ANNUAL BUDGET REPORT

2018-2019

FOR FISCAL YEAR ENDING AUGUST 31, 2018
LETHBRIDGE, ALBERTA, CANADA

LETHBRIDGE SCHOOL DISTRICT NO. 51

Lethbridge School District No.51
433 - 15th Street South
Lethbridge, Alberta T1J 2Z4
www.lethsd.ab.ca



Lethbridge School District is inclusive, forward-thinking, and accountable for engaging students in a breadth of quality learning experiences that develop innovative minds and responsible global 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 onscreen 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 District Administration. The Education Centre opened in July 2006.



ANNUAL BUDGET REPORT

2018-2019

2018-2019 PRELIMINARY BUDGET - APPROVED MAY 28, 2018

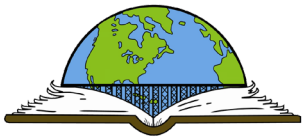
FOR FISCAL YEAR ENDING AUGUST 31, 2018
LETHBRIDGE, ALBERTA, CANADA

PREPARED BY LETHBRIDGE SCHOOL DISTRICT NO 51
DIVISION OF BUSINESS AFFAIRS - FINANCE
JULY 2018

433 - 15th Street South
Lethbridge, Alberta, Canada T1J2Z4
www.lethsd.ab.ca

Building Bridges to a High Level of Student Success
Lethbridge School District No. 51

Welcome to Our Budget Report



It is our pleasure to submit Lethbridge School District No. 51's Annual Budget Report for the 2018/2019 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 and information of the District, its budget, and the outlooks for the future.

The budget process is an opportunity for the Board of Trustees, Administration, and the stakeholders within the District to review the ever changing environment of the District, while ensuring that the District continues to provide quality education to our students. These operating and capital budgets are developed to assist in the achievement of our Board's strategic plan and priorities of Achievement, Inclusion, and Innovation. The District utilizes multi-year plans and budget projections to ensure that the District 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

2018/2019 Significant Budget Factors:

The School District has been growing for many years, in which, many of these growth factors have both added challenges and also assisted in the development of the 2018/2019 budget, as discussed throughout this report.

Some of the major challenges relating to the District's growth is ensuring that we can keep pace appropriately with the growth in our facilities, staffing, and the services that we provide.

- Many of the Provincial operating grants that we receive for our facilities are based on our prior year student enrolment; therefore, the funding is typically a year behind and doesn't always account for the current year growth. This requires the District to stretch our funding and often requires the District to utilize reserves to maintain the facilities for our growth.

- Hiring appropriate levels of staffing can also be a challenge for a growing District as we have to estimate the upcoming student enrolment and hire teachers and support staff accordingly; whereas, fluctuations from estimates could potentially lead to under or over staffing. This requires the District to monitor these enrolment trends and often wait to hire a couple of positions until the fall when the student enrolment is better known.

- The addition of a new school typically may increase operating costs such as additional staffing that is required at each school (i.e. principal) and can increase the required utility costs for the new facility. Overall enrolment growth can assist in funding these additional costs.

Some of the major factors assisting the budget development relating to the District's growth are the increases in overall funding for the enrolment growth, reductions in the average teaching costs, and the addition of new schools.

- The overall increase in funding from student enrollment allows growth of the overall education programming and allows for more economy-of-scale in the overall costs of the District as certain costs remain consistent.

- There is typically a reduction in the overall average teaching costs with the hiring of new teachers as most of the new teachers hired are at the start of their respective salary grids.

- The addition of new schools and modernizations can also allow the school to have reduced maintenance costs for these new facilities as there is typically less up-keep costs with new facilities. New schools usually also have new furniture, equipment, and resources for our students.

Another major factor that assisted in the development of the 2018/2019 budget is that the Province of Alberta has committed in Budget 2018 to continue to fund the student enrolment growth (even within the current economic climate). The Province maintaining the current levels of per student funding rates and the continuation of the Classroom Improvement Fund (CIF) grant allowed the District to maintain the current service levels of education to our students.

In an attempt to further improve the transparency of the District'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 District budget is prepared. We hope that this report assists you in understanding the District's budget and the process and factors that create it

I am honoured to be part of a team that truly cares about the School District and our efforts to provide quality education to our students.

Respectfully submitted,



Mark DeBoer, 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 District No. 51. The District received its first MBA for excellence in the presentation of the 2006-2007 budget and the twelve (12) subsequent years up to and including the 2017-2018 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 2018-2019 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 award 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 District. It also provides an opportunity to analyze and comment on the budget highlights and information of the District. The report is divided into four major sections: Executive Summary, Organizational, Financial, and Informational.

The budget year is the fiscal year 2018-2019, representing the period from September 1st, 2018 to August 31st, 2019. This fiscal year may also be referred to as 18-19, 2018-19, and/or Budget 2018; these variations of the fiscal year or school year may be used interchangeably.

The District name may be listed throughout the report as Lethbridge School District No. 51, LSD51, and/or the District; these variations of the District name may be used interchangeably.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

LETHBRIDGE SCHOOL DISTRICT NO. 51

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2017–2018.

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

Anthony N. Dragona, Ed.D., RSBA
President

John D. Musso, CAE, RSBA
Executive Director

Lethbridge School District No. 51

18/19 Annual Budget Report

Condensed Table of Contents:

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

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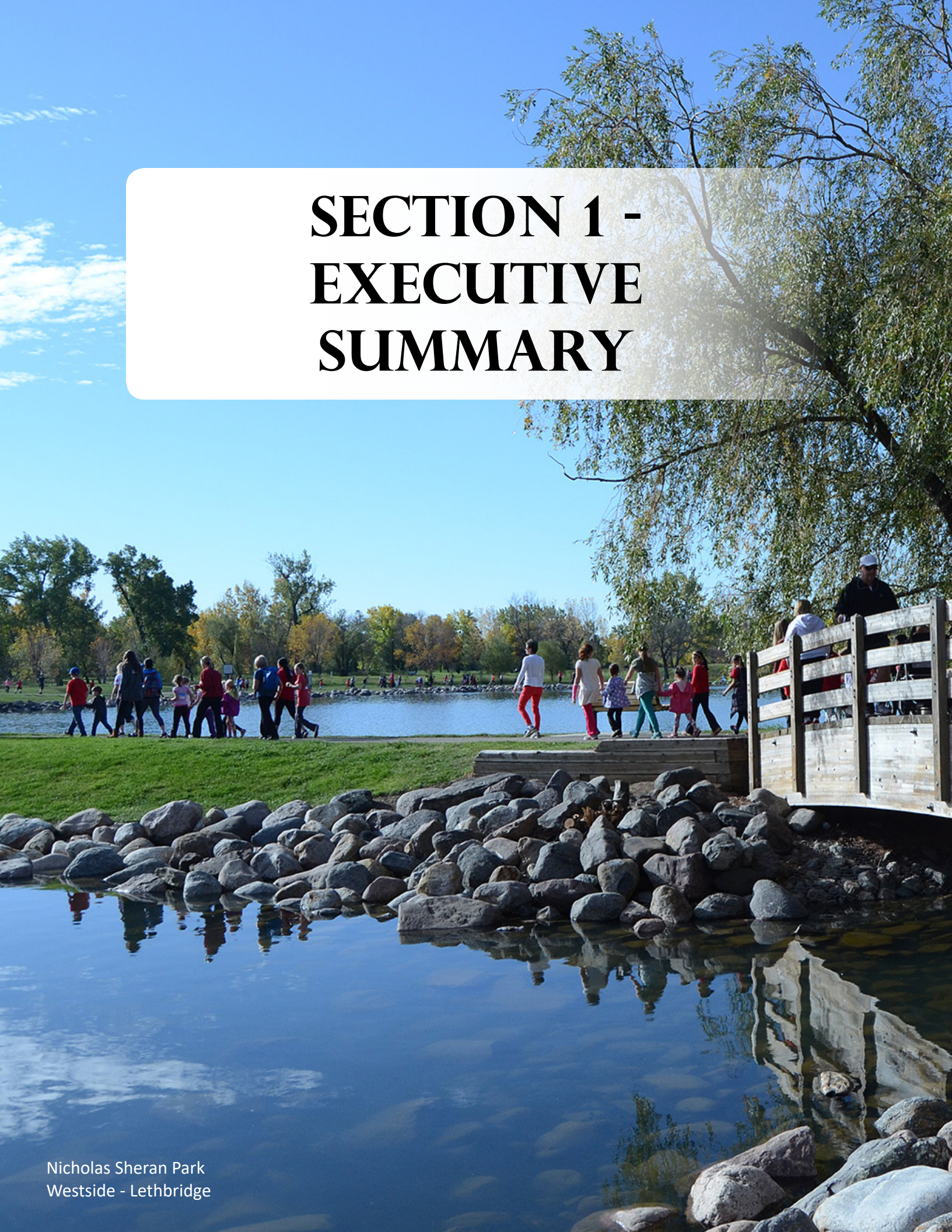
SECTION 1 - EXECUTIVE SUMMARY



Nicholas Sheran Park
Westside - Lethbridge

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

Lethbridge School District No. 51

Accountability Statement

The Operating Budget for Lethbridge School District No. 51 for the school year commencing September 1, 2018, was prepared under the direction of the Board of Trustees in accordance with the responsibilities specified in the *School Act*, the *Government Accountability Act*, the Policy on *System Budgeting,* and the provincial government's accounting policies.

