

Lethbridge School Division



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

2023-2024 Operating Budget



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

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



Lethbridge School Division

2023-2024 Preliminary Budget

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

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LETHBRIDGE SCHOOL DIVISION

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2023-2024 BUDGET

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

Board Values:

Learning, Inclusion, Respect, Wellbeing, Leadership

- The Board believes the budget should be developed in the best interests of all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes the budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes in collaboration with municipalities, other boards, and community-based service agencies to effectively address the needs of all students which promotes the efficient use of public resources.
- The Board believes education at the primary level is foundational to student success, and as such is a priority.
- The Board believes funds need to be allocated to promote equitable access to educational opportunities and resources for all students.
- The Board believes in keeping Division and school levied fees as low as possible.
- The Board believes maintaining an uncommitted reserve is necessary for emergent and contingent situations.
- The Board believes opportunities for student learning are achieved by allocating funds to specific centralized programs and services.
- The Board believes in providing targeted opportunities to further board priorities within schools.

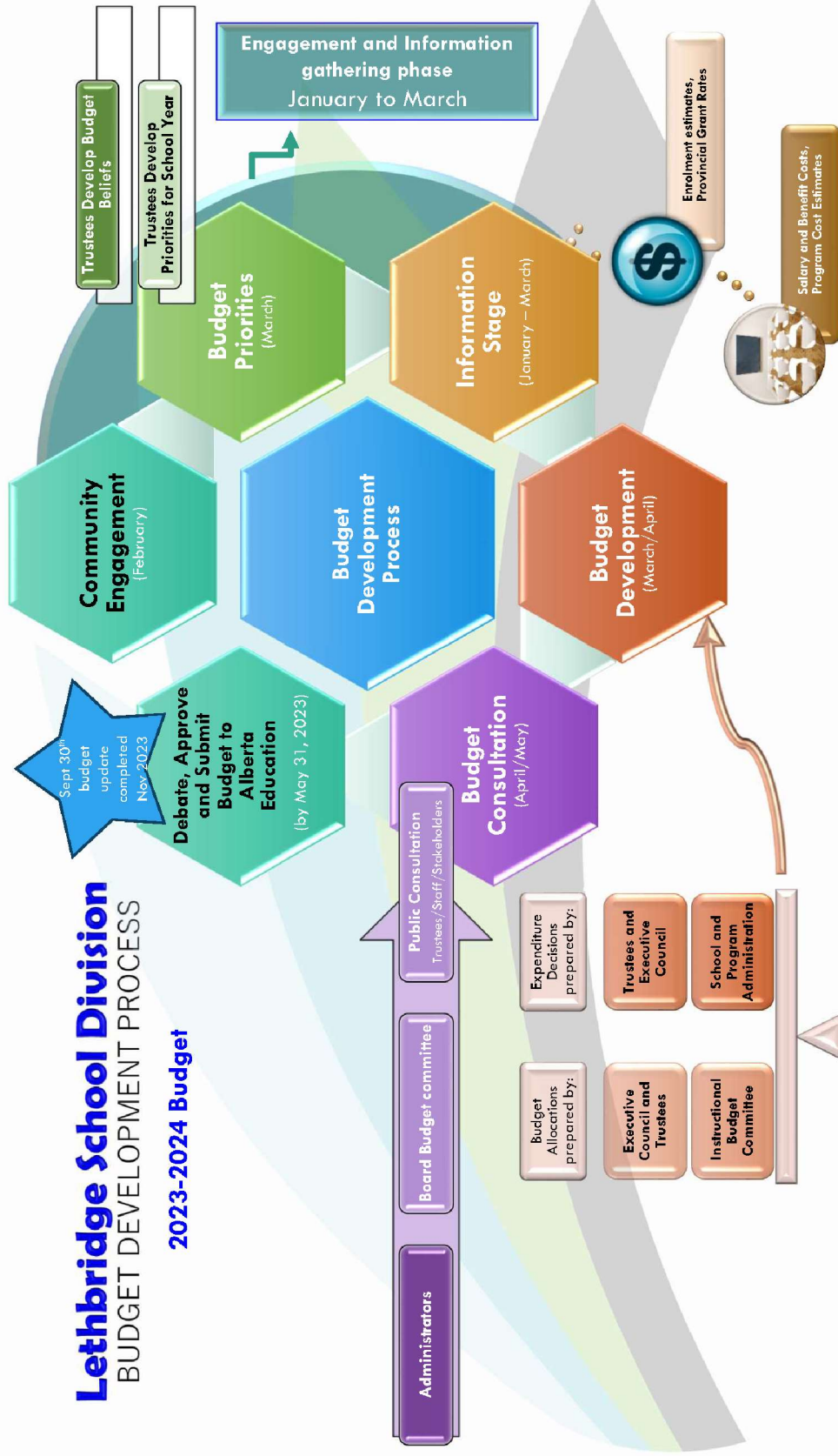
Board Priorities:

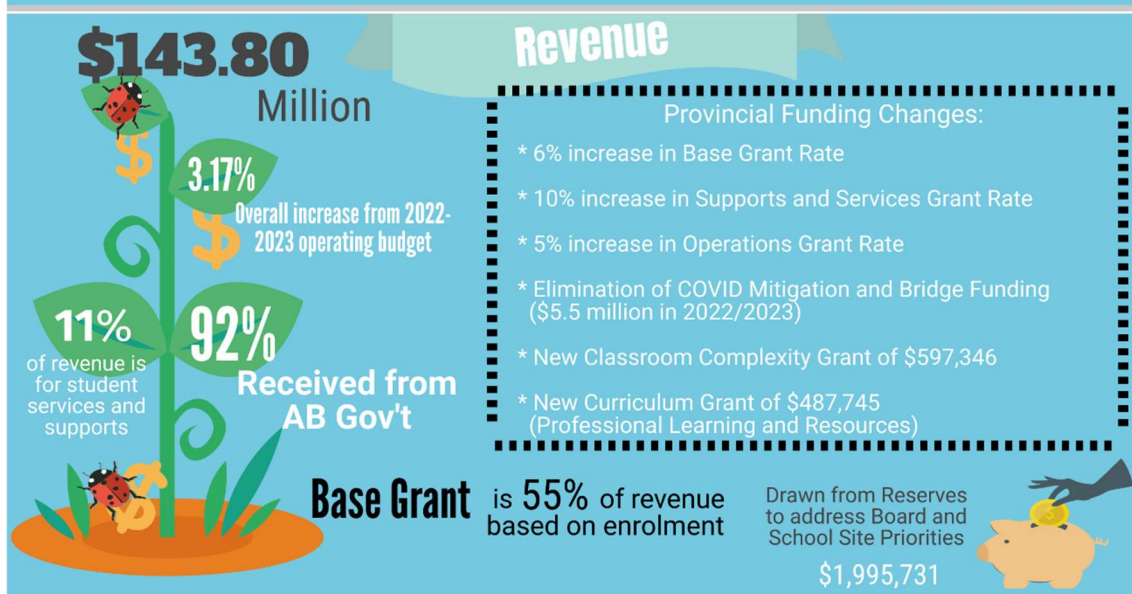
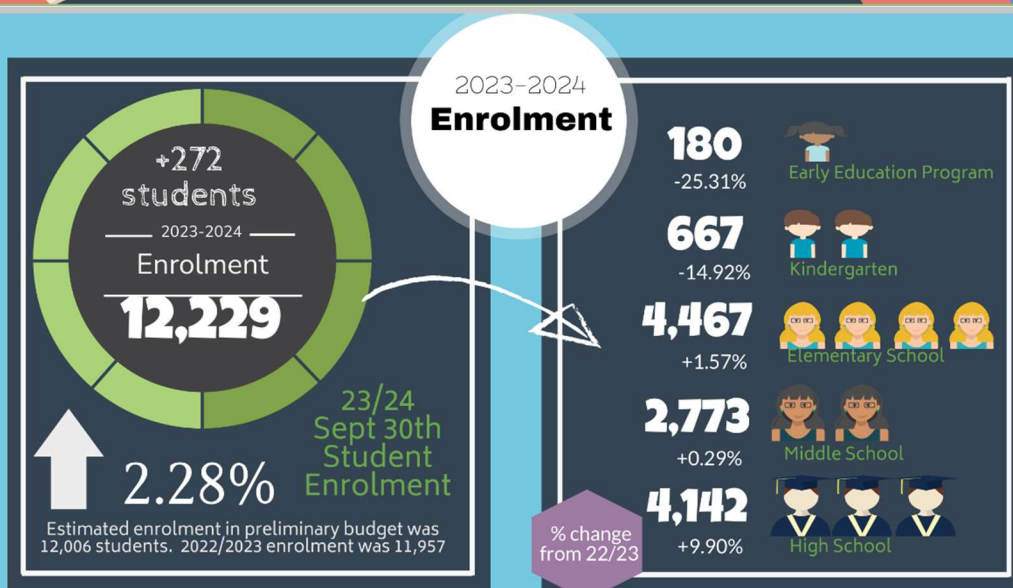
- **Growing Learners and Achievement**
 - **Leading Learning and Building Capacity**
 - **Supporting Learning and Wellbeing**

