice.
- Determine if there are barriers for using technology to access learning for students in difficult socio-economic conditions or with English as a new language; develop strategies to address barriers.





Explore the challenges, including pedagogical differences and expectations, in the transition years between grades 5 and 6, and 8 and 9, and determine how transition can be better supported for increased student success.

- Look at structures and supports currently in place that address student learning and social needs developmentally.
- Create opportunities for grade 5 and 6, and 8 and 9 teachers to connect for the purpose of developing and implementing strategies that better support student success during the transition years.
- Deepen staff understanding of what Gr. 9 students need for success in grade 9 and the transition to high school.

**Outcome 2: Students apply knowledge, understanding and skills in real life contexts and situations.**

**Strategies**

**Learning Competencies Focus**

- Connect learning competencies outlined in the curriculum to real life situations.

**Experiential Learning Focus**

- Off-campus experiential learning opportunities: Work Experience, RAP, Dual Credit (University of Lethbridge, Lethbridge College).
- Integration of My Blueprint for online career planning.
- Examine the gap in supporting career and post-secondary opportunities and develop a plan to address the gap including access to Career Transitions and school staff who oversee career planning and the off-campus portfolio.
- Develop and implement a strategy for engaging / informing parents using PowerSchool, School Messenger, and the Division Communication Plan.
- Expose students to non-traditional career paths outside of the trades and academia.

**Innovation Focus**

Maintain an e-learning pilot project for students at the middle school level who choose to pursue learning using an online delivery platform.

- Implement strategies that increase student engagement.
- Develop nontraditional experimental opportunities in schools.

**Outcome 3: Students use ongoing assessment feedback to reflect on their progress, identify strengths and areas of need and set new learning goals.**

**Strategies**

- Focus on process-based pedagogy that includes student reflective practice, including inquiry-based learning.
- Strengthen meaningful and consistent feedback to students, engaging all stakeholders in the process.
- Engage parents/guardians and students in understanding assessment feedback and reporting to facilitate parent/guardian support of learning.

**Outcome 4:**

**-Students advance reconciliation by acquiring and applying foundational knowledge of First Nations, Métis and Inuit experiences.**

**-The school community applies the resources needed to support First Nations, Métis and Inuit student achievement.**

**Strategies**

**Indigenous Student Achievement Focus**

- Ongoing reflection regarding effectiveness of the strategies in the Indigenous strategic plan that emphasizes targeted, personalized supports to promote Indigenous student success.
- Review of strategies that support the learning of Indigenous students in grades K to 6.
- Continue to support tangible Indigenous culture in schools that supports positive development of identity with events and visual representation such as Bingos to connect families, teaching of the Blackfoot language, culture classes, and student artwork.
- Continue to support high school students with Grad Coaches.
- Develop strategies to close the gap in the transition to high school.



# Growing Learners and Achievement

## Indigenous Foundational Knowledge and Learning of Indigenous World View Focus

- Continue anti-racism work system wide and support strategies in our schools (e.g., monitor the implementation of new policy and facilitate time to reflect upon perspectives).
- Continue to support teachers to weave Indigenous Ways of Knowing into their course content with Indigenous Education Teacher support.
- Plan events that celebrate Indigenous culture such as clubs, smudging, Treaty 7 and TRC events, Indigenous dance, and other cultural celebrations.
- Develop learning opportunities for all students to learn Blackfoot language, create and understand visual representations, and access authentic Indigenous resources.
- Expand the Indigenous library collection and make Indigenous resources and visuals accessible to teachers and students.
- Honour the Blackfoot naming of the Education Centre with signage and communication.







# Leading Learning and Building Capacity

## LEADING LEARNING AND BUILDING CAPACITY OUTCOMES

- Outcome 1: Respond with skill and competence to the unique learning needs, interests, and cultural, social, and economic circumstances of all (complex classrooms, staff cultural capacity, Indigenous staff/ ways of knowing, anti-racism/ anti-oppression)
- Outcome 2: Collaborative engagement (inquiry; collaborative communities)
- Outcome 3: Collaborative partnerships (agencies; parent education, digital wellness team, partners with parents for solution seeking)
- Outcome 4: Ongoing professional learning programs prepare teachers and leaders to meet the standards for professional practice.
- Outcome 5: Ongoing professional learning programs and support structures to build capacity of support staff across all classification.
- Outcome 6: Use of data to inform continuous learning; effective communication strategies to work with parents/guardians as partners

### Measures

- Assurance survey measure of Educational Quality
- Local Measure: Description of strategies the Division uses to support teaching and leadership quality through professional learning, supervision, and evaluation processes.

## Outcome 1: Respond with skill and competence to the unique learning needs, interests and cultural, social, and economic circumstances of all.

### Strategies

- Continue to build staff capacity to teach effectively in complex classrooms by providing a broad range of professional learning opportunities accompanied with targeted professional learning related to Universal Design for Learning(UDL) and trauma informed practice.
- Continue to build staff capacity to implement Indigenous Ways of Knowing by emphasizing land-based learning and collaboration between the Indigenous education team and school-based staff.
- Continue to build staff capacity in creating school communities that affirm all students belong by celebrating diversity and supporting professional learning related to anti-oppressive and anti-racist practices.
- Develop a recruitment and retention strategy for Indigenous Education staff and other staff representative of minority communities.

## Outcome 2

- Improve professional practice through collaborative engagement in processes of growth supervision and evaluation.
- Accountable to standards of professional conduct and a standard of professional practice.

### Strategies

- Engage staff in inquiry based professional learning and generative dialogue.
- Engagement in a transparent and collaborative evaluation process.

## Outcome 3: Collaboration amongst teachers, leaders, students, and their families, and other professionals enables optimal student learning.

### Strategies

- Collaborative partnerships across agencies for service delivery to children and families.
- Provide learning opportunities to parents (for example: Early Education Programs [EEP], Social Council Learning Sessions, digital citizenship).
- Utilize the expertise of the Digital Wellness Teacher and Family Support Worker to increase knowledge and understanding of responsibility at a universal level for all secondary students, as well as intervention support at a student and family level.
- Provide opportunities for feedback through engagement activities such as: student forums, town hall, teacher created interest groups, and community conversations.





# Leading Learning and Building Capacity

## Outcome 4: Ongoing professional learning programs prepare teachers and leaders to meet the standards for professional practice.

### Strategies

- Literacy and Numeracy
  - Professional learning that targets the development of a deep understanding of pedagogy for literacy & numeracy across all subjects and grades
- Support the implementation of the new ELAL, Mathematics, Science, and PEW (Physical Education and Wellness) curricula:
  - Leverage teachers', administrators' and Education Centre staffs' foundational skills in concept-based learning, comprehensive literacy and numeracy, and thinking classrooms as entry points for applying the new curricula.
  - Deliver professional learning focusing on content and delivery of the new curricula (e.g., using the "train the trainer" model) and support teachers in review of new resources acquired to support implementation of new curricula.
- Build common understanding of effective instructional practices that foster growing learning and achievement, leading learning and capacity building, supporting learning and well-being, and critical thinking in all classrooms.
  - Division professional learning that supports concept-based instruction and thinking classrooms.
  - Build teacher capacity for pedagogy using emergent educational technologies.
- Examine, apply and implement ongoing assessments and processes to reflect best pedagogical practices.
- Nurture leaders committed to living in a learning way.
  - Continue to reflect on and structure the Administrator Mentorship Program using the Leadership Quality Standard
  - Build the capacity of Divisional leaders with a professional learning plan compiled by the Administrator PL Committee
- Continue to reflect on and implement the Teacher Induction Program (TIP) (mentorship) according to the Teaching Quality Standard.

## Outcome 5 – Ongoing professional learning programs and support structures to build capacity of support staff across all classifications.

### Strategies

- Create a division plan for support staff professional learning that recognizes the breadth of responsibilities across the different grade divisions (e.g., Parabytes sessions, CUPE 290 Leadership Program, and SIVA training [Supporting Individuals through Valued Attachments]).

## Outcome 6

-Teachers and leaders use a range of data to inform cycles of evidence-based continuous learning.

-Teachers and leaders apply effective communication strategies to work with parents, guardians, and students as partners.

### Strategies

- Support teacher learning that develops skill to use student assessment data (e.g., Fountas & Pinnell, ongoing classroom assessments, and AB Education assessments) to inform instruction.
- Continual cycle of reflection using data from: Assurance surveys, Town Hall, student, parent and community feedback loops, provincial assessments, Our School survey.
- Develop teacher capacity to communicate student achievement and targeted strategies to parents/guardians and students in a meaningful and reciprocally engaging way.
- Develop capacity of staff for skilled and effective communication with parents/guardians and students as partners in learning and achievement.
- Annual analysis of the need for data and whether current measures meet the data needs to inform instruction and decision making.





# Supporting Learning and Well-Being

## SUPPORTING LEARNING AND WELL-BEING

Outcome 1: Welcoming, caring, respectful, inclusive, and safe learning environments

Outcome 2: Students are active, healthy and well

Outcome 3: Adaptation of learning environment (UDL; collaborative professional support; support staff)

Outcome 4: Shared understanding of inclusive ed and collaborative partnerships

Outcome 5: Cross ministry initiatives/ wrap around services

Outcome 6: Infrastructure, including technology, supports learning and meets needs

### Measures

Assurance Survey measure of Welcoming, Caring, Respectful, and Safe Learning Environment

Assurance Survey measure of Access to Supports & Services

Local Measure outlining access to continuum of supports and services

Local Measure outlining Indigenous student success

Our Schools Survey measures associated with belonging and expectations

Our School Survey measures associated with safe and caring schools

## Outcome 1: Welcoming, caring, respectful, inclusive, and safe learning environments that demonstrate understanding and respect for the uniqueness of all learners.

### Strategies

- Follow the procedures, documents and policies created by Lethbridge School Division committees and groups that support valuing diversity.
- Build a common understanding among parents/guardians and community of what diversity is and that all students are unique.
- Acknowledge that supports and practices that support authentic inclusion require on going reflection and accountability of all members of the educational system.

## Outcome 2: Learning environments meet learner needs and emphasize a sense of belonging and high expectations for all.

### Strategies

- Provide ongoing learning opportunities that will build staff capacity.
- Teachers implement and demonstrate evidence-based strategies and pedagogy to ensure all learners are engaged in their learning and value high expectations.
- Provide and build on collaborative professional support (Speech Language Pathologist (SLP), Occupational Therapist (OT), Physio Therapist (PT), Learning Support Teacher, Psychologist, Support Staff) for teachers in the classroom to help remove barriers to learning.
- Address middle school programming to support students presenting with learning struggles to improve achievement

## Outcomes 3: Shared understanding of inclusive education and collaborative partnerships to support learning.

### Strategies

- Continue to support the implementation of the RTI2 framework.
- Access and collaborate with division specialists and other professionals to remove barriers to learning by supporting universal, targeted, and individualized strategies within the learning environment.
- Engage students and parents in the development, implementation, and review of student support plans (Instructional Support Plans, Behavior Support Plans, EAL Benchmarks)





# Supporting Learning and Well-Being

## SUPPORTING LEARNING AND WELL-BEING

Outcome 1: Welcoming, caring, respectful, inclusive, and safe learning environments

Outcome 2: Students are active, healthy and well

Outcome 3: Adaptation of learning environment (UDL; collaborative professional support; support staff)

Outcome 4: Shared understanding of inclusive ed and collaborative partnerships

Outcome 5: Cross ministry initiatives/ wrap around services

Outcome 6: Infrastructure, including technology, supports learning and meets needs

### Measures

Assurance Survey measure of Welcoming, Caring, Respectful, and Safe Learning Environment

Assurance Survey measure of Access to Supports & Services

Local Measure outlining access to continuum of supports and services

Local Measure outlining Indigenous student success

Our Schools Survey measures associated with belonging and expectations

Our School Survey measures associated with safe and caring schools

## Outcome 1: Welcoming, caring, respectful, inclusive, and safe learning environments that demonstrate understanding and respect for the uniqueness of all learners.

### Strategies

- Follow the procedures, documents and policies created by Lethbridge School Division committees and groups that support valuing diversity.
- Build a common understanding among parents/guardians and community of what diversity is and that all students are unique.
- Acknowledge that supports and practices that support authentic inclusion require on going reflection and accountability of all members of the educational system.

## Outcome 2: Learning environments meet learner needs and emphasize a sense of belonging and high expectations for all.

### Strategies

- Provide ongoing learning opportunities that will build staff capacity.
- Teachers implement and demonstrate evidence-based strategies and pedagogy to ensure all learners are engaged in their learning and value high expectations.
- Provide and build on collaborative professional support (Speech Language Pathologist (SLP), Occupational Therapist (OT), Physio Therapist (PT), Learning Support Teacher, Psychologist, Support Staff) for teachers in the classroom to help remove barriers to learning.
- Address middle school programming to support students presenting with learning struggles to improve achievement

## Outcomes 3: Shared understanding of inclusive education and collaborative partnerships to support learning.

### Strategies

- Continue to support the implementation of the RTI2 framework.
- Access and collaborate with division specialists and other professionals to remove barriers to learning by supporting universal, targeted, and individualized strategies within the learning environment.
- Engage students and parents in the development, implementation, and review of student support plans (Instructional Support Plans, Behavior Support Plans, EAL Benchmarks)

## Lethbridge School Division Enrolment Statistics

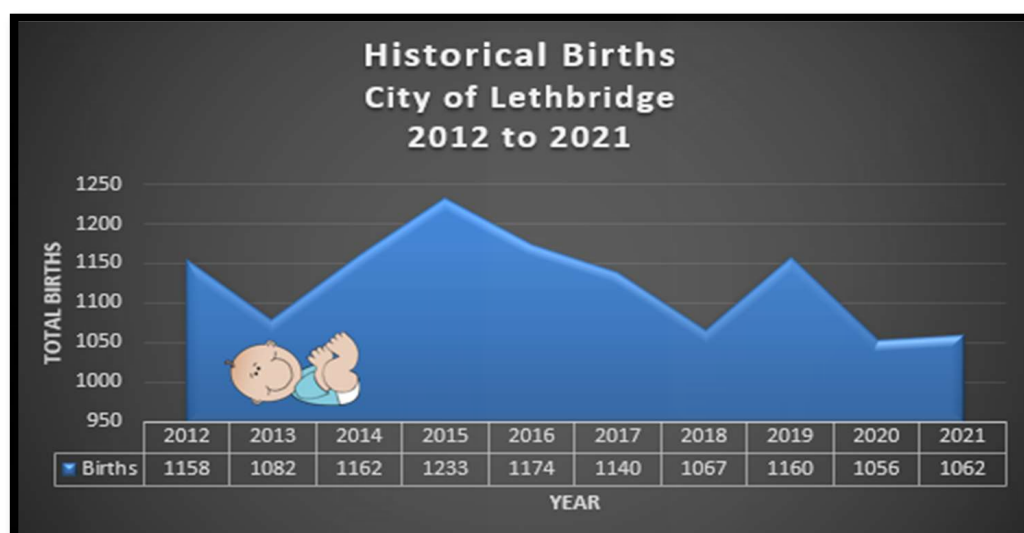


The Division utilizes enrolment statistics to predict the number of students who will be enrolled in [Lethbridge School Division](#) schools in future years. Enrolment statistics are important in predicting grant funding from Alberta Education as 55% of the Division's grant revenue is based on enrolment grants for students enrolled in Kindergarten to grade 12.

### Forecasting Methodology

For purposes of projecting enrolment for September 2023, the Division reviews actual enrolments as of September 2022 and January 2023, reviews forecasting software, birth rates, student promotion, historical trends and estimated move in and move out activity through consultation with school administration to develop a preliminary enrolment projection for the 2023-2024 school year. The Division relies heavily on current information and local knowledge of the community for developing current projections. Projections for 2024 through 2026 are prepared using information from *Baragar Demographics* (in combination with the local knowledge), a forecasting software program that predicts student enrolment based on historical enrolment trends and birth rates. *Baragar Demographics* measures the impact of new housing and the effect of migration and immigration to forecast future enrolment projections by grade and program for up to 15 years.

The chart below captures historical birth rates for the City of Lethbridge from 2012 to 2021 (most recent available data per the Government of Alberta website). In 2013 there is a decrease in the birth rate by 6.6% followed by a 7.4% decrease in 2014. In 2015 there is a 6.1% increase followed by a decrease of 4.8% in 2016. The birth rates continued to drop by 2.9% in 2017, 6.4% in 2018 before increasing in 2019 by 8.7%. In 2020, there was a decrease in the birth rate of 9.0%. In 2021, the birth rate held steady with the prior year, increasing slightly by 0.6%. Overall, there is significant fluctuation during this period. [Lethbridge School Division](#) historically receives 62-65% of the population base of school-aged children living in the City of Lethbridge.



Source: *Baragar Demographics*

## Enrolment Trend by Program

The chart below illustrates the historical enrolment data by program for the period September 2019 to September 2022. Projected enrolments by program are also illustrated for September 2023 to 2026.

### Lethbridge School Division Enrolment Trend by Program 2019 to 2026

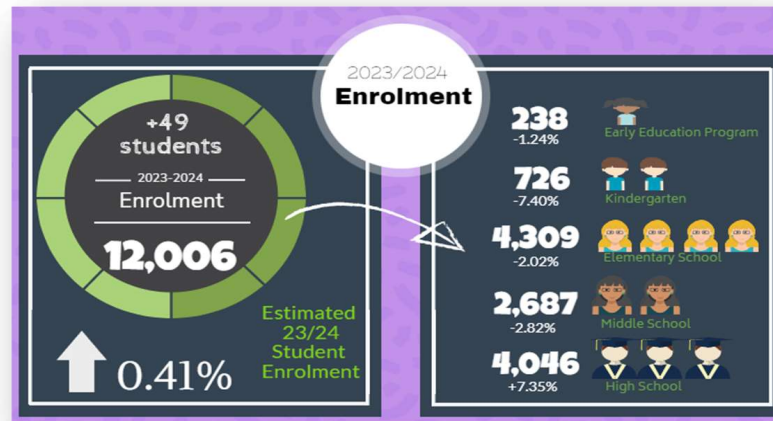
Program	Actual				Projected			
	September 2019	September 2020	September 2021	September 2022	September 2023	September 2024*	September 2025*	September 2026*
Early Education	497	357	299	241	238	258	253	260
Kindergarten	806	725	747	784	726	765	750	755
Elementary (Grades 1 - 5)	4,467	4,111	4,279	4,398	4,309	4,514	4,491	4,466
Middle School (Grades 6 - 8)	2,631	2,687	2,787	2,765	2,687	2,578	2,686	2,660
High School (Grades 9 - 12)	3,352	3,369	3,568	3,769	4,046	4,257	4,225	4,325
Total	11,753	11,249	11,680	11,957	12,006	12,372	12,405	12,466

\* Source using Baragar Demographics trend and local enrolment information

This chart also demonstrates the importance of reviewing birth rates when projecting kindergarten enrolments. The data illustrates that there is a correlation between the number of births and the number of kindergarten enrolments. The kindergarten enrolment has increased or decreased from year-to-year similar to the changes in the City of Lethbridge birth rates from five (5) years prior. In most years, as births have increased, overall enrolment in kindergarten has also increased.

A review of program enrolments indicates that elementary, middle school, and high school enrolment will generally show enrolment growth over the period 2023 to 2026 as the city of Lethbridge continues to grow.





### Early Education:

The Division continues to provide early education (preschool) programs to provide assistance to early learners and will have 10 programs in the fall of 2023. The landscape of early education is changing in Alberta with the introduction of additional government subsidies available to parents. The Division will need to ensure that it is also adapting to these changes to continue to attract students to the Division in the long-term.

### Kindergarten:

There continues to be a decrease in Kindergarten enrolment within the Division. This is due to a number of factors including families keeping their children home longer, the government subsidies available to families to keep their children within daycare programs and the decreasing birth rates.

### Elementary School:

Elementary also saw its enrolment estimates decrease slightly for the 2023-2024 school year. However, there continues to be pressure within the west side elementary schools. The Division has added two elementary schools (Coalbanks and Dr. Robert Plaxton Elementary) since 2017 to deal with capacity issues and is scheduled to open another new elementary school in the fall of 2025 to address enrolment growth in west Lethbridge.

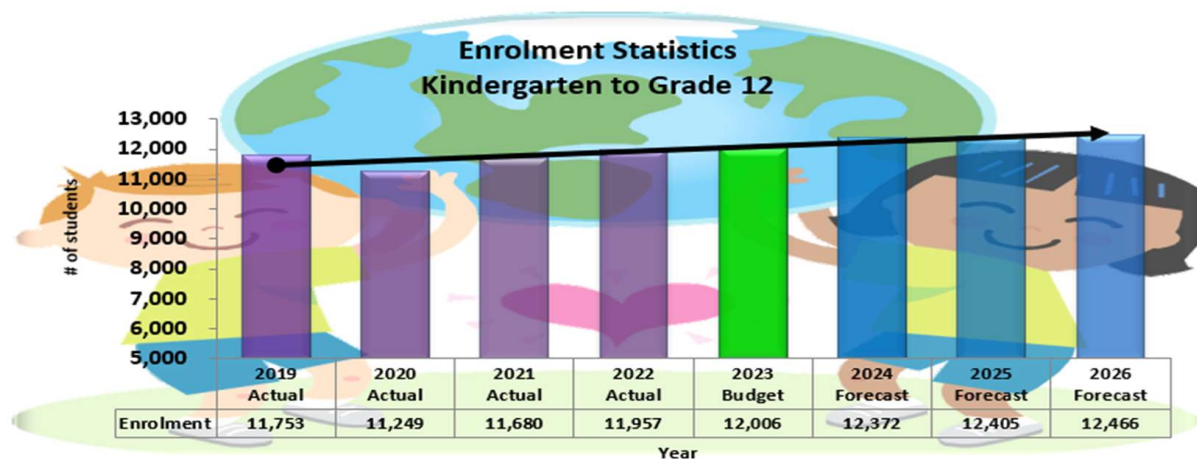
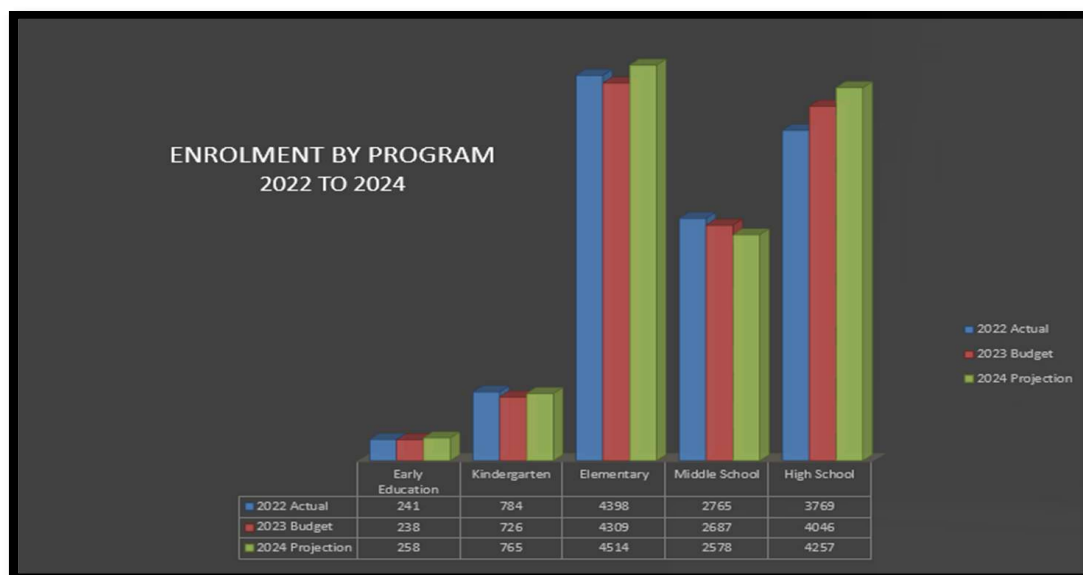
### Middle School:

Middle school saw its enrolment estimates decrease slightly for the 2023-2024 school year. The Division's largest grade for 2022-2023 was in grade 8, therefore they will be moving to high school for the 2023-2024 school year. The Division added Senator Joyce Fairbairn Middle school for the 2018/2019 school year (up to 900 student spaces). The new school will ease growth pressures and accommodate the additional growth anticipated for west Lethbridge.

### High School:

High school enrolment has had steady growth from 2018 to 2021 and will continue to grow as the Division's largest grade enters high school in 2023-2024. The last high school that was built was in 2012 (Chinook High School) and was projected to be reaching capacity by 2022. However, the Division has updated the school boundaries in 2021 to balance the growth throughout the Division.

The chart below takes a snap shot of the trend in program enrolment over the 2022 to 2024:



This chart shows a steady increase in enrolment over the nine-year period reviewed (other than the reduction in 2020 from the COVID-19 pandemic). Enrolment will increase from 11,753 in 2019 to 12,466 in 2026, which is an increase of 509 students or 4.24% (average of 0.88% per year increase).

[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%. This increase is a continued recovery on student enrolment as a result of the COVID-19 pandemic where the overall projected enrolment is now more than the student enrolment that the Division had in 2019-2020 of 11,753. Initially for the 2020-2021 school year, it was projected that the Division would increase to 12,019 students as the Division typically has seen consistent growth from year-to-year, however, as a result of the COVID-19 pandemic, the enrolment decreased to 11,249 students, a decrease of 504 students from the prior year (and 770 students less than budget).



## Enrolment Statistics by Grade

The chart below illustrates historical enrolment from September 2019 to September 2022, the budgeted enrolment for September 2023, and projected enrolment over the next three years to September 2026.