Signed: _____

Mr. Clark Bosch
Board Chair

Signed: _____

Dr. Cheryl Gilmore
Superintendent

Signed: _____

Ms. Christine Lee
Associate Superintendent, Business Affairs

Lethbridge School District No. 51

2018-2019 Operating Budget

Executive Summary

Lethbridge School District No. 51 has a total budget of $131.72 million and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

The School District was established in 1886 and proudly serves a community that is quickly approaching 100,000 residents and is the fifth fastest growing city in Canada according to the 2016 Government of Canada census. Lethbridge School District No. 51 serves approximately 11,600 students from early education (pre-school) to grade twelve. The District provides high quality learning experiences for students through a broad range of educational programs in twenty two schools and four institutional programs.

The executive summary presents highlights of the budget and organizational information of the school district.

District Priorities and Strategies

The Board of Trustees held a consultation session with the education stakeholders of the community. This consultation included a highly successful Town Hall meeting which provided the opportunity for over 200 parents, students, district staff, and community members to provide comments and feedback to the trustees. This year's consultation used a World Café format and centered on two main questions:

What is the School District doing well? What can the School District do better?

The feedback on these questions assisted the Board of Trustees in establishing priorities for 2018-2019. The two intentionally-simple questions were designed to maximize input. Through group discussion and the use of technology, participants shared ideas throughout the evening.







Vision:

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

Mission:

Lethbridge School District No. 51 is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences that develop strong foundations, innovative minds and responsible citizens.

Guiding Principles:

The Board believes a focus on learning builds capacity for continual improvement, innovative thinking, and confident, caring, and respectful citizens.

The following principles provide the foundation for our learning system:

Learning Foundations

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

Cultural Foundations

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

System Foundations

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

The Board of Trustees used this information to inform the development of priorities for the 2018-2019 school year and belief statements for the development of the 2018-2019 budget.

The budget allocates resources available to achieve the District's vision through priorities which address the learning needs and achievement outcomes for all students.

The Board of Trustees developed three (3) priorities: Achievement, Inclusion, and Innovation. Although these have specific outcomes, they are highly correlated with each other; whereas, the success in one priority will likely assist in the other priorities.



Priority: ACHIEVEMENT

OUTCOMES:

1. Students achieve student learning outcomes with strong foundational skills in literacy and numeracy.
2. Teachers possess a deep understanding of pedagogy that develops literacy and numeracy.
3. First Nations, Metis and Inuit (FNMI) student achievement will continue to progress towards meeting or exceeding provincial standards.
4. A comprehensive wellness approach promotes well-being and fosters learning.
5. Support staff possess the knowledge, skills and attributes to support student success and create optimal learning environments.
6. School Leaders are highly skilled in all areas of the Principal Leadership Quality Standard.
7. Teachers are highly skilled in all areas of the Teaching Quality Standard.
8. Learning is optimized through collaboration and reflection that promotes growth.
9. Students are lifelong learners possessing the skills and attributes to successfully transition within the system and to further education, credentialing or the world of work.
10. Effective management of growth and capacity building to support learning spaces and the provision of programs.
11. Parents feel welcome, included and possess agency to be full partners in their child's education.
12. Community members feel ownership as collaborative partners in the education of children and youth.
13. Community minded organizations are engaged in collaborative delivery of programs and services to students.

Priority: INCLUSION

OUTCOMES:

1. Schools are welcoming caring, respectful and safe learning environments.
2. Schools are inclusive learning environments that embrace all populations.
3. Staff differentiate instruction to meet student learning needs.
4. The Response to Instruction and Intervention model (RTI2) meets the needs of students
5. All students are able to grow as learners.

Priority: INNOVATION

OUTCOMES:

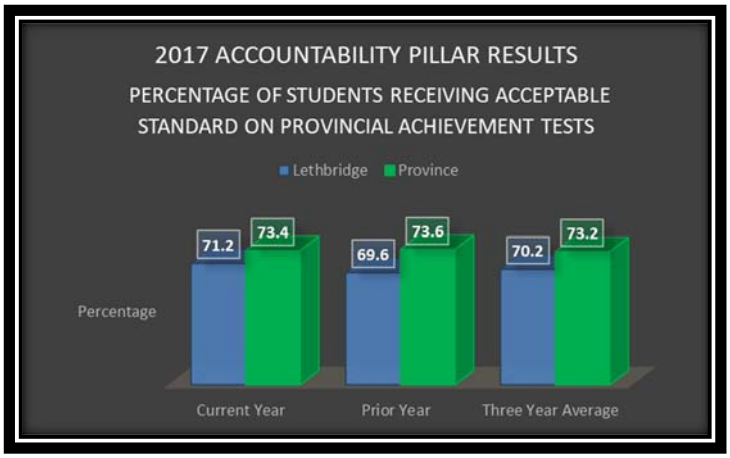
1. Learners demonstrate the attributes of innovation, creativity and critical thinking in a process-based learning environment.
2. Breadth of program choice provides opportunities for students to explore and grow as learners.
3. All learners effectively use technology as creative and critical thinkers capable of accessing, sharing and creating knowledge.

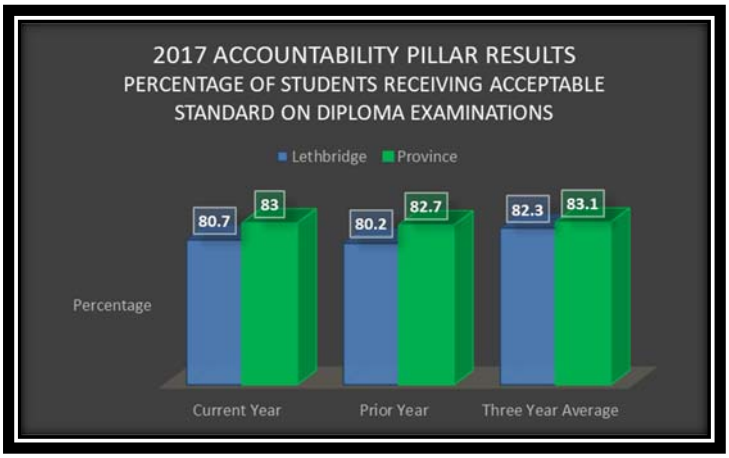
Student Achievement

In the majority of subject areas, Lethbridge School District No. 51 students performed well in the Provincial Achievement Tests and Diploma Exams. The charts below demonstrate the 2017 Accountability Pillar student achievement results for the district as compared to the province. For the Provincial Achievement Tests, Lethbridge School District No. 51 has increased and the provincial average has slightly decreased in the percentage of students receiving the acceptable standard over the last three years. There has been a slight increase over the last year in the percentage of students receiving the acceptable standard on Diploma Exams in the District as well as across the province. School and district staff analyze the results to develop improvement plans to further enhance student achievement in future years. The District utilizes the data in setting priorities and establishing goals, along with developing strategies and performance measures to ensure that success for all students is obtained. Achievement results are only one measure in assessing student success. The District defines student success in a number of ways and plans strategically to further these definitions of success including:

- **Resilience:** Learners possess the motivation, skills and confidence to fail or overcome obstacles and learn from the experience.
- **Responsibility:** Learners have an intrinsic sense of ownership and responsibility for growth in learning.
- **Achievement:** Learners possess the knowledge, skills, and attributes defined by the programs of study.
- **Wellness:** Learners are socially and emotionally well in schools where they feel safe, cared for, connected and happy.
- **Completion and Transition:** Learners complete high school and transition to the world of work or a post-secondary institution as productive members of society.

Student success in all areas can be attributed to the students who have worked hard and are engaged in their learning, their parents who provide the guidance and encouragement, and the staff in schools that put in a great effort to ensure each student has the opportunity to succeed. The budget allocates resources to assist schools in providing learning supports for all students to maximize success. The Board of Trustees continues supporting student achievement as one of the priorities for 2018-2019 and this is reflected in the development of the 2018-2019 budget. Student achievement is a consideration with continued budget support for literacy, numeracy, Inclusive Learning, FNMI, curriculum implantation, technology integration and ESL support.





Source: Alberta Education Accountability Pillar Results, May 2018

Meritorious Budget Award Program

Lethbridge School District No. 51 is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2018-2019 budget. The District received its first MBA for excellence in the presentation of the 2006-2007 budget and the twelve (12) subsequent years up to and including the 2017-2018 budget. Once the budget is approved by the Board of Trustees, the District develops the 2018-2019 comprehensive budget report for the public and for the submission to ASBO for consideration for the Meritorious Budget Award.

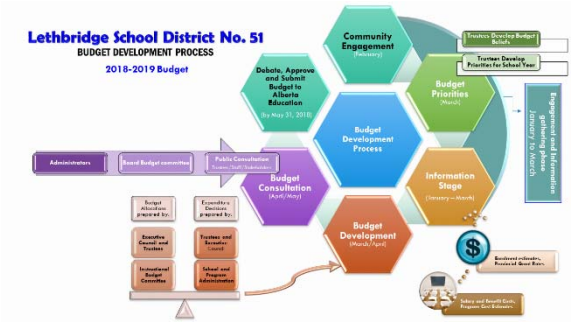
Budget Process

The District's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The District undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 2018-2019 budget. A town hall meeting was held in February 2018 involving parents, students, staff, and the community, to explore and discuss two main questions:

- What is the School District doing well?
- What can the School District do better?

This feedback on these question influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2018 and set priorities which guided the development of the 2018-2019 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2017-2018 budget.