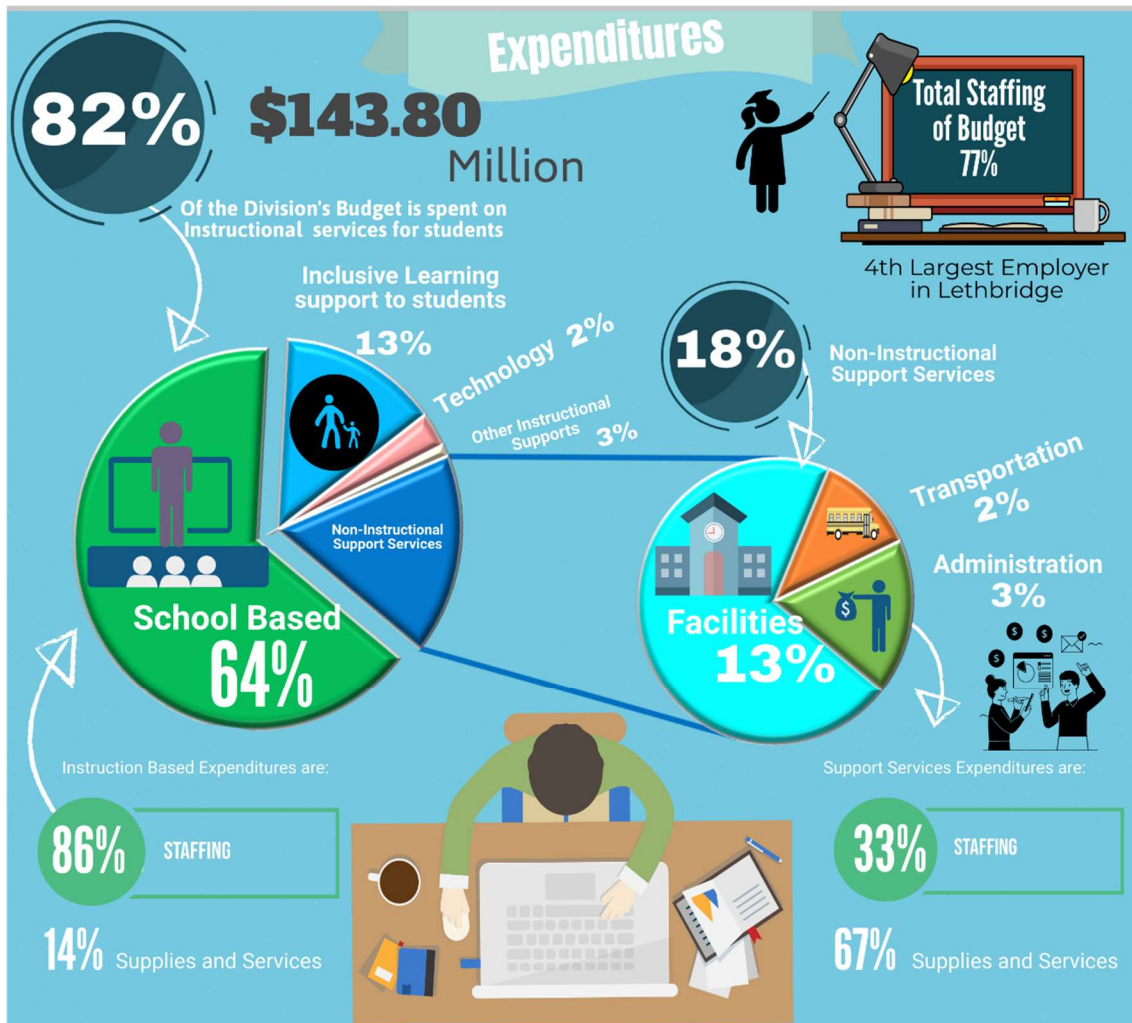
Lethbridge School Division

BUDGET DEVELOPMENT PROCESS

2023-2024 Budget







2023/2024

Operating Budget Updates



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

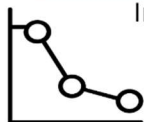
The preliminary budget 2023/2024 was approved on May 29th, 2023.

2023/2024 Preliminary Budget

\$141.83 million



Preliminary Budget



Includes a total of \$798,000 of reserve funds with ministerial approval



2023/2024 Funding Updates

\$1.97 million



Allocation of Deferred Funds

\$ 378,000

Funding from AB Education held back in preliminary budget to address any hotspots in the fall

Learning Disruption Grant (BOOST Program)

\$ 158,038

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

Increase in MHCB Grant

\$ 18,067

Funding from AHS to support increased cost to programs

Enrolment Growth Funding

\$ 170,000 (Approximate)

Supplement from spring enrolment changes

Transfers / Reserves

\$ 1.20 million

Increasing use of reserves to address cost pressures. All being used throughout instruction for staffing, supplies and equipment

= \$ 143.80 million 2023/2024 Operating Budget

Revenues and Allocations	2023-2024 Operating Budget	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %	2022-2023 Operating Budget	Variance from 2022-2023 Operating Budget	Change %
Alberta Education - Base Instruction	\$78,345,038	\$77,934,815	\$410,223	0.53%	\$76,357,845	\$1,987,193	2.60%
Alberta Education - Services and Supports	\$16,357,788	\$16,227,405	\$130,383	0.80%	\$14,547,679	\$1,810,109	12.44%
Alberta Education - Schools/Facilities	\$15,893,896	\$15,885,740	\$8,156	0.05%	\$14,802,435	\$1,091,461	7.37%
Alberta Education - Community	\$3,772,018	\$3,772,018	\$0	0.00%	\$3,723,161	\$48,857	1.31%
Alberta Education - Jurisdiction	\$4,253,325	\$4,253,325	\$0	0.00%	\$4,092,216	\$161,109	3.94%
Projects/Contracts	\$862,008	\$667,745	\$194,263	29.09%	\$269,153	\$592,855	220.27%
Other Provincial Revenue	\$821,346	\$803,279	\$18,067	2.25%	\$1,304,787	(\$483,441)	-37.05%
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	9,465,745	\$9,452,773	\$12,972	0.14%	8,012,800	\$1,452,945	18.13%
Capital and Debt Services	\$5,145,860	\$5,145,860	\$0	0.00%	\$5,084,555	\$61,305	1.21%
Total Operating Revenue	\$141,805,968	\$141,031,904	\$774,064	0.55%	\$135,083,575	\$6,722,393	4.98%
Prior Years Reserves (one-time funds)	\$1,995,731	\$798,399	\$1,197,332	149.97%	\$4,298,912	(\$2,303,181)	-53.58%
Total Revenue and Allocations	\$143,801,699	\$141,830,303	\$1,971,396	1.39%	\$139,382,487	\$4,419,212	3.17%

GRANTS Added



Reserve spending for 2023-2024 is all within instruction on staffing, supplies and equipment

Lethbridge SCHOOL DIVISION

Major Updates to the Operating Budget:

Expenditures by Object	2023-2024 Operating Budget	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %	2022-2023 Operating Budget	Variance from 2022-2023 Operating Budget	Change %
Certificated Staffing	\$81,779,918	\$80,928,327	\$851,591	1.05%	\$77,915,397	\$3,864,521	4.96%
Uncertificated Staffing	\$28,475,225	\$28,042,616	\$432,609	1.54%	\$28,142,092	\$333,133	1.18%
Contracted and General Services	\$10,919,401	\$10,491,720	\$427,681	4.08%	\$10,287,013	\$632,388	6.15%
Supplies	\$12,523,810	\$12,409,157	\$114,653	0.92%	\$11,965,888	\$557,922	4.66%
Utilities	\$2,737,600	\$2,737,600	\$0	0.00%	\$2,510,600	\$227,000	9.04%
Capital and Debt Services	\$6,753,582	\$6,753,582	\$0	0.00%	\$7,116,561	(\$362,979)	-5.10%
Transfers - Contingency/Other	\$202,725	\$52,863	\$149,862	283.49%	\$144,096	\$58,629	40.69%
Total Operating Expenditures	\$143,392,261	\$141,415,865	\$1,976,396	1.40%	\$138,081,647	\$5,310,614	3.85%
Transfers - Reserve Allocations	\$409,438	\$414,438	(\$5,000)	-1.21%	\$1,300,840	(\$891,402)	-68.53%
Total Expenditures and Transfers	\$143,801,699	\$141,830,303	\$1,971,396	1.39%	\$139,382,487	\$4,419,212	3.17%

77% Total Staffing
of Budget

Teachers

664 FTE

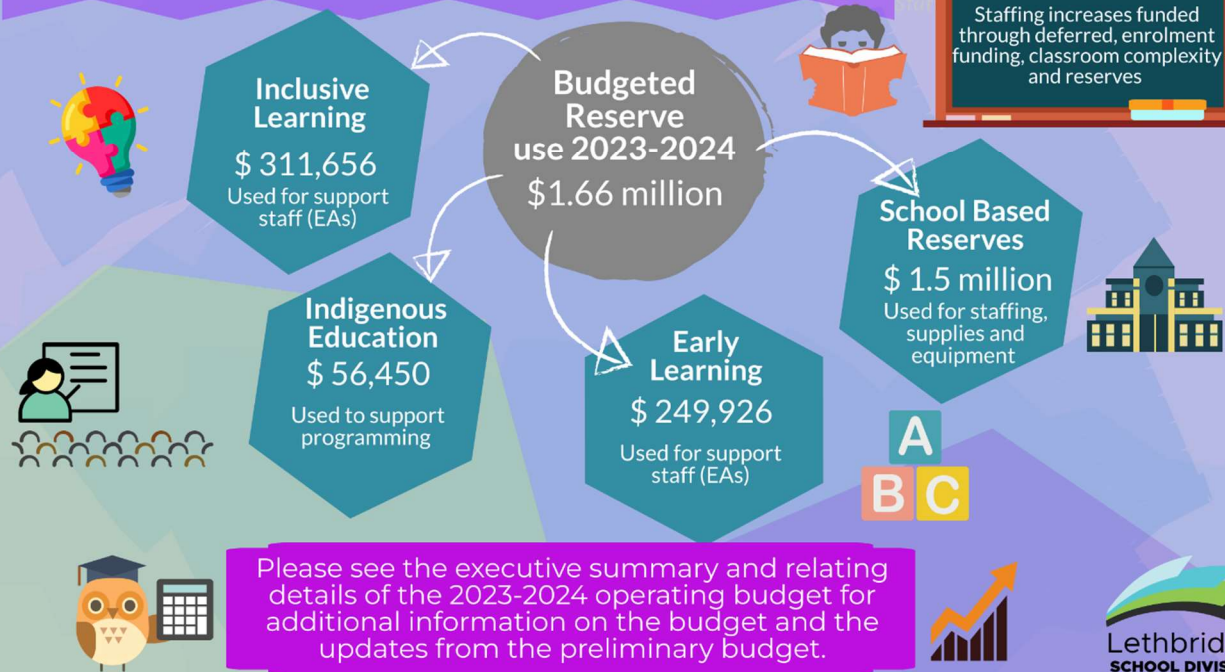
+7 FTE from
Prelim budget

Support Staff

464 FTE

+11 FTE from
Prelim budget

Staffing increases funded
through deferred, enrolment
funding, classroom complexity
and reserves



Lethbridge School Division

2023-2024 Operating Budget

Executive Summary

Lethbridge School Division has a total operating budget of \$143.80 million and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

The School Division was established in 1886 and proudly serves a community that grown to over 100,000 residents. Lethbridge School Division serves approximately 12,229 students from early education (pre-school) to grade twelve. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-four (24) schools and four (4) institutional programs.

Division Priorities and Strategies

The Board of Trustees held a consultation session with the education stakeholders of the community. After two years of virtual Town Halls, the Division was happy to once again welcome the stakeholders back to an in person session. Over 1,000 responses were received for the following two questions:



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

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

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

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



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

Priorities:

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

Values:

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

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

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

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

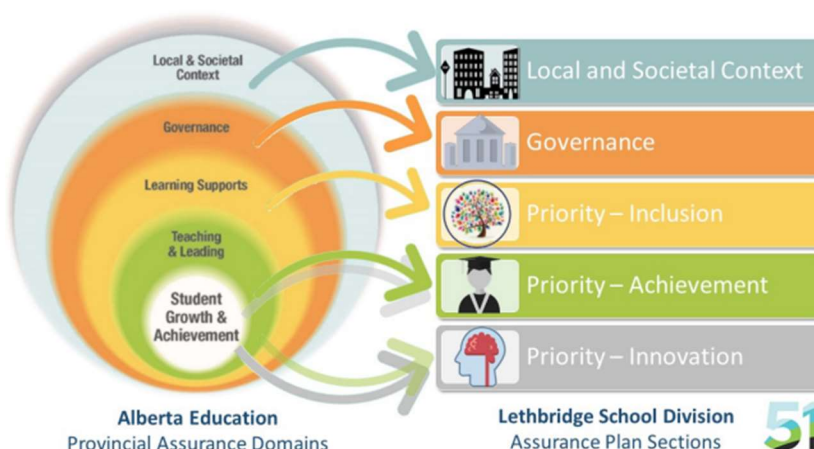
Leadership to empower every person to be responsible, ethical and effective leaders in their communities.