### Lethbridge School Division Enrolment Statistics by Grade 2019 to 2026

Grade Level	Actual				Projection			
	September 2019	September 2020	September 2021	September 2022	September 2023	September 2024*	September 2025*	September 2026*
Early Education	497	357	299	241	238	258	253	260
Kindergarten	806	725	747	784	726	765	750	755
Grade 1	850	848	838	889	826	811	843	831
Grade 2	953	787	890	855	887	855	818	853
Grade 3	809	881	835	882	856	911	883	844
Grade 4	862	761	906	847	879	922	927	904
Grade 5	993	834	810	925	861	943	949	956
Grade 6	862	968	862	840	948	909	964	955
Grade 7	893	851	1,023	898	860	997	928	982
Grade 8	876	868	902	1,027	879	873	1,010	940
Grade 9	795	869	902	930	1,041	928	898	1,031
Grade 10	828	789	912	961	964	1,082	956	948
Grade 11	744	838	808	941	970	1,006	1,112	984
Grade 12	985	873	946	937	1,071	1,112	1,114	1,223
Total Students	11,753	11,249	11,680	11,957	12,006	12,372	12,405	12,466
% change		-4.29%	3.83%	2.37%	0.41%	3.05%	0.27%	0.49%

\* Source using Baragar Demographics trend and local enrolment information

Projected enrolments from 2023 to 2026 period show an increase of 4.24% or 509 students from September 2022. Enrolment is the largest driver of funding for the school division.

## Lethbridge School Division Division Staffing



Lethbridge School Division has developed a staffing model that incorporates principles of centralized and site-based decision making to create a balance consistent with the culture of the Division. The Board and Division administration believe that staffing decisions will be based on the needs of the students and that the best candidate will be placed into each position considering applicable collective bargaining agreements, Provincial/Federal statutes, and budgets available.

### Teachers

As part of the annual budget and planning process in the spring of each year the Associate Superintendent of Human Resources meets with each school administrative team to determine the school's staffing needs for the following school year.

At the high school and middle school levels, staffing discussions are decentralized with site-based decisions being made. Division elementary principals, in collaboration with the Associate Superintendent, have determined that a centralized staffing model is desirable and implemented this approach since the 2003-2004 school year.

The principal makes internal teacher assignment changes within each school. Teacher openings for the next school year are then identified and the Associate Superintendent posts teacher openings electronically to all teachers. Teachers with probationary and continuing contracts with the Division may apply to Human Resources for a transfer to any teaching position open for which they feel qualified. The Associate Superintendent and the school principal review transfer applications. The principal works through a selection process to determine a recommendation to the Associate Superintendent. The Associate Superintendent offers the transfer to the teacher. The staffing process continues through a series of postings until all continuing teachers are placed.

Although much of the teacher staffing is completed prior to June 30<sup>th</sup>, student numbers are confirmed in early September, and then after September 30<sup>th</sup>, and depending on enrolment, there may be additions or transfers of teaching staff. In the preliminary budget, if available, the Division typically retains the funding for a group of teaching positions so that the Division can address any "hot spots" throughout the Division in attempt to maintain reasonable class-sizes.





## Support Staff

Funding for the provision of support staff for regular and inclusive learning programs is provided to the Division from a variety of provincial sources. The Director of Human Resources and school administrators work collaboratively to develop a formula and procedures to allocate funds and staff to the schools.

As part of the annual budget and planning processes in the spring, the Director of Inclusive Education and the Director of Human Resources meet with each school's administrative team to determine the school's support staff needs for the following school year to place assistants with students who have severe disabilities and require one on one support. Division administration is responsible for the identification of support staff requirements, for the recruitment and placements of qualified staff, and for the development of job descriptions that meet the needs of students while being consistent with classification specifications.

The posting and filling of vacancies are governed by collective bargaining agreements. Human Resources works collaboratively with school administrators to ensure that qualified support staff are placed with students, and that those staff are hired and placed according to the provisions of the collective bargaining agreement, Division policy, and Provincial and Federal statutes.

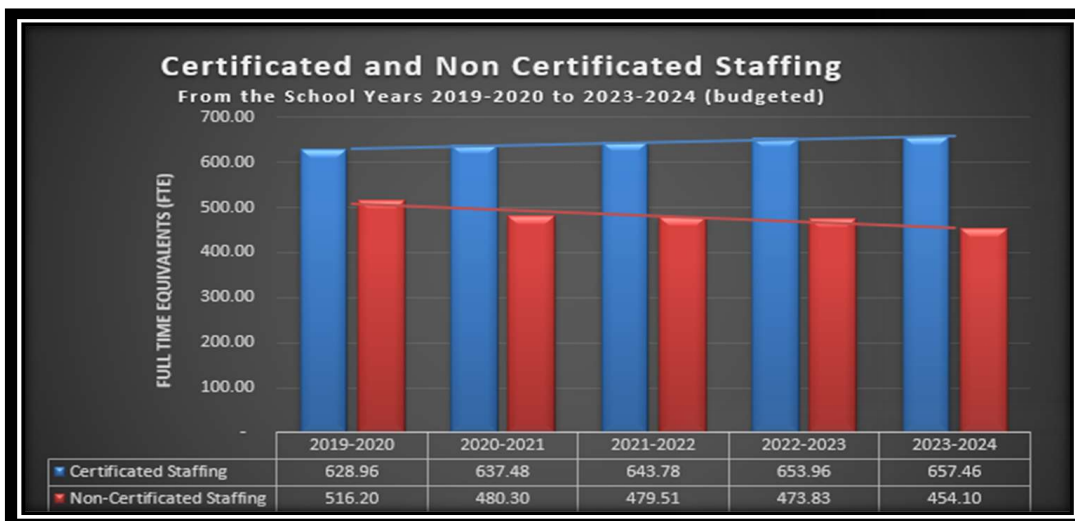
## Caretaking/Maintenance Staff

The allocation of caretaking staff within the Division is controlled centrally. Dollars to pay caretaking/maintenance personnel are retained centrally. The posting, filling of vacancies and transfer of staff are accomplished through specific procedures outlined in the collective bargaining agreement with this group of employees.



## Division Staffing from a Historical Perspective

The chart below outlines the level of total certificated and non-certificated staff within the Division over a five-year period.



In the five-year period from 2019-2020, certificated staffing (teachers) has increased by 28.5 FTE (4.53%) and uncertificated staffing (support) has decreased by 62.10 FTE (-12.03%). Support staff is often tied with specific grants from the provincial government which fluctuate on enrolment (examples being Program Unit Funding – PUF or Specialized Learning Supports – Severe Kindergarten).

In 2019-2020, teacher staffing increased from the prior year by a net of 0.19 FTE due to the removal of the teaching positions funded by the Classroom Improvement Fund (CIF) and the additional teaching staff added to address the enrolment growth and class-sizes. In comparison to the 2018-2019 operating budget (excludes approximately 3.5 FTE of teachers added mid-year), the teaching staff is increasing by a net of 4.0 FTE and there was 12.5 FTE of teaching staff added to address enrolment growth and class-sizes. This is offset by the reduction of 8.5 FTE of teaching positions that were funded by CIF. Support staff decreased by 3.15 FTE due to the removal of the support positions funded by the Classroom Improvement Fund (CIF) of a total of 7.85 FTE.

During 2019-2020 school year, the Provincial Government announced the elimination of the Class-Size grant of approximately \$5.0 million for the Division and provided a one-time \$2.2 million transitional grant to support in this mid-year elimination of the Class-Size grant (and other grants). Overall, there was an unexpected \$3.0 million funding shortfall for the Division. The Division utilized one-time reserves and other cost savings to minimize mid-year disruptions to classrooms, programs, and services from the unexpected reductions to Provincial Grants.

In 2020-2021, teacher staffing increased by 8.52 FTE which mostly relates to the projected student enrolment growth of 12,019 students (prior to the COVID-19 pandemic). Although the Division had a reduction in student enrolment in 2020-2021 to 11,249 students, the Division was able to utilize the Safe Return to Class grant (and other cost savings) to hold the schools “harmless” in 2020-2021 so that teaching staffing could be maintained. The preliminary budget was originally projecting a 3.8 FTE reduction, however there was an overall net increase of 12.3 FTE of additional teaching staff with the Safe Return to School grant. Overall, there is a 45.42 FTE (or 8.8%) decrease in support staff, including 32.2 FTE budgeted reduction in educational assistants (and actual educational assistants were 9.5 FTE less than budget), 4.1 FTE reduction



of Making Connections staff, and other changes in support staff throughout the Division. The majority of the reduction in educational assistants (EAs) specifically relates to the reductions in the PUF program funding (with the removal of kindergarten students for eligible funding).

In 2021-2022, teacher staffing increase by a net of 6.30 FTE. The 2021-2022 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth). For the 2022-2023 year, the Division once again received COVID Mitigation and Bridge funding totally approximately \$5.5 million dollars. This has allowed staffing levels to remain consist and grow 4.5 FTE from the prior year. Support staff for 2022-2023 decreased by 8.7 FTE, mainly in educational assistants (EAs) specifically relating to enrolment reductions in specific programs.

For the 2023-2024 budget, there is an overall 3.5 FTE increase in certificated staffing. The main increase is at the high school level, where the largest growth in the Division is anticipated. For non-certificated staffing, there is an overall decrease of 19.75 FTE throughout the Division budgeted for 2023-2024. The main decrease in Education Assistants (the largest group within the support staff) is within the early education 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.

<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>	

<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) / (EEP)	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>	

The *Division Staffing Levels chart*, details the staffing level of the Division over the past four years and projected staffing for the 2023-2024 budget. Staffing full-time equivalents (FTE) are outlined for the major Certificated Staffing positions (Teachers/Administration) and Non-Certificated Staffing (Support Staff):

## Lethbridge School Division

### Division Staffing Levels

The years 2019-2020 through 2023-2024

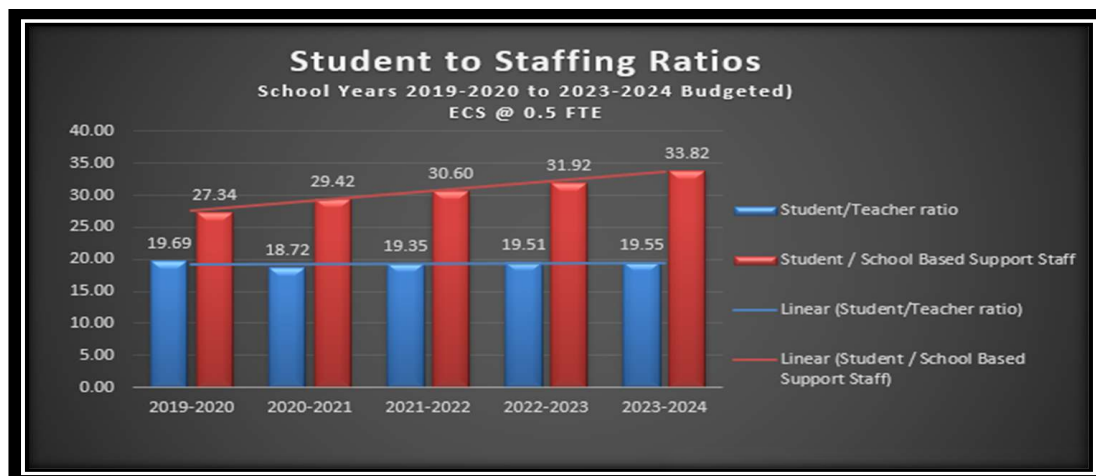
*(reported as Full Time Equivalents)*

Position	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Teacher	563.86	571.88	576.18	585.96	589.46
Principal/ Vice Principal/Assistant Principal	54.00	54.00	56.00	56.00	56.00
Superintendent/Associate Superintendents	3.00	3.00	3.00	3.00	3.00
Directors	3.00	3.00	3.00	3.00	3.00
Other Certificated Staff	5.10	5.60	5.60	6.00	6.00
<b>Total Certificated Staffing</b>	<b>628.96</b>	<b>637.48</b>	<b>643.78</b>	<b>653.96</b>	<b>657.46</b>
<b>Year over year change FTE- Certificated Staff</b>		<b>8.520</b>	<b>6.300</b>	<b>10.178</b>	<b>3.500</b>
<b>%</b>		<b>1.35%</b>	<b>0.99%</b>	<b>1.58%</b>	<b>0.54%</b>
<b>Five year change- Certificated Staff</b>					<b>28.498</b>
<b>%</b>					<b>4.53%</b>
School Administrative Assistants/School Support	42.53	39.41	39.65	39.77	39.15
Student Support Workers	16.74	15.43	14.43	16.30	16.60
Early Education Managers	12.00	9.15	10.50	9.12	5.00
Educational Assistants/Advanced Education Support					
Early Education	10.08	4.24	4.00	3.77	3.60
Program Unit Funding (PUF)	69.64	25.60	30.40	24.80	11.62
Specialized Learning Supports - Severe KG	0.00	17.22	23.10	17.45	17.25
Grade 1 to 12	208.55	209.04	195.09	198.78	196.74
Speech Language Pathologists	4.80	5.75	6.00	6.00	6.50
Family School Liaison	9.00	8.70	8.70	10.90	12.90
Making Connections Staff	11.00	6.90	9.50	8.69	8.69
School Business Support	3.00	3.00	3.00	3.00	3.00
Library Operations Support	18.74	19.52	19.90	19.58	19.70
District Technology Support	11.00	11.00	12.00	12.63	13.00
First Nations Metis and Inuit program staff	5.89	4.30	3.44	3.24	3.41
Occupational Therapist	0.00	1.00	1.00	1.00	1.00
Central Office Support Staff	24.43	22.01	22.71	22.71	22.71
Associate Superintendent / Directors of Finance, HR and Facilities	4.00	4.00	4.00	4.00	4.00
Caretaking Staff	55.70	62.34	60.40	60.40	57.55
Maintenance Staff	9.10	11.69	11.69	11.69	11.69
<b>Total Non Certificated Staffing</b>	<b>516.20</b>	<b>480.30</b>	<b>479.51</b>	<b>473.83</b>	<b>454.10</b>
<b>Year over year change FTE- Support Staff</b>		<b>-35.903</b>	<b>-0.786</b>	<b>-5.684</b>	<b>-19.730</b>
<b>%</b>		<b>-6.96%</b>	<b>-0.16%</b>	<b>-1.19%</b>	<b>-4.16%</b>
<b>Five year change FTE -Support Staff</b>					<b>-62.103</b>
<b>%</b>					<b>-12.03%</b>
<b>Total Division Staffing</b>	<b>1,145.16</b>	<b>1,117.78</b>	<b>1,123.29</b>	<b>1,127.78</b>	<b>1,111.55</b>
<b>Year over year change FTE - All staff</b>		<b>-27.383</b>	<b>5.514</b>	<b>4.494</b>	<b>-16.230</b>
<b>%</b>		<b>-2.39%</b>	<b>0.49%</b>	<b>0.40%</b>	<b>-1.44%</b>

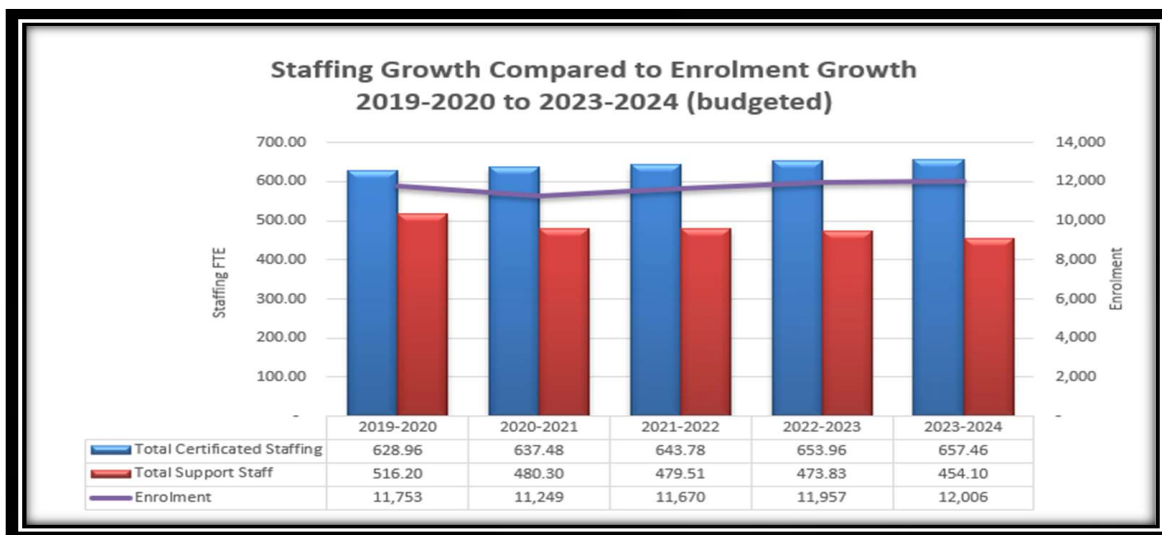




The charts below illustrates the change in student/teacher ratios and student/school based support staff ratios as well as comparing staffing growth to enrolment for the school years 2019–2020 to 2022–2023 and the budget year 2023–2024.



Student/Teacher ratios, which are different from class-size ratios, show that there has been consistent trend over the last five years, maintaining the ratio around 19. There has been a steady increase in the student to school based support staff from 27.34 in 2019–2020 to 33.82 budgeted for in 2023–2024. This ratio includes all the school based support staff (Educational Assistants, Learning Commons Facilitators, Student Support Works, School Administrative Assistants, and Family School Liaisons). This ratio shows the many different roles within a school environment that are needed to assist students in their learning journeys.





*Quick Sketch by Amanda DeGeorgio, GS Lakie - Gr. 8*



## Lethbridge School Division

### Goals, Outcomes, and Performance Measures

As part of the three-year planning cycle, Alberta Education provides the Division with Goals, Outcomes and Performance Measures. The Division then develops local strategies and priorities to address the learning needs and achievement of outcomes for all students. The required measure is outlined with the most recent year's results as well as the previous year's results and three-year average.

In 2004, Alberta Education introduced the *Accountability Pillar*. The *Accountability Pillar* places increased emphasis on the achievement of specific outcomes by evaluating and reporting results on a common set of measures. The focus of the *Accountability Pillar* is to improve school jurisdiction results. The *Accountability Pillar* performance measures are a required, consistent set of measures. An evaluation methodology has been developed which assesses each measure in the *Accountability Pillar* in terms of achievement and improvement.

Achievement evaluation is based on comparing current jurisdictional results against provincial standards. Results will fall into one of the five levels: Very High, High, Intermediate, Low, and Very Low. Improvement is evaluated based on comparing jurisdictional current results against the average of the previous three years. Improvement will result in one of the following five levels: Improved Significantly, Improved, Maintained, Declined, and Declined Significantly. Once the improvement and achievement levels have been calculated for a measure, an overall measure is calculated. For each category of *Accountability Pillar* measures, the overall evaluations for each measure within that group are averaged to provide an evaluation for that category. The averaging is done by assigning the following on a five-point scale: Excellent, Good, Acceptable, Issue, and Concern.

[Lethbridge School Division](#) analyzes the results of the Accountability Pillar and develops strategies for improvement over the next three-year planning cycle. The Division Annual Assurance Results report is an annual planning document that is submitted to Alberta Education and is submitted by November 30<sup>th</sup> each year.

The performance results that follow are related to results of the 2021-2022 school year and performance measures and strategies are for the 2023-2024 school year. Note that this is the most up-to-date information as at August 2023.



## Staff

The 2021/2022 school year required Lethbridge School Division to be flexible and adaptable in response to the continued uncertainty created by the COVID-19 pandemic. In response to the changing needs of our learners, the Division introduced three pilot E-Learning programs for students in grades 1-12 at Dr. Robert Plaxton Elementary, Senator Joyce Fairbairn Middle School, and Lethbridge Collegiate Institute. These programs were staffed with teachers committed to providing a unique online learning experience that allows students to learn outside of a traditional school setting while maintaining a connection to their school community.

The recruitment, retention and development of high-quality staff continues to be a key component in the Division's strategic human resource plan and is critical to our progress in all goal areas. Our continued partnership with post-secondary institutions continues to positively impact recruitment, especially with teachers. Recruiting in other areas has become increasingly complex with employment market availability of candidates for many of the non-degree/uncertified positions very competitive. Our recruitment and retention strategies are built upon the Division's commitment to providing job security, comprehensive employer paid benefits, as well as a positive, safe and caring working environment. Further, the Division is committed to supporting staff growth and development. As such, Lethbridge School Division provides staff with a multitude of professional learning opportunities, including a deep commitment to inquiry-based learning.

The Human Resources team continues to provide innovative solutions by using digital job offers with electronic signatures as well as video interviews to augment candidate resumes, which assist in maintaining candidate pools.

Data indicates that almost 4,700 applications were received in the Division from July 2021-June 2022, which resulted in 414 hires. The ability to recruit new staff combined with the deep commitment of our existing staff has allowed the Division to provide exceptional learning for our students.

### Lethbridge School Division

Source Report for all jobs between 1 July 2021 - 30 June 2022





## Trends, Issues and Opportunities

Examining trends in the planning process informs strategic decisions and ensures Lethbridge School Division builds capacity to meet the current and future needs of our students. Trends stem from examining academic results over time, changing demographics, changing needs of students, and changing provincial and global direction in the vision of education. In Alberta, provincial work continues to inform changes in curriculum. Adhering to the philosophy that strong pedagogy will drive curriculum implementation, the division invests in professional learning for teachers to build instructional capacity. Close attention is also given to opportunities for the integration of technology. As well, there is ongoing reflection regarding the structure of programs and services to create an inclusive learning environment that is flexible and focused on personalization. Trends and issues need to be examined with a solution-based perspective that aligns with the vision of the Division and brings exciting opportunities.

## Education Delivery in the Context of the COVID-19 Pandemic – reflection of 2021/2022

The tumultuous situation with COVID-19 continued after 16 months into the 2021/2022 school year with ongoing changes to protocols and restrictions. The jurisdiction continued with protocols outlined by Alberta Health Services. Ensuring adherence to the protocols called for additional caretaking hours, sanitization resources, staggered entry plans, limited access to facilities, transportation protocols, and a host of logistic decisions to maintain distancing and cohort configurations of students wherever possible. As was the case across the province, a vaccination procedure was put in place for staff.

The year started with parent choice of an online learning program hosted from three schools sites: Dr. Robert Plaxton Elementary School, Senator Joyce Fairbairn Middle School and Lethbridge Collegiate Institute. School staff worked exceptionally hard to adjust to changes and move forward with quality instruction.

Other challenges continued throughout the year with the need to deliver learning to students who were symptomatic and sent home or in quarantine. Additionally, staff were at home more frequently for the same reasons. This resulted in the need for increased numbers of substitutes for all staff classifications, as well as a pull on resources. Other challenges that came to the forefront in the context of the pandemic included wellness of students and staff, and limited access to activities outside of curriculum delivery. Protocols were put in place to enable opening up extra-curricular activities and spectator attendance.



## Summary of Accomplishments

1. Dr. Robert Plaxton, a K-5, 600 student elementary school, opened its doors August of 2021 to students in the community of Southbrook. It opened with LEED Gold certification.
2. The School Division received approval for a new K-5 elementary school in the community of Garry Station in west Lethbridge. This school which will open at 600 student capacity will allow for 12 modular classrooms to grow to 890 capacity in the future. This project is managed by Alberta Infrastructure as a Design Bid process. Planning and Design work commenced during the year.
3. The Board of Trustees approved a four-year project to upgrade Victoria Park High School. These upgrades will includes improvements to classroom spaces, accessibility, ventilation and student gathering spaces.
4. An Anti-Racism/Anti-Oppression Policy was drafted and approved in September 2022.
5. Think Outside, a land-based program that supports cross-curricular outcome-based learning outdoors, continued for its third year.
6. Health Champions from each school reviewed the Physical Education and Wellness program and provided feedback to Alberta Education.
7. Lethbridge School Division hosted 35-plus graduates at our Indigenous Graduation Ceremony.
8. Ecole Agnes Davidson completed its first year as a single-track French Immersion program.
9. Lethbridge School Division offered over 15 dual credit courses from the University of Lethbridge and the Lethbridge College to our high school students.
10. The Wellness Committee initiated a Wellness Visioning process that is continuing into the 2022-2023 school year.
11. A multi-faith calendar has been added to Lethbridge School Division website to support diversity and inclusive practices.
12. The Division received the Meritorious Budget Award (MBA) from ASBO International for the 2021/2022 Annual Budget Report.
13. Community Engagement Sessions were held related to Capital Planning. Planning session for new elementary school in Garry Station and a visioning session for Galbraith Elementary School modernization.
14. The Technology Department supported the development of an ESport Arena at Lethbridge Collegiate Institute.