Information on funding and expenditure estimates was gathered and then the budget was developed in consultation with senior administration, school and program administrators, and trustees. Stakeholders, including parents, staff members, administration and trustees, were invited to the presentation and open house of the budget in May 2018 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 28th, 2018. 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.

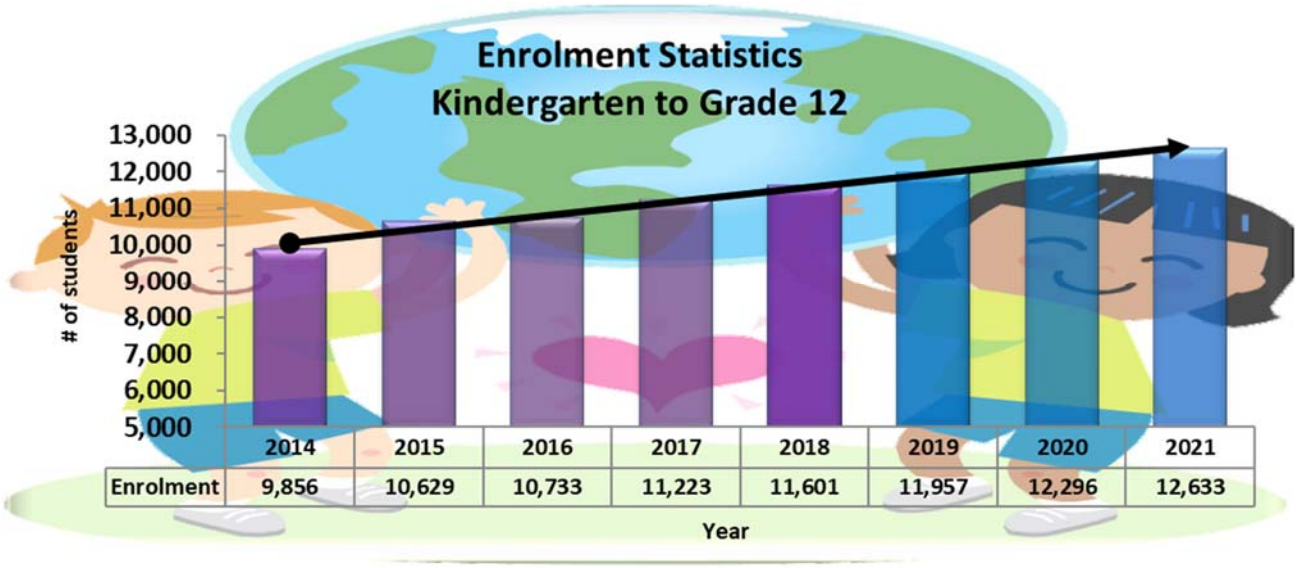


This budget is called the "Preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30th 2018. This budget will become the budget under which the District will operate for the 2018-2019 school year.

See full-size copy of Budget Development Process within this report.

Enrolment

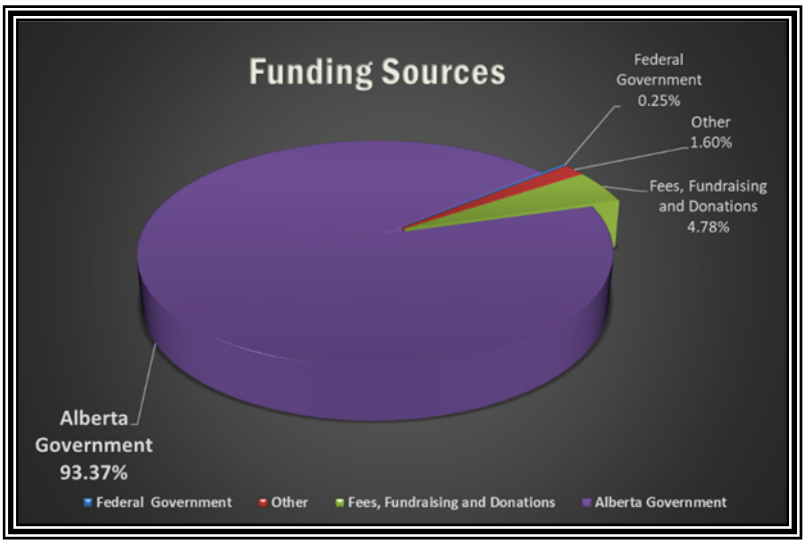
Lethbridge School District No. 51 has 11,601 students enrolled in early education (pre-school) through Grade 12 in the 2018-2019 school year as compared to 11,223 in 2017-2018. This is an increase of 378 students or 3.37%. Preschool student enrolment will increase by 14 for the 2018/2019 school year. Kindergarten will expect a decrease by 65 students and grades 1 to 12 enrolment will increase by 429 students for the 2018-2019 school year. Grades 1 to 12 represent the largest area of growth with enrolment at grades 1-5 increasing by 183 students (4.33%), grades 6-8 by 98 students (4.06%), and grades 9 to 12 by 148 students (4.55%).



Historical enrolment data is used to predict enrolment for subsequent budget periods. The preceding chart illustrates the change in enrolment from September 2014 to September 2017 and projected enrolment over the next four years to September 2021. Enrolment has increased significantly in September 2014 by 5.34% and by 6.85% in 2015, mainly due to the addition of Immanuel Christian Schools, two schools that were previously private schools.

Projected enrolments show an increase in 2018 of 3.37%. There has been an upward trend in enrolment due in part to the significant growth that the City of Lethbridge has experienced in prior years, in particular Lethbridge has become home to many refugee families from other countries. In the Government of Canada Census held in 2016 Lethbridge is ranked as the fifth-fastest growing city in Canada. However, migration to the city is not the only factor in the upward trend. Increases in birth rates also has an impact on future student enrolment. In the projected next three (3) year period 2019 to 2021 enrolments are projected to increase by 1,032 students or 8.90%. Enrolment fluctuations have a significant impact on future grant revenues as approximately 59% of the District's funding is based on the number of students enrolled as of September 30th.

Funding Sources



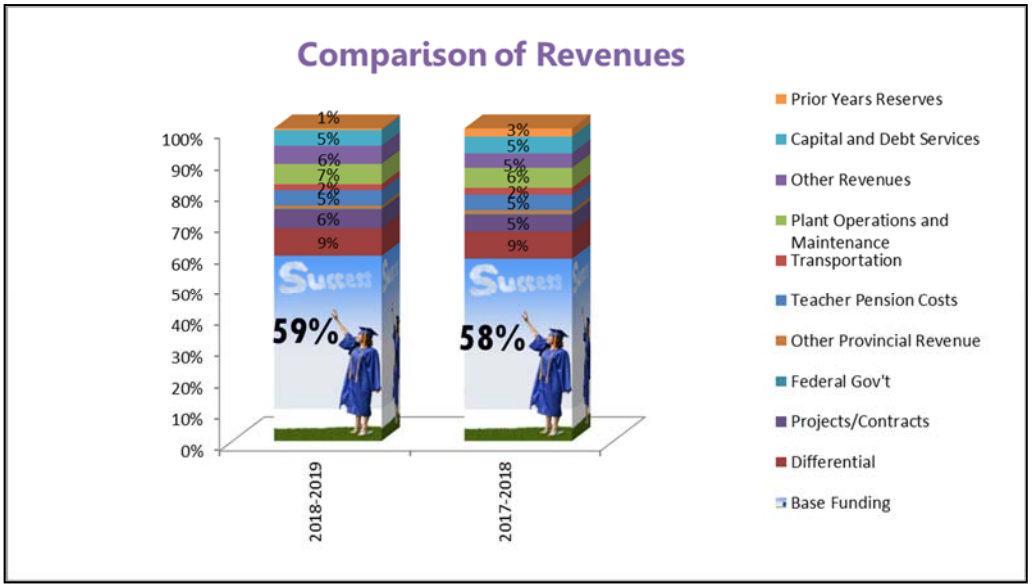
Lethbridge School District No. 51 is financially dependent on funding from the Province of Alberta. The school district receives over 93% of its funding from the Provincial Government. The District has control over other revenues such as school fees, school generated funds, outside grants, investment revenues, and one-time reserve funds, which comprise only 7% of the District's revenue.

The District receives operating and capital revenues from the Province, through Alberta School Foundation Fund (ASFF); therefore, does not specifically levy any taxes. ASFF raises funding through municipal property taxes throughout the Province.

Total budgeted revenues for 2018-2019 are $131.72 million. Included in these revenues is approximately $765,700 of prior year's reserves. Total revenues for the District increased by 2.46% over 2017-2018.

Revenues	2018-2019	2017-2018	Variance	Change %
Total Revenue	**$131,720,689**	**$128,556,661**	**$3,164,028**	**2.46%**
Base Funding	$78,239,511	$75,187,867	$3,051,644	4.06%
Differential Cost Funding	$11,483,705	$11,084,633	$399,072	3.60%
Projects/Contracts	$7,948,040	$6,917,874	$1,030,166	14.89%
Federal Government Revenue	$333,128	$333,128	$0	0.00%
Other Provincial Revenue	$1,251,533	$1,395,466	-$143,933	-10.31%
Teacher Pension Costs paid by Government	$6,500,000	$6,500,000	$0	0.00%
Transportation	$2,468,500	$2,761,000	-$292,500	-10.59%
Plant Operations and Maintenance	$8,566,817	$8,208,255	$358,562	4.37%
Other Revenues	$7,635,067	$5,967,905	$1,667,162	27.94%
Capital Block	$6,528,671	$6,849,141	-$320,470	-4.68%
Previous Year Reserves (one-time funds)	$765,717	$3,351,392	-$2,585,675	-77.15%

The charts on this page and the following page compare budgeted revenues by major category for the District with the 2017– 2018 school year.