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



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

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



Student Growth and Achievement

OUTCOMES:

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

Teaching and Leading

OUTCOMES:

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

Learning Supports

OUTCOMES:

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



Meritorious Budget Award Program

[Lethbridge School Division](#) is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2023-2024 budget. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the seventeen (18) subsequent years up to and including the 2023-2024 preliminary budget.

Budget Process

The Division's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The Division undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 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 year was the creation of a budget engagement survey which sought input into the development of the instruction area of the budget. Using this tool, respondents had the opportunity to provide input into the percentage of the instruction budget that should be allocated to each area. A total of 419 responses were received and the feedback was considered in the development of the instruction budget for 2023/2024.

Information on funding and expenditure estimates was gathered and then the budget was developed in consultation with senior administration, school and program administrators, and trustees. Stakeholders, including parents, staff members, administration and trustees, are invited to review the online presentation of the budget in May 2023 to discuss the significant challenges in developing a fiscally responsible budget, how it relates to the priorities and strategies developed, and to gather feedback on the draft budget. Stakeholders are then encouraged to provide written comments on the budget to the Board for consideration at the budget debate May 29th, 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 31st each year.

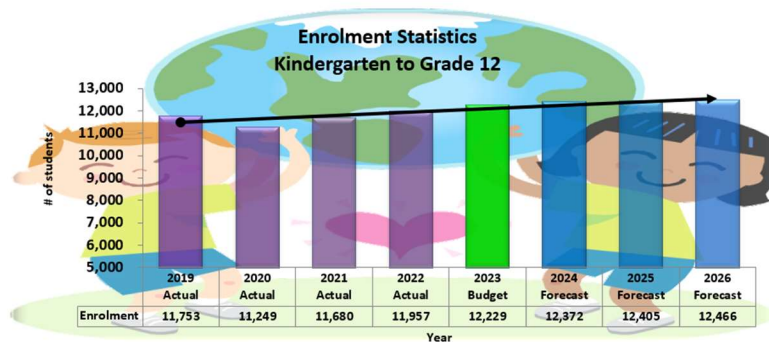
The preliminary budget is then adjusted for updated enrolment numbers as at September 30th as well as any new information that has been received by the Division. This creates the operating budget which the Division will now use for the 2023-2024 school year.

Enrolment

Lethbridge School Division has 12,229 students 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 272 students or 2.28% from the prior year. These enrolment numbers are based on counts completed on September 30th, 2023. Early learning and kindergarten show decreases, while elementary and middle school has slight increases. High School is anticipated to see the largest increase of almost 10% due to a large grade 8 class in 2022-2023 that entered high school in 2023-2024. The grade 8 class for 2022-2023 is the largest grade within the Division (with over 1,000 students).

Enrolment had been estimated in the preliminary budget to be 12,006 students. Due to the enrolment increase being over 2% from the prior year, the Division expects to receive an additional \$170,000 from Alberta Education to help supplement the funding that had already been established in the spring with the weighted moving average (WMA) calculation discussed below.

Program	Actual				September 2023	Change	
	September 2019	September 2020	September 2021	September 2022			
Early Education	497	357	299	241	180	-61	-25.31%
Kindergarten	806	725	747	784	667	-117	-14.92%
Elementary (Grades 1 - 5)	4,467	4,111	4,279	4,398	4,467	69	1.57%
Middle School (Grades 6 - 8)	2,631	2,687	2,787	2,765	2,773	8	0.29%
High School (Grades 9 - 12)	3,352	3,369	3,568	3,769	4,142	373	9.90%
Total	11,753	11,249	11,680	11,957	12,229	272	2.27%
% Change		-4.29%	3.83%	2.37%	2.27%		



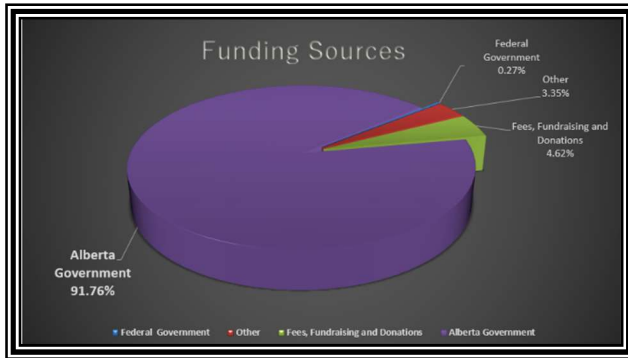
Historical enrolment data and other factors are used to predict enrolment for subsequent budget periods. The preceding chart illustrates the change in enrolment from September 2019 to September 2023 and projected enrolment over the next four years to September 2026. There has typically been an upward 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 4.16%. 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

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

Note that provincially funded full time equivalent enrolment is factors at 0.5 FTE for early education and KG programs. The 2023-2024 FTE for Lethbridge School Division is 11,806. This means due to the Weight Moving Average (WMA) funding model, the Division will be underfunded by 453 FTE.

Funding Sources

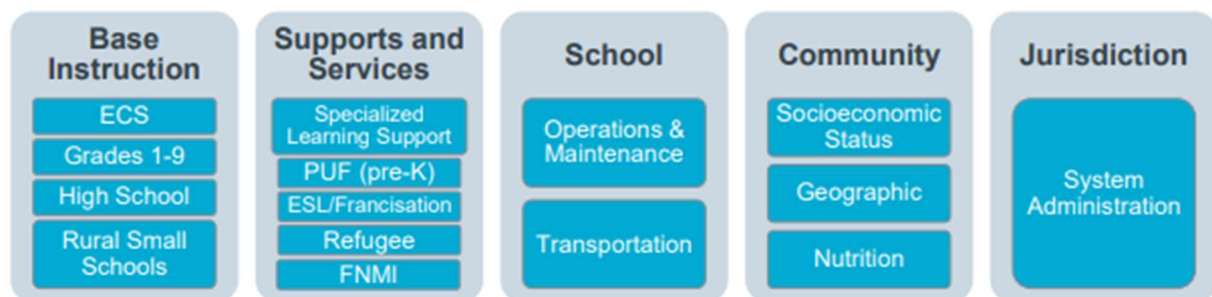


Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 91.76% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment revenues, and one-time reserve funds, which comprise 8.24% of the Division's revenue.

Total budgeted revenues and allocations for 2023-2024 are \$143.80 million. Included in these revenues is \$1,995,731 of prior year's reserves. Total revenues and allocations for the Division increased by 3.17% over 2022-2023.

Revenues and Allocations	2023-2024 Operating Budget	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %	2022-2023 Operating Budget	Variance from 2022-2023 Operating Budget	Change %
Alberta Education - Base Instruction	\$78,345,038	\$77,934,815	\$410,223	0.53%	\$76,357,845	\$1,987,193	2.60%
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Federal Government Funding	\$388,944	\$388,944	\$0	0.00%	\$388,944	\$0	0.00%
Other Revenues	9,465,745	\$9,452,773	\$12,972	0.14%	8,012,800	\$1,452,945	18.13%
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Prior Years Reserves (one-time funds)	\$1,995,731	\$798,399	\$1,197,332	149.97%	\$4,298,912	(\$2,303,181)	-53.58%
Total Revenue and Allocations	\$143,801,699	\$141,830,303	\$1,971,396	1.39%	\$139,382,487	\$4,419,212	3.17%

Alberta Education funding falls into 5 main targeted grants:



Alberta Education - Base Instruction – 54.48% 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.

September 30th, 2023 budget update includes an increase of 0.53% (or \$410,223). This is from the \$170,000 estimated supplement enrolment growth and the \$240,223 that was funding held back in the preliminary budget to ensure the Division met their enrolment estimates. This funding has been used for staffing.

Alberta Education – Services and Supports – 11.38% 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. The majority of this funding is going towards staffing.

September 30th, 2023 budget update includes an increase of 0.80% (or \$130,383). This is from funding held back in the preliminary budget to ensure the Division met their enrolment estimates. This funding has been used for staffing.

Alberta Education – Schools/Facilities – 11.05% 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.

September 30th, 2023 budget update includes an increase of 0.05% (or \$8,156). This is from funding held back in the preliminary budget to ensure the Division met their enrolment estimates. This funding has been used for staffing.

Alberta Education – Community – 2.62% 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.

There was no change in this revenue area in the September 30th budget update.

Alberta Education – Jurisdiction – 2.96% 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.

There was no change in this revenue area in the September 30th budget update.

Other Provincial Revenues:

Projects/Contracts – 0.60% 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, \$519,116 for new curriculum funding, \$180,000 for the mental health in schools pilot program (known in the Division as the Digital Wellness program).

September 30th, 2023 budget update includes an increase of 29.09% (or \$194,263). This is from the Learning Loss funding (known in the Division as BOOST) totaling \$158,038. The remaining funding is from new curriculum funding that was deferred from the 2022-2023 school year that is to be spent on professional learning opportunities.

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.

September 30th, 2023 budget update includes an increase of 2.25% (or \$18,067) as the Making Connections program for Alberta Mental Health grant agreement has increased to address inflationary concerns.

Teacher Pension Costs – 4.52% 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.

There was no change in this revenue area in the September 30th budget update.

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.

There was no change in this revenue area in the September 30th budget update.

Other Revenues – 6.58% of Division Revenues

Other revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, international student tuition fees and interest income which has a budgeted increase due to higher interest rates.

September 30th, 2023 budget update includes an increase of 0.14% (or \$12,972) in interest revenue due to increased interest rates.

Capital Block – 3.58% of Division Revenues

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

There was no change in this revenue area in the September 30th budget update.

Prior Year Reserves – 1.39% 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.

September 30th, 2023 budget update includes an increase of 149.97% (or \$1.1 million) in school based or instructional based reserve use. These funds are being used for staffing, supplies and equipment (depending on the program).

Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Operating 2023-2024	Preliminary 2023-2024	Total Change	% Change	Operating 2022-20023	Total Change	% Change
Alberta Education Operating Grants	106,658,198	105,905,262	\$752,936	0.71%	102,703,625	\$3,954,573	3.85%
Operations and Maintenance	11,511,373	11,503,217	\$8,156	0.07%	10,570,786	\$940,587	8.90%
Transportation	2,848,800	2,848,800	\$0	0.00%	2,723,518	\$125,282	4.60%
Capital and Debt Servicing	5,145,860	5,145,860	\$0	0.00%	5,084,555	\$61,305	1.21%
Infrastructure Maintenance Renewal (IMR)	1,533,723	1,533,723	\$0	0.00%	1,508,131	\$25,592	1.70%
Jurisdiction	4,253,325	4,253,325	\$0	0.00%	4,092,216	\$161,109	3.94%
	131,951,279	131,190,187	\$761,092	0.58%	126,682,831	\$5,268,448	4.16%

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 Operating Budget			2023-2024 Preliminary Budget			Variance from 2023-2024 Preliminary Budget			
	Operating Revenues	One-time Reserves	2023-2024 Operating Budget	Operating Revenues	One-time Reserves	2023-2024 Preliminary Budget	Operating Revenues	One-time Reserves	Variance from 2023-2024 Preliminary Budget	Change %
Alberta Government	\$131,951,279	\$0	\$131,951,279	\$131,190,187	\$0	\$131,190,187	\$761,092	\$0	\$761,092	0.58%
Fees, Fundraising and Donations	\$6,649,105	\$0	\$6,649,105	\$6,649,105	\$0	\$6,649,105	\$0	\$0	\$0	0.00%
Other Revenues	\$2,816,640	\$0	\$2,816,640	\$2,803,668	\$0	\$2,803,668	\$12,972	\$0	\$12,972	0.46%
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0	0.00%
One-time Reserves	\$0	\$1,995,731	\$1,995,731	\$0	\$798,399	\$798,399	\$0	\$1,197,332	\$1,197,332	149.97%
Total Allocations	\$141,805,968	\$1,995,731	\$143,801,699	\$141,031,904	\$798,399	\$141,830,303	\$774,064	\$1,197,332	\$1,971,396	1.39%

As shown above, there is a \$1.97 million increase in revenue from the 2023-2024 preliminary budget. This is mainly due to recognizing held back Alberta Education funding from the preliminary budget (\$378,000), additional funding from Alberta Education to be received (\$170,000 enrolment and \$158,000 learning loss). As well as an \$1.1 million increase from the preliminary budget in use of one time reserves throughout the instructional area of the budget.