15. The Technology Department held a MineCraft Challenge for students to engage in designing a new elementary school.
16. A new trustee orientation program was presented over five modules to the new Board of Trustees from October to April.
17. Digital Citizen Session lead by Mike Ribble was held for parents.
18. Work with Urban School Boards Insurance Consortia IT Committee to develop best practices for IT security in school divisions.
19. The Division received three “2010 vintage” modular classrooms that were set to be demolished by another school division. These modular classrooms were set into place at Chinook High School during the summer of 2022 and are scheduled for occupancy in January 2023.
20. The Technology Department replaced or moved over 1,500 PCs as part of the Elementary phase of evergreening.
21. Extensive professional learning support was provided to support a comprehensive/balanced literacy structure.
22. Schools created comprehensive literacy plans that support building and sustaining a school culture in which high quality literacy instruction for all students is a priority.
23. A Division Three-Year Numeracy Work Plan was created that includes action steps in five specific areas including ongoing communication to promote common understanding, creation of thinking tasks, professional learning and residencies with the Numeracy Lead Teacher, evaluating MIPI and Foundational Interview data, and a Numeracy Steering Committees to lead ongoing planning.
24. Professional learning on a resource to support the Numeracy Work Plan, Guide for Effective Mathematics Instructional Practices Flipbook, and effective instructional practices brought together school administrators and teachers from schools across the Division.
25. Professional learning on the new K-3 curriculum (Math and ELAL) was provided to K-3 teachers and administrator representatives using a concept-based lens, thinking routines, visible learning and curriculum analysis over two days in May 2022. These representatives took learning back to their schools to share with colleagues.
26. The Building Fact Fluency Toolkits for Addition, Subtraction, Multiplication and Division were provided to all K-12 teachers. The kits target specific areas of student needs (fact fluency and vocabulary) identified through assessment. The toolkits are being infused into everyday math routines.
27. With support from the \$250,000 Alberta Education School Nutrition Grant, the Division was able to support nutrition programs at 17 of its schools feeding up to over 8,000 students

# Alberta Education Assurance Measures - Overall Summary Fall 2022

Division All Students Report										
Assurance Domain	Measure	Lethbridge School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	83.8	83.0	n/a	85.1	85.6	n/a	n/a	n/a	n/a
	Citizenship	76.6	79.9	79.3	81.4	83.2	83.1	Intermediate	Declined Significantly	Issue
	3-year High School Completion	80.4	78.4	76.0	83.2	83.4	81.1	Intermediate	Improved Significantly	Good
	5-year High School Completion	85.1	84.3	81.5	87.1	86.2	85.6	Intermediate	Improved	Good
	PAT: Acceptable	63.2	n/a	70.3	67.3	n/a	73.8	n/a	n/a	n/a
	PAT: Excellence	14.6	n/a	18.4	18.0	n/a	20.6	n/a	n/a	n/a
	Diploma: Acceptable	71.2	n/a	82.2	75.2	n/a	83.6	n/a	n/a	n/a
	Diploma: Excellence	11.1	n/a	17.8	18.2	n/a	24.0	n/a	n/a	n/a
Teaching & Leading	Education Quality	87.8	87.5	89.3	89.0	89.6	90.3	High	Declined Significantly	Issue
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	83.3	85.9	n/a	86.1	87.8	n/a	n/a	n/a	n/a
	Access to Supports and Services	79.2	81.3	n/a	81.6	82.6	n/a	n/a	n/a	n/a
Governance	Parental Involvement	75.2	76.6	79.6	78.8	79.5	81.5	Intermediate	Declined Significantly	Issue
First Nations, Métis and Inuit (FNMI) Report										
Student Growth and Achievement	3-year High School Completion	39.2	59.3	48.8	59.5	62.0	58.4	Very Low	Declined	Concern
	5-year High School Completion	70.3	58.0	53.9	68.0	68.1	65.8	Very Low	Improved	Issue
	PAT: Acceptable	31.9	n/a	44.9	46.4	n/a	54.0	n/a	n/a	n/a
	PAT: Excellence	2.9	n/a	n/a	8.5	n/a	11.4	n/a	n/a	n/a
	Diploma: Acceptable	73.2	n/a	75.6	68.7	n/a	77.2	n/a	n/a	n/a
	Diploma: Excellence	8.9	n/a	3.7	8.5	n/a	11.4	n/a	n/a	n/a
English Second Language (ESL) Report										
Student Growth and Achievement	3-year High School Completion	74.0	81.4	64.6	78.5	78.7	76.0	Low	Maintained	Issue
	5-year High School Completion	79.4	88.3	76.0	86.1	86.9	85.9	Low	Maintained	Issue
	PAT: Acceptable	50.3	n/a	49.0	65.8	n/a	70.2	n/a	n/a	n/a
	PAT: Excellence	8.3	n/a	11.4	15.2	n/a	16.4	n/a	n/a	n/a
	Diploma: Acceptable	27.1	n/a	57.5	59.0	n/a	72.5	n/a	n/a	n/a
	Diploma: Excellence	1.2	n/a	10.5	10.8	n/a	15.3	n/a	n/a	n/a



## DOMAIN: Governance

### Parental Involvement:

Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.

	Authority										Measure Evaluation		
	2018		2019		2020		2021		2022		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	891	76.7	882	78.5	903	80.7	866	76.6	950	75.2	Intermediate	Declined Significantly	Issue
Parent	428	66.7	409	69.0	476	72.9	413	67.1	480	66.1	Intermediate	Declined	Issue
Teacher	463	86.8	473	88.0	427	88.6	453	86.1	470	84.2	Low	Declined	Issue

## Evaluation

At the school level, School Councils engage in monthly meetings to discuss items relative to the school community. Principals review and discuss Assurance Plans (previously called Education Plans), and Results Reports. Schools were creative over the 2021/2022 school year continuing School Council meetings using interactive platforms such as Teams. This school year schools are excited at being able to host School Council meetings as well as a breadth of activities in the building.

The percentage of parents and teachers satisfied with parental involvement in decisions about their child's education has declined slightly from the previous year. Access to the school during the pandemic has been restricted for parents and this impacts the ability of parents to feel part of the school. There were some difficult issues over the 2021/2022 school year including restrictions on access to athletics and other extra-curricular activities.

As mentioned, the Division launched a Community Engagement website in September, 2021 as a strategy for ongoing engagement and accountability to parents and the community at large.



## DOMAIN: Student Growth and Achievement

Lethbridge School Division uses a wide variety of indicators to measure student success. One measure used is the results from the provincial testing program (Provincial Achievement Tests and Diploma Exams). The provincial testing program was put on hold for two years during the COVID-19 Pandemic. Overall, results have decreased from the last administration of the tests in 2019.

There were a number of challenges during COVID-19 with respect to instructional delivery. Learning was interrupted with illness of students and staff as well as unpredictable movement of learning to home for periods of time. Teachers worked hard to deliver learning using the Teams platform and families supported learning at home to the best degree possible. At the Grade 6 level, English Language Arts and French Language Arts is slightly below the province with the percentage of all students meeting the acceptable standard. Mathematics, Science and Social Studies were at or above the province in meeting the acceptable standard. At the Grade 9 level, we are below the province with the percentage of all students meeting the acceptable standard across all subjects. This was also reflected in the diploma examination program with all subjects below the province in meeting the acceptable standard except English 30-2 and Social Studies 30-1. The results for the 2022 administration of the provincial testing program will serve as good benchmarks for growth. The Division will continue to focus on literacy and numeracy at the elementary level. The Grade 6 results demonstrate that the focus is having some positive impact. The results at the Grade 9 level demonstrate the need for increased focus on literacy, numeracy, the implementation of Universal Design for Learning and intervention strategies.

The School Division has had a sustained focus in literacy for six years. A comprehensive literacy strategy delineated through a Division Literacy Work Plan guides strategies and elementary schools have developed Literacy Work Plans specific to their schools. A universal literacy assessment, Fountas and Pinnell Reading Assessment was put in place during the 2015/2016 school year, enabling teachers to use results to inform instruction, implement targeted intervention strategies, and move forward with benchmark data. English Language Arts at the elementary and middle school level is also an area of continued focus with literacy initiatives in place that inform best practice in instruction. Work continues to enhance guided reading and cross-curricular literacy strategies.



## DOMAIN: Student Growth and Achievement

There has also been a lot of work with writing using Lucy Calkin's resources across the elementary schools. As well, a Narrative Writing Continuum was introduced in elementary schools. It was so successful that teachers expressed a need for information and opinion writing. They are currently under development. Middle school teachers expressed desire to develop writing continuums in grades 6 through 8. These are also under development with teacher committee work. Work with teachers in best practice approaches to teaching literacy is supported by professional learning, literacy resources for classrooms, as well as work with the Division's Literacy Lead Teacher.

Mathematics continues to be an area identified as a focus for growth across all grade levels. A Numeracy Lead Teacher was put in place the 2019/2020 school year, and this position continues into the current school year. A secondary and elementary mathematics steering committee examines learning gaps and members work together to explore best practice. A mathematics assessment tool, Math Intervention and Programming Instrument (MIPI), was piloted during the 2019/2020 school year, and is now universally used for all students in Grade 1 through Grade 9. It is understood we will need to find alternative strategies with change in curriculum to replace this assessment tool. High levels of competency in the areas of literacy and numeracy is an important priority for Lethbridge School Division. Skill in literacy and numeracy provides students with the core competencies necessary for higher-level thinking and the opportunity to think critically, create and explore innovation.





# Provincial Achievement Tests

PAT Course by Course Results by Number Enrolled.

		Results (in percentages)													
		2018		2019		2020		2021		2022				Target	
		A	E	A	E	A	E	A	E	A	E			A	E
English Language Arts 6	Authority	81.4	11.1	84.2	11.3	n/a	n/a	n/a	n/a	73.0	12.7	78.0	15.0		
	FNMI	47.6	3.2	69.4	0	n/a	n/a	n/a	n/a	37.5	0	45.0	5.0		
	ESL	57.0	2.5	73.3	7.8	n/a	n/a	n/a	n/a	64.5	8.4	70.0	10.0		
	Province	83.5	17.9	83.2	17.8	n/a	n/a	n/a	n/a	76.1	18.9				
French Language Arts 6 année	Authority	89.6	14.9	95.6	20.6	n/a	n/a	n/a	n/a	72.7	1.8	78.0	12.0		
	Province	85.2	12.3	87.7	15.7	n/a	n/a	n/a	n/a	76.9	10.6				
Mathematics 6	Authority	72.8	9.9	71.1	13.7	n/a	n/a	n/a	n/a	66.7	10.9	70.0	12.0		
	FNMI	36.5	1.6	44.9	2.0	n/a	n/a	n/a	n/a	40.3	3.7	50.0	10.0		
	ESL	50.6	10.1	60.0	15.6	n/a	n/a	n/a	n/a	56.1	9.3	65.0	12.0		
	Province	72.9	14.0	72.5	15.0	n/a	n/a	n/a	n/a	64.1	12.6				
Science 6	Authority	76.4	26.6	76.7	28.8	n/a	n/a	n/a	n/a	71.2	20.7	75.0	25.0		
	FNMI	34.9	6.3	59.2	12.2	n/a	n/a	n/a	n/a	51.2	9.7	60.0	15.0		
	ESL	49.4	20.3	56.7	18.9	n/a	n/a	n/a	n/a	57.0	12.1	65.0	18.0		
	Province	78.8	30.5	77.6	28.6	n/a	n/a	n/a	n/a	71.5	23.7				
Social Studies 6	Authority	77.2	27.9	77.4	26.6	n/a	n/a	n/a	n/a	69.1	22.0	72.0	25.0		
	FNMI	46.0	3.2	57.1	8.2	n/a	n/a	n/a	n/a	46.8	7.3	55.0	12.0		
	ESL	53.2	17.7	67.8	18.9	n/a	n/a	n/a	n/a	57.0	14.0	65.0	20.0		
	Province	75.1	23.2	76.2	24.4	n/a	n/a	n/a	n/a	67.8	20.1				
English Language Arts 9	Authority	76.7	15.3	66.2	12.7	n/a	n/a	n/a	n/a	60.8	7.2	68.0	12.0		
	FNMI	46.9	0	41.8	3.6	n/a	n/a	n/a	n/a	49.4	3.6	55.0	8.0		
	ESL	51.2	4.7	28.6	1.3	n/a	n/a	n/a	n/a	46.6	2.3	55.0	8.0		
	Province	76.1	14.7	75.1	14.7	n/a	n/a	n/a	n/a	69.6	12.9				
French Language Arts 9 année	Authority	84.6	5.8	83.8	24.3	n/a	n/a	n/a	n/a	93.3	8.3	94.0	10.0		
	Province	81.4	9.8	82.9	12.3	n/a	n/a	n/a	n/a	73.5	9.9				
Mathematics 9	Authority	54.6	14.3	52.6	15.9	n/a	n/a	n/a	n/a	48.5	12.3	53.0	14.0		
	FNMI	12.7	1.8	18.2	5.5	n/a	n/a	n/a	n/a	26.3	4.1	40.0	10.0		
	ESL	30.2	9.3	28.6	9.1	n/a	n/a	n/a	n/a	31.5	3.4	40.0	10.0		
	Province	59.2	15.0	60.0	19.0	n/a	n/a	n/a	n/a	53.0	16.7				
Science 9	Authority	74.5	24.4	71.3	22.6	n/a	n/a	n/a	n/a	61.9	20.7	66.0	22.0		
	FNMI	37.3	2.0	43.6	1.8	n/a	n/a	n/a	n/a	49.3	8.5	60.0	15.0		
	ESL	58.1	7.0	39.7	10.3	n/a	n/a	n/a	n/a	44.9	10.1	60.0	15.0		
	Province	75.7	24.4	75.2	26.4	n/a	n/a	n/a	n/a	68.0	22.6				
Social Studies 9	Authority	65.0	20.3	61.2	16.9	n/a	n/a	n/a	n/a	53.1	12.3	60.0	16.0		
	FNMI	32.0	2.0	38.2	5.5	n/a	n/a	n/a	n/a	34.7	4.1	50.0	10.0		
	ESL	40.5	14.3	27.3	7.8	n/a	n/a	n/a	n/a	36.8	4.6	50.0	10.0		
	Province	66.7	21.5	68.7	20.6	n/a	n/a	n/a	n/a	60.8	17.2				



# Provincial Diploma Examinations

Diploma Exam Course by Course Results by Students Writing.													
		Results (in percentages)										Target	
		2018		2019		2020		2021		2022		2022	
		A	E	A	E	A	E	A	E	A	E	A	E
English Lang Arts 30-1	Authority	90.8	15.1	86.9	11.7	n/a	n/a	n/a	n/a	70.8	6.5		
	ESL	70.0	0	57.1	4.8	n/a	n/a	n/a	n/a	12.5	0		
	Province	87.5	13.2	86.8	12.3	n/a	n/a	n/a	n/a	78.8	9.4		
English Lang Arts 30-2	Authority	80.9	8.8	83.8	11.9	n/a	n/a	n/a	n/a	81.9	14.4		
	FNMI	88.2	5.9	77.8	5.6	n/a	n/a	n/a	n/a	90.0	30.0		
	ESL	38.2	0	42.9	2.9	n/a	n/a	n/a	n/a	29.6	0		
French Language Arts 30-1	Province	88.0	13.1	87.1	12.1	n/a	n/a	n/a	n/a	80.8	12.3		
	Authority	91.1	11.1	85.7	9.5	n/a	n/a	n/a	n/a	85.7	5.7		
	Province	93.8	11.0	91.5	10.1	n/a	n/a	n/a	n/a	91.9	6.8		
Mathematics 30-1	Authority	71.7	21.1	77.2	30.4	n/a	n/a	n/a	n/a	60.7	13.5		
	ESL	33.3	16.7	60.0	13.3	n/a	n/a	n/a	n/a	n/a	n/a		
	Province	77.8	35.3	77.8	35.1	n/a	n/a	n/a	n/a	63.6	23.0		
Mathematics 30-2	Authority	72.4	14.7	77.6	15.4	n/a	n/a	n/a	n/a	58.9	9.5		
	ESL	75.0	0	50.0	0	n/a	n/a	n/a	n/a	37.5	12.5		
	Province	74.2	16.4	76.5	16.8	n/a	n/a	n/a	n/a	61.5	11.8		
Social Studies 30-1	Authority	88.5	12.0	85.3	12.3	n/a	n/a	n/a	n/a	82.9	9.8		
	ESL	63.6	9.1	62.5	6.3	n/a	n/a	n/a	n/a	50.0	0		
	Province	86.2	17.7	86.6	17.0	n/a	n/a	n/a	n/a	81.5	15.8		
Social Studies 30-2	Authority	71.3	3.9	76.2	5.5	n/a	n/a	n/a	n/a	62.8	4.7		
	FNMI	81.3	6.3	85.7	4.8	n/a	n/a	n/a	n/a	70.6	0		
	ESL	32.1	0	43.2	0	n/a	n/a	n/a	n/a	16.7	0		
	Province	78.8	12.2	77.8	12.2	n/a	n/a	n/a	n/a	72.5	13.2		
Biology 30	Authority	75.8	27.3	83.3	23.8	n/a	n/a	n/a	n/a	68.1	12.2		
	FNMI	85.7	42.9	70.0	10.0	n/a	n/a	n/a	n/a	50.0	15.7		
	ESL	40.0	20.0	72.0	24.0	n/a	n/a	n/a	n/a	14.3	0		
	Province	86.6	36.6	83.9	35.5	n/a	n/a	n/a	n/a	74.3	25.2		
Chemistry 30	Authority	77.8	29.6	82.8	34.0	n/a	n/a	n/a	n/a	68.8	20.4		
	Province	83.6	38.3	85.7	42.5	n/a	n/a	n/a	n/a	77.1	31.1		
Physics 30	Authority	88.4	40.3	83.2	31.9	n/a	n/a	n/a	n/a	71.1	21.7		
	Province	86.2	43.6	87.5	43.5	n/a	n/a	n/a	n/a	78.5	34.6		
Science 30	Authority	66.7	8.3	72.7	7.3	n/a	n/a	n/a	n/a	70.0	5.0		
	Province	85.4	31.5	85.7	31.2	n/a	n/a	n/a	n/a	75.7	17.2		



Executive Summary



Organizational



Financial



Informational

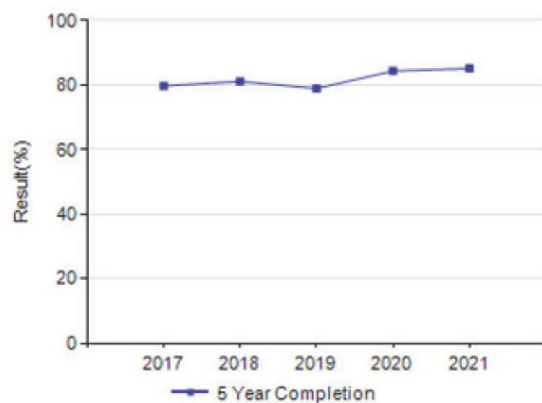
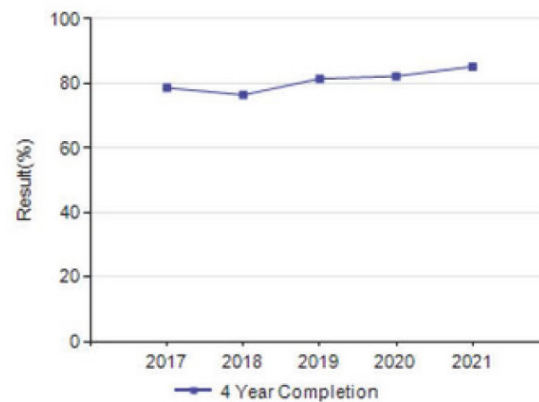
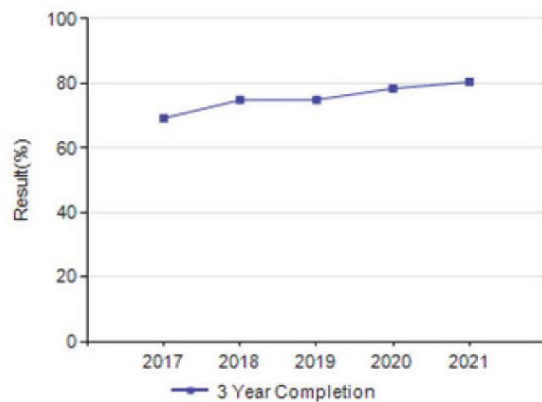
## High School Completion

### All students:

Percentages of students who completed high school within three, four and five years of entering Grade 10.

	Authority										Measure Evaluation		
	2017		2018		2019		2020		2021				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
3 Year Completion	700	69.2	740	74.8	729	74.9	805	78.4	749	80.4	Intermediate	Improved Significantly	Good
4 Year Completion	756	78.6	701	76.4	743	81.4	729	82.2	808	85.2	Intermediate	Improved Significantly	Good
5 Year Completion	803	79.7	758	81.1	701	78.9	744	84.3	728	85.1	Intermediate	Improved	Good

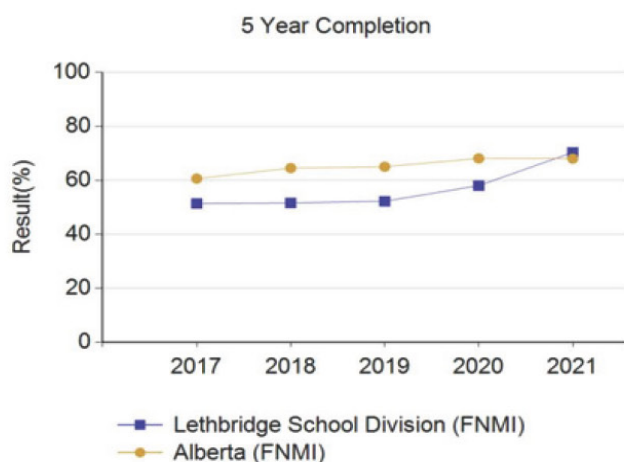
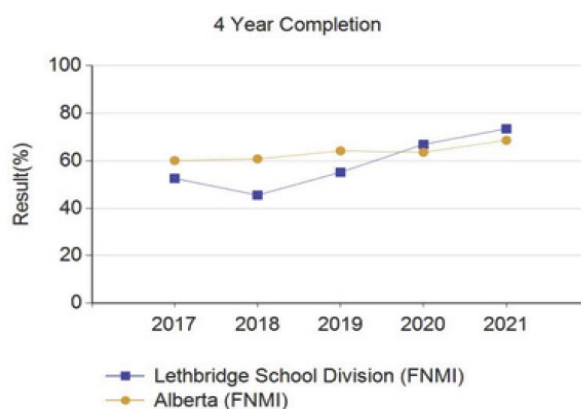
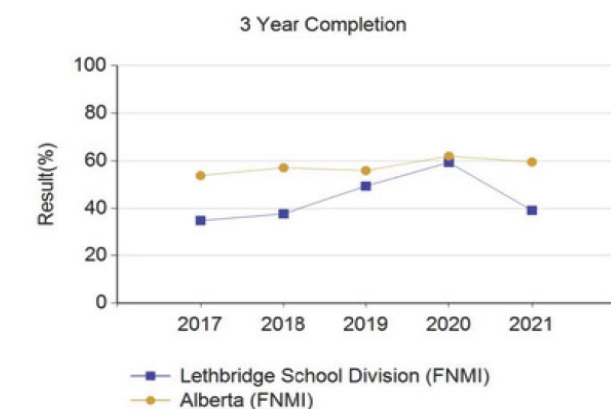
Graph of Authority Results



## High School Completion – Indigenous Students

	Lethbridge School Division (FNMI)										Measure Evaluation		
	2017		2018		2019		2020		2021				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
3 Year Completion	45	34.9	52	37.7	52	49.4	57	59.3	55	39.2	Very Low	Declined	Concern
4 Year Completion	58	52.6	39	45.6	56	55.2	47	66.9	57	73.5	Low	Improved	Acceptable
5 Year Completion	51	51.4	58	51.6	38	52.2	53	58.0	46	70.3	Very Low	Improved	Issue

# High School Completion – Indigenous Students



Executive Summary



Organizational



Financial

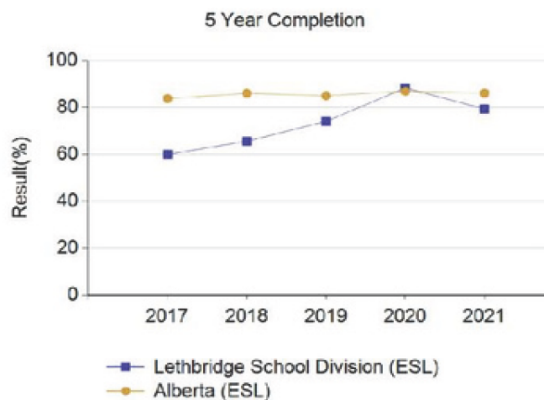
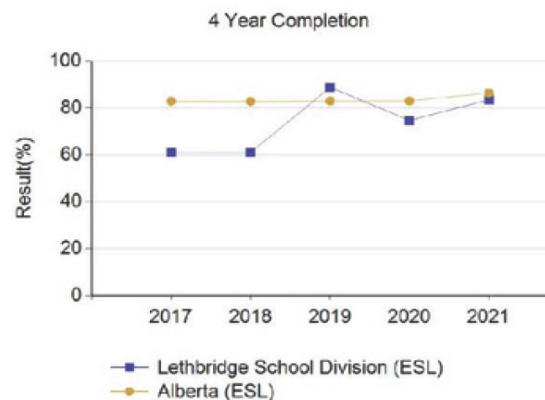
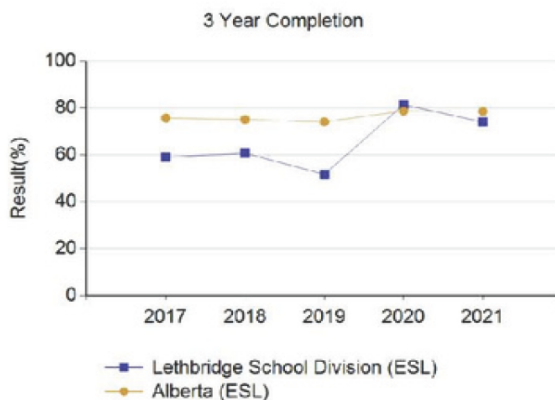


Informational



## High School Completion – English as Second Language Students

	Lethbridge School Division (ESL)										Measure Evaluation		
	2017		2018		2019		2020		2021		Achievement	Improvement	Overall
	N	%	N	%	N	%	N	%	N	%			
<b>3 Year Completion</b>	31	59.0	28	60.7	51	51.7	41	81.4	42	74.0	Low	Maintained	Issue
<b>4 Year Completion</b>	40	61.1	27	61.0	25	88.8	51	74.7	40	83.5	Intermediate	Maintained	Acceptable
<b>5 Year Completion</b>	37	60.0	40	65.6	25	74.1	24	88.3	48	79.4	Low	Maintained	Issue



## Evaluation

Over the course of the last few years, a number of strategies have been put in place to target high school completion of our high school students. Completion rates for all students for three, four and five-year completion have continued with the encouraging pattern of yearly modest increase. Strategies for completion include focus on student engagement including off-campus and dual credit programs.

Lethbridge School Division has a robust off-campus program. Approximately 440 students in high school enrolled in off-campus courses (Registered Apprenticeship Program or Work Experience) earning over 3,000 credits.



## Evaluation

The centralized off-campus program has invested heavily in building relationships with business and industry to nurture ongoing opportunities for our students. Students who can envision the future and are able to experience success in school are more likely to complete high school. When students are engaged and find areas of study interesting, challenging, and fulfilling, they are more likely to stay in school. Schools offer a breadth of program options at the secondary level to engage students. Satisfaction for the measure of Program of Studies is very high, evidencing students and parents are happy with program opportunities.

Students have access to a breadth of career services highlighted on our website. The tools and opportunities offered throughout the year are structured to help students make informed decisions about pathways and life after high school. All secondary students have access to myBlueprint, a comprehensive online education and career planning process with tools to help students learn, explore, reflect and plan. Lethbridge School Division is a member of the south organization called Career Transitions that offer a variety of resources and events for students. This current school year the Division is building on interest in off-campus pursuits with an Introduction to the Trades dual credit pathway with Lethbridge College and partnered with local industry and business for a Try a Trade job shadow opportunity with over 200 students participating. Of note specific strategies have been put in place to support our Indigenous high school students as well as our ESL population.