Base Funding – 59% of District Revenues

Base Grant funding is based on funded student enrolment. This funding increased by 4.06%. Base funding is calculated on the number of students enrolled as of September 30th of each school year. Base funding did not receive a grant rate increase. Although enrolment growth is 3.37%, due to the significant reduction in kindergarten students, FTE enrolment growth is 3.44%. The majority increase in funding is related to increases in Grades 1-12 which had increases on average of 4.34%.

Differential Cost Funding – 9% of District Revenues

Rates for various grants under differentiated funding, such as Inclusive Education, First Nations Metis and Inuit, English as a Second Language and Socio Economic Status were frozen at 2017-2018 funding rates. Due to enrolment growth and demographic changes, there is an increase in differential cost funding of 3.60%.

Projects/Contracts – 6% of District Revenues

Project/Contract funding increased by 14.89% due to an increase in Program Unit Funding based on funding received in 2017-2018 for students requiring these supports after the finalization of the 2017-2018 budget and continued growth for 2018-2019.

Federal Government – 0.3% of District Revenues

The revenues from the Federal Government are expected to remain consistent from Kainai Board of Education for students attending the District and French Immersion revenues.

Other Provincial Revenues – 1% of District Revenues

Other Provincial revenue decreased due to a grant "claw-back" of approximately $188,000 for cost savings of the Local Authorities Pension Plan (LAPP) premiums. There is no expected changes in the teacher pension costs paid by Alberta Education.

Teacher Pension Costs – 5% of District Revenues

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

Transportation – 2% of District Revenues

Transportation grant rates were frozen at 2017-2018 rates; however, due to a reduction in the number of students who were eligible for transportation funding in 2017-2018, there was an overall reduction in transportation funding. The eligible riders decreased from prior years with the changes in the boundary maps with the addition of a new elementary school.

Plant Operations and Maintenance – 7% of District Revenues

Plant Operations and Maintenance (POM) grant rates were frozen at 2017-2018 rates and any increases are represented by funding and enrolment growth in the 2017-2018 school year.

Other Revenues – 6% of District Revenues

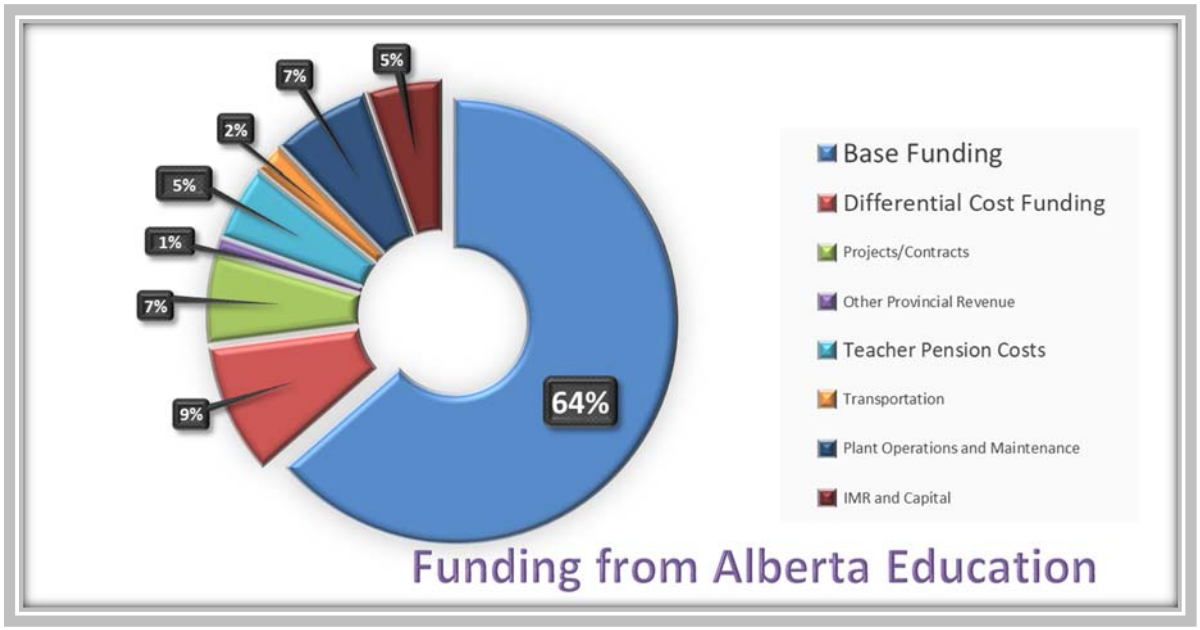
Other Revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees. The majority of the increase relates to projected fees relating to school generated funds (SGF) activities from increases in the non-curricular travel and extracurricular activities. These increases are due to an additional middle school being added, planning for out of province /county trips, and to adjust fees for increases in the actual costs of some activities.

Capital Block – 5% of District Revenues

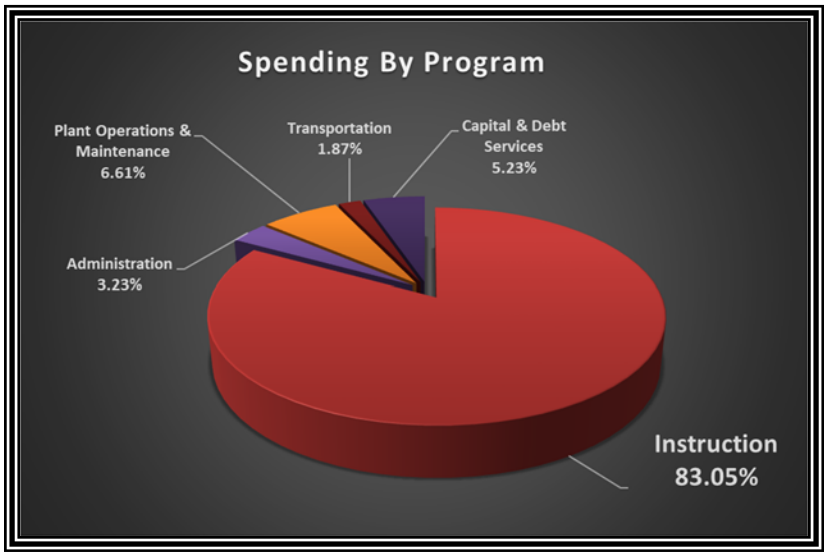
In the Capital Block, the Infrastructure Maintenance and Renewal Grant (IMR) was decreased by approximately 9.37% due to a reduction in Provincial IMR grant rates. The interest on the capital debt was also eliminated as all long-term debentures have been fully repaid in 2017/2018.

Prior Year Reserves – 1% of District Revenues

Prior year reserves is the amount of one-time reserves used to address priority areas. The majority relates to using central instructional reserves to address priority areas such as elementary literacy assessment, numeracy/Spanish resources, funding a full day kindergarten program, and towards the technology lead teacher. Additional one-time reserves are used from school sites reserves for identified needs and toward plant operation and maintenance reserves for increased utility costs.



Spending by Program



Funding is allocated to district programs and services to ensure that programs meet the needs of students and schools to remain viable. The $131.72 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

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 district.

Some of the other instructional programs and services include the First Nations Métis and Inuit Program, Technology and a Counseling Program to provide universal counseling supports to students. Spending in instruction will increase by 3.20% based on supporting enrolment increases.

The chart below compares spending by program of the 2018-2019 budget with the 2017-2018 budget.

Spending by Program	2018-2019	2017-2018	Variance	Change %
Total Expenditures	**$131,720,689**	**$128,556,661**	**$3,164,028**	**2.46%**
Instruction	**$109,392,740**	**$105,995,849**	**$3,396,891**	**3.20%**
Administration	**$4,259,106**	**$4,092,200**	**$166,906**	**4.08%**
Plant Operations and Maintenance	**$8,710,578**	**$8,497,377**	**$213,201**	**2.51%**
Transportation	**$2,468,779**	**$2,761,279**	**-$292,500**	**-10.59%**
Capital and Debt Services	**$6,889,486**	**$7,209,956**	**-$320,470**	**-4.44%**

Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support.

The Plant Operations and Maintenance activities relate to the District's responsibility for the construction, operation, maintenance, safety and security of all school buildings. Expenditures also include the transfer of maintenance dollars to Lethbridge Christian School and Immanuel Christian School Societies for the maintenance of these Society owned facilities. The increase in plant operations and maintenance spending is to reflect additional caretaking and utility costs of Senator Joyce Fairbairn Middle School that is opening fall 2018.

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 resident school.