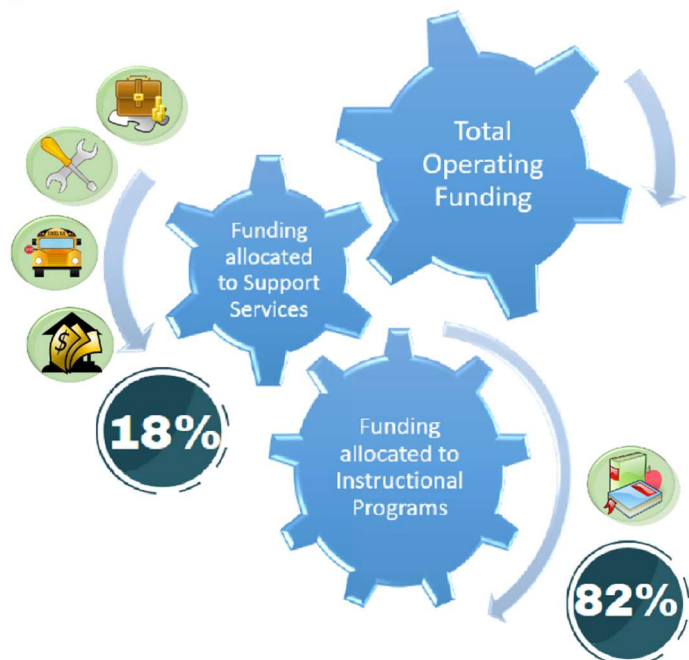
Funding Allocations	2023-2024 Operating Budget			2023-2024 Preliminary Budget			Variance from 2023-2024 Preliminary Budget			
	Operating Revenues	One-time Reserves	2023-2024 Operating Budget	Operating Revenues	One-time Reserves	2023-2024 Preliminary Budget	Operating Revenues	One-time Reserves	Variance from 2023-2024 Preliminary Budget	Change %
Instruction	\$116,715,270	\$1,995,731	\$118,711,001	\$115,941,206	\$798,399	\$116,739,605	\$774,064	\$1,197,332	\$1,971,396	1.69%
Administration	\$4,253,329	\$0	\$4,253,329	\$4,253,329	\$0	\$4,253,329	\$0	\$0	\$0	0.00%
Plant Operations and Maintenance	\$10,751,228	\$0	\$10,751,228	\$10,751,228	\$0	\$10,751,228	\$0	\$0	\$0	0.00%
Transportation	\$3,332,559	\$0	\$3,332,559	\$3,332,559	\$0	\$3,332,559	\$0	\$0	\$0	0.00%
Capital and Debt Services	\$6,753,582	\$0	\$6,753,582	\$6,753,582	\$0	\$6,753,582	\$0	\$0	\$0	0.00%
Total Allocations	\$141,805,968	\$1,995,731	\$143,801,699	\$141,031,904	\$798,399	\$141,830,303	\$774,064	\$1,197,332	\$1,971,396	1.39%

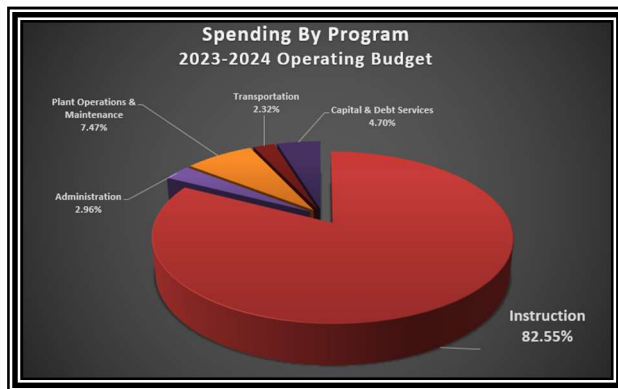
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions 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 \$148.80. 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 Operating Budget, the 2023-2024 Preliminary Budget, and with the 2022-2023 Operating Budget:

Spending by Program	2023-2024 Operating Budget	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %	2022-2023 Operating Budget	Variance from 2022-2023 Operating Budget	Change %
Instruction	\$118,711,001	\$116,739,605	\$1,971,396	1.69%	\$114,112,571	\$4,598,430	4.03%
Administration	\$4,253,329	\$4,253,329	\$0	0.00%	\$4,159,340	\$93,989	2.26%
Plant Operations and Maintenance	\$10,751,228	\$10,751,228	\$0	0.00%	\$10,805,214	(\$53,986)	-0.50%
Transportation	\$3,332,559	\$3,332,559	\$0	0.00%	\$3,188,800	\$143,759	4.51%
Capital and Debt Services	\$6,753,582	\$6,753,582	\$0	0.00%	\$7,116,562	(\$362,980)	-5.10%
Total Expenditures and Transfers	\$143,801,699	\$141,830,303	\$1,971,396	1.39%	\$139,382,487	\$4,419,212	3.17%

Instruction Allocations – 82.55% of Division Spending

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

Instruction is the allocation to all schools (elementary, middle, and high), Inclusive learning, technology and other instructional programs and services offered to provide educational opportunities to students within the Division. Some of the other instructional programs and services include Indigenous education, school generated funds (SGF), early learning, international students and other initiatives both within the Division and by Alberta Education (examples new curriculum funding and dual credit).

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

Budget Item	Board Priorities	Budget Engagement Tool	Instructional Budget Committee
	Informed by Town Hall & Strategic Planning	Feedback	Priority
Inclusive Learning Supports	Growing Learners and Achievement	Inclusive Learning Supports	Supports for Inclusive Learning
- Approximately \$1,000,000 of funding allocated from K-12 Base Grant to support services	Supporting Learning and Wellbeing		
- Reserves added in September 30th budget to support staffing (Educational Assistants, approximately \$311,000)			
- New Classroom Complexity grant (approximately \$597,000)	Supporting Learning and Wellbeing	Support Wellbeing	Support Wellbeing
- To be allocated to:		Inclusive Learning Supports	Inclusive Learning Supports
VTRA Supports, E-learning, Bridge Program at the Middle and High Schools and EA Supports at Elementary		Intervention Strategies	Intervention Strategies
- Mental Health in Schools Pilot Program (Digital Wellness Initiatives)	Supporting Learning and Wellbeing	Support Wellbeing	Maintain Counselling Supports
- Maintaining counselling supports at the middle and high school levels and additional money for elementary counselling supports			
- Continuance of Learning Loss Grant (BOOST program) for the 23/24 school year (\$158,000 received)	Growing Learners and Achievement	Intervention Strategies	
- Maintain Lead Teachers and support teachers in the classroom	Leading Learning and Building Capacity	Intervention Strategies	
- Early Education Program has been right sized to reflect the continued decrease in enrolment. Not supported by Alberta Education but is supported from a transfer from the K-12 Base Grant (approximately \$485,000)	Growing Learners and Achievement	Intervention Strategies	
- Reserves added in September 30th budget to support staffing (Educational Assistants, approximately \$249,000)			
- Maintaining Elementary allocation to support increased costs and staffing	Growing Learners and Achievement	Maintain Class Size	Maintain Class Size
- Allocated funding to secondary schools to address enrolment growth and salary costs	Growing Learners and Achievement	Maintain Class Size	Maintain Class Size
- Maintained technology evergreening capital fund to ensure planned and equitable replacements of technology	Growing Learners and Achievement	Technology and Other Materials to Support Learnings	
- New Curriculum funding from Alberta Education for resources and professional learning opportunities (Division receiving \$487,745)	Leading Learning and Building Capacity		

The increase in instructional expenses from the 2022-2023 operating budget is a combination of the following:

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

Changes from the 2023-2024 preliminary to operating budget are due to allocating the funds deferred in the spring (approximately \$378,000), new Alberta Education funding (approximately \$170,000 for enrolment and \$158,000 for BOOST) and allocation of reserves within the school and other instructional departments.

Administration Allocations – 2.96% 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. There have been no changes within this budget area from the 2023-2024 preliminary budget.

Plant Operation and Maintenance (POM) – 7.47% 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.

There have been no changes within this budget area from the 2023-2024 preliminary budget.

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 – 2.32% 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.

There have been no changes within this budget area from the 2023-2024 preliminary budget.

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 – 4.70% 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.

There have been no changes within this budget area from the 2023-2024 preliminary budget.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$81,034,790	\$745,128	\$0	\$0		\$81,779,918
Uncertificated Staffing	\$20,824,528	\$2,302,202	\$5,218,548	\$129,947		\$28,475,225
Contracted and General Services	\$4,307,225	\$1,045,887	\$2,426,277	\$3,140,012		\$10,919,401
Supplies	\$12,016,195	\$81,212	\$416,403	\$10,000		\$12,523,810
Utilities	\$0	\$47,600	\$2,690,000	\$0		\$2,737,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$6,753,582	\$6,753,582
Transfers - Contingency/Other	\$118,825	\$31,300	\$0	\$52,600		\$202,725
Total Operating Expenditures	\$118,301,563	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$143,392,261
Transfers - Reserve Allocations	\$409,438	\$0	\$0	\$0	\$0	\$409,438
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Transfers	\$118,711,001	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$143,801,699

Expenditures by Object

Lethbridge School Division will spend approximately \$110.26 million on staffing, which is about 77% of the Division's \$143.80 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 Operating Budget	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %	2022-2023 Operating Budget	Variance from 2022-2023 Operating Budget	Change %
Certificated Staffing	\$81,779,918	\$80,928,327	\$851,591	1.05%	\$77,915,397	\$3,864,521	4.96%
Uncertificated Staffing	\$28,475,225	\$28,042,616	\$432,609	1.54%	\$28,142,092	\$333,133	1.18%
Contracted and General Services	\$10,919,401	\$10,491,720	\$427,681	4.08%	\$10,287,013	\$632,388	6.15%
Supplies	\$12,523,810	\$12,409,157	\$114,653	0.92%	\$11,965,888	\$557,922	4.66%
Utilities	\$2,737,600	\$2,737,600	\$0	0.00%	\$2,510,600	\$227,000	9.04%
Capital and Debt Services	\$6,753,582	\$6,753,582	\$0	0.00%	\$7,116,561	(\$362,979)	-5.10%
Transfers - Contingency/Other	\$202,725	\$52,863	\$149,862	283.49%	\$144,096	\$58,629	40.69%
Total Operating Expenditures	\$143,392,261	\$141,415,865	\$1,976,396	1.40%	\$138,081,647	\$5,310,614	3.85%
Transfers - Reserve Allocations	\$409,438	\$414,438	(\$5,000)	-1.21%	\$1,300,840	(\$891,402)	-68.53%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
Total Expenditures and Transfers	\$143,801,699	\$141,830,303	\$1,971,396	1.39%	\$139,382,487	\$4,419,212	3.17%

Certificated Staffing – 56.87% of Division Spending

Approximately \$81.78 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 \$851,000 increase from the preliminary budget as contingency funding held back in the spring was allocated to hot spots. Allocations from the enrolment funding, classroom complexity and BOOST funds were also added, the majority of which are being used for certificated staffing.