Although the three-year completion rate fell for our Indigenous population for this result, the four and five-year rates continue to improve. We have also had a level of sustained improvement with ESL student completion rates over the past five years. Lethbridge School Division will continue to examine strategies that target both populations with the goal of exceeding the provincial average in graduation rates and closing the gap on all learners.



## High School Completion – English as Second Language Learners

To improve high school completion rates for English Language Learners, we have employed several strategies in recent years. Newcomer refugee students with limited formal schooling may still access a separate LFS classroom in middle and high school to build language proficiency and adjust to schooling in Alberta, but they transition much more quickly to mainstream classes with support to access curriculum. LFS and school-based ESL teachers, together with the division's ESL lead teacher, work closely with teachers to scaffold instruction, develop resources and implement effective strategies.

A challenge we face each year in terms of high school completion is that not all English Language Learners attend high school with the goal of graduating. We have students whose plan, whether by choice or necessity, is to build language proficiency so that they can get a job, and some leave school as soon as they have achieved basic proficiency to attend a paid job-training program that prepares them for entry into the workforce. Unfortunately, the pandemic presented some very real struggles for our English Language Learners. As we know face-to-face classroom interactions are the most helpful in building and enhancing language acquisition and online learning was not as beneficial for these learners. As a result of the pandemic, we would anticipate for the next few years our four and five-year completions may be a little higher.

## High School Completion – Indigenous Students

In response to our lower-than-provincial-average FNMI graduation rates, it was collaboratively decided as a system to restructure the Indigenous Education Team and redefine high school support. Graduation Coaches were established to support our high school students of Indigenous ancestry in 2020. This role was established to provide cultural connection and targeted support related to careers and post-secondary orientation to our students of Indigenous ancestry.







## High School Completion – Indigenous Students

It is the responsibility of our Grad Coaches- Indigenous Education to track credits, connect with our students of Indigenous ancestry, provide post-secondary learning experiences and support MyBluePrint with our students of Indigenous ancestry. Within the restructuring process an Indigenous Education teaching team was established to support our teachers at each Division level - elementary, middle school and high school. We have found within the year the number of Indigenous learning events and cultural opportunities has doubled. Due to the level of interest of Indigenous Education shared by teachers, school sites are now primarily leading and hosting these learning opportunities. Over the next three years we are hoping to exceed the provincial average in graduation rates and close the gap on all learners.

Over the pandemic we did see many of our Indigenous students move to on reserve living with fewer urban to rural transitions mid-year. Our three-year completion rate did decrease, however our four and five-year completion rates increased which reflects the phenomenal work Fast Forward Programming did to support students who did not graduate in the typical three-year pattern, but did graduate during the pandemic in their fourth or fifth year. We are hopeful with a more “normal” year ahead of us we will be able to continue our trend to close the gap on our three-year completion rates with the province.

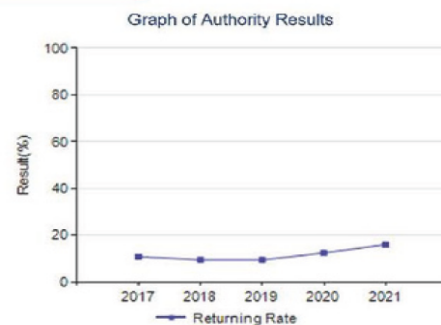
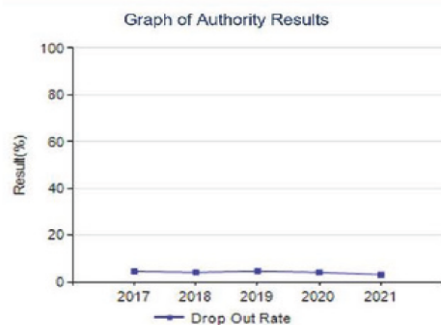


## Drop Out Rate

Drop Out Rate - annual dropout rate of students aged 14 to 18

	Authority												
	2017		2018		2019		2020		2021		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Drop Out Rate	2,912	4.5	2,870	4.1	2,964	4.6	3,069	4.1	3,111	3.1	High	Improved Significantly	Good
Returning Rate	149	10.8	147	9.4	136	9.4	157	12.4	146	16.0	n/a	n/a	n/a
FNMI Drop Out Rate	222	14.0	200	8.2	235	9.3	234	9.3	222	3.9	High	Improved Significantly	Good
FNMI Return Rate	28	11.7	31	3.5	19	6.1	22	10.1	22	14.6	n/a	n/a	n/a
ESL Drop Out Rate	166	7.6	171	5.7	186	5.7	236	2.6	250	3.4	High	Maintained	Good
ESL Return Rate	13	8.4	15	8.3	11	0	13	26.4	7	34.3	n/a	n/a	n/a

## Graph of Drop Out Rate and Return Rate - All Students



The drop out and return rates are encouraging. As mentioned, there has been a focused effort on engagement of students at the high school level to create a context where students feel successful and want to stay. As well, the Division has a Fast Forward program with staff that seek students if they have not completed high school and work with them to establish a flexible high school program to facilitate work and/or children. The flexible program delivery is through Victoria Park High School, an Outreach school.



## Citizenship

Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.

Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.													
	Authority												
	2018		2019		2020		2021		2022				Measure Evaluation
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	3,593	79.1	3,504	79.2	3,593	79.4	3,125	79.9	3,570	76.6	Intermediate	Declined Significantly	Issue
Parent	438	75.3	410	76.1	479	80.0	415	77.8	484	73.7	High	Declined	Acceptable
Student	2,692	69.2	2,621	70.4	2,686	67.1	2,255	68.8	2,616	66.6	Intermediate	Declined	Issue
Teacher	463	92.8	473	91.0	428	91.1	455	93.2	470	89.4	Intermediate	Maintained	Acceptable

## Evaluation

The level of satisfaction with active citizenship fell in 2022 after remaining fairly constant the previous five years. It may be an outcome of COVID-19 and restrictions on the nature of activities the students engaged in as part of school leadership. It may also be related to the polarization and tensions that happened over the course of COVID-19. Schools are not making assumptions about the drop being connected to COVID-19, however, and are actively pursuing strategies that promote attributes of good citizenship. Some schools have implemented Indigenous Ways of Knowing and the Circle of Courage that promotes the development of belonging, independence, generosity and mastery.

Other schools have a strong branding and student recognition associated with the development of character and citizenship such as Lethbridge Collegiate Institute's Green 2 Gold Program emphasizing grit, respect, empathy, responsibility and growth, Chinook High School's Coyote Character ([Chinook High School Coyote Character - YouTube](#)), and Winston Churchill High School's What we Believe values to guide actions and decisions. The secondary schools have been able to reinvigorate strong leadership programs that focus on development of leader qualities that contribute to community. Schools are also returning to volunteer programs to ensure that students understand the importance and value of contributing to community.

The School Division hosts a Division Student Leadership Council that brings students from across the secondary schools together to build leadership skills and share ideas about what they are doing for their school community, city community, and the global community.



## Evaluation

Many of our elementary schools have coupled their citizenship programs and strategies with a focus on self-regulation. This helps students understand that they have personal responsibility for developing strategies to stay regulated with feelings and their own actions and are also responsible for supporting their peers in implementing strategies and making good choices. We brought in an expert in self-regulation from British Columbia (Laura Payant) to work with schools in the implementation of robust self-regulation strategies. The schools that have implemented self-regulation have seen significant decreases in behaviour issues with students and increases in students assuming responsibility for self and others. Self-regulation strategies are starting to be implemented in middle schools as students move into this context, well-versed in their own responsibilities.

## Student Learning Engagement

The percentage of teachers, parents and students who agree that students are engaged in their learning at school.

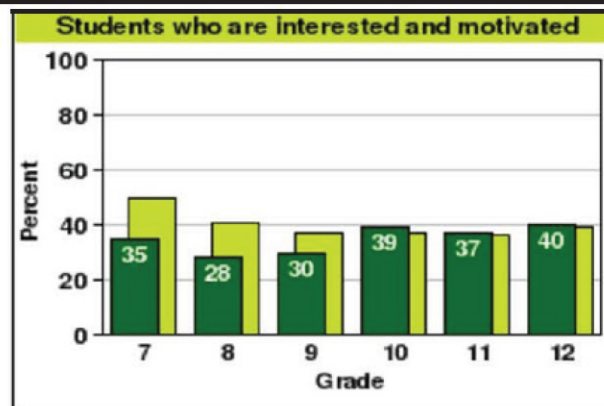
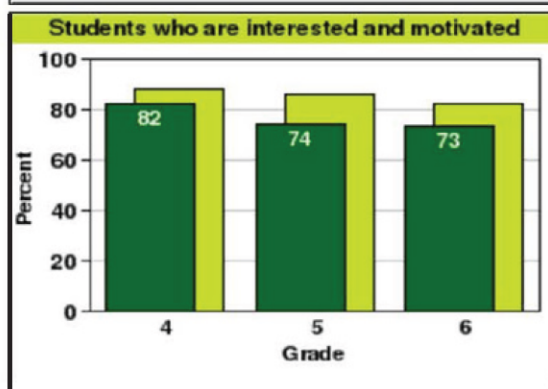
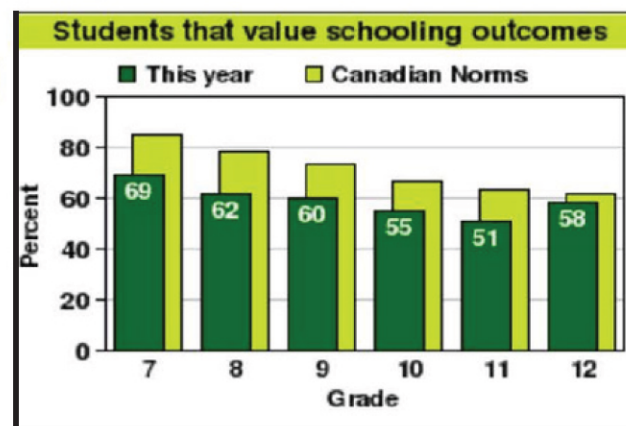
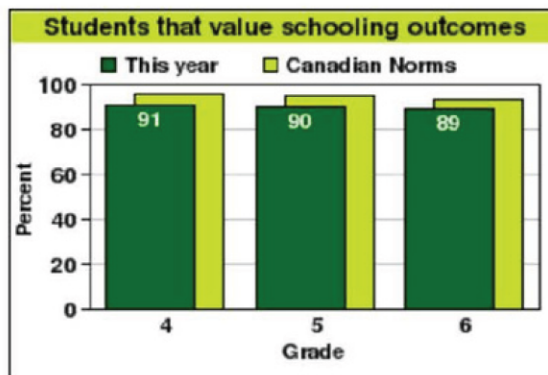
The percentage of teachers, parents and students who agree that students are engaged in their learning at school.

	Authority									
	2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	n/a	n/a	n/a	n/a	3,126	83.0	3,568	83.8
Parent	n/a	n/a	n/a	n/a	n/a	n/a	415	87.1	482	88.1
Student	n/a	n/a	n/a	n/a	n/a	n/a	2,256	65.9	2,617	67.5
Teacher	n/a	n/a	n/a	n/a	n/a	n/a	455	95.9	469	95.7



## Measures from Our School Survey linked to student learning engagement

The School Division administers an annual survey developed by The Learning Bar research and assessment organization to students across the division. The student survey measures 34 indicators for secondary schools and 15 indicators for elementary schools. The survey is based on the most recent research on school and classroom effectiveness. The measures for the 2021/2022 school year had 2,946 grade 7-12 student participants and 1,854 grade 4-6 student participants.



The results from the Assurance Survey suggest that both parents and teachers agree that students are engaged with their learning to a greater degree than students agree. When combined with the Our Schools survey results, it affirms that students' engagement declines as students move through the years of schooling. The most significant drop in engagement occurs after Grade 6. The degree of interest and motivation directly correlates to the degree that students value schooling outcomes. This is the second year of student engagement as a measure.

It will be interesting to see if the removal of restrictions in schools in the 2022/2023 school year has a positive impact on student engagement. Thinking classrooms that are structured around highly engaging student learning activities that are inquiry based, has been a focus of professional development for two years. As mentioned, at the secondary level, there has been targeted strategies for off-campus and engagement through dual credit programs.





## Lifelong Learning

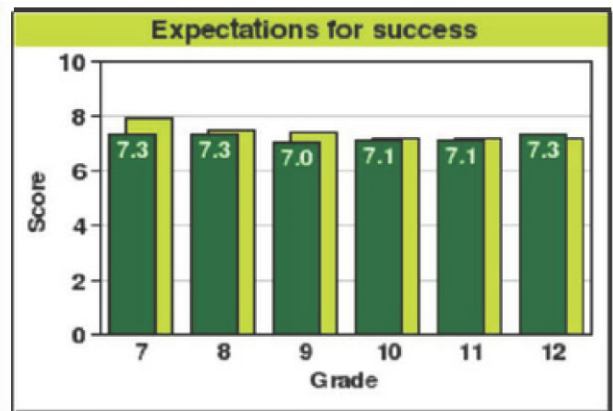
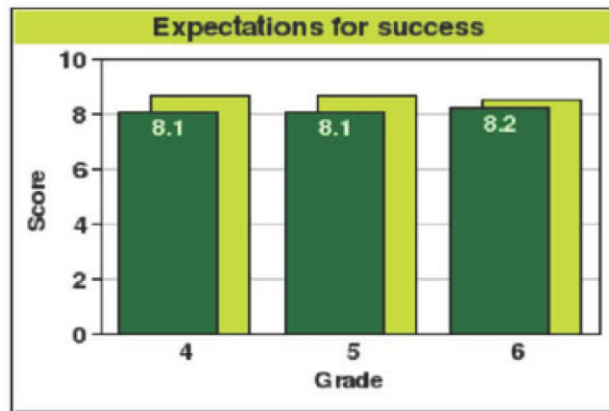
Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.

Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.

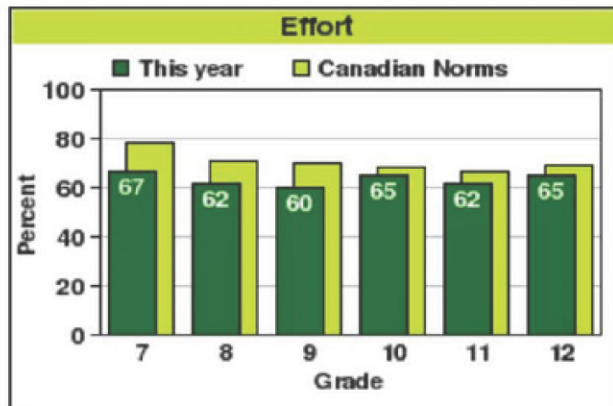
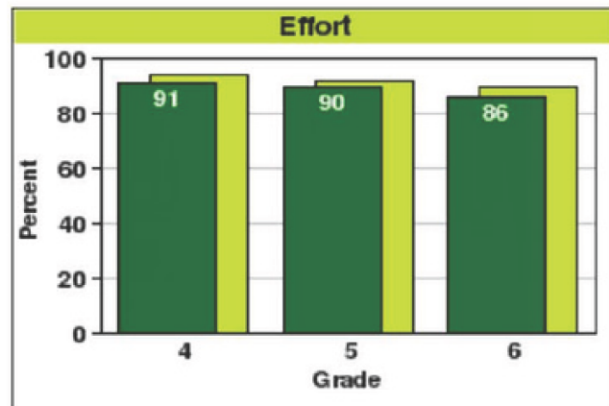
	Authority										Measure Evaluation		
	2018		2019		2020		2021		2022		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	873	65.0	865	67.8	885	67.7	837	79.8	920	79.2	High	Improved Significantly	Good
Parent	412	58.6	393	58.0	461	61.2	387	69.8	458	71.0	High	Improved Significantly	Good
Teacher	461	71.4	472	77.5	424	74.2	450	89.8	462	87.4	High	Improved Significantly	Good

## Measures from “Our School” Survey linked to lifelong learning

Expectations for success: The school staff emphasizes academic skills and hold high expectations for all students to succeed. This is considered a driver of ongoing student success (an important condition that drives student success).



Effort: Students who try hard to succeed in their learning. This is considered a social-emotional outcome that impacts ongoing student success (an important condition that underlies and influences student success).







## DOMAIN: Teaching and Learning

### Education Quality:

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

	Authority										Measure Evaluation		
	2018		2019		2020		2021		2022				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	3,600	89.1	3,507	89.7	3,597	89.0	3,126	87.5	3,562	87.8	High	Declined Significantly	Issue
Parent	438	84.6	410	85.8	479	86.3	415	85.1	484	86.0	Very High	Maintained	Excellent
Student	2,699	87.1	2,624	88.2	2,690	84.8	2,256	82.8	2,608	82.8	Low	Declined Significantly	Concern
Teacher	463	95.5	473	95.2	428	95.8	455	94.7	470	94.5	Intermediate	Maintained	Acceptable

### Programs of Study:

Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.

	Authority										Measure Evaluation		
	2018		2019		2020		2021		2022				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	2,589	84.0	2,405	84.6	2,493	84.2	2,154	81.6	2,349	84.8	Very High	Maintained	Excellent
Parent	438	83.1	410	83.7	479	84.3	412	80.8	480	85.0	Very High	Maintained	Excellent
Student	1,688	79.2	1,522	78.6	1,586	78.8	1,287	73.7	1,399	77.3	Very High	Maintained	Excellent
Teacher	463	89.7	473	91.6	428	89.5	455	90.2	470	92.0	Very High	Maintained	Excellent

## Evaluation

Our Division celebrates teacher autonomy and choice in Professional Learning (PL) by offering a Collaborative Community (CC) structure two times in the school year. Teachers create the theme of a CC around a topic that they are interested in learning more about and submit it to a platform where all other teachers in our Division can do the very same thing. Then, after a specific date, teachers choose one of these CC themes and join with other colleagues who have the same interest for a half-day of self-directed inquiry and learning. Within the 83 CCs that were created, some common learning themes included concept-based teaching and learning, Indigenous Ways of Knowing, literacy, numeracy, and online teaching and learning.

Our Administrators' symposium focused on continuing to create a culture of thinking in their schools with their staff members and students. Administrators and Division leaders engaged in thinking routines, reflection, and planning that resulted in increased teachers' awareness around the needs and benefits of engaging in this universal approach. This full-day presentation also set the stage for the year, as that was the recurring theme for recurring administrators' PL.

# DOMAIN: Teaching and Learning

## Education Quality:

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

	Authority										Measure Evaluation		
	2018		2019		2020		2021		2022				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	3,600	89.1	3,507	89.7	3,597	89.0	3,126	87.5	3,562	87.8	High	Declined Significantly	Issue
Parent	438	84.6	410	85.8	479	86.3	415	85.1	484	86.0	Very High	Maintained	Excellent
Student	2,699	87.1	2,624	88.2	2,690	84.8	2,256	82.8	2,608	82.8	Low	Declined Significantly	Concern
Teacher	463	95.5	473	95.2	428	95.8	455	94.7	470	94.5	Intermediate	Maintained	Acceptable

## Programs of Study:

Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.

	Authority												
	2018		2019		2020		2021		2022				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	2,589	84.0	2,405	84.6	2,493	84.2	2,154	81.6	2,349	84.8	Very High	Maintained	Excellent
Parent	438	83.1	410	83.7	479	84.3	412	80.8	480	85.0	Very High	Maintained	Excellent
Student	1,688	79.2	1,522	78.6	1,586	78.8	1,287	73.7	1,399	77.3	Very High	Maintained	Excellent
Teacher	463	89.7	473	91.6	428	89.5	455	90.2	470	92.0	Very High	Maintained	Excellent

## Evaluation

Our Division celebrates teacher autonomy and choice in Professional Learning (PL) by offering a Collaborative Community (CC) structure two times in the school year. Teachers create the theme of a CC around a topic that they are interested in learning more about and submit it to a platform where all other teachers in our Division can do the very same thing. Then, after a specific date, teachers choose one of these CC themes and join with other colleagues who have the same interest for a half-day of self-directed inquiry and learning. Within the 83 CCs that were created, some common learning themes included concept-based teaching and learning, Indigenous Ways of Knowing, literacy, numeracy, and online teaching and learning.

Our Administrators' symposium focused on continuing to create a culture of thinking in their schools with their staff members and students. Administrators and Division leaders engaged in thinking routines, reflection, and planning that resulted in increased teachers' awareness around the needs and benefits of engaging in this universal approach. This full-day presentation also set the stage for the year, as that was the recurring theme for recurring administrators' PL.



Literacy and numeracy PL occurred at schools and with our new teachers and administrators through the expertise of our lead teachers in each of those areas.

A group of elementary teachers piloted the virtual platform, All About Me, from My Blueprint. The purpose of this pilot project was to look for ways to better engage students and their parents with evidence of students' learning in a more meaningful way than a traditional report card.

## Local Component: Accountability for Quality Standards

The policies that guide the growth, supervision, and evaluation of professional staff in Lethbridge School Division align with the provincial Growth, Supervision and Evaluation Policy and the provincial Quality Standards.

The School Division policies can be found on the website ([Policies | Lethbridge School Division \(lethsd.ab.ca\)](https://policies.lethsd.ab.ca))

Lethbridge School Division implemented a comprehensive plan five years ago to build deep understanding and the professional capacity to meet the provincial quality standards. In partnership with the University of Lethbridge, a year was spent providing in-service to school and central office leaders focused on the Teacher Quality Standard and Leadership Quality Standard. School administrators simultaneously spent time in-servicing teachers using the same strategies.

At the close of the first year in-service targeted system-wide implementation of inquiry based professional learning with inquiry rooted in reflection on practice in the competencies of the TQS (Teacher Quality Standard) and LQS (Leadership Quality Standard). University of Lethbridge worked with the school division for another two years to fully implement Inquiry Based Professional Growth within our schools and division office. School leadership teams partner for generative dialogue with central office personnel present for support. Leaders in schools engage with staff for individual inquiry and collaborative inquiry teams. Time is built in for the collaborative teams to work on their inquiry question throughout the year. The inquiry approach is also used for Division-wide professional inquiry teams. The professional inquiry questions derive from teachers, and colleagues subsequently choose to join collaborative teams. This approach to professional learning and growth in competencies has been embraced by administrators and staff.





## DOMAIN: Learning Supports

### Welcoming, Caring, Respectful, and Safe Learning Environment:

The percentage of teachers, parents and students who agree that their learning environments are welcoming, caring, respectful and safe.

	Authority									
	2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	n/a	n/a	n/a	n/a	3,126	85.9	3,571	83.3
Parent	n/a	n/a	n/a	n/a	n/a	n/a	415	86.8	484	84.4
Student	n/a	n/a	n/a	n/a	n/a	n/a	2,256	76.3	2,617	74.2
Teacher	n/a	n/a	n/a	n/a	n/a	n/a	455	94.5	470	91.4

## Evaluation

The School Division and schools work hard to establish school climates that are welcoming, caring, respectful and safe.

In the 2021/2022 school year, time continued to be spent on implementing protocols associated with keeping schools safe during a pandemic. Schools continued to institute a number of strategies associated with the physical facility (signage, sanitizing, room configurations) as well as strategies with classroom scheduling, student breaks, entrance and egress from schools. Many of the activities that students could traditionally belong to were no longer part of the regular school life, and this impacted some students and their connection to school.

Despite the challenges related to COVID-19 there were several school and class specific wellness activities that took place. The Administrators Committee continued their work with Anti-racism and Anti-oppression. They succeeded in writing a policy that was passed by the Board in September 2022. Indigenous Education and Helen Schuler Nature Centre continued their partnership in delivering an outdoor learning opportunity called Think Outside.







## Access to Supports and Services:

The percentage of teachers, parents, and students who agree that students have access to the appropriate supports and services at school.

	Authority									
	2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	n/a	n/a	n/a	n/a	3,124	81.3	3,566	79.2
Parent	n/a	n/a	n/a	n/a	n/a	n/a	415	76.7	481	72.3
Student	n/a	n/a	n/a	n/a	n/a	n/a	2,254	77.9	2,615	79.2
Teacher	n/a	n/a	n/a	n/a	n/a	n/a	455	89.4	470	86.0

## Evaluation and Local Strategies

In Lethbridge School Division we are committed to creating a learning environment that is inclusive and provides choices to students and parents. Through a collaborative team-based approach we work with families and community agencies towards success for each student. We focus on the development of a continuum of supports, services and programming options that are intended to address student needs across a variety of settings. Through differentiating instruction and individually identified supports and services, the diverse learning needs of students are met within the context of the regular classroom to the greatest extent possible. Specialized programming is provided to those students who require a different curricular focus or who require a more structured setting. Over the pandemic and now in recovery we recognize that Lethbridge struggles to access certain specialized supports for children and youth and are limited with the medical services available in the Lethbridge community (i.e. Psychiatrist, GPs, Occupational Therapy, Physiotherapy). When students are not able to access the medical assistance they require their learning is also impacted.

## Continuum of Supports and Services

In 2021/2022 we remodeled our continuum of supports and services in response to changes in the provincial funding model, the dissolution of Regional Collaborative Service Delivery (RCS), and the restructuring of Health and Education mandates in respect to therapy services in schools. As such, it was a transition year that presented both challenges and opportunities, as well as a year impacted by a global pandemic that affected the timeliness of service delivery (given staff and student absences because of isolation requirements) and willingness of families to access supports.

The Specialized Learning Support (SLS) Grant provided an opportunity to expand our division support team to include six speech-language pathologists (SLPs) and an occupational therapist (OT). These therapists joined our psychologists, Early Learning team, division wellness team, Indigenous support team, lead teachers (literacy, numeracy, ESL), the behaviour support team, and the ESL student support worker in providing a continuum of supports and services for Division students.

All Division supports and services (academic, therapeutic, social/emotional/behavioural) adhere to the guiding principles of our division Response to Instruction and Intervention (RTI2) framework – collective responsibility, certain access, convergent assessment and concentrated instruction – with a focus on removing barriers to participation and learning through provision of universal, targeted and individualized supports and strategies based on assessment of student need and frequent progress monitoring.