Capital and Debt Services includes the provision of funding for supported debenture debt payments from the Province of Alberta. Capital and Debt Services budget is the amortization of capital assets and the Infrastructure Maintenance Renewal Program (IMR). The significant decrease in IMR is due to reduction of IMR funding provided by the Province of Alberta.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Total Expenditures	**$109,392,740**	**$4,259,106**	**$8,710,578**	**$2,468,779**	**$6,889,486**	**$131,720,689**
Certificated Staffing	$72,410,258	$724,378	$0	$0	$0	$73,134,636
Uncertificated Staffing	$22,291,779	$2,288,888	$4,661,034	$99,383	$0	$29,341,084
Contracted and General Services	$4,096,841	$1,064,207	$1,613,427	$2,306,796	$0	$9,081,271
Supplies	$10,471,985	$102,733	$181,117	$10,000	$0	$10,765,835
Utilities	$0	$52,600	$2,255,000	$0	$0	$2,307,600
Capital and Debt Services	$0	$0	$0	$0	$6,889,486	$6,889,486
Transfers	$121,877	$26,300	$0	$52,600	$0	$200,777

Expenditures by Object

Lethbridge School District No. 51 will spend approximately $102.47 million on staffing, which is about 78% of the District's $131.72 million budget.

Wage increases in the budget will be 0% for 2018-2019. Teacher negotiations are still in progress. Other unionized and non-union employees have not commenced compensation discussions for 2018-2019, except for CUPE 2843 which represents the educational assistants, administrative assistants/supports, and other school supports. Overall benefit rates are expect to remain at the same overall levels for 2018-2019.

The chart below compares the expenditures of the 2018-2019 budget with the 2017-2018 budget.

Expenditures by Object	2018-2019	2017-2018	Variance	Change %
Total Expenditures	**$131,720,689**	**$128,556,661**	**$3,164,028**	**2.46%**
Certificated Staffing	$73,134,636	$71,250,365	$1,884,271	2.64%
Uncertificated Staffing	$29,341,084	$28,282,684	$1,058,400	3.74%
Contracted and General Services	$9,081,271	$9,058,617	$22,654	0.25%
Supplies	$10,765,835	$9,498,318	$1,267,517	13.34%
Utilities	$2,307,600	$2,172,600	$135,000	6.21%
Capital and Debt Services	$6,889,486	$7,209,956	-$320,470	-4.44%
Transfers	$200,777	$1,084,121	-$883,344	-81.48%

The District expends approximately 78% of the budget on salary and benefits. Approximately $73.1 million is expended on teaching staff (certificated staffing), which is approximately 56% of the total district budget. The District will expend **2.64%** more on teaching staff costs in 2018-2019. Average teacher costs decreased from 2017-2018. Additional teachers have been included in the budget to help address enrolment growth and class sizes. **Overall there are approximately 22.84 FTE teachers more than in 2017-2018, which is a 3.80% increase in the number of teaching staff.**

Approximately $29.3 million is spent on support staff, which is approximately 22% of the total district budget. The District expects 3.74% increase in support staff costs in 2018-2019. Average educational assistants costs increased from 2017-2018 due to experience increments. **Overall there is a 15.38 FTE or 2.99% increase in support staff.**

There is an increase in Contracted Services and a significant increase in Supplies in the budget. Contracted services will see an increase due to items such as building maintenance, insurance, consulting, and professional learning. Supplies will increase significantly due to increases in school generated funds (SGF) activities, specifically increased costs for non-curricular travel and extracurricular activities.

The District will experience increased costs in utility and caretaking costs due to the addition of a new middle school, Senator Joyce Fairbairn Middle School, opening fall 2018. Also, due to a further increase in the new carbon tax levy the district will experience increased heating costs.

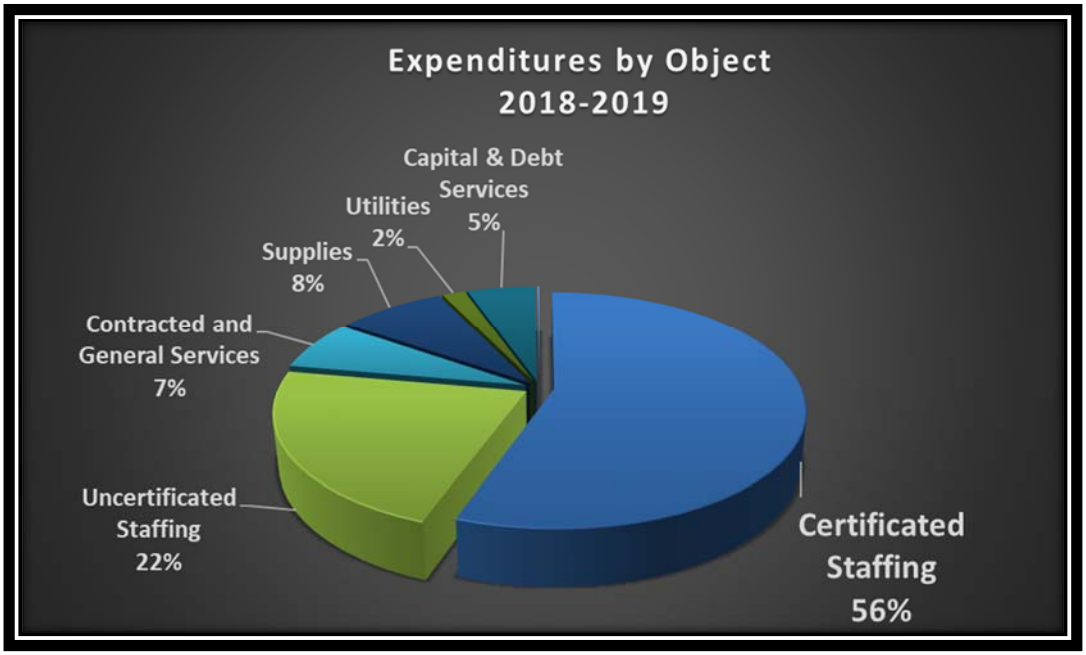
Capital and Debt Services has decreased due to a decrease in funding for the Infrastructure Maintenance and Renewal (IMR) grant based on a reduction in Provincial grant rates.

The District currently does not have any long-term or debenture debt as all dentures were fully repaid during 2017/2018 school year. There is no plans to incur additional debt.

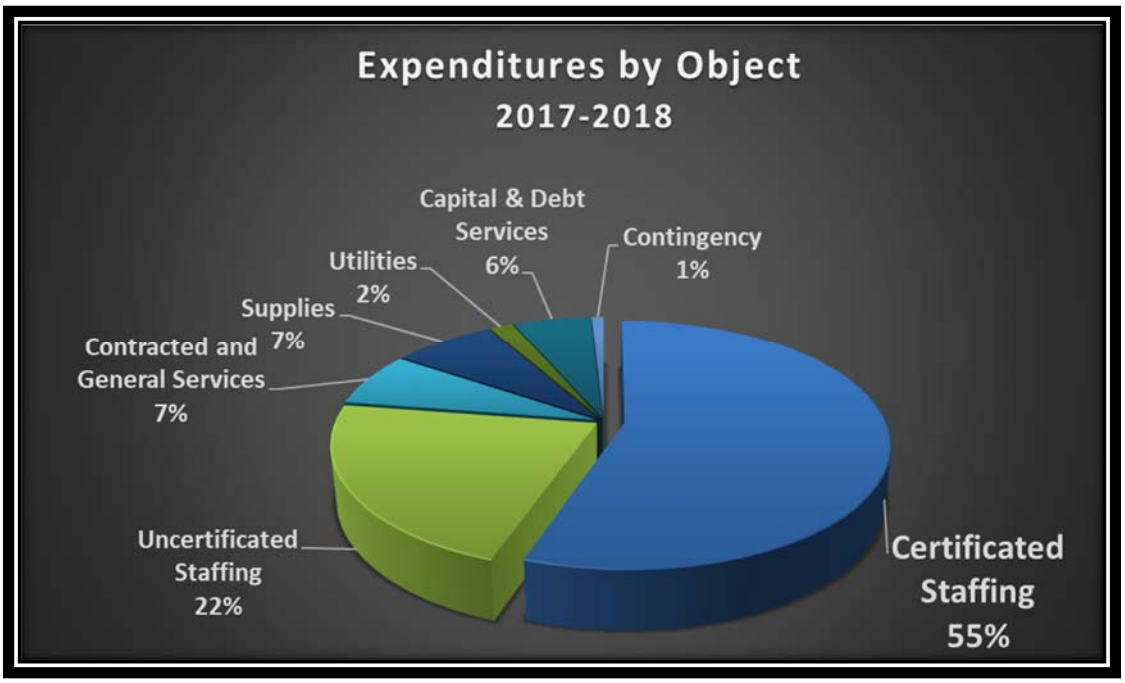
In 2016-2017, the cost was approximately $11,784 to educate a full time equivalent student in Lethbridge School District No. 51 as compared to the provincial average of all public school authorities of $11,935 per student. In 2017-2018 the cost is projected at $12,239 and in the 2018-2019 budget the cost is projected to be $12,123 per full time equivalent student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the District are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for Lethbridge School District No. 51 students.