Uncertificated Staffing – 19.80% of Division Spending

Approximately \$28.46 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). There is a \$432,609 increase from the preliminary budget as allocations from the enrolment funding, and classroom complexity were used to hire additional EA positions.

Contracted and General Services – 7.59% of Division Spending

Contracted and General Services increased by \$427,000 from the preliminary budget due to increased professional learning funds (from the targeted new curriculum grant) and building repairs to be paid for through school based reserves.

Supplies – 8.71% of Division Spending

Supplies increased by \$114,650 from the preliminary budget due to commitments at August 31, 2023 that had been started but not completed.

Utilities – 1.90% of Division Spending

Utilities did not change from the preliminary budget estimations.

Capital and Debt Services – 4.70% of Division Spending

Capital and debt services did not change from the preliminary budget estimations.

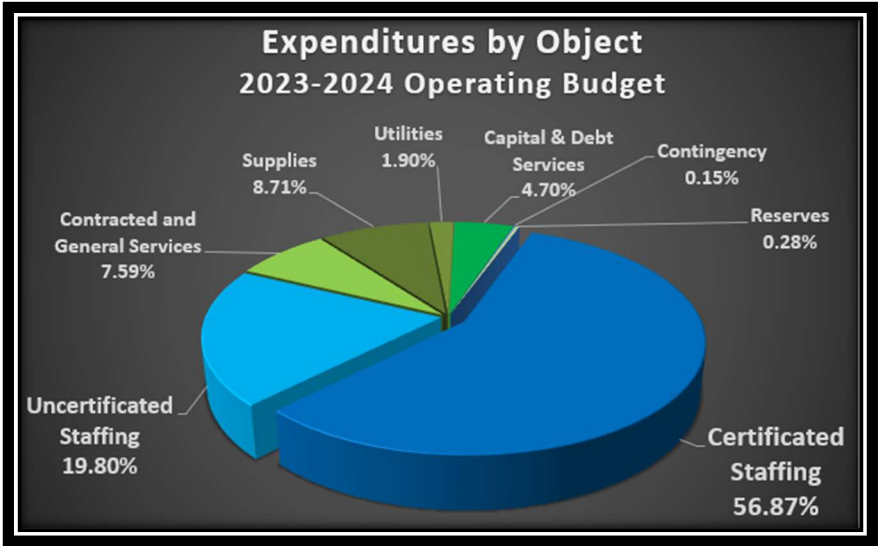
Transfers – Contingency/Other – 0.15% of Division Spending

Contingencies and Commitments have increased by approximately \$150,000 due to some departments allocating surplus funds to contingency for the 2023-2024 operating budget.

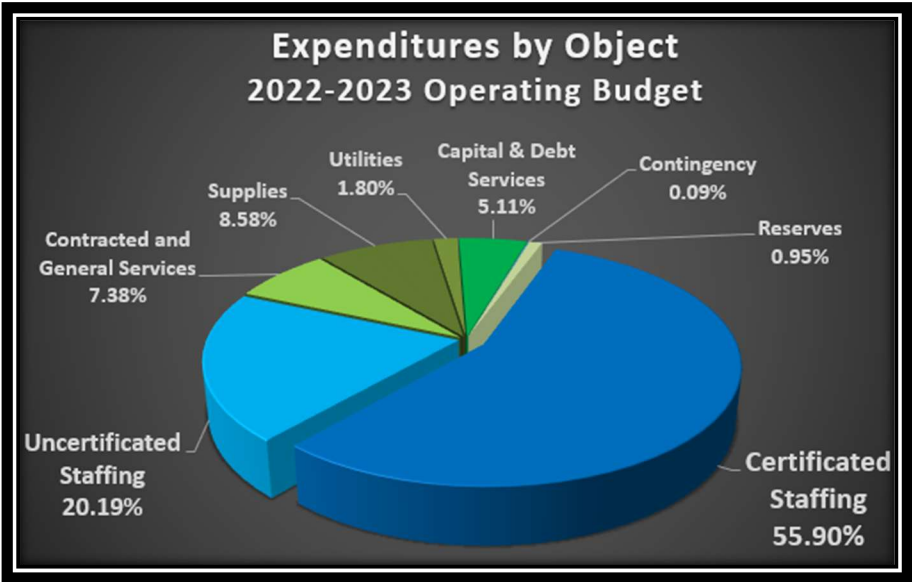
Transfers – Reserve Allocations – 0.25% of Division Spending

Reserve allocations are projected to be similar to the 2023-2024 preliminary budget.

In 2022-2023, the cost was approximately \$11,548 to educate a student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$11,564 per student (most recent info available from 2021-2022). For 2023-2024, the cost is estimated to be \$11,726 for 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.

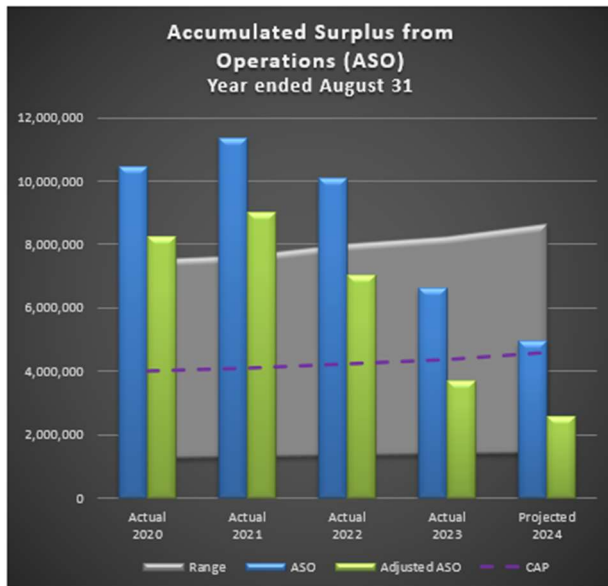


Expenditures for the 2023-2024 operating budget are compared with budgeted expenditures from 2022-2023 operating budget to illustrate the similarity between the two years.



Financial Impact

The Division has been able to build the Accumulated Surplus from Operations (ASO) as the Division has been fiscally responsible and set funds aside for long-term planning and future projects.



In accordance with Public Sector Accounting Standards (PSAS), the unspent school generated funds (SGF) is included in the Division's ASO. The "Adjusted ASO" excludes these unspent SGF funds which are held at the schools. The Adjusted ASO is typically reviewed and compared to expenditures to review the financial health of the Division.

The province has declared a limit on reserves with a maximum Adjusted ASO of 3.20% by the end of 2022-2023 (August 31, 2023). The Division has monitored its reserve balances to ensure proper planning was done to meet this limit.

	Actual	Actual	Actual	Actual	Projected
School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Adjusted ASO ratio	6.61%	7.07%	5.29%	2.70%	1.79%

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.

At the completion of the year-end ending August 31, 2023, \$3.2 million of operating reserves have been spent. The majority were within instruction at \$3 million.

In budget 2023-2024, there was a total of \$1.6 million 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, supplies and equipment.

The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students, minding the reserves cap and the financial health of the Division. The amount of the ASO will be dependent on future financial resources from Alberta Education and expenditure decisions made by the Division.

Human Resources

Division staffing has the greatest impact on the educational opportunities provided to students within [Lethbridge School Division](#) and consequently makes up 77% of the Division's budget. The Division will employ 664 full-time equivalent (FTE) teachers and 464 full-time equivalents (FTE) support staff in 2023-2024.



The Division spends 57% of the budget on teaching staff. The majority of the staffing is determined in the preliminary budget completed in May 2023. However, a portion of funding is held back in the spring to ensure the Division meets enrolment projections in September 2023. The Division exceed those enrolment projections and staffing was allocated to "hot spots" within the Division. As well, the new classroom complexity grant was allocated and a portion went to teachers at the middle school level (3.55 FTE) and to the new off campus outreach program (1.0 FTE). This listing does not include any teachers that may be hired from the Learning Loss (BOOST) grant as those decisions have not been finalized yet. The \$158,000 to be spent on staffing is listed within the casual / substitute costs of the budget due to the temporary nature of the position(s).

Teacher Staffing (Certificated):	Operating	Preliminary	Operating				
	2023/2024	2023/2024	FTE Change	% Change	2022/2023	FTE Change	% Change
Elementary Schools	291.90	288.40	3.50	1.20%	288.40	3.50	1.21%
Middle Schools	132.58	128.08	4.50	3.39%	129.58	3.00	2.32%
High Schools	190.14	190.14	0.00	0.00%	183.44	6.70	3.65%
Inclusive Learning	25.00	25.00	0.00	0.00%	24.85	0.15	0.60%
Other Instructional	12.25	11.25	1.00	8.16%	11.20	1.05	9.38%
Classroom Teachers	651.87	642.87	9.00	1.38%	637.47	14.40	2.26%
Other Certificated Staffing	12.600	14.600	-2.00	(15.87%)	16.500	(3.90)	(23.64%)
Total Teacher Staffing	664.47	657.47	7.00	1.05%	653.97	10.50	1.61%

The Division spends 20% of the budget on support staff. The majority of the staffing is determined in the preliminary budget completed in May 2023. However, a portion of funding is held back in the spring to ensure the Division meets enrolment projections in September 2023. The Division exceed those enrolment projections and staffing was allocated to "hot spots" within the Division. As well, the new classroom complexity grant was allocated and a portion went to educational assistance at the elementary and middle school level. Lastly, reserve funds were also utilized within the inclusive education and early learning budgets (including PUF) to help complete staffing once enrolment numbers were finalized.

Support Staffing (Uncertificated):	Operating	Preliminary	Operating				
	2023/2024	2023/2024	FTE Change	% Change	2022/2023	FTE Change	% Change
Grade 1 - Grade 12	189.51	183.59	5.92	3.12%	185.63	3.88	2.09%
Specialized Learning Supports - Severe KG	17.20	17.25	-0.05	-0.29%	17.45	(0.25)	(1.43%)
Program Unit Funding (PUF)	16.72	11.62	5.10	30.50%	24.80	(8.08)	(32.58%)
Early Education Program (EEP)	4.00	3.60	0.40	10.00%	3.77	0.23	6.10%
Educational Assistants	227.43	216.06	11.37	43.34%	231.65	(4.22)	(1.82%)
Other Support Staffing	237.31	238.05	-0.74	-0.31%	242.20	(4.89)	(2.02%)
Total Support Staffing	464.74	454.11	10.63	43.02%	473.85	-9.11	(1.92%)

Capital Plan

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

The Division's comprehensive Three (3) Year Capital Plan (2023-2024 to 2025-2026) provides details on the Division's capital planning processes and priorities, reviews utilization, and provides details on the Division's plans for capital projects and modernizations. The Capital Plan is available to the public on the Division's website.