Having our own therapy team has provided the opportunity to have therapists work directly with teachers and students at the core instructional level to support receptive and expressive language, auditory processing, sensory processing, self-regulation and so on, and embed strategies within the classroom context.

In terms of physiotherapy and low-incidence supports, the Division contracted service through Southwest Collaborative Support Services (SWCSS), a regional initiative between local school divisions to share supports when it makes sense to do so, based on demand and availability of specialists. These supports include a teacher of the deaf and hard of hearing, a teacher of the visually impaired, audiology and complex communication (Level 3 Augmentative and Alternative Communication). We continue to explore creative ways to support behavioral and psychological supports and services.

## Indigenous Learning

Our Indigenous Education team provides support to students and staff in a variety of ways. The programs, services and strategies that are included within the Indigenous Education Assurance plan revolve around success for students of Indigenous ancestry as well as building greater understanding of Indigenous Culture for all students and staff in the system, valuing the rich learning and history Indigenous Cultures bring to our schools. The system recognizes that for Truth and Reconciliation to truly be realized all parties must take responsibility for healing, learning and growing.





In 2021/2022 our model benefitted from staffing three teachers, one at each level - elementary, middle and high school. Having this support continued to assist the challenges teachers have identified accessing authentic content and understanding how best to introduce this content in their classrooms. The teaching team provided many valuable professional learning opportunities throughout the year and also facilitated cultural learning for staff and students.

Shifting the Indigenous Education model from a targeted Indigenous social-emotional service to a program that kept achievement, curriculum, cultural connection/sharing and universal instruction at the foundation of our practices has moved our system forward considerably faster than the last five years.

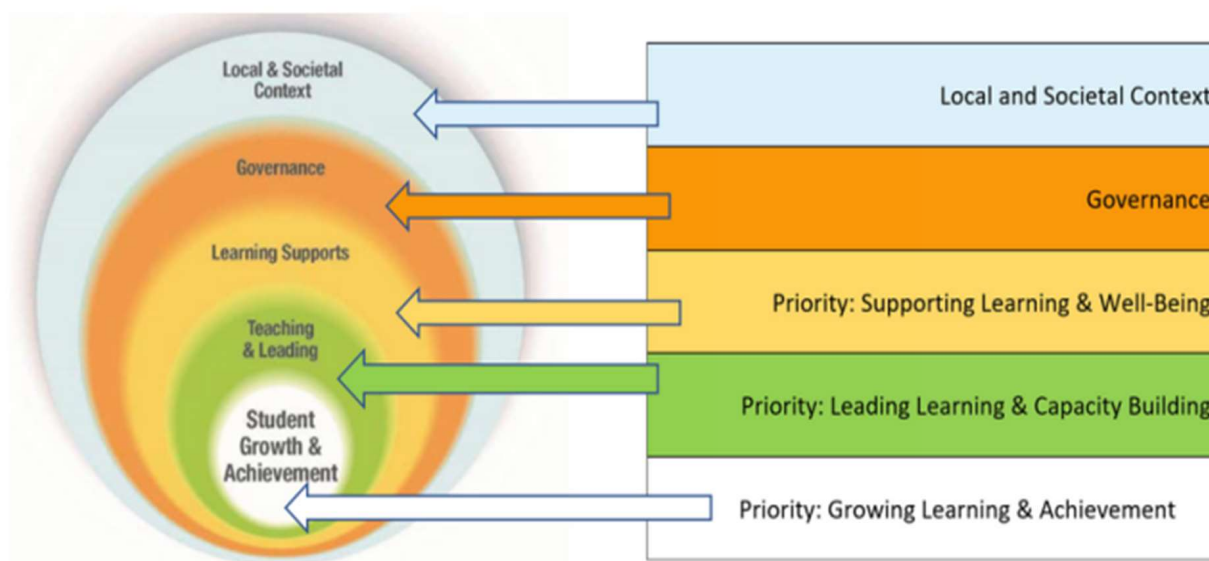
We have had the most teacher participation in Indigenous Education professional learning and we have restructured the model so that the learning is occurring in a more intimate relationship-based, nature setting. As we know land and place have tremendous meaning to our Indigenous people and first and foremost the Blackfoot First Nations who are our closest neighbour. Our model has changed dramatically from strictly a social emotional family support model to a targeted teacher capacity/cultural support and achievement support at our high schools with Graduation Coaches.



## Lethbridge School Division Accountability Pillar Results



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



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

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





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



*All of the following reports/results are an extract of the **2021-2022 Alberta Education Assurance Measures Results (May 2023)** as provided to the Division by the Alberta Education.*





## Required Alberta Education Assurance Measures - Overall Summary

Authority: 3040 The Lethbridge School Division

Assurance Domain	Measure	Lethbridge School Division				Alberta		Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	82.6	83.8	83.8	84.4	85.1	85.1	n/a	Declined	n/a
	Citizenship	78.5	76.6	78.0	80.3	81.4	82.3	High	Maintained	Good
	3-year High School Completion	73.0	80.4	77.9	80.7	83.2	82.3	Low	Declined Significantly	Concern
	5-year High School Completion	86.4	85.1	82.8	88.6	87.1	86.2	Intermediate	Improved Significantly	Good
	PAT: Acceptable	n/a	63.2	n/a	n/a	67.3	n/a	n/a	n/a	n/a
	PAT: Excellence	n/a	14.6	n/a	n/a	18.0	n/a	n/a	n/a	n/a
	Diploma: Acceptable	n/a	71.2	n/a	n/a	75.2	n/a	n/a	n/a	n/a
	Diploma: Excellence	n/a	11.1	n/a	n/a	18.2	n/a	n/a	n/a	n/a
Teaching & Leading	Education Quality	87.4	87.8	88.4	88.1	89.0	89.7	High	Declined	Acceptable
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	83.4	83.3	83.3	84.7	86.1	86.1	n/a	Maintained	n/a
	Access to Supports and Services	80.8	79.2	79.2	80.6	81.6	81.6	n/a	Improved	n/a
Governance	Parental Involvement	76.8	75.2	78.0	79.1	78.8	80.3	Intermediate	Maintained	Acceptable

Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
2. Participation in the 2019/20 to 2021/22 Diploma Exams was impacted by the COVID-19 pandemic. In the absence of Diploma Exams, achievement level of diploma courses were determined solely by school-awarded marks. Caution should be used when interpreting high school completion rate results over time.
3. Participation in the Provincial Achievement Tests and Diploma Exams was impacted by the fires in 2018/19, and the COVID-19 pandemic from 2019/20 to 2021/22. School years 2019/20, 2020/21 and 2021/22 are not included in the rolling 3-year average. Caution should be used when interpreting trends over time.
4. Aggregated PAT results are based upon a weighted average of percent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), French Language Arts (6e et 9e année), Mathematics (Grades 6, 9, 9 KAE), Social Studies (Grades 6, 9, 9 KAE).
5. Security breaches occurred over the last few days of the 2021/22 PAT administration window. Students most likely impacted by these security breaches have been excluded from the provincial cohort. All students have been included in school and school authority reporting. Caution should be used when interpreting these results.
6. Aggregated Diploma results are a weighted average of percent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Exam for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, French Language Arts 30-2, Mathematics 30-1, Mathematics 30-2, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, Social Studies 30-2.

Report Generated: May 29, 2023  
Locked with Suppression for May 2023

Report Version 1.0  
Data Current as of Apr 24, 2023





## Required Alberta Education Assurance Measures - Overall Summary

### Measure Evaluation Reference

Spring 2023

Authority: 3040 The Lethbridge School Division

### Improvement Table

For each jurisdiction, improvement evaluation consists of comparing the Current Year result for each measure with the previous three-year average. A chi-square statistical test is used to determine the significance of the improvement. This test takes into account the size of the jurisdiction in the calculation to make improvement evaluation fair across jurisdictions of different sizes. The table below shows the definition of the five improvement evaluation levels based upon the chi-square result.

Evaluation Category	Chi-Square Range
Declined Significantly	3.84 + (current < previous 3-year average)
Declined	1.00 - 3.83 (current < previous 3-year average)
Maintained	less than 1.00
Improved	1.00 - 3.83 (current > previous 3-year average)
Improved Significantly	3.84 + (current > previous 3-year average)

### Overall Evaluation Table

The overall evaluation combines the Achievement Evaluation and the Improvement Evaluation. The table below illustrates how the Achievement and Improvement evaluations are combined to get the overall evaluation.

	Achievement				
	Very High	High	Intermediate	Low	Very Low
Improved					
Improved Significantly	Excellent	Good	Good	Good	Acceptable
Improved	Excellent	Good	Good	Acceptable	Issue
Maintained	Excellent	Good	Acceptable	Issue	Concern
Declined	Good	Acceptable	Issue	Issue	Concern
Declined Significantly	Acceptable	Issue	Issue	Concern	Concern





*EVE.E (Walle/Eve Combo) by Paxton Dunn, Wilson - Gr. 7*



## Lethbridge School Division 2022-2023 Student Surveys



The information that follows are the results of online student surveys relating to the 2022-2023 school year. These surveys are used to gather information from our student on the school environments, student engagement/participation, and other factors.

The Division utilizes the online surveys and reports generated by **The Learning Bar Inc.** through tools such as OurSCHOOL online surveys (<http://thelearningbar.com/>)



## Report on Student Outcomes and School Climate OurSCHOOL Elementary School Survey (9248) Lethbridge School District Schools Highlights

Your version of the **OurSCHOOL** student survey measures 15 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 1,883 students in 17 schools that participated in the survey between 23 Jan. 2023 and 13 Mar. 2023.

The results for the district are based on last year's results for all students using The Learning Bar Survey for grade levels assessed by this district, and are compared with Canadian norms.

For details on the survey see [www.thelearningbar.com](http://www.thelearningbar.com).

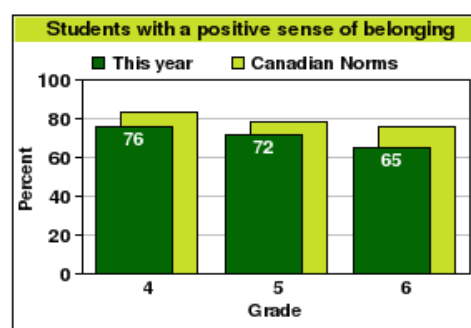
\*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

### Social-Emotional Outcomes

#### Students with a positive sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

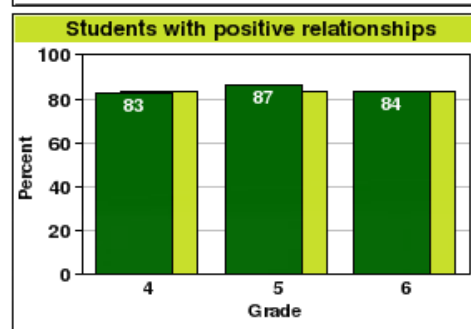
- ♦ 71% of students in this district had a high sense of belonging; the Canadian norm for these grades is 79%.
- ♦ 70% of the girls and 75% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 78% and for boys is 80%.



#### Students with positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

- ♦ In this district, 85% of students had positive relationships; the Canadian norm for these grades is 84%.
- ♦ 88% of the girls and 82% of the boys in this district had positive relationships. The Canadian norm for girls is 87% and for boys is 81%.





## Report on Student Outcomes and School Climate

### OurSCHOOL Elementary School Survey (9248)

### Lethbridge School District Schools Highlights

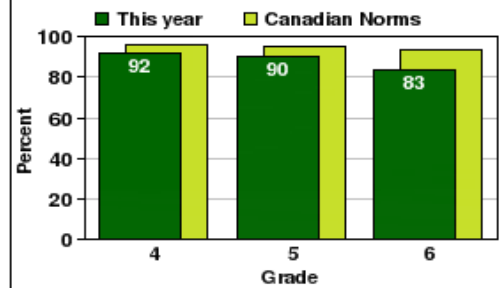
## Social-Emotional Outcomes

### Students that value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

- ♦ 88% of students in this district valued school outcomes; the Canadian norm for these grades is 95%.
- ♦ 91% of the girls and 86% of the boys in this district valued school outcomes. The Canadian norm for girls is 96% and for boys is 93%.

### Students that value schooling outcomes

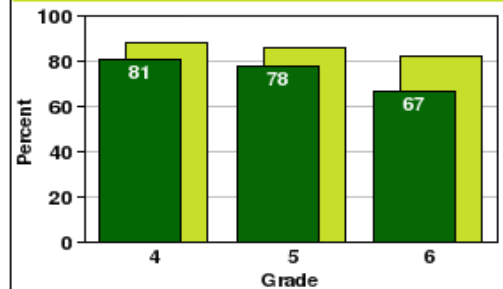


### Students who are interested and motivated

Students who are interested and motivated in their learning.

- ♦ 75% of students in this district were interested and motivated; the Canadian norm for these grades is 86%.
- ♦ 79% of the girls and 74% of the boys in this district were interested and motivated. The Canadian norm for girls is 88% and for boys is 83%.

### Students who are interested and motivated

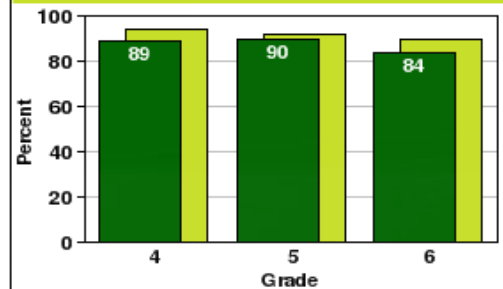


### Effort

Students who try hard to succeed in their learning.

- ♦ 88% of students in this district tried hard to succeed; the Canadian norm for these grades is 92%.
- ♦ 91% of the girls and 87% of the boys in this district tried hard to succeed. The Canadian norm for girls is 94% and for boys is 91%.

### Effort







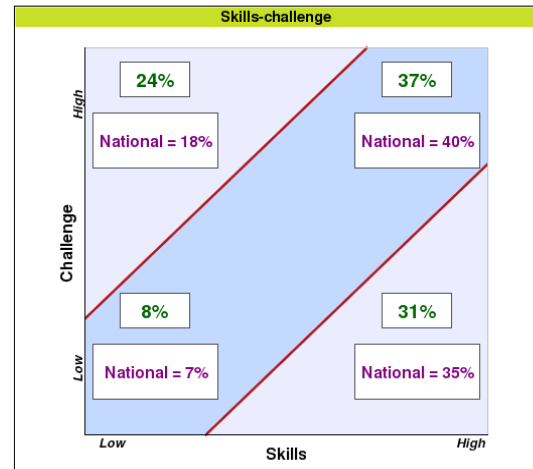
## Report on Student Outcomes and School Climate OurSCHOOL Elementary School Survey (9248) Lethbridge School District Schools Highlights

### Social-Emotional Outcomes

#### Skills-challenge

Students who feel challenged in their language arts, math and Science classes and feel confident of their skills in these subjects.

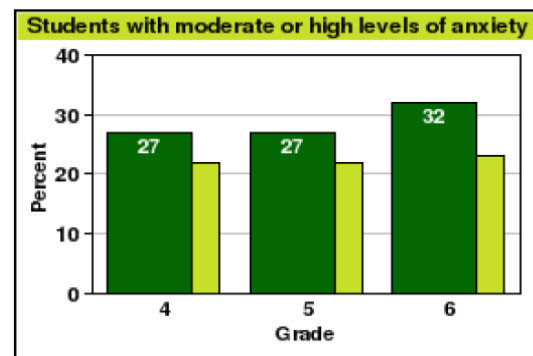
- 37% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 40%.
- 31% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 35%.
- 24% of students were not confident of their skills and found language arts or math challenging. The Canadian norm for this category is 18%.
- 8% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 7%.



#### Students with moderate or high levels of anxiety

Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

- 29% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 22%.
- 36% of the girls and 19% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 26% and for boys is 18%.



Executive Summary



Organizational



Financial



Informational



## Report on Student Outcomes and School Climate

### OurSCHOOL Elementary School Survey (9248)

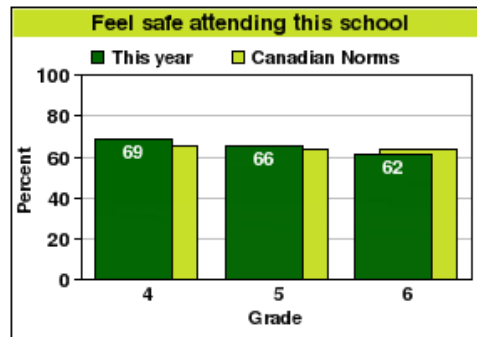
### Lethbridge School District Schools Highlights

## DRIVERS of Student Outcomes

### Feel safe attending this school

Students who feel safe at school as well as going to and from school.

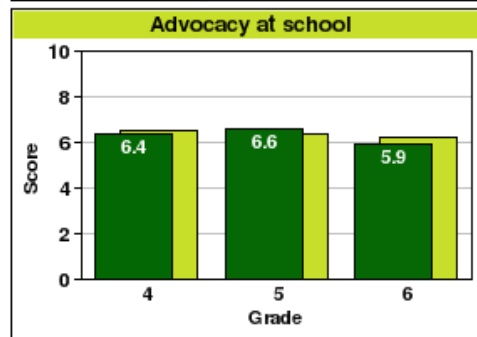
- 65% of students felt safe attending the district; the Canadian norm for these grades is 65%.
- 65% of the girls and 68% of the boys felt safe attending the district. The Canadian norm for girls is 66% and for boys is 64%.



### Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

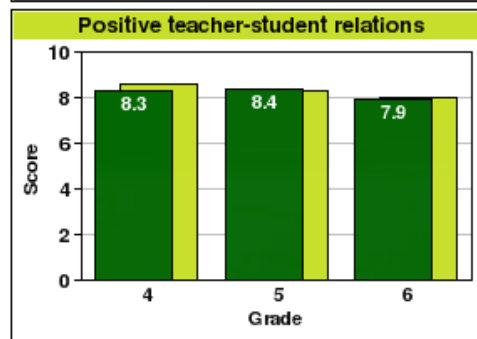
- In this district, students rated advocacy at school 6.3 out of 10; the Canadian norm for these grades is 6.4.
- In this district, advocacy at school was rated 6.4 out of 10 by girls and 6.3 out of 10 by boys. The Canadian norm for girls is 6.4 and for boys is 6.3.



### Positive teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

- In this district, positive teacher-student relations were rated 8.2 out of 10; the Canadian norm for these grades is 8.3.
- In this district, positive teacher-student relations were rated 8.3 out of 10 by girls and 8.2 out of 10 by boys. The Canadian norm for girls is 8.5 and for boys is 8.1.





# Report on Student Outcomes and School Climate

## OurSCHOOL Elementary School Survey (9248)

### Lethbridge School District Schools Highlights

## DRIVERS of Student Outcomes

### Positive learning climate

There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

- ♦ In this district, students rated disciplinary climate of the classroom 6.4 out of 10; the Canadian norm for these grades is 6.9.
- ♦ In this district, disciplinary climate of the classroom was rated 6.4 out of 10 by girls and 6.5 out of 10 by boys. The Canadian norm for girls is 6.9 and for boys is 6.9.

### Expectations for success

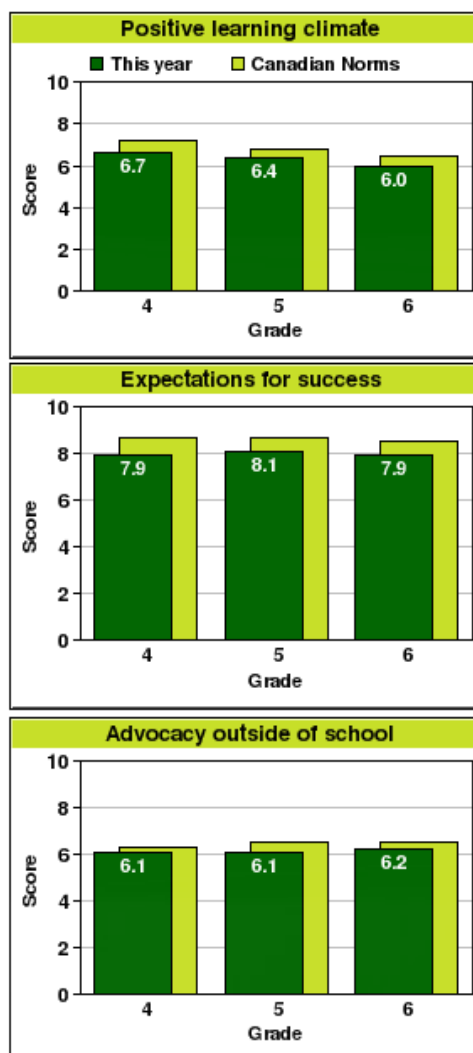
The school staff emphasizes academic skills and hold high expectations for all students to succeed.

- ♦ In this district, students rated teachers' expectations for academic success 8 out of 10; the Canadian norm for these grades is 8.6.
- ♦ In this district, teachers' expectations for academic success were rated 8 out of 10 by girls and 8 out of 10 by boys. The Canadian norm for girls is 8.7 and for boys is 8.6.

### Advocacy outside of school

Students who feel they have someone at home or in their community who consistently provides encouragement and can be turned to for advice.

- ♦ In this district, students rated advocacy outside of school 6.1 out of 10; the Canadian norm for these grades is 6.4.
- ♦ In this district, advocacy outside school was rated 6.3 out of 10 by girls and 6 out of 10 by boys. The Canadian norm for girls is 6.6 and for boys is 6.3.





OurSCHOOL

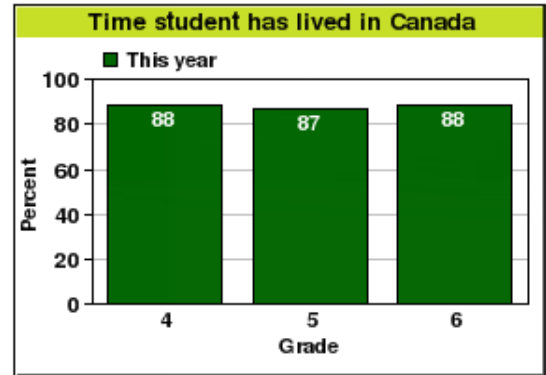
## Report on Student Outcomes and School Climate OurSCHOOL Elementary School Survey (9248) Lethbridge School District Schools Highlights

### Demographic Factor Drill-Downs

#### Time student has lived in Canada

Students who were born in Canada.

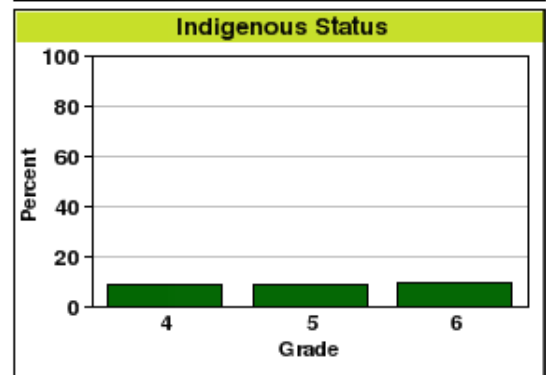
- ♦ 88% of students in this district were born in Canada.
- ♦ 88% of the girls and 87% of the boys in this district were born in Canada.



#### Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

- ♦ 9% of students in this district identified as Indigenous.
- ♦ 10% of the girls and 8% of the boys in this district identified as Indigenous.