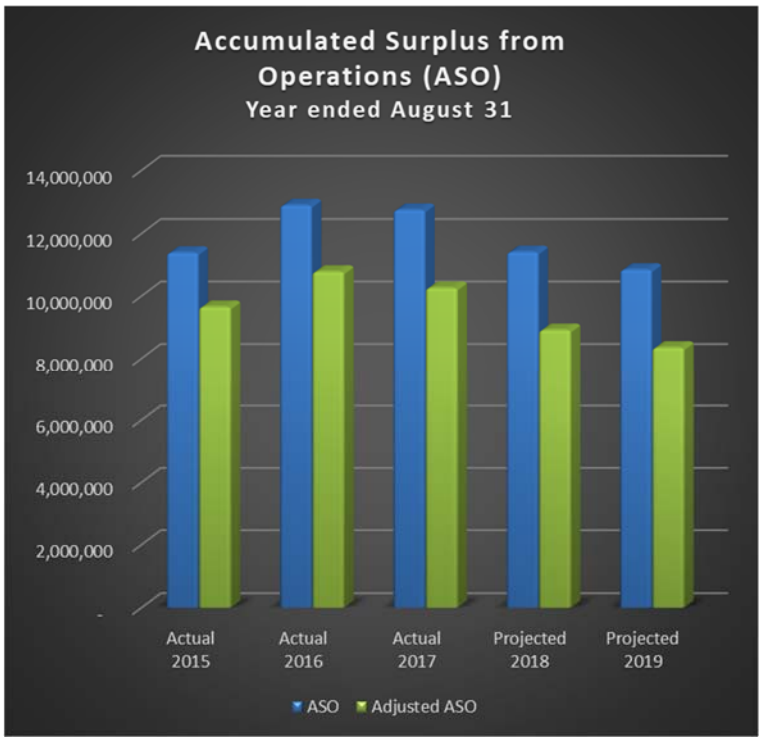
Mike Mountain Horse
Elementary School
30 Year Anniversary



Expenditures for the 2018-2019 budget are compared with budgeted expenditures from 2017-2018 to illustrate the similarity between the two years.



Financial Impact



The District has been able to build the Accumulated Surplus from Operations (ASO) in the years 2014 to 2016 as funds were being saved for the District's evergreening of computers at the elementary school level in 2016-2017. Due to significant savings in the technology evergreening, the District 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 District'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 District (recommended ratio is between 1% and 5%).

School Year	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Adjusted ASO ratio	9.15%	9.45%	8.70%	6.94%	6.14%

In the 2017-2018 school year, there was a total of $3.5 million in reserve funds planned to be utilized to balance expenditures. The District planned to use reserve funds for students entering our school jurisdiction that require additional support, literacy assessment at elementary schools, and the costs of commissioning Senator Joyce Fairbairn Middle School. School sites allocated some one-time reserve funds to address class size concerns at the secondary level and purchase furniture and equipment and resources. Analysis of spending during 2017-2018 would indicate that only $1.35 million will actually be drawn from reserves. The reduction in the use of one-time reserves over the planned budget is due to increased funding received over original estimates, lower average salary costs, and some planned spending deferred to the 2018-2019 year. As a result, the projected August 31, 2018 will have an estimated ASO of $11.4 million or 8.88% of planned expenditures and an estimated Adjusted ASO of $8.9 million or 6.94% of planned expenditures.

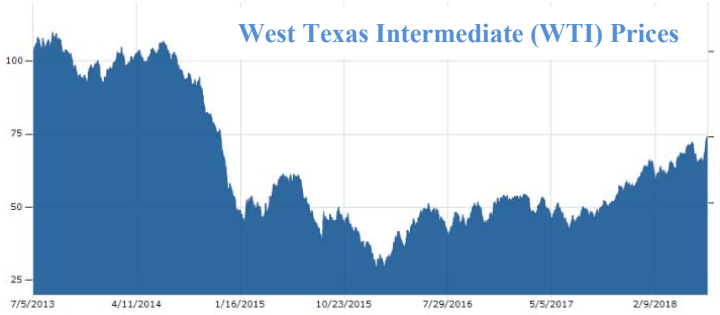
In budget 2018-2019, one-time reserves will be used for students entering our school jurisdiction that require additional support, support for literacy assessment at elementary schools, numeracy and Spanish resources, funding a full-day kindergarten pilot project, and school based priorities. The use of one-time reserves will reduce the Accumulated Surplus from Operations (ASO) of the District to approximately $10.6 million or 8.33% of operating expenditures and an estimated Adjusted ASO of $8.1 million or 6.14% of planned expenditures. It has been recommended that school districts maintain an ASO over 1% percent of operating expenditures in order to deal with emergent and contingent situations. If a district's ASO falls below 1%, government may consider the district's financial health to be a concern.

The District 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 District. The amount of the ASO will be dependent on future financial resources from Alberta Education and expenditure decisions made by the District.

Financial Forecast

Lethbridge School District No. 51 receives 93% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. In June 2014, a barrel of West Texas Intermediate (WTI) started to decline from a high of $104 US a barrel, eventually bottoming out at around $41 US per barrel in 2015. The drop in the price of oil has had a significant impact on the Alberta Economy.

In June 2018, the average price of WTI was $67 US per barrel. As shown on the chart to the right, the oil prices have gradually increased from 2015; however, the prices are still substantially lower than in prior years.



Source: www.markets.businessinsider.com

World Bank Oil Price Forecast

Crude oil, avg, spot ($/bbl)



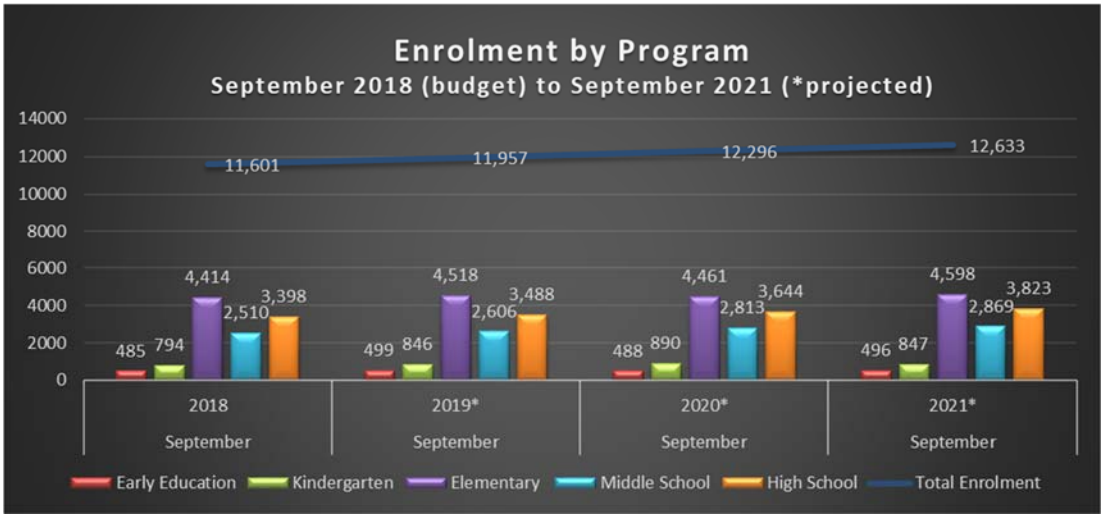
	2018	2019	2020	2021	2022	2023	2024	2025	2030
Nominal US Dollars	65.0	65.0	65.4	65.9	66.3	66.8	67.2	67.7	70.0

Source: World Bank Commodity Price Forecast, April 2018

As projected by the World Bank in April 2018, oil prices will not regain the +$100 US per barrel price, but are expected to reach around $70 by 2030. The current government is looking to diversify revenues to lessen the impact of oil prices on provincial finances.

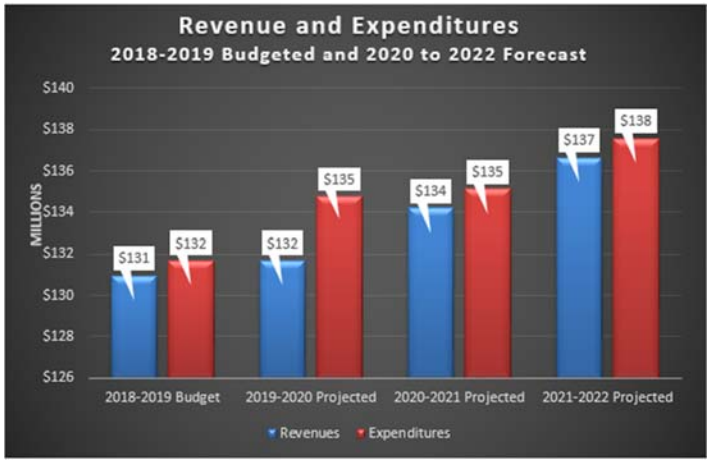
The provincial government has committed to funding school boards for student growth, so unless there is a significant turnaround in the provincial economy it is unlikely that funding in the projection period of the school years ended 2020 to 2022 will increase other than for student growth. Enrolment grant revenues make up approx. 60% of total revenues while other grants from the province are 33% of total revenues.

Student enrolment is expected to increase by 1,032 students (or 8.9%) over the next four years to September 2021. Enrolment impacts future grant revenues as well as programming and staffing decisions.