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



Site ceremony celebrates beginning of construction for Garry Station area K-5 school

The Division's number one modernization priority in the Capital Plan is the modernization of Galbraith Elementary School, the Division's oldest elementary school that resides in north Lethbridge. The Division received planning funds to begin the pre-design work for this project in the 2023 budget.

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

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

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

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

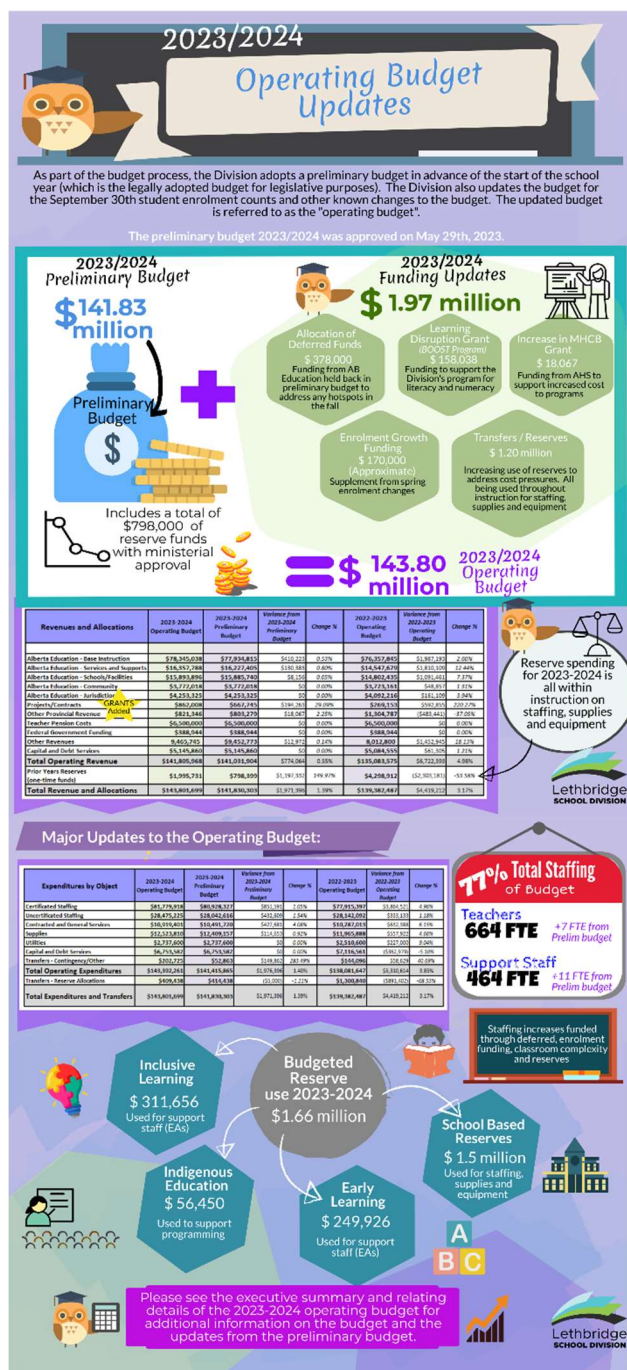
Mike Nightingale,
Superintendent

Morag Asquith,
Associate Superintendent, Instructional Services

Christine Lee,
Associate Superintendent, Business and Operations

Robbie Charlebois,
Associate Superintendent, Human Resources

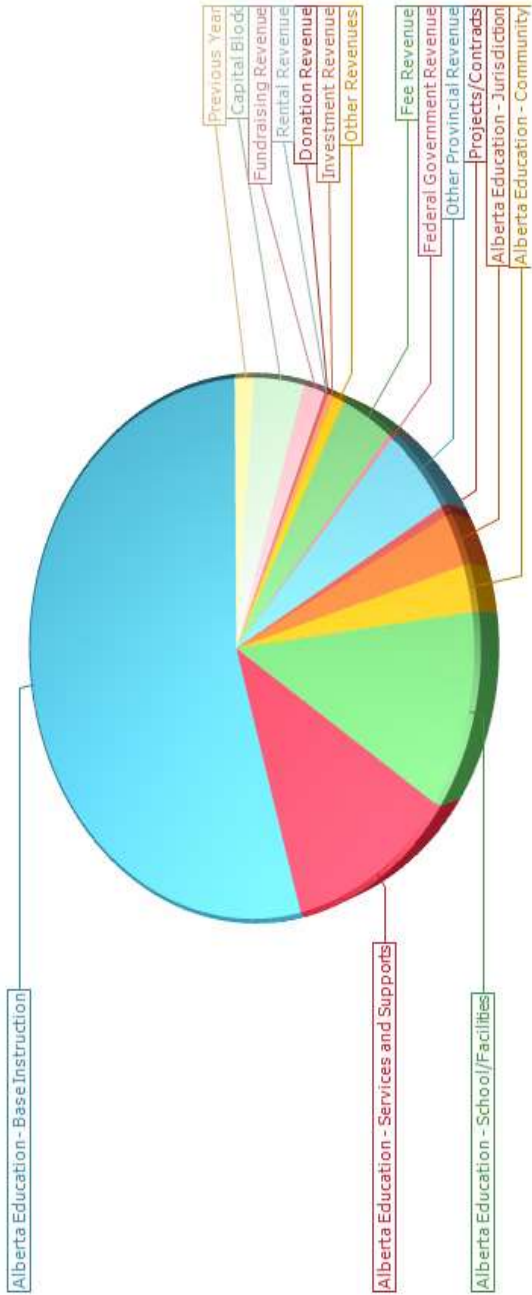
[Lethbridge School Division](#) prides itself on providing outstanding educational opportunities for the students of the City of Lethbridge and believes in its mission “Lethbridge School Division is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences that 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. The website is a great resource to provide further information about [Lethbridge School Division’s](#) schools services, and resources.



Revenue

Lethbridge School Division
2023-2024 Operating Budget

Lethbridge School Division

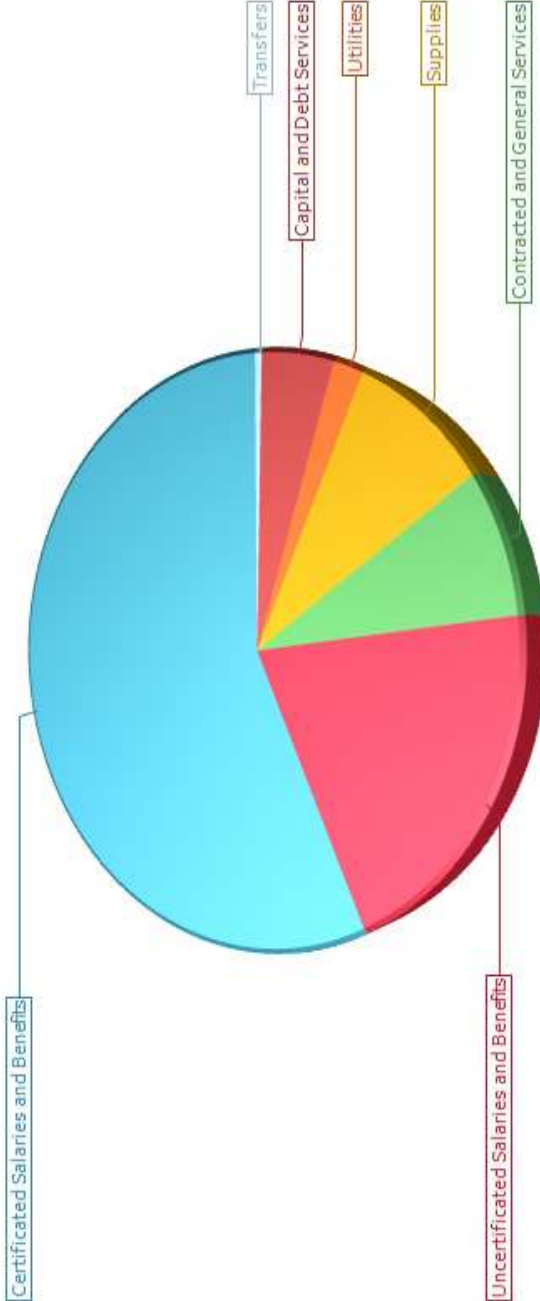


Category	Amount	Percentage
Alberta Education - Base Instruction	\$78,345,038	54%
Alberta Education - Services and Supports	\$16,357,788	11%
Alberta Education - School/Facilities	\$15,893,896	11%
Alberta Education - Community	\$3,772,018	3%
Alberta Education - Jurisdiction	\$4,253,325	3%
Projects/Contracts	\$862,008	1%
Other Provincial Revenue	\$7,321,346	5%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$5,238,261	4%
Other Revenues	\$1,089,150	1%
Investment Revenue	\$590,031	0%
Donation Revenue	\$368,000	0%
Rental Revenue	\$20,304	0%
Fundraising Revenue	\$2,160,000	2%
Capital Block	\$5,145,860	4%
Previous Year	\$1,995,731	1%
Total Revenue	\$143,801,699	

Expenditures

Lethbridge School Division
2023-2024 Operating Budget

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$81,779,918	57%
Uncertificated Salaries and Benefits	\$28,475,225	20%
Contracted and General Services	\$10,919,401	8%
Supplies	\$12,523,810	9%
Utilities	\$2,737,600	2%
Capital and Debt Services	\$6,753,582	5%
Transfers	\$612,164	0%
Total Expenditures	\$143,801,699	

Overview - Revenue and Expenditures

Lethbridge School Division
2023-2024 Operating Budget

Lethbridge School Division

Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Kindergarten - Base Funding	\$3,084,731	\$3,084,731
WMA Rate - ECS Base Instruction	\$3,246.06	\$3,246.06
Weighted Moving Average - ECS Students	950.30 FTE	950.30
Grades 1-9 - Base Funding	\$52,582,277	\$52,582,277
WMA Rate - G1-9 Base Instruction	\$6,492.12	\$6,492.12
Weighted Moving Average - Gr 1-9 Students	8,099.40 FTE	8,099.40
Grades 10-12 - Base Funding	\$19,925,050	\$19,925,050
G10-12 (Yr 1-3) Base Instruction	\$19,070,208	\$19,070,208
G10-12 (Yr 4) Base Instruction	\$342,784	\$342,784
G10-12 (Yr 5+) Base Instruction	\$22,138	\$22,138
Online - Full Time	\$0	\$0
Online - Part Time	\$0	\$0
Summer school	\$489,920	\$489,920
Outreach Program Funding	\$250,000	\$250,000
Total Number of Outreach Sites	1 sites	1
Outreach Base Funding	\$250,000.00	\$250,000.00
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	\$2,502,980	\$2,332,980
Projected WMA Clawback	\$0	(\$240,223)
Total Alberta Education - Base Instruction	\$78,345,038	\$77,934,815
% of Revenue and Allocations to Budget Center	54%	55%