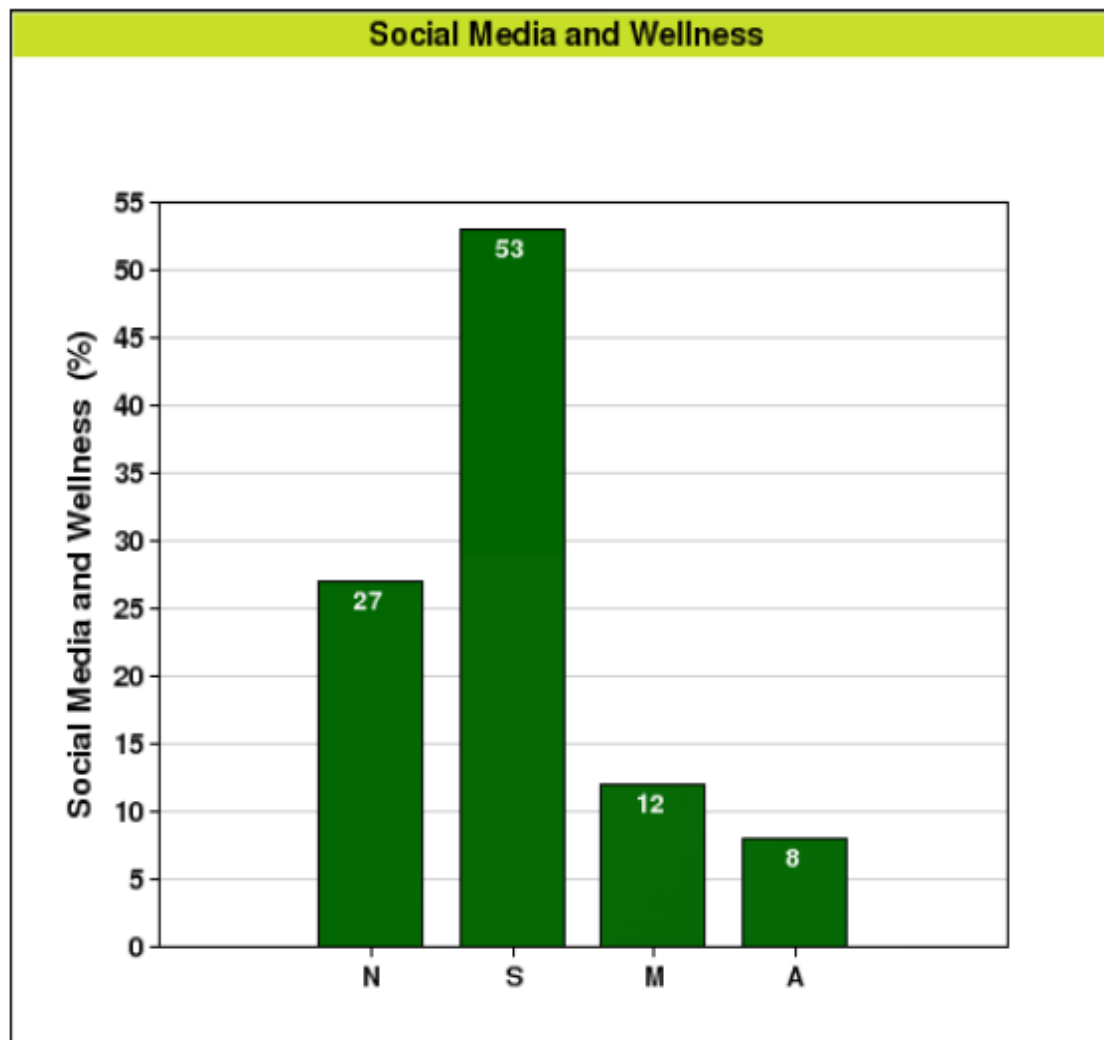


Report on Student Outcomes and School Climate  
OurSCHOOL Elementary School Survey (9248)  
Lethbridge School District Schools Highlights

## Multiple Choice Question

Students were asked: " Social Media is bad for my wellness"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)



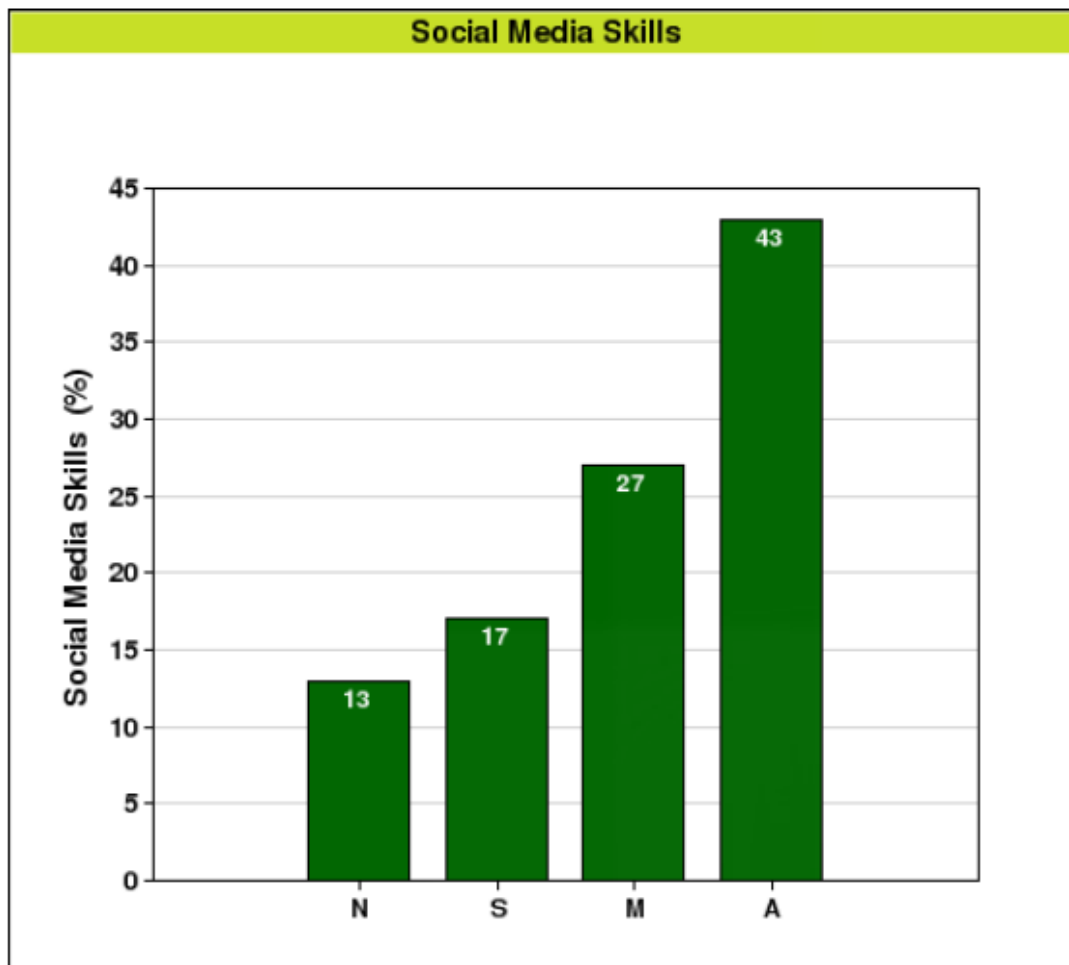


**Report on Student Outcomes and School Climate**  
**OurSCHOOL Elementary School Survey (9248)**  
**OurSCHOOL Lethbridge School District Schools Highlights**

## Multiple Choice Question

Students were asked: "I have the skills to manage and control my social media:"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)





# Report on Student Outcomes and School Climate

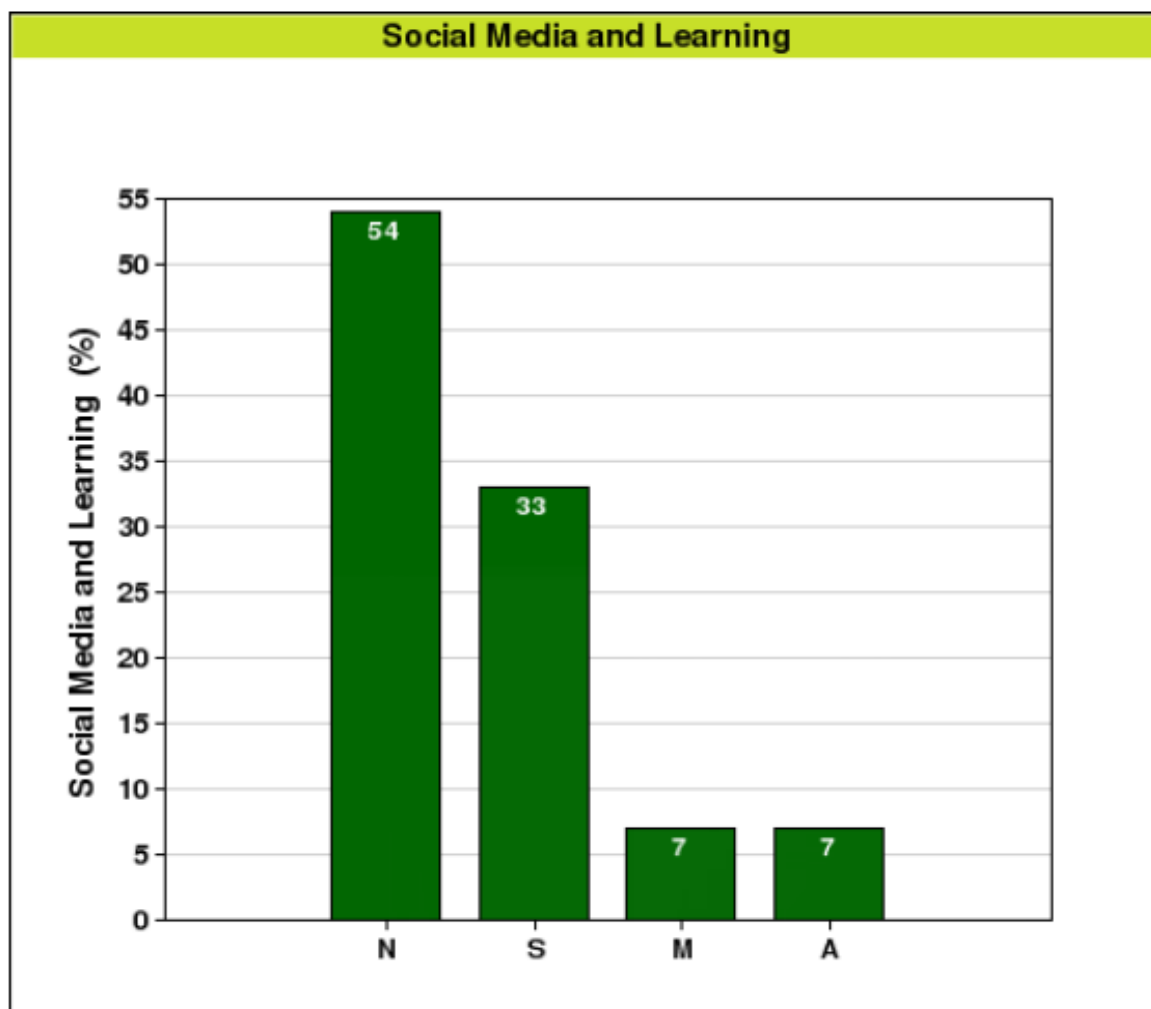
## OurSCHOOL Elementary School Survey (9248)

### Lethbridge School District Schools Highlights

## Multiple Choice Question

Students were asked: "Social media gets in the way of my learning"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)



Executive Summary



Organizational



Financial



Informational



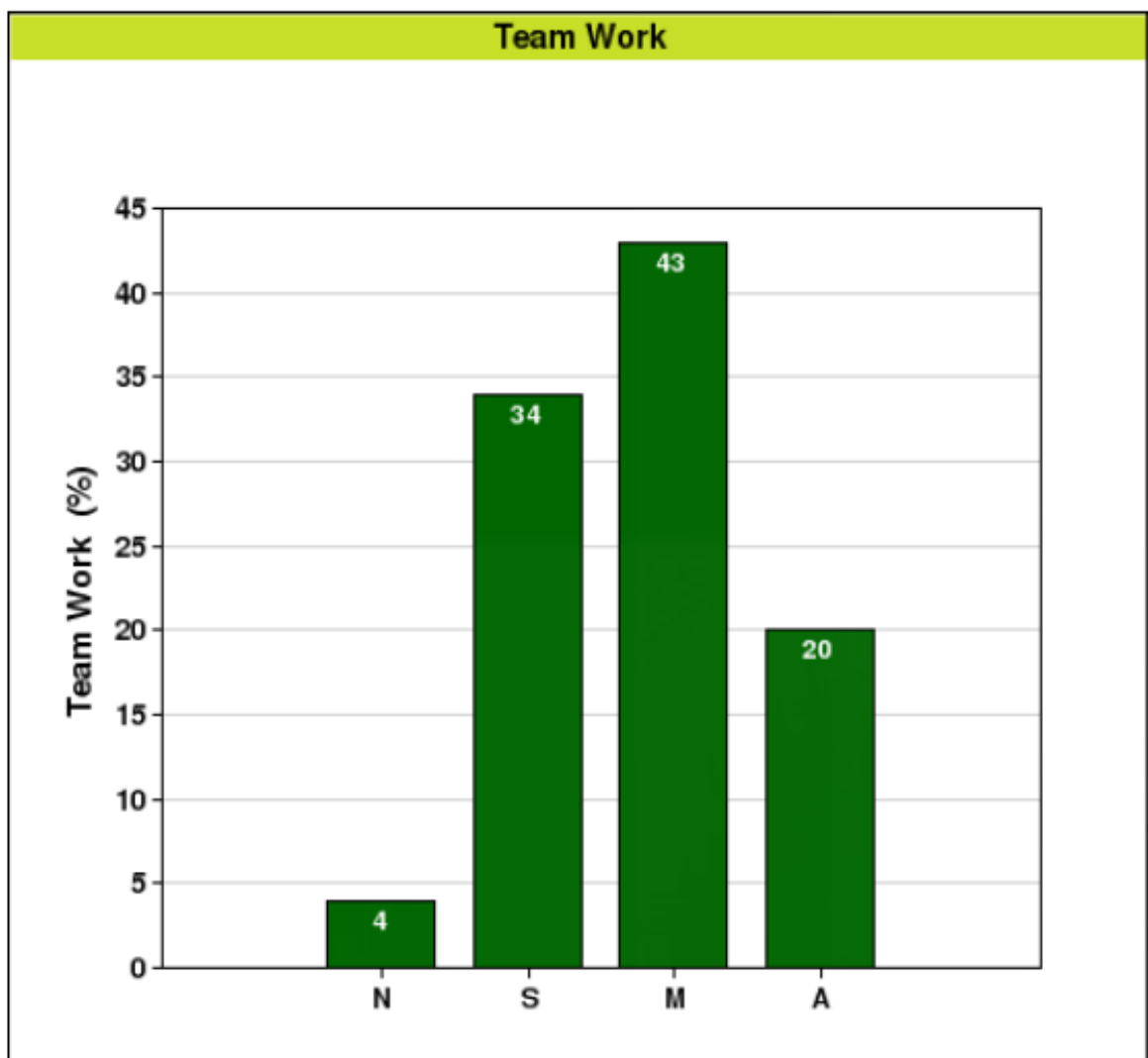
OurSCHOOL

Report on Student Outcomes and School Climate  
OurSCHOOL Elementary School Survey (9248)  
Lethbridge School District Schools Highlights

## Multiple Choice Question

Students were asked: "In class students talk about ideas and work together"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)







## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (9247)

### Lethbridge School District Schools Highlights

Your version of the **OurSCHOOL** student survey measures 34 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 3,371 students in 10 schools that participated in the survey between 20 Jan. 2023 and 17 Feb. 2023.

The results for the district are based on last year's results for all students using The Learning Bar Survey for grade levels assessed by this district, and are compared with Canadian norms.

For details on the survey see [www.thelearningbar.com](http://www.thelearningbar.com).

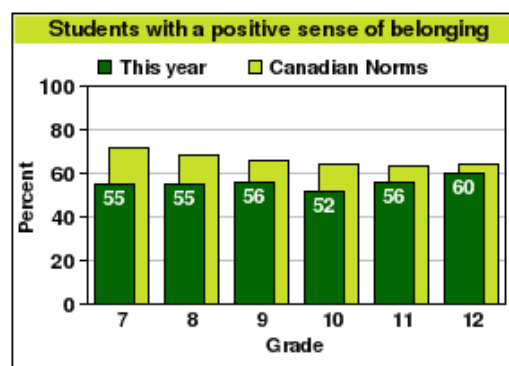
\*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

## Social-Emotional Outcomes

### Students with a positive sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

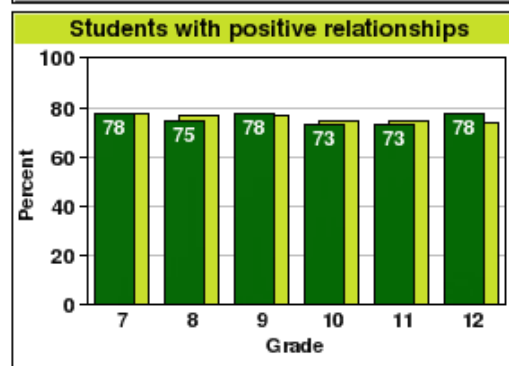
- ♦ 56% of students in this district had a high sense of belonging; the Canadian norm for these grades is 66%.
- ♦ 54% of the girls and 61% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 62% and for boys is 71%.



### Students with positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

- ♦ In this district, 76% of students had positive relationships; the Canadian norm for these grades is 76%.
- ♦ 79% of the girls and 73% of the boys in this district had positive relationships. The Canadian norm for girls is 78% and for boys is 74%.





## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (9247)

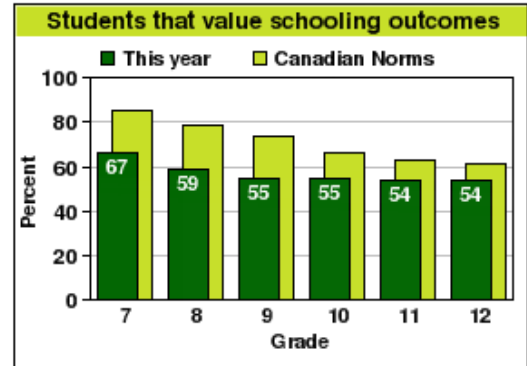
### Lethbridge School District Schools Highlights

## Social-Emotional Outcomes

### Students that value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

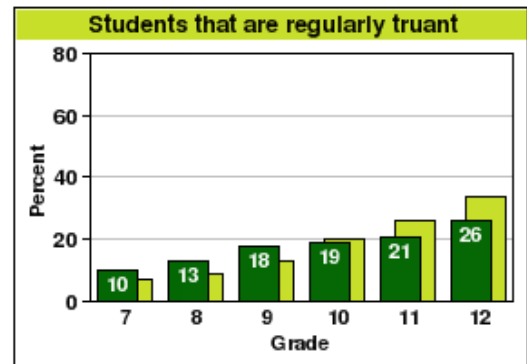
- ♦ 58% of students in this district valued school outcomes; the Canadian norm for these grades is 71%.
- ♦ 63% of the girls and 54% of the boys in this district valued school outcomes. The Canadian norm for girls is 73% and for boys is 70%.



### Students that are regularly truant

Students who skip classes or miss days at school without a reason, or arrive late for school or classes.

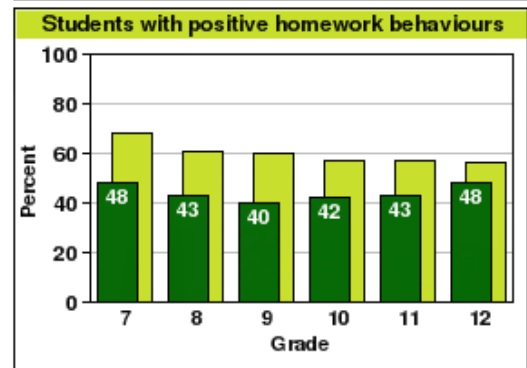
- ♦ In this district, the student truancy rate was 18%; the Canadian norm for these grades is 18%.
- ♦ In this district, the truancy rate for girls was 16% and for boys, 18%. The Canadian norm for girls is 16% and for boys is 20%.



### Students with positive homework behaviours

Students who do homework for their classes with a positive attitude and in a timely manner.

- ♦ In this district, 44% of students had positive homework behaviours; the Canadian norm for these grades is 60%.
- ♦ 53% of the girls and 37% of the boys in this district had positive homework behaviours. The Canadian norm for girls is 67% and for boys is 53%.





# Report on Student Outcomes and School Climate

## OurSCHOOL Secondary School Survey (9247)

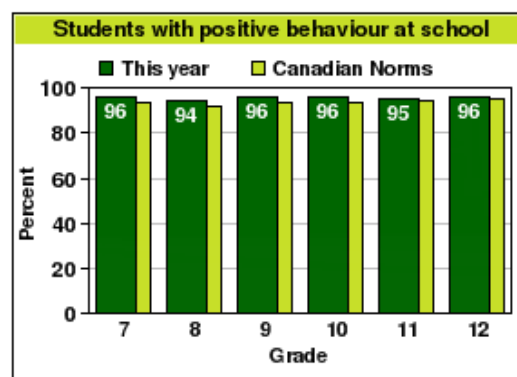
### Lethbridge School District Schools Highlights

## Social-Emotional Outcomes

### Students with positive behaviour at school

Students that do not get in trouble at school for disruptive or inappropriate behaviour.

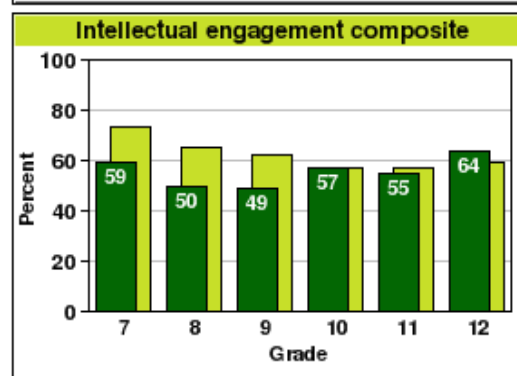
- ♦ In this district, 96% of students had positive behaviour; the Canadian norm for these grades is 93%.
- ♦ 98% of the girls and 94% of the boys in this district with positive student behaviour at school. The Canadian norm for girls is 97% and for boys is 90%.



### Intellectual engagement composite

Students who are intellectually engaged and find learning interesting, enjoyable, and relevant.

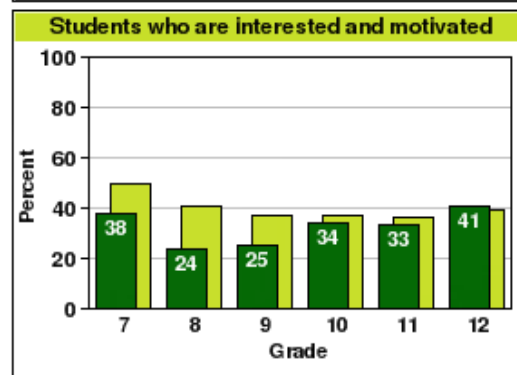
- ♦ 56% of students in this district are intellectually engaged. The Canadian norm for these grade levels is 62%.
- ♦ 59% of the girls and 54% of the boys in this district were intellectually engaged. The Canadian norm for girls is 63% and for boys is 61%.



### Students who are interested and motivated

Students who are interested and motivated in their learning.

- ♦ 33% of students in this district were interested and motivated; the Canadian norm for these grades is 40%.
- ♦ 34% of the girls and 33% of the boys in this district were interested and motivated. The Canadian norm for girls is 40% and for boys is 40%.





# Report on Student Outcomes and School Climate

## OurSCHOOL Secondary School Survey (9247)

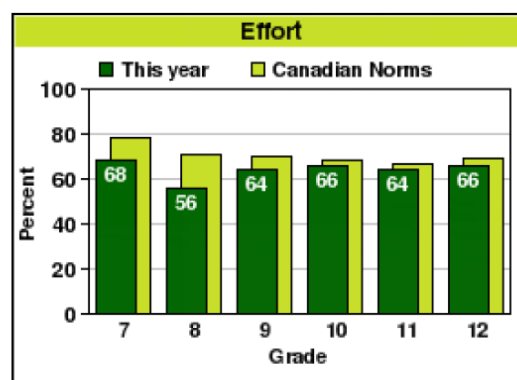
### Lethbridge School District Schools Highlights

## Social-Emotional Outcomes

### Effort

Students who try hard to succeed in their learning.

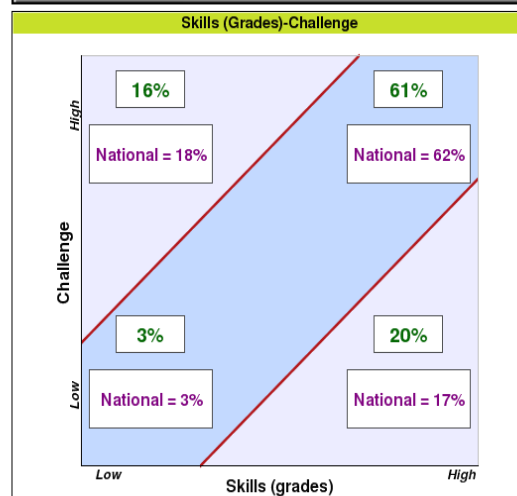
- 64% of students in this district tried hard to succeed; the Canadian norm for these grades is 71%.
- 67% of the girls and 63% of the boys in this district tried hard to succeed. The Canadian norm for girls is 72% and for boys is 69%.



### Skills (grades)-challenge

Students who feel challenged in their Language Arts, Math and Science classes and feel confident of their skills in these subjects.

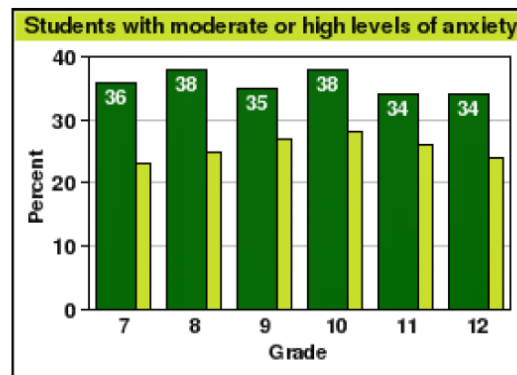
- 61% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 62%.
- 20% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 17%.
- 16% of students were not confident of their skills and found language arts, math or science challenging. The Canadian norm for this category is 18%.
- 3% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 3%.



### Students with moderate or high levels of anxiety

Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

- 36% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 26%.
- 46% of the girls and 22% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 35% and for boys is 16%.







# Report on Student Outcomes and School Climate

## OurSCHOOL Secondary School Survey (9247)

### Lethbridge School District Schools Highlights

## Social-Emotional Outcomes

### Students with moderate or high levels of depression

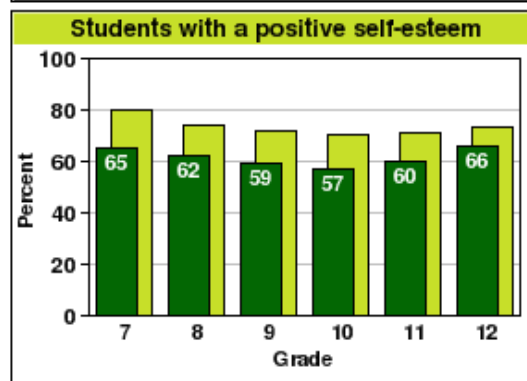
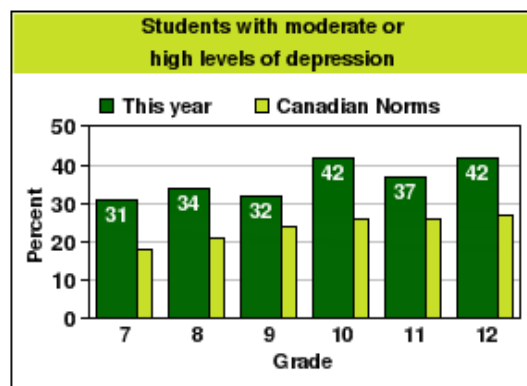
Students who have prolonged periods when they feel sad, discouraged, and inadequate.

- ♦ 36% of students in this district had moderate to high levels of depression; the Canadian norm for these grades is 24%.
- ♦ 45% of the girls and 24% of the boys in this district had moderate to high levels of depression. The Canadian norm for girls is 31% and for boys is 16%.

### Students with a positive self-esteem

Students who like and accept themselves, and are proud of their accomplishments.

- ♦ 62% of students in this district had high self-esteem; the Canadian norm for these grades is 73%.
- ♦ 60% of the girls and 66% of the boys in this district had high self-esteem. The Canadian norm for girls is 68% and for boys is 79%.