	Budget 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022
REVENUES				
Government of Alberta	122,986,777	124,224,736	126,553,205	128,841,795
Federal Government and/or First Nations	333,128	336,459	339,824	343,222
Fees	3,445,891	3,067,251	3,161,416	3,258,472
Other sales and services	1,110,472	900,000	900,000	900,000
Investment income	193,000	194,930	196,879	198,848
Gifts and Donations	390,000	390,000	390,000	390,000
Rentals of facilities	34,704	34,704	34,704	34,704
Fundraising	2,461,000	2,536,553	2,608,591	2,680,066
Total Revenues	130,954,972	131,684,633	134,184,619	136,647,107
EXPENSES				
Certificated salaries and benefits	73,134,636	73,819,047	75,076,924	76,311,189
Uncertificated salaries and benefits	29,341,084	29,354,068	29,852,567	30,341,709
Contracted and general services	9,081,271	9,244,151	9,460,033	9,673,462
Supplies	4,636,747	6,894,464	4,846,687	4,929,780
Utilities	2,307,600	2,376,829	2,442,837	2,508,329
Contingency, commitments and transfers	165,834	165,834	165,834	165,834
School Generated Activities	6,129,088	5,817,657	5,975,259	6,134,925
Capital and debt services	6,889,486	7,100,993	7,302,661	7,502,754
Total Expenses	131,685,746	134,773,043	135,122,801	137,567,982
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(730,774)	(3,088,410)	(938,182)	(920,875)
Accumulated Surplus from Operations (Deficit) beginning of Period	11,313,754	10,582,980	7,494,570	6,556,388
Surplus (Deficit) of Revenues over Expenses	(730,774)	(3,088,410)	(938,182)	(920,875)
Accumulated Surplus from Operations (ASO) - End of Period	10,582,980	7,494,570	6,556,388	5,635,513
Less: School Generated funds in Reserves	(2,494,335)	(2,494,335)	(2,494,335)	(2,494,335)
Adjusted ASO - End of Period	8,088,645	5,000,235	4,062,053	3,141,178
	6.14%	3.71%	3.01%	2.28%

* Note that these funds that are to be drawn from the Accumulated Operating Surplus (reserves) to balance expenditures to revenues in the budget. For the 2018/2019 budget, there was $765,717 funds used from reserves and $34,943 funds allocated back to reserves for a net draw of $730,774 from Accumulated Operating Surplus (reserves).



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

- 19/20 - $131.7 million (0.56% increase)
- 20/21 - $134.2 million (1.90% increase)
- 21/22 - $136.6 million (1.84% increase)

Other factors effecting projected revenues includes the removal of the Classroom Improvement Funding (CIF) for 2019/20 as this CIF funding is only provided for 2017/18 & 2018/19 (at this time) and normalizing school fees as 2018/19 includes some one-time trips.

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 District, which assists with overall salary cost increases and the District's ability to maintain current staffing levels or ideally hire additional staffing to meet student needs.

The projected increase in staffing costs mostly relates to increased student enrolment for hiring additional teachers and support staffing for the enrolment growth (to maintain appropriate class sizes). There are also effects in the 2019/20 budget with the removal of the CIF funding as the majority of the funding was used towards staffing; whereas, overall staff increases relate to increased enrolment.

The cost of supplies and contracted services will increase a minimum of 1% per year over the next three years. 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. Some of the one-time projects/costs included in the forecasts:

- In 2019/20, the District will expend approximately $3.3 million to evergreen technology (secondary school computers and an additional elementary phase). These funds will come out of funds accumulated in one-time reserves that have been saved specifically for this purpose.
- In 2019/20, the District will expend approximately $457,000 to resource the new Southeast Elementary School that is in process of being designed. These funds will come out of funds accumulated in one-time reserves that have been saved specifically for this purpose.

The cost of school generated activities will correlate to the applicable revenues, including school fees, fundraising, and donations. As 2018/19 budget included additional fees/costs for some one-time school trips, both the revenues and costs will be normalized in the forecasted budgets.

The District 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 District. The amount of the ASO will be dependent on future financial resources provided by Alberta Education and expenditure decisions made by the District.

Average Class Sizes

The following chart illustrates the change in class size over the past three years and compares our District's class sizes to the other four (4) largest public school jurisdictions within the Province of Alberta.

Average Class Size Comparison

School Juridication	# of Schools	K to 3			3 to 6			7 to 9			10 to 12		
		2015/16	2016/17	2017/18	2015/16	2016/17	2017/18	2015/16	2016/17	2017/18	2015/16	2016/17	2017/18
Edmonton - Public	213	22.3	22.2	21.8	23.2	22.9	22.8	25.1	24.9	25.1	27.9	26.8	27.4
Calgary - Public	230	19.7	20.0	20.0	22.9	22.9	23.2	25.8	26.0	25.9	28.7	29.1	28.5
Lethbridge - Public	**21**	**21.6**	**21.3**	**20.9**	**24.8**	**24.5**	**24.0**	**26.1**	**26.3**	**25.4**	**26.6**	**24.5**	**23.8**
Medicine Hat - Public	16	17.7	18.6	18.7	21.9	21.6	21.8	25.1	24.5	25.0	25.9	24.1	23.8
Red Deer - Public	24	19.0	19.7	20.1	24.2	25.2	24.8	23.8	24.8	25.0	25.4	25.9	23.9

** Alberta Open Government Portal (July 3, 2018)*

As shown above, on average Lethbridge School District No. 51 has been able to reduce its class sizes during the past three years. The District is also shown to have very comparable class sizes to these other larger public school jurisdictions within the Province of Alberta. Budget 2018/19 includes staffing increases in an attempt to keep pace with student enrolment growth; whereas, it is projected that class sizes should remain at the same levels as in 2017/18. Should the Classroom Improvement Fund (CIF) funding not be provided in 2019/20 (as projected), there may be slight increases in class sizes in 2019/20 to levels similar to the 2016/17 as CIF funding has been available to the District in 2017/18 & 2018/19.

Human Resources

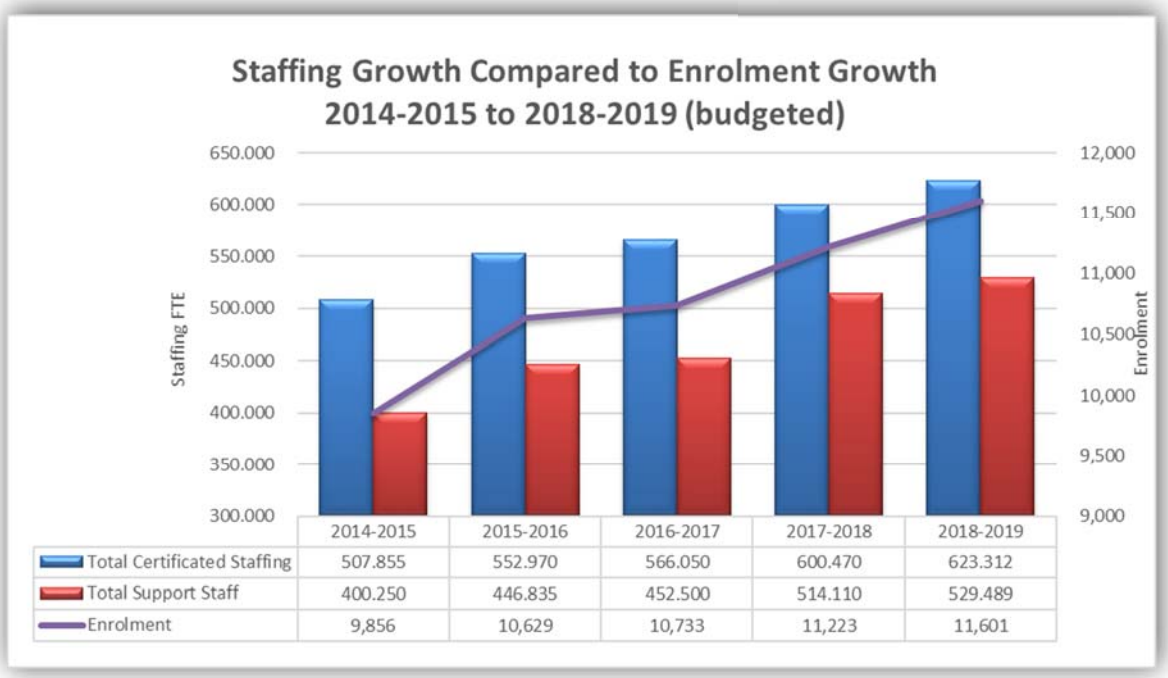
District staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School District No. 51 and consequently makes up 78% of the District's budget. The District will employ 623 full time equivalent (FTE) teachers and 529 full time equivalents (FTE) support staff in 2018-2019. Teachers and support staff have continued to grow since 2011-2012 due to enrolment growth in the District.

The District spends 56% of the budget on teaching staff. Teaching staff will increase by 22.8 FTE. With no increase in grant rates, additional teaching staff have been added to address student growth only and the addition of Senator Joyce Fairbairn Middle School. Reducing class sizes and maintaining other supports and services is a difficult balancing act. According to an Alberta School Boards Association Survey, in 2016-2017 (most recent survey available), Lethbridge School District No. 51's teaching staff have more years of experience and teacher training than the provincial average of school boards across the province. The provincial average for teacher training is 4.99 years and teacher experience is 7.97 years. The District average is 5.27 years of teacher training and 7.98 years of experience. This means that Lethbridge School District No. 51 would spend approximately $1,165 per teacher more than school districts with teaching staff at the average years of teacher training or experience.

The District spends 22% of the budget on support staff positions and overall they will increase by 17.4 FTE in 2018-2019. There is an increase in administrative support due to the addition of Senator Joyce Fairbairn Middle School. Due to increased funding from enrolment growth and demographic changes that impact the Inclusive Learning budget there is an increase in Educational Assistants and other support staff positions.



WCHS – Griffin rugby



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Total Certificated Staffing	507.855	552.970	566.050	600.470	623.312
Total Support Staff	400.250	446.835	452.500	514.110	529.489
Enrolment	9,856	10,629	10,733	11,223	11,601

In the five year period from 2014-2015 total district staffing will have increased by 244.70 FTE or 26.95%. Teaching staff will have increased by 115.48 FTE or 22.73% and support staff has increased by 129.24 FTE or 32.29%. Enrolment has grown by 1,745 students since September 2014 which is a 17.70% increase. Support staff have grown significantly in the last five years. The Classroom Improvement Fund (CIF), which has been available in budget 2017-2018 and 2018-2019 has provided funding for additional teaching and support staffing in the classrooms.