Alberta Education - Services and Supports	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Program Unit Funding (PUF)	\$1,128,270	\$1,128,270
PUF - Standard Code 47 - Half Day	\$696,960	\$696,960
PUF - Standard Code 47 - Full Day	\$0	\$0
PUF - Profound Code 47 - Half Day	\$116,160	\$116,160
PUF - Profound Code 47 - Full Day	\$0	\$0
PUF - Code 41-46 - Half Day	\$315,150	\$315,150
PUF - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Supports - KG Severe	\$1,056,660	\$1,056,660
SLS-KG - Standard Code 47 - Half Day	\$655,380	\$655,380
SLS-KG - Standard Code 47 - Full Day	\$0	\$0
SLS-KG - Profound Code 47 - Half Day	\$109,230	\$109,230
SLS-KG - Profound Code 47 - Full Day	\$0	\$0
SLS-KG - Code 41-46 - Half Day	\$292,050	\$292,050
SLS-KG - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Support	\$9,135,518	\$9,135,518
Learning Support - Multi-Disciplinary Teams	\$7,161,458	\$7,161,458
Learning Support - Mental Health	\$978,397	\$978,397
Learning Support - Jurisdiction Compositions	\$995,664	\$995,664
Moderate Language Delay (Code 48)	\$127,600	\$127,600
Classroom Complexity Grant	\$597,345	\$597,345
English as a Second Language (ESL/FSL)	\$672,738	\$672,738
WMA Rate - ESL	\$1,320.00	\$1,320.00
Weighted Moving Average - ESL	509.65 FTE	509.65
Refugee	\$1,534,885	\$1,534,885
WMA Rate - Refugee	\$6,050.00	\$6,050.00
Weighted Moving Average - Refugee	253.70 FTE	253.70
First Nations Metis and Inuit (FNMI)	\$1,243,639	\$1,243,639
FNMI Student Self Identification	\$1,014,024	\$1,014,024
FNMI Truth & Reconciliation	\$43,911	\$43,911
FNMI Demographics	\$185,704	\$185,704
Institutional Program Grants	\$861,133	\$861,133
Projected WMA Clawback	\$0	(\$130,383)
Total Alberta Education - Services and Supports	\$16,357,788	\$16,227,405
% of Revenue and Allocations to Budget Center	11%	11%

Alberta Education - School/Facilities	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Operations and Maintenance	\$10,789,641	\$10,789,641
Baseline POM Funding	\$2,828,609	\$2,828,609
Utilized Space	\$6,486,289	\$6,486,289
Under-utilized Space	\$1,474,743	\$1,474,743
Transportation	\$3,292,560	\$3,292,560
SuperNet Funding	\$287,976	\$287,976
Infrastructure Maintenance and Renewal Grant Revenue	\$1,523,719	\$1,523,719
Projected WMA Clawback	\$0	(\$8,156)
Total Alberta Education - School/Facilities	\$15,893,896	\$15,885,740
% of Revenue and Allocations to Budget Center	11%	11%

Alberta Education - Community	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Socio-Economics Status	\$2,206,818	\$2,206,818
Geographic	\$1,265,700	\$1,265,700
Nutrition	\$299,500	\$299,500
Total Alberta Education - Community	\$3,772,018	\$3,772,018
% of Revenue and Allocations to Budget Center	3%	3%

Alberta Education - Jurisdiction	2023-2024 Operating Budget	2023-2024 Preliminary Budget
System Administration	\$4,253,325	\$4,253,325
Overall Base Admin Funding	\$4,830,262	\$4,830,262
Base Factor - System Admin	0.88056 Factor	0.88056
Total Alberta Education - Jurisdiction	\$4,253,325	\$4,253,325
% of Revenue and Allocations to Budget Center	3%	3%

Projects/Contracts	2023-2024 Operating Budget	2023-2024 Preliminary Budget
FNMI One-time Grant	\$4,854	\$0
Learning Disruption Grant	\$158,038	\$0
Mental Health in Schools Pilot Program	\$180,000	\$180,000
New Curriculum Funding	\$519,116	\$487,745
Total Projects/Contracts	\$862,008	\$667,745
% of Revenue and Allocations to Budget Center	1%	0%

Other Provincial Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Alberta Mental Health - MC#3	\$406,392	\$388,325
Family Resource Network - MC#5	\$90,000	\$90,000
French Immersion Revenue	\$231,454	\$231,454
Support for Ukrainian Students	\$93,500	\$93,500
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
Total Other Provincial Revenue	\$7,321,346	\$7,303,279
% of Revenue and Allocations to Budget Center	5%	5%

Federal Government Revenue	2023-2024 Operating Budget	2023-2024 Preliminary 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
Total Federal Government Revenue	\$388,944	\$388,944
% of Revenue and Allocations to Budget Center	0%	0%

Fee Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Fees for Optional Courses or Materials	\$234,290	\$224,290
Fee Revenue Collected	\$234,290	\$224,290
School Fees - School Generated Funds	\$5,003,971	\$5,003,971
Total Fee Revenue	\$5,238,261	\$5,228,261
% of Revenue and Allocations to Budget Center	4%	4%

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

Investment Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Interest and Investment Income	\$590,031	\$587,059
Total Investment Revenue	\$590,031	\$587,059
% of Revenue and Allocations to Budget Center	0%	0%

Donation Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Gifts and Donations	\$368,000	\$368,000
Total Donation Revenue	\$368,000	\$368,000
% of Revenue and Allocations to Budget Center	0%	0%

Rental Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Rentals - Facilities	\$20,304	\$20,304
Total Rental Revenue	\$20,304	\$20,304
% of Revenue and Allocations to Budget Center	0%	0%

Fundraising Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Fundraising Revenue	\$2,160,000	\$2,160,000
Total Fundraising Revenue	\$2,160,000	\$2,160,000
% of Revenue and Allocations to Budget Center	2%	2%

Capital Block	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Amortization of Capital Allocations	\$5,145,860	\$5,145,860
Total Capital Block	\$5,145,860	\$5,145,860
% of Revenue and Allocations to Budget Center	4%	4%

Previous Year	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Instruction Surplus/(Deficit) Carry Forward	\$1,664,305	\$798,399
Previous Year Committed funds	\$331,426	\$0
Prior Year Committed funds	\$331,426	\$0
Total Previous Year	\$1,995,731	\$798,399
% of Revenue and Allocations to Budget Center	1%	1%

Total Revenue and Allocations to Budget Center	\$143,801,699	\$141,830,303
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Expenditures

Certificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Certificated Salaries and Benefits	\$81,779,918	\$80,928,327
% of Expenditures	57%	57%

Uncertificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$28,475,225	\$28,042,616
% of Expenditures	20%	20%

Contracted and General Services	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$983,501	\$705,501
Grounds Maintenance	\$133,719	\$133,719
Insurance/Bond Premium	\$1,250,426	\$1,259,800
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$84,775	\$84,675
Professional Learning	\$1,052,987	\$913,931
Auditor	\$41,500	\$41,500
Legal Services	\$30,000	\$30,000
Computer Services	\$225,000	\$225,000
Consultants	\$789,718	\$782,356
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720

Postage	\$29,149	\$32,950
Telephone	\$223,320	\$219,020
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$2,933,012	\$2,933,012
Bus Pass Purchases	\$140,000	\$140,000
Bussing - Field Trips	\$57,655	\$53,155
Equipment Repair	\$210,309	\$198,309
Building Rentals & Leases	\$19,600	\$19,600
Equipment Rental/Leases	\$68,835	\$68,835
Server Evergreen	\$70,000	\$70,000
Dues/Fees	\$364,018	\$365,704
ASBA Membership Fees	\$70,000	\$70,000
Membership Zone 6	\$3,000	\$3,000
Printing	\$329,131	\$336,531
Advertising	\$28,233	\$28,233
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$79,500	\$79,500
Miscellaneous Services	\$309,617	\$306,618
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	\$20,000
Technology Department Costs	\$23,501	\$23,501
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$115,203	\$113,503
Car Allowances	\$108,120	\$108,195
Co-curricular	\$52,364	\$52,364
Total Contracted and General Services	\$10,919,401	\$10,491,720
% of Expenditures	8%	7%

Supplies	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Services, Contracts and Supplies School Generated Activities	\$7,657,971	\$7,657,971
Special Events	\$1,500	\$1,500
Early Education Program	\$1,200	\$1,200
Supplies	\$3,026,741	\$3,334,746
Learning Commons	\$74,931	\$75,431
Computer Supplies and Software	\$689,164	\$691,785
Textbooks	\$148,434	\$147,631
Furniture and Equipment (Under \$5000)	\$335,519	\$303,442
Computer Purchases	\$256,924	\$195,451
Commitments from prior year	\$331,426	\$0
Prior Year Committed funds	\$331,426	\$0
Total Supplies	\$12,523,810	\$12,409,157
% of Expenditures	9%	9%

Utilities	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Electricity	\$1,628,000	\$1,628,000
Gas	\$917,000	\$917,000
Water and Sewer	\$192,600	\$192,600
Total Utilities	\$2,737,600	\$2,737,600
% of Expenditures	2%	2%

Capital and Debt Services	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Amortization of Capital Assets	\$5,229,863	\$5,229,863
Infrastructure Maintenance and Renewal	\$1,523,719	\$1,523,719
Total Capital and Debt Services	\$6,753,582	\$6,753,582
% of Expenditures	5%	5%

Transfers	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Capital Purchases (Over \$5000)	\$409,439	\$414,438
Reserves	\$123,726	\$18,864
Contingency (Unallocated Expense)	\$78,999	\$33,999
Total Transfers	\$612,164	\$467,301
% of Expenditures	0%	0%

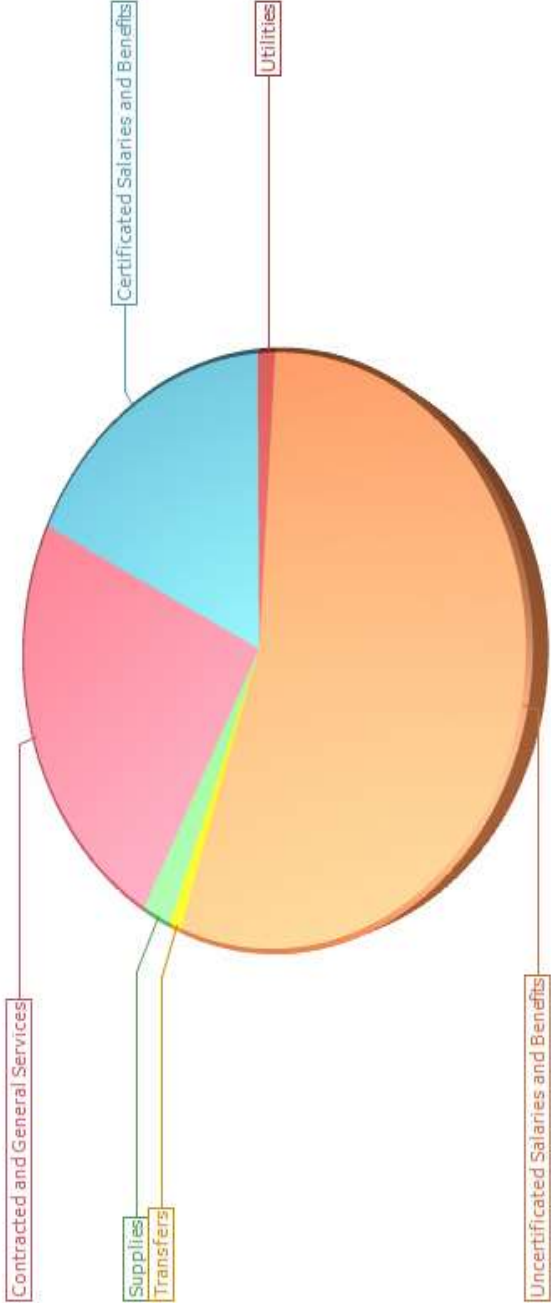
Total Expenditures	\$143,801,699	\$141,830,303
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Summary		
	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Revenues and Allocations To Budget	\$143,801,699	\$141,830,303
Total Expenditures	\$143,801,699	\$141,830,303
Variance	\$0	\$0