Executive Summary



Organizational



Financial



Informational



OurSCHOOL

## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (9247)

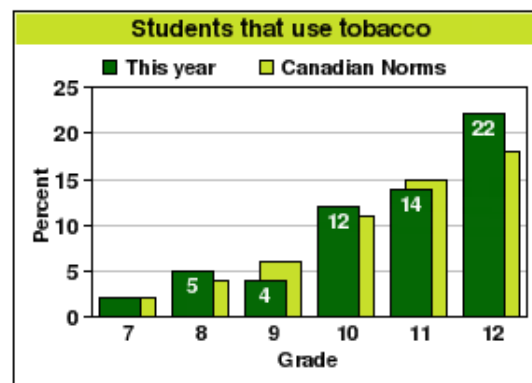
### Lethbridge School District Schools Highlights

## Physical Health Outcomes

### Students that use tobacco

The percentage of students that use tobacco occasionally or at least once every day.

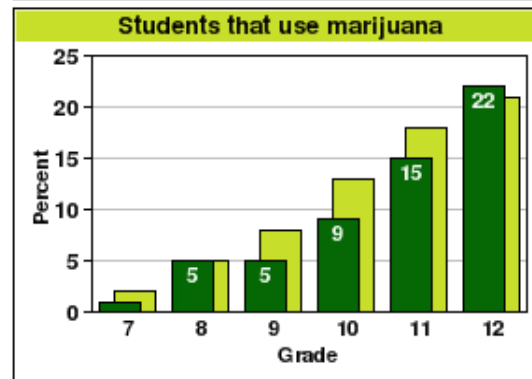
- ♦ 10% of students in this district indicated they were occasional or regular tobacco users; the Canadian norm for these grades is 9%.
- ♦ 9% of the girls and 10% of the boys in this district were occasional and regular tobacco users. The Canadian norm for girls is 8% and for boys is 11%.



### Students that use marijuana

The percentage of students that use marijuana occasionally or at least once every day.

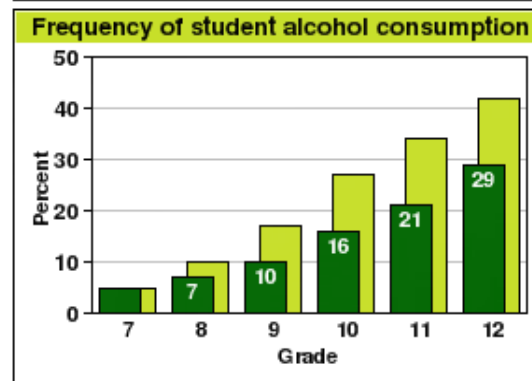
- ♦ 10% of students in this district indicated they were occasional or regular marijuana users; the Canadian norm for these grades is 11%.
- ♦ 9% of the girls and 9% of the boys in this district were occasional and regular marijuana users. The Canadian norm for girls is 10% and for boys is 12%.



### Frequency of student alcohol consumption

The percentage of students who have at least one drink of alcohol per week.

- ♦ 15% of students in this district have had at least one alcoholic drink per week; the Canadian norm for these grades is 22%.
- ♦ 14% of the girls and 15% of the boys in this district have had at least one alcoholic drink one or more times per week. The Canadian norm for girls is 21% and for boys is 24%.





## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (9247)

### Lethbridge School District Schools Highlights

## Academic Outcomes

### Average percentage in Language Arts

Students' overall marks in their current or most recent Language Arts class (e.g., English) were reported as a letter grade and converted to a percentage.

- ♦ In this district, students' average reported mark was 80%; the Canadian norm for these grades is 79%.
- ♦ In this district, girls' average reported mark was 82% and boys' was 78%. The Canadian norm for girls is 81% and for boys is 77%.

### Average percentage in Math

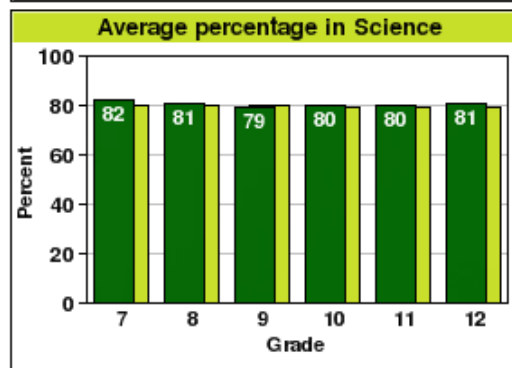
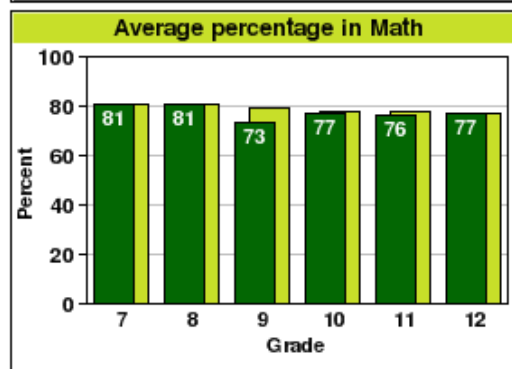
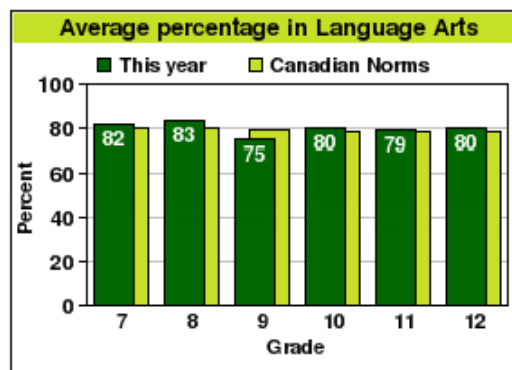
Students' overall marks in their current or most recent Math class were reported as a letter grade and converted to a percentage.

- ♦ In this district, students' average reported mark was 78%; the Canadian norm for these grades is 79%.
- ♦ In this district, girls' average reported mark was 78% and boys' was 78%. The Canadian norm for girls is 79% and for boys is 78%.

### Average percentage in Science

Students' overall marks in their current or most recent Science class (e.g., general Science, biology, chemistry, or physics) were reported as a letter grade and converted to a percentage.

- ♦ In this district, students' average reported mark was 81%; the Canadian norm for these grades is 79%.
- ♦ In this district, girls' average reported mark was 81% and boys' was 80%. The Canadian norm for girls is 80% and for boys is 78%.



Executive Summary



Organizational



Financial



Informational



## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (9247)

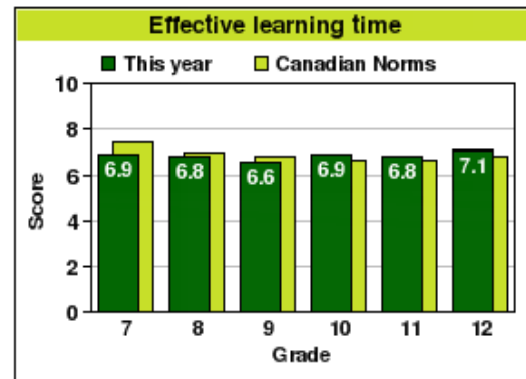
### Lethbridge School District Schools Highlights

## DRIVERS of Student Outcomes

### Effective learning time

Important concepts are taught well, class time is used efficiently, and homework and evaluations support course objectives.

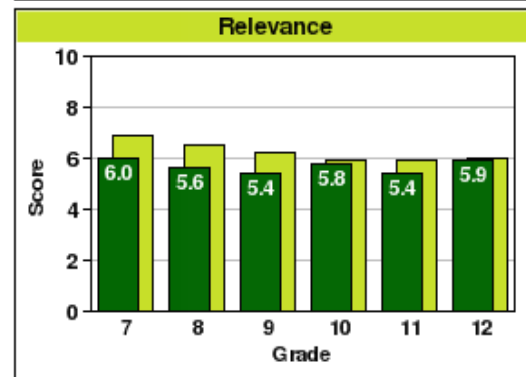
- ♦ In this district, students rated effective classroom learning time 6.9 out of 10; the Canadian norm for these grades is 6.9.
- ♦ In this district, effective classroom learning time was rated 7 out of 10 by girls and 6.8 out of 10 by boys. The Canadian norm for girls is 6.9 and for boys is 6.9.



### Relevance

Students who find classroom instruction relevant to their everyday lives.

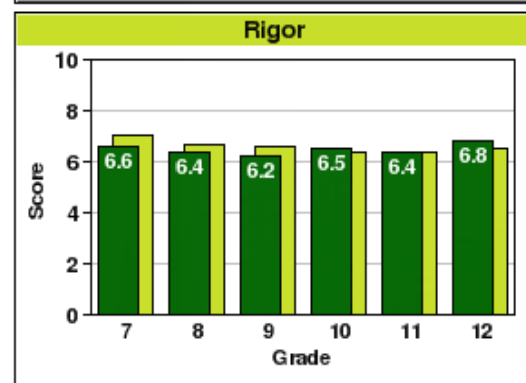
- ♦ In this district, students rated relevance 5.7 out of 10; the Canadian norm for these grades is 6.2.
- ♦ In this district, relevance was rated 5.9 out of 10 by girls and 5.6 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.2.



### Rigor

Students who find the classroom instruction is well-organized, with a clear purpose, and with immediate and appropriate feedback that helps them learn.

- ♦ In this district, students rated rigor 6.5 out of 10; the Canadian norm for these grades is 6.6.
- ♦ In this district, rigor was rated 6.6 out of 10 by girls and 6.5 out of 10 by boys. The Canadian norm for girls is 6.6 and for boys is 6.6.







## Report on Student Outcomes and School Climate OurSCHOOL Secondary School Survey (9247) Lethbridge School District Schools Highlights

### DRIVERS of Student Outcomes

#### Bullying, exclusion, and harassment

Students who are subjected to physical, social, or verbal bullying, or are bullied over the internet.

- ♦ 25% of students in this district were victims of moderate to severe bullying in the previous month; the Canadian norm for these grades is 19%.
- ♦ 24% of the girls and 24% of the boys in this district were victims of moderate to severe bullying in the previous month. The Canadian norm for girls is 18% and for boys is 19%.

#### Feel safe attending this school

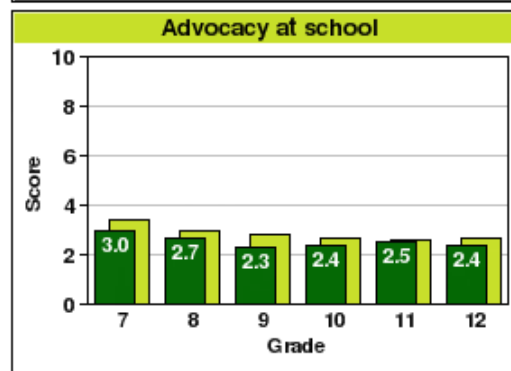
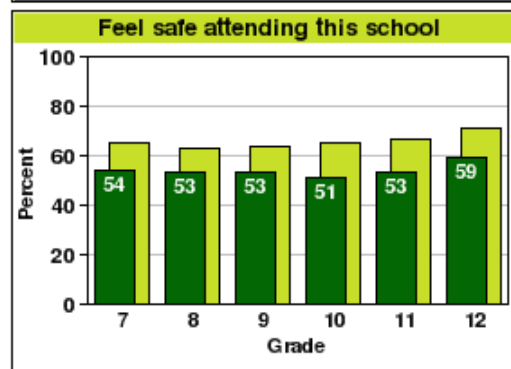
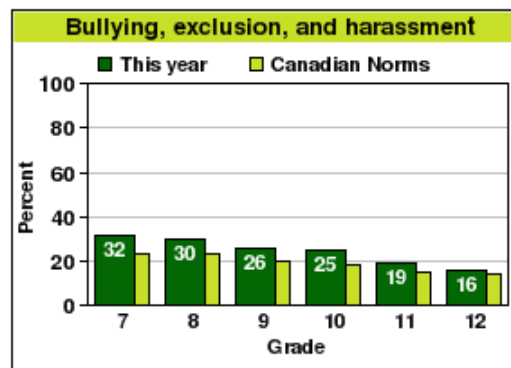
Students who feel safe at school as well as going to and from school.

- ♦ 54% of students felt safe attending the district; the Canadian norm for these grades is 66%.
- ♦ 54% of the girls and 57% of the boys felt safe attending the district. The Canadian norm for girls is 64% and for boys is 67%.

#### Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

- ♦ In this district, students rated advocacy at school 2.6 out of 10; the Canadian norm for these grades is 2.9.
- ♦ In this district, advocacy at school was rated 2.4 out of 10 by girls and 2.8 out of 10 by boys. The Canadian norm for girls is 2.7 and for boys is 3.1.





## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (9247)

### Lethbridge School District Schools Highlights

## DRIVERS of Student Outcomes

### Positive teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

- ♦ In this district, positive teacher-student relations were rated 6.4 out of 10; the Canadian norm for these grades is 6.5.
- ♦ In this district, positive teacher-student relations were rated 6.4 out of 10 by girls and 6.4 out of 10 by boys. The Canadian norm for girls is 6.4 and for boys is 6.5.

### Positive learning climate

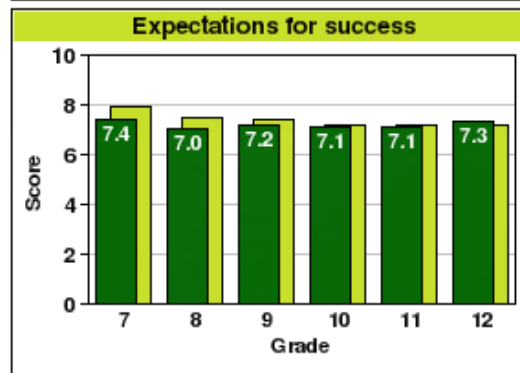
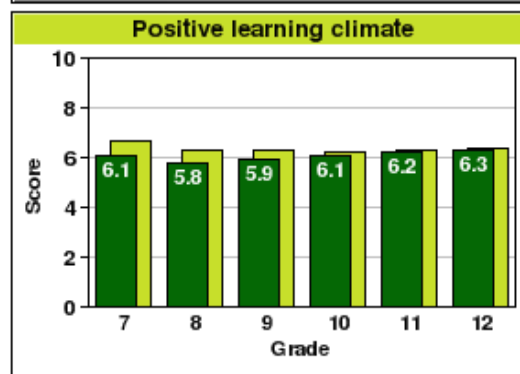
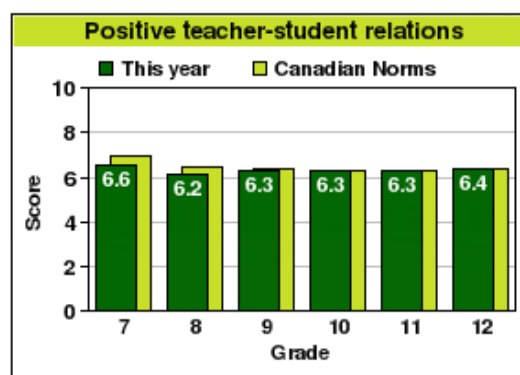
There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

- ♦ In this district, students rated disciplinary climate of the classroom 6.1 out of 10; the Canadian norm for these grades is 6.4.
- ♦ In this district, disciplinary climate of the classroom was rated 6.1 out of 10 by girls and 6.1 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.4.

### Expectations for success

The school staff emphasizes academic skills and hold high expectations for all students to succeed.

- ♦ In this district, students rated teachers' expectations for academic success 7.2 out of 10; the Canadian norm for these grades is 7.4.
- ♦ In this district, teachers' expectations for academic success were rated 7.3 out of 10 by girls and 7.1 out of 10 by boys. The Canadian norm for girls is 7.5 and for boys is 7.3.





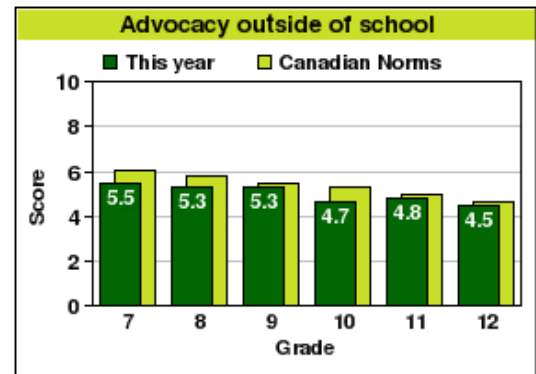
## Report on Student Outcomes and School Climate OurSCHOOL Secondary School Survey (9247) Lethbridge School District Schools Highlights

### DRIVERS of Student Outcomes

#### Advocacy outside of school

Students who feel they have someone at home or in their community who consistently provides encouragement and can be turned to for advice.

- ♦ In this district, students rated advocacy outside of school 5 out of 10; the Canadian norm for these grades is 5.4.
- ♦ In this district, advocacy outside school was rated 5.1 out of 10 by girls and 5 out of 10 by boys. The Canadian norm for girls is 5.4 and for boys is 5.4.





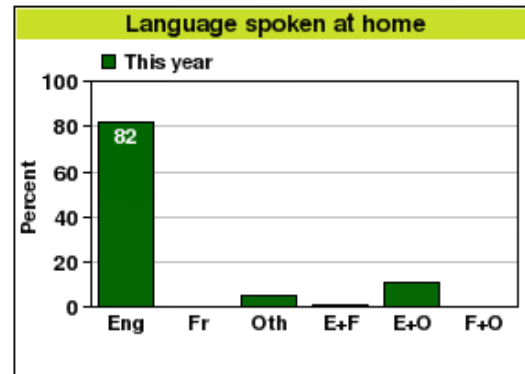
## Report on Student Outcomes and School Climate OurSCHOOL Secondary School Survey (9247) Lethbridge School District Schools Highlights

### Demographic Factor Drill-Downs

#### Language spoken at home

Students are asked to indicate the language they speak most often at home.

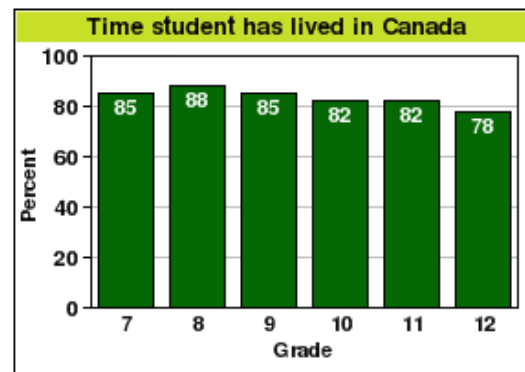
- ♦ 82% of students in this district speak English at home.
- ♦ 0% of students in this district speak French at home.
- ♦ 5% of students in this district speak other languages at home.
- ♦ 1% of students in this district speak English and French at home.
- ♦ 11% of students in this district speak English and another language at home.
- ♦ 0% of students in this district speak French and another language at home.



#### Time student has lived in Canada

Students who were born in Canada.

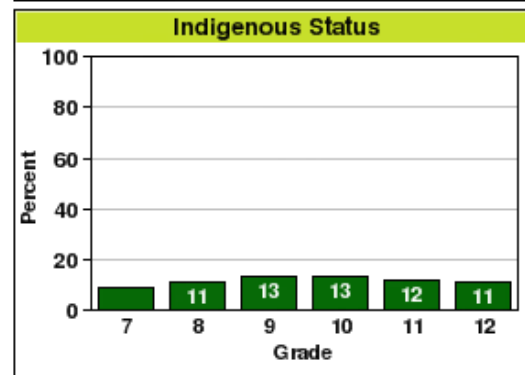
- ♦ 83% of students in this district were born in Canada.
- ♦ 83% of the girls and 83% of the boys in this district were born in Canada.



#### Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

- ♦ 12% of students in this district identified as Indigenous.
- ♦ 9% of the girls and 13% of the boys in this district identified as Indigenous.







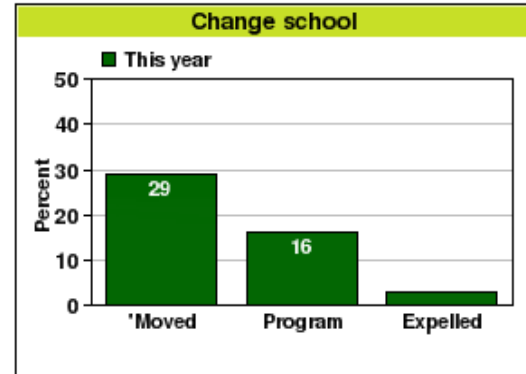
## Report on Student Outcomes and School Climate OurSCHOOL Secondary School Survey (9247) Lethbridge School District Schools Highlights

### Demographic Factor Drill-Downs

#### Change school

Students who have changed schools for reasons below.

- ♦ 29% of students in this district changed school because they moved.
- ♦ 16.1% of students in this district changed school to take advantage of a different program.
- ♦ 3.1% of students in this district changed school because they were expelled from their old school.



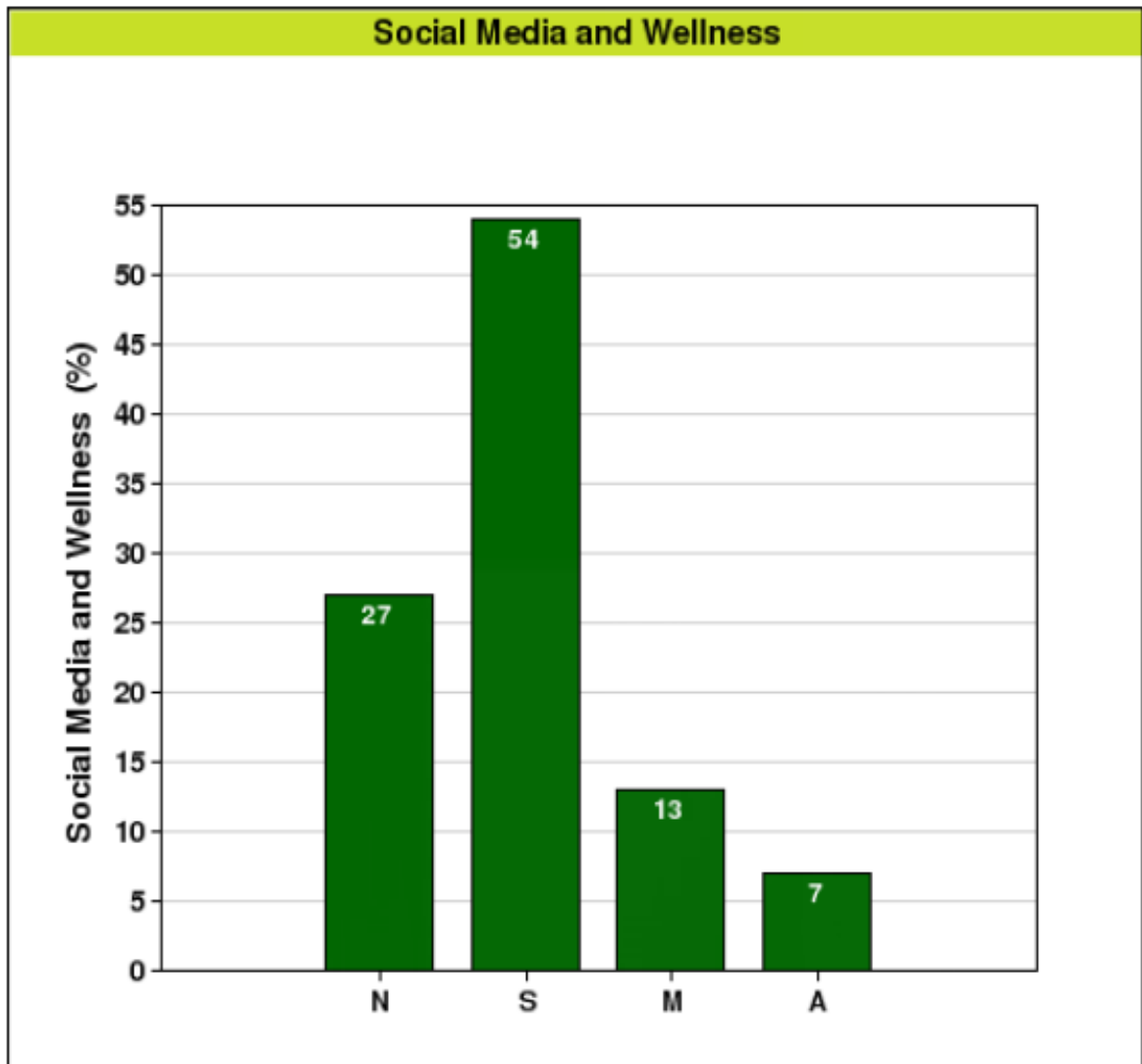


**Report on Student Outcomes and School Climate**  
**OurSCHOOL Secondary School Survey (9247)**  
**OurSCHOOL Lethbridge School District Schools Highlights**

## Multiple Choice Question

Students were asked: "Social Media is bad for my wellness"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)