Capital Plan

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

Lethbridge is experiencing increased growth on the west side of the city, with significant growth projected in the elementary and middle school populations. Currently our schools in west Lethbridge have an average utilization of 91% of capacity and are expected to increase to 103% utilization by 2020-2021. Lethbridge School District No. 51 is excited about the opening of Senator Joyce Fairbairn Middle School, a new 900 student Westside grades 6-8 middle school opening in August 2018. In the prior year, the District also opened Coalbanks Elementary School, a 600 student Westside K-5 elementary school, which has been operating for the 2017-2018 school year.

There are also new subdivisions planned for the south side of the city, and elementary schools in this area have utilization rates of 101% to 174% of capacity, therefore with projected enrolments expected to increase, a new elementary school has been requested for south Lethbridge. In 2018, the District received approval to construct a 600 student K-5 elementary in South East Lethbridge.

The District 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 number one priority for modernization and preservation in the 2018 capital plan is Galbraith Elementary School, which is 105 years old. Funding has also been requested for modular classroom space immediately to facilitate growth in school communities.

In 2018, the District developed a comprehensive Three (3) Year Capital Plan, which provides details on the District's capital planning processes and priorities, reviews utilization, and provides details on the District's plans for capital projects and modernizations. The Capital Plan is available to the public on the District's website.



Senator Joyce Fairbairn Middle School in west Lethbridge
Opening August 2018.

The following is an overview of the District's capital projects costs and projections over the next three (3) years. These include all of the Provincially Funded Capital Projects that have been approved:

	Budget 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022
CAPITAL FUNDING				
Wilson Middle School Modernization	0	0	0	0
Coalbanks Elementary School	0	0	0	0
Senator Joyce Fairbairn Middle School	3,002,883	0	0	0
South East Elementary School	6,830,441	8,064,278	1,707,610	0
Modulars/Relocatable Facilities	1,000,000	0	0	0
Total Revenues	10,833,324	8,064,278	1,707,610	0
Capital Project Outlays				
Wilson Middle School Modernization	0	0	0	0
Coalbanks Elementary School	0	0	0	0
Senator Joyce Fairbairn Middle School	3,002,883	0	0	0
South East Elementary School	6,830,441	8,538,051	1,233,837	0
Modulars/Relocatable Facilities	1,000,000	0	0	0
Total Expenses	10,833,324	8,538,051	1,233,837	0
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	0	(473,773)	473,773	0
Unexpended Deferred Capital Revenues (UDCR), beginning of Period	0	0	(473,773)	0
Surplus (Deficit) of Revenues over Expenses	0	(473,773)	473,773	0
Unexpended Deferred Capital Revenues (UDCR) - End of Period	0	(473,773)	0	0
Expended Deferred Capital Revenues (UDCR), beginning of Period	131,583,523	138,944,263	144,009,730	141,770,983
Capital Project Outlays (transferred from UDCR)	10,833,324	8,538,051	1,233,837	0
Supported Amortization recognized	(3,472,584)	(3,472,584)	(3,472,584)	(3,472,584)
Unexpended Deferred Capital Revenues (UDCR) - End of Period	138,944,263	144,009,730	141,770,983	138,298,399

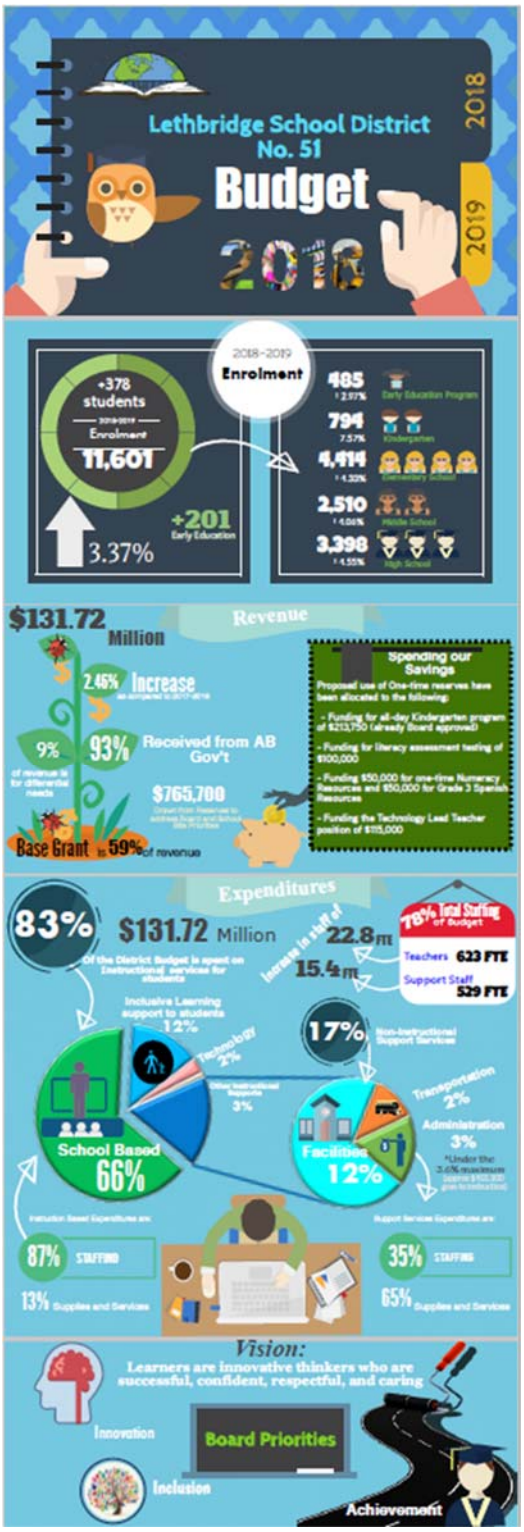
The construction of Coalbanks Elementary School and the modernization of Wilson Middle School were completed in 2017/2018.

The construction of the Senator Joyce Fairbairn Middle School is projected to be completed and final reporting to be submitted during the 2018/2019 school year and relates to the remaining budgeted costs of the capital project (projected work done up to the end of 2017/2018).

The South East Elementary School has already been underway for the design of the school; whereas, the construction has been approved and will likely start in 2018/2019. The timing of the construction costs are projected based on other similar capital projects and planned to be completed and final reporting submitted during 2020/2021. The final 10% of grant funding will be provided after the final reporting.

Coalbanks Elementary School has been recently approved to have three (3) additional modulars to be added to the school. These are projected to be completed and submit final reporting within the 2018/2019 school year.

In relation to the Board Funded Capital, currently, there are no operating or reserves planned for capital acquisitions in 2018/2019. In the next three (3) projected years, there is an estimated $400,000 of capital reserves planned to be used in 2019/2020 for potential building repairs to the Administration Buildings/Facilities and to replace maintenance vehicles that are at the end of their useful lives.



Information

Board of Trustees

The elected board of trustees of Lethbridge School District No. 51 for the period October 2017 to October 2021:

Mr. Clark Bosch, Chair
Mrs. Jan Foster, Vice Chair
Mr. Tyler Demers
Mrs. Donna Hunt
Mr. Doug James
Mrs. Christine Light
Mrs. Lola Major

Senior Administration

Senior administration for Lethbridge School District No. 51:

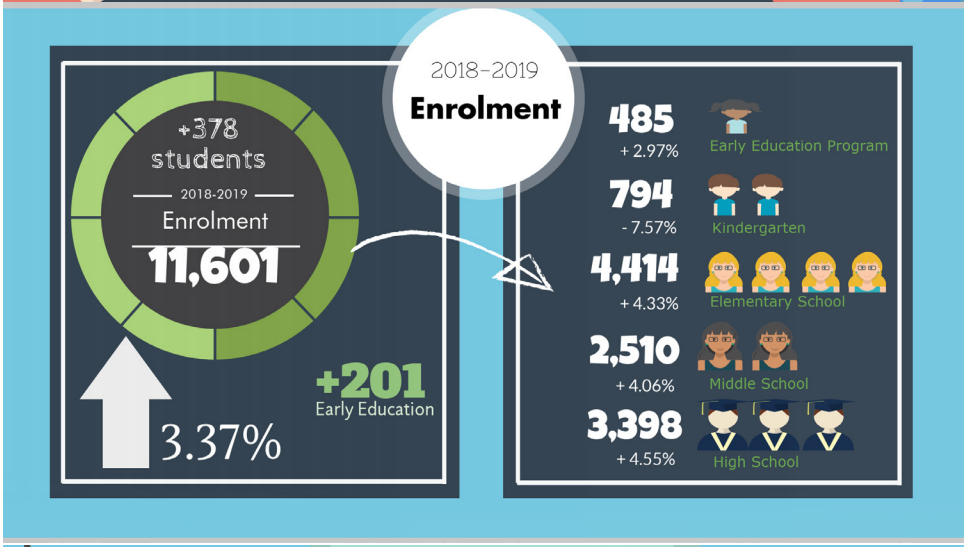
Dr. Cheryl Gilmore, Superintendent
Mrs. Morag Asquith, Associate Superintendent, Instructional Services
Mrs. Christine Lee, Associate Superintendent, Business Affairs
Mr