Administration

Lethbridge School Division
2023-2024 Operating Budget

Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$745,128	18%
Contracted and General Services	\$1,045,887	25%
Supplies	\$81,213	2%
Transfers	\$31,300	1%
Uncertificated Salaries and Benefits	\$2,302,202	54%
Utilities	\$47,600	1%
Total Expenditures	\$4,253,330	

Administration

Lethbridge School Division
2023-2024 Operating Budget

Total Administration

Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Basic Program Allocation	\$4,253,329	\$4,253,329
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$4,253,329	\$4,253,329
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Expenditures

Certificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Certificated Salaries and Benefits	\$745,128	\$749,509
% of Expenditures	18%	18%

Uncertificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$2,302,202	\$2,301,070
% of Expenditures	54%	54%

Contracted and General Services	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$20,000	\$20,000
Insurance/Bond Premium	\$148,450	\$148,450
Professional Learning	\$49,500	\$49,500
Auditor	\$41,500	\$41,500
Legal Services	\$30,000	\$30,000
Computer Services	\$225,000	\$225,000
Consultants	\$82,175	\$78,200
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$5,149	\$5,150
Telephone	\$28,000	\$28,000
Equipment Repair	\$5,000	\$5,000
Equipment Rental/Leases	\$25,000	\$25,000
Dues/Fees	\$57,052	\$57,053
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	\$50,000
Miscellaneous Services	\$3,000	\$3,000
Employee Recognition	\$20,000	\$20,000
Travel and Subsistence	\$67,500	\$67,500
Car Allowances	\$22,640	\$22,640
Total Contracted and General Services	\$1,045,886	\$1,041,913
% of Expenditures	25%	24%

Supplies	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Supplies	\$55,213	\$55,937
Furniture and Equipment (Under \$5000)	\$16,000	\$16,000
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$81,213	\$81,937
% of Expenditures	2%	2%

Utilities	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Electricity	\$18,000	\$18,000
Gas	\$27,000	\$27,000
Water and Sewer	\$2,600	\$2,600
Total Utilities	\$47,600	\$47,600
% of Expenditures	1%	1%

Transfers	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Transfers to (-) / from other sites (+)	\$31,300	\$31,300
Total Transfers	\$31,300	\$31,300
% of Expenditures	1%	1%

Total Expenditures	\$4,253,329	\$4,253,329
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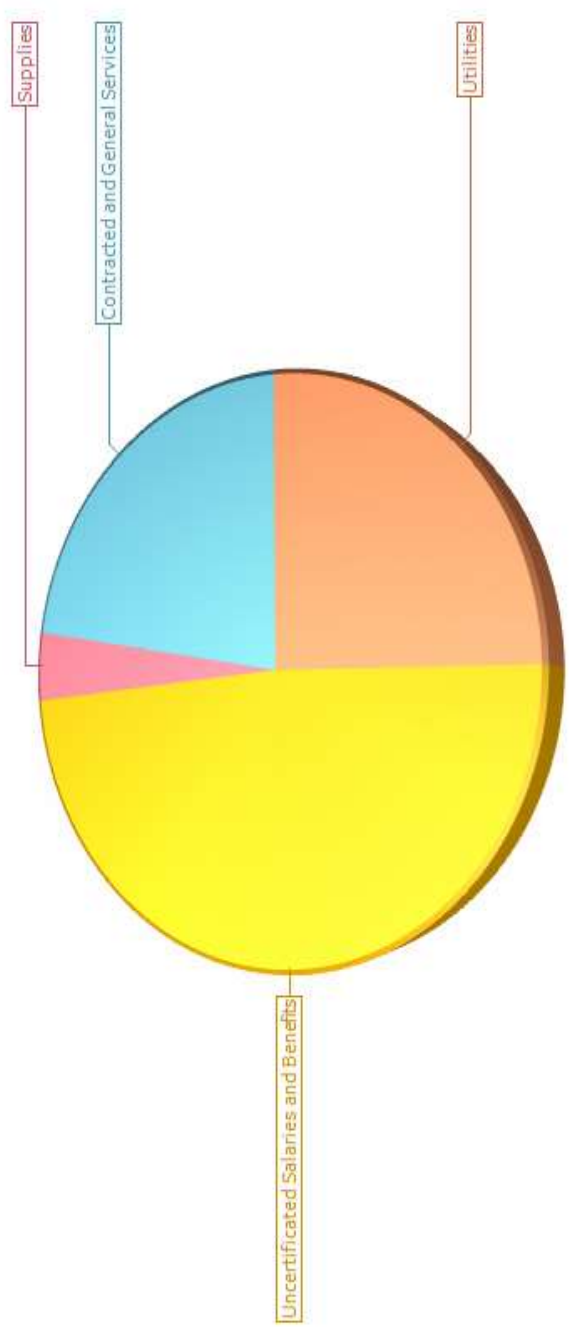
Summary

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Revenues and Allocations To Budget	\$4,253,329	\$4,253,329
Total Expenditures	\$4,253,329	\$4,253,329
Variance	\$0	\$0

Plant Operations and Maintenance

Lethbridge School Division
2023-2024 Operating Budget

Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$2,426,277	23%
Supplies	\$416,403	4%
Uncertificated Salaries and Benefits	\$5,218,548	49%
Utilities	\$2,690,000	25%
Total Expenditures		\$10,751,228

Plant Operations and Maintenance

Lethbridge School Division
2023-2024 Operating Budget

Plant Operations and Maintenance

Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Basic Program Allocation	\$10,751,228	\$10,751,228
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$10,751,228	\$10,751,228
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Expenditures

Uncertificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$5,218,548	\$5,209,174
% of Expenditures	49%	48%

Contracted and General Services	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Building Maintenance	\$509,310	\$509,310
Grounds Maintenance	\$133,719	\$133,719
Insurance/Bond Premium	\$928,476	\$937,850
Professional Learning	\$8,832	\$8,832
Telephone	\$59,500	\$59,500
Equipment Repair	\$84,100	\$84,100
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	\$2,426,277	\$2,435,651
% of Expenditures	23%	23%

Supplies	2023-2024 Operating Budget	2023-2024 Preliminary 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 Operating Budget	2023-2024 Preliminary Budget
Electricity	\$1,610,000	\$1,610,000
Gas	\$890,000	\$890,000
Water and Sewer	\$190,000	\$190,000
Total Utilities	\$2,690,000	\$2,690,000
% of Expenditures	25%	25%

Total Expenditures	\$10,751,228	\$10,751,228
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Summary

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Revenues and Allocations To Budget	\$10,751,228	\$10,751,228
Total Expenditures	\$10,751,228	\$10,751,228
Variance	\$0	\$0

Transportation

Lethbridge School Division
2023-2024 Operating Budget

Transportation



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

Transportation

Lethbridge School Division
2023-2024 Operating Budget

Transportation

Revenue and Allocations to Budget Center

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Basic Program Allocation		
Total Basic Program Allocation	\$3,332,559	\$3,332,559
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$3,332,559	\$3,332,559
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Expenditures

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Uncertificated Salaries and Benefits		
Total Uncertificated Salaries and Benefits	\$129,947	\$129,947
% of Expenditures	4%	4%

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Contracted and General Services		
Professional Learning	\$10,000	\$10,000
Consultants	\$55,000	\$55,000
Bussing Costs	\$2,933,012	\$2,933,012
Bus Pass Purchases	\$140,000	\$140,000
Travel and Subsistence	\$2,000	\$2,000
Total Contracted and General Services	\$3,140,012	\$3,140,012
% of Expenditures	94%	94%

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Supplies		
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$10,000	\$10,000
% of Expenditures	0%	0%

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

Total Expenditures	\$3,332,559	\$3,332,559
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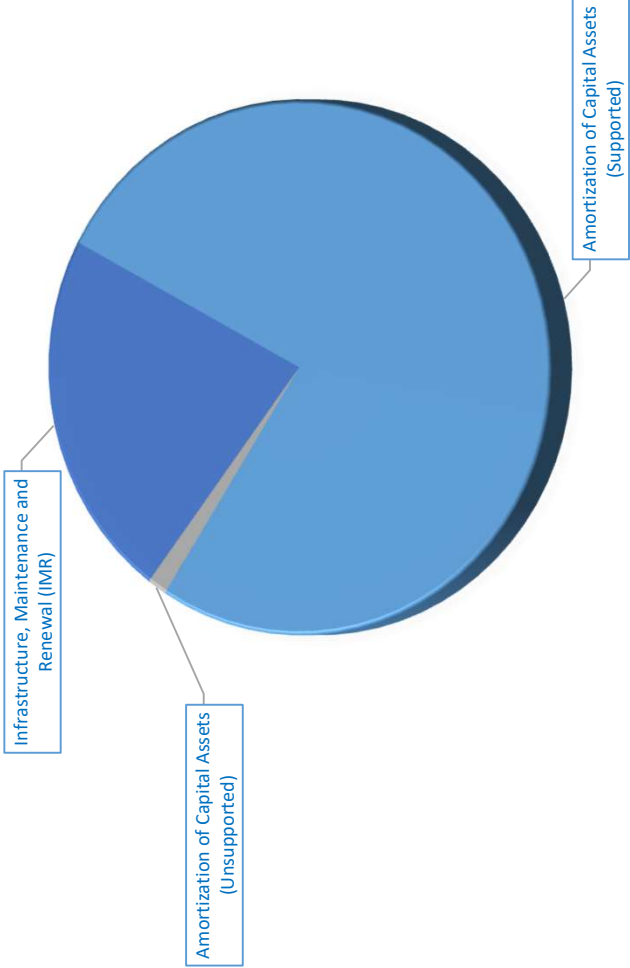
Summary

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Revenues and Allocations To Budget	\$3,332,559	\$3,332,559
Total Expenditures	\$3,332,559	\$3,332,559
Variance	\$0	\$0

Capital and Debt Services

Lethbridge School Division
2023-2024 Operating Budget

Capital and Debt Services



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

Capital and Debt Services

Lethbridge School Division
2023-2024 Operating Budget

Capital and Debt Services

Revenue and Allocations to Budget Center

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

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

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

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

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