# Report on Student Outcomes and School Climate

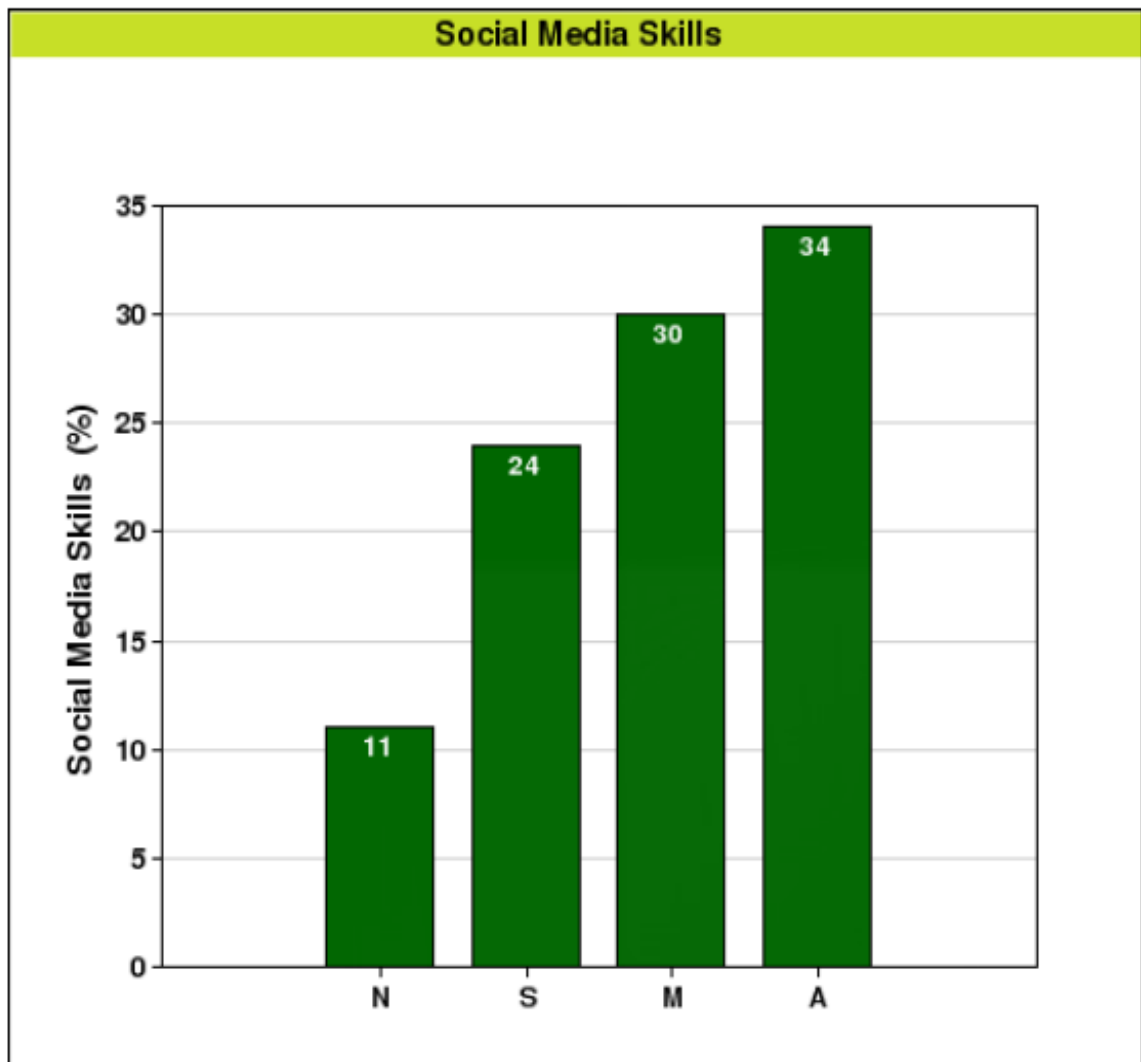
## OurSCHOOL Secondary School Survey (9247)

### Lethbridge School District Schools Highlights

## Multiple Choice Question

Students were asked: "I have the skills to manage and control my social media"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)



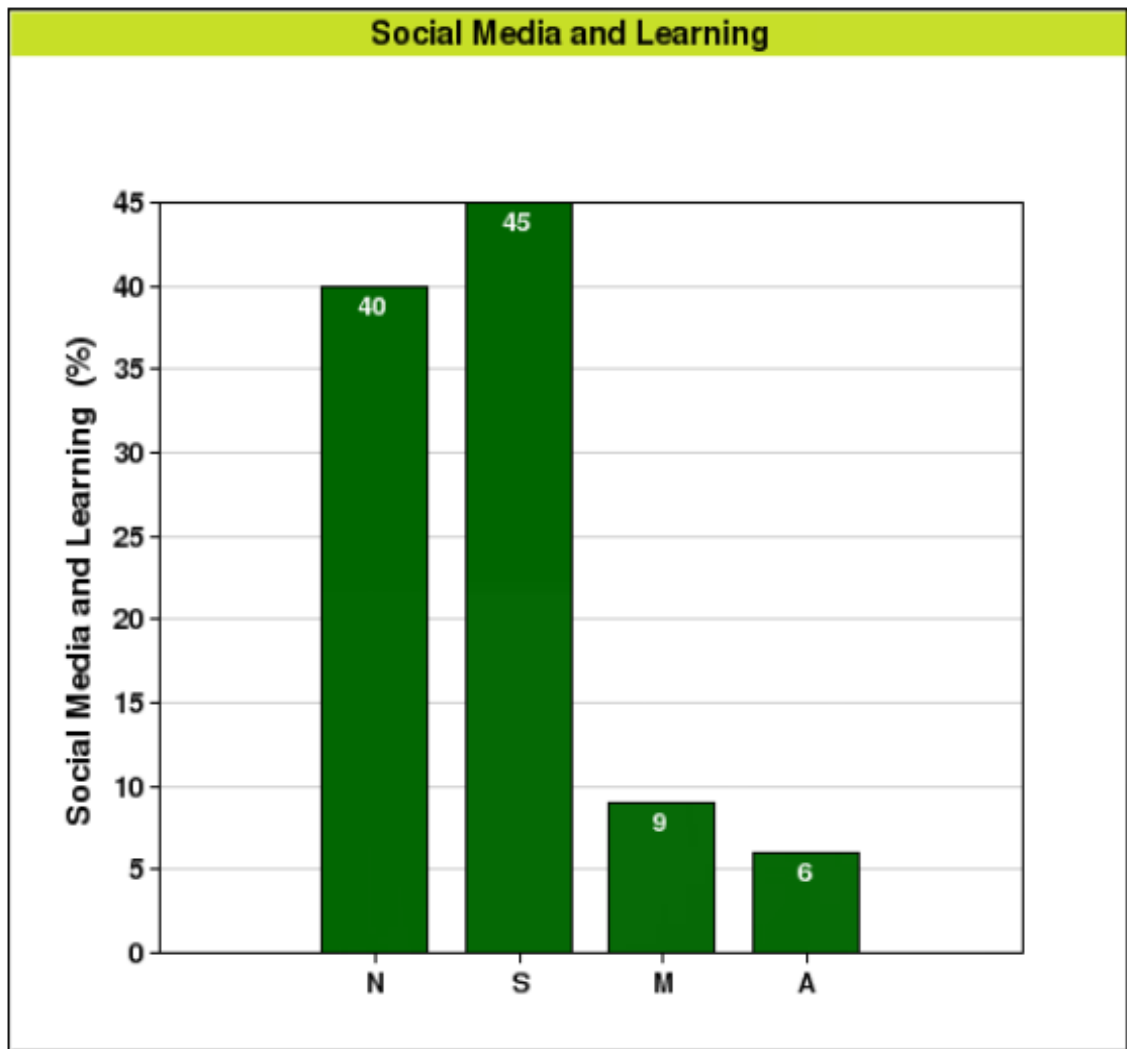


**Report on Student Outcomes and School Climate**  
**OurSCHOOL Secondary School Survey (9247)**  
**OurSCHOOL Lethbridge School District Schools Highlights**

## Multiple Choice Question

Students were asked: "Social media gets in the way of my learning"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)

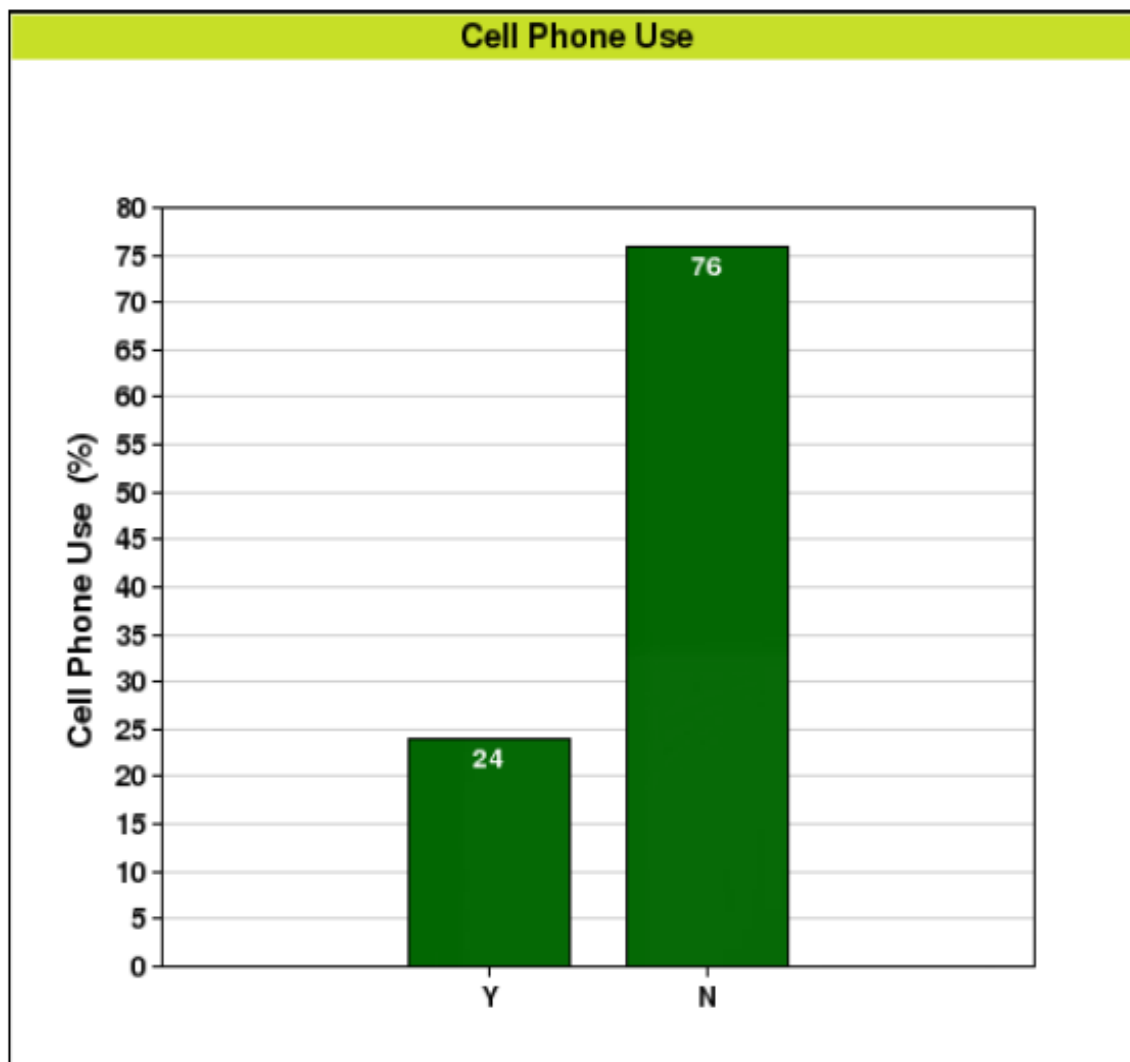




## Multiple Choice Question

Students were asked: "There should be more rules to limit students' use of cell phones in class"

- Yes (Y)
- No (N)



## Lethbridge School Division

### Glossary of Terms



**Accountability Pillar** - data provided to give school boards a consistent way to measure their success and assess progress using a broad spectrum of measures. It is based on a set of common factors that measure outcomes in specific categories, giving a clear picture of how well learning goals are being achieved. It also helps identify areas that need improvement and set priorities for the future.

**Accumulated Surplus from Operations (ASO)** - is the total unrestricted net assets and operating reserves of the Division. An "Adjusted ASO" excludes the unspent school generated funds (SGF) which are held at the schools.

**Accretion Expense** – a periodic expense recognized when updating the present value of a balance sheet liability, which has arisen from the entity's obligation to perform a duty in the future. Part of the PSAS 3280 standard (asset retirement obligation) implementation.

**Alberta Education** - department of the Government of Alberta, responsible for developing curriculum and setting standards, evaluating curriculum and assessing outcomes, teacher development and certification, supporting special needs students, funding and supporting school boards, Indigenous and Francophone education, and overseeing basic education policy and regulations. Alberta Education also approves and funds new facilities and infrastructure for school jurisdictions in cooperation with Alberta Infrastructure and Transportation.

**Alberta Finance** - department of the Government of Alberta responsible for economic and fiscal policy advice to the government as well as tax and regulatory administration.

**Alberta Infrastructure** - department of the Government of Alberta, responsible for the provision of infrastructure for health care, education, community, seniors' lodges, municipal transportation, and municipal water/wastewater treatment and distribution.

**Amortization of Tangible Capital Assets** - the systematic allocation of an asset to expense over a certain period of time. This is a non-cash transaction, in which, an asset is expensed over its projected useful life.

**Base Funding** - funding provided on a per Weighted Moving Average (WMA) student basis for every full time equivalent (FTE) student from Kindergarten (ECS) to grade 12.

**Benefits** - the employer's share of amounts paid on behalf of employees for statutory and pension contributions, and medical and insurance benefits. It also includes allowances which are taxable payments made to (or on behalf of) employees for sabbatical leave, advanced study and training, and for negotiable or board-authorized allowances including automobile, subsidized housing, relocation, retirement, and supplementary unemployment benefits.



**Capital and Debt Services** - includes the provision for amortization of the Division's capital assets, Infrastructure Maintenance and Renewal grant expenditures, and interest on debenture debt.

**Capital Budget/Plan** - the planned capital revenues, expenditure and transfers required to the acquisition and/or construction of tangible capital assets over a \$250,000 threshold.

**Capital Expenditures** - expenditures to acquire, develop or construct tangible capital assets.

**Certificated Staffing** - employees (teachers) holding a valid teaching certificate.

**Community Outreach School** - a school that provides an alternate education program for students age 12 to 15 who have not experienced success in a traditional school setting.

**Contracted and General Services** - expenditures that are contracted with other parties to perform services on behalf of the school division.

**Diploma Examinations** - Alberta Education tests grade 12 students in core subject areas (Math, Social Studies, English, and the Sciences).

**Digital Citizenship** - Digital Citizenship is a concept which helps teachers, technology leaders and parents to understand what students/children/technology users should know to use technology appropriately.

**Division of Instructional Services** - provides system based instruction services to support the implementation of curriculum, coordination of in-service instruction, assist teachers with program delivery, and implementation of system wide initiatives.

**Downtown LA Program** - a regional program designed to help alleviate mental health concerns in 12 to 17 year olds in a setting that meets their academic and psychosocial needs.

**Early Education (Pre-school) Program** - programming to provide early learning opportunities for children three to five years old.

**Education Act** - new legislation of the Province of Alberta governing the formation, governance, and operation of school jurisdictions. Replace the previous School Act.

**Education Property Tax** - taxes levied by the Province of Alberta, based on a uniform mill rate, which is collected by the municipality based on assessed property values. These funds are submitted by the municipality to the province. All Education Property Tax collected from across the province is pooled together into one fund called the Alberta School Foundation Fund (ASFF).

**Elementary School** - schools that provide instruction to students enrolled in Kindergarten to grade five. Also includes Lethbridge Christian School which is a Kindergarten to grade eight school and Immanuel Christian Elementary School which is a Kindergarten to grade six school.

**English as an Additional Language (EAL)** - instruction is provided to assist students who have insufficient fluency in English to achieve grade level expectations in English Language Arts and other subject areas.

**English Language Learning** - see English as an Additional Language.

**Executive Council** - the senior administration team of **Lethbridge School Division** which includes the Superintendent, and the Associate Superintendents of Instructional Services, Human Resources, and Business and Operations.

**FAST FORWARD** - an initiative to assist students in completing high school when they may have previously left high school without earning their high school diploma.

**First Nations Métis and Inuit Program** - a program that provides ongoing support for Indigenous students in their efforts to obtain an education. This program provides opportunities for Indigenous students to study and experience their own and other Indigenous cultures and lifestyles.

**Funding Framework** - the means by which Alberta Education allocates funding to school jurisdictions to provide a quality education. It is a system designed to distribute funds equitably, provide flexibility for local decision-making, and ensure school jurisdictions are publicly accountable for the use of resources and the results achieved.

**High School** - schools that provide instruction to students enrolled in grade nine to twelve. Also includes Immanuel Christian Secondary School which provides programming from grade seven to twelve.

**High School Off Campus Program** - a program to facilitate work placement opportunities for high school students in the community.

**Inclusive Education/Inclusive Learning** - an inclusive education system is to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential. Inclusion in the education system is about ensuring that each student belongs and receives a quality education no matter their ability, disability, language, cultural background, gender, or age.

**Institutional Programs** - school instruction provided in a secure residence that is prescribed as an institution whereby lodging and care are provided on a 24-hour basis. **Lethbridge School Division** provides instruction to four institutional programs. Harbour House (Emergency Women's Shelter), Lethbridge Regional Hospital School (Hospital), and Pitawani School (Sifton Children's Centre), and Stafford Ridge School.

**Kindergarten Program** - also known as ECS. This program offers a minimum of 475 hours of instruction to children who are at least 4 years 6 months of age and less than 6 years as of September 1 of the school year.





**Learning Commons** - collaboration spaces that are similar to libraries and classrooms. Space is shared for information technology, remote or online education, tutoring, collaboration, content creation, meetings, and reading or study.

**Middle School** - schools that provide instruction to students enrolled in grade six to eight.

**Operating Budget** - budgeted expenditures for the operation of the school division for a school year. It does not include capital expenditures over \$250,000, which is included under the Division's Capital plan.

**Other Revenues** - revenues of the school division that include non-grant items, such as investment revenues, miscellaneous revenues, school generated funds, and school fees.

**Outreach Program** - a program offered by Lethbridge Outreach High School which provides a basic education for students who are unable to attend or benefit from a regular school program.

**Program Unit Funding (PUF)** - funding provided for educational programming offered to children who are at least 2 years 8 months of age and up to 4 years 8 months and have a severe disability.

**Project/Contracts** - provincial priority targeted funding that is received for specific programs or services. This includes Program Unit Funding, Student Health Initiative, and SuperNet (Wide Area Network).

**Provincial Achievement Tests (PAT)** - Alberta Education tests all children in the core subjects (English, Math, Social Studies, and Science) in grade six and nine to ensure that the education system is maintaining a high standard.

**Public Sector Accounting Standards (PSAS)** – are the Canadian generally accepted accounting standards/principals that are followed by the public sector (i.e. school divisions).

**Regional Collaborative Service Delivery (RCSD)** - RCSD is a regional partnership between school authorities, Alberta Health Services (AHS), Child and Family Services Authorities (CFSA) and other community stakeholders. Under RCSD, partners will work together on a regional basis to meet the identified needs of children and youth. RCSD resources must be pooled and shared to support the identified needs of children and youth in a given region. Children and youth throughout the region must have equitable access to services regardless of their school program.

**Reserve Funds** - funds that are unspent from a prior school year and are available for allocation to the current school year budget.

**Salaries** - all remuneration paid or accrued to employees of the Division.

**School Generated Activities /School Generated Funds (SGF)** - funds raised in the community that come under the control and responsibility of a school and are for student activities.

**School Leader Quality Standard** - The standard applicable to the provision of basic education in Alberta as per government ministerial order. Quality leadership occurs when the leader's ongoing analysis of the context, and decisions about what leadership knowledge and abilities to apply, result in quality teaching and optimum learning for all school students

**Shared Instructional Services** - programs and expenditures that provide support to the schools within the jurisdiction.

**Site Based Budgeting** - the budgeting principal whereby those individuals responsible for day-to-day operations are responsible for making expenditure allocation and decisions.

**Spent Deferred Capital Contributions (SDCC)** – deferred revenues relating to Provincially Approved Capital Projects that have been used for the capital expenditure. SDCC equals the net book value of the supported tangible capital assets.

**Supplies** - general supplies purchased by the Division.

**Supported Capital** – tangible capital assets that have been funded by the Province through the provincially approved capital projects.

**Supported Debt Interest** - interest paid on debenture debt on school facilities. Alberta Education supports the debt as the payment is made to Alberta Finance on behalf of the School Division.

**Teaching Quality Standard** - The standard applicable to the provision of basic education in Alberta as per government ministerial order. Quality teaching occurs when the teacher's ongoing analysis of the context, and the teacher's decisions about which pedagogical knowledge and abilities to apply result in optimum learning by students. All teachers are expected to meet the Teaching Quality Standard throughout their careers.

**Transfers** - includes capital purchases over \$5,000, school generated funds activities (fundraising activities, clubs and athletics), transfers to/from other sites, and funds held in contingency or reserves for a future purpose.

**Transportation** - the transportation by school bus of students to, from and between schools, within the school jurisdiction.

**Truth and Reconciliation** - Calls to Action in order to "redress the legacy of residential schools and advance the process of Canadian reconciliation." The proposed actions call on all levels of government to work together to repair the harm caused by residential schools and begin the process of reconciliation.

**Uncertificated Staffing** - staffing of the school jurisdiction that do not hold teaching certificates. Also known as Support Staff.

**Utilities** - the cost of heat, light, water, and garbage disposal in the Division's facilities.

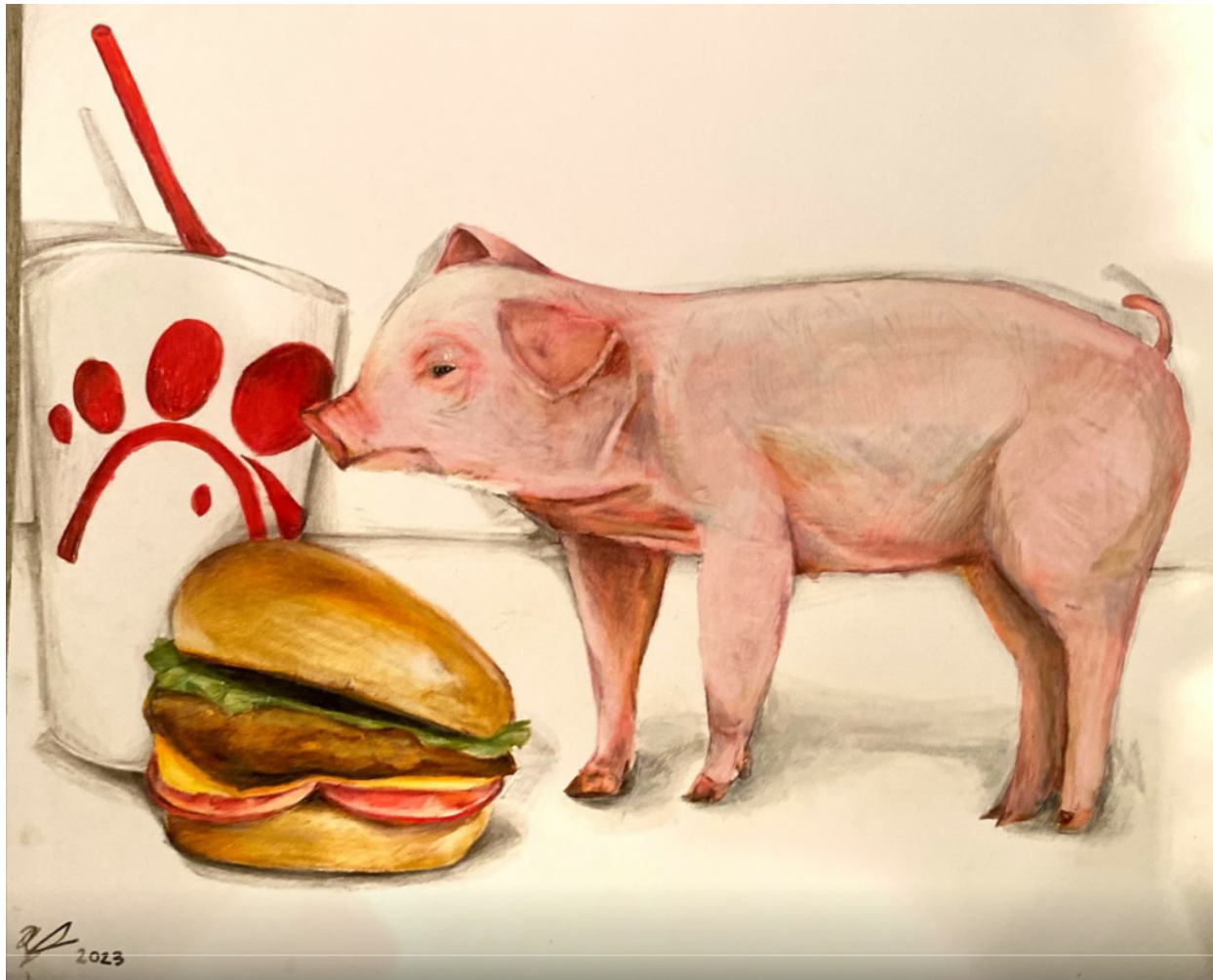


**Violence/Threat Risk Assessment (VTRA) protocol** - this protocol supports collaborative planning among children/youth, families, schools, and community agencies to reduce violence and to reflect safe, caring and restorative approaches. It fosters timely sharing of information about children/youth who pose a risk for violence towards themselves or others. The Chinook Regional Threat Assessment Protocol is the result of commitment and cooperation between partner school jurisdictions and community agencies, all of whom are committed to making our schools and communities safe.

**Unspent Deferred Capital Contributions (UDCC)** – deferred revenues relating to provincially approved capital projects that have not yet been spent on capital expenditures.

**Unsupported Capital** – tangible capital assets that have been funded by the by the school jurisdiction (not funded by the Province)

**Weighted Moving Average (WMA)** – the means by which Alberta Education allocates funding to school jurisdictions on a per full-time equivalent student enrolment basis. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year.



*Delicious Lunch by Autumn Fisher, Chinook - Gr. 9*



## Lethbridge School Division

### Glossary of Common Budget Acronyms



**AHS** – Alberta Health Services

**ASBO** – Association of School Business Officials International

**ASO** – Accumulated Surplus from Operations

**ASFF** – Alberta School Foundation Fund

**CEU** – Credit Enrolment Units

**ECS** – Early Childhood Services

**EEP** – Early Education Program

**EAL** – English as an Additional Language

**FTE** – Full-Time Equivalent

**IBC** – Instructional Budget Committee

**IMR** – Infrastructure, Maintenance and Renewal

**LSD51** – Lethbridge School Division (previously referred to Lethbridge School District No. 51)

**MBA** – Meritorious Budget Award

**POM** – Plant Operation and Maintenance

**PSAS** – Public Sector Accounting Standards

**PUF** – Program Unit Funding

**RCSD** – Regional Collaborative Service Delivery

**SGF** – School Generated Funds

**SDCC** – Spent Deferred Capital Contributions

**TCA** – Tangible Capital Assets

**UDCC** – Unspent Deferred Capital Contributions

**UDL** – Universal Design for Learning

**WMA** – Weighted Moving Average



**Lethbridge School Division**

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

Business and Operations Department

Phone: 1-403-380-5300

Fax: 1-403-320-9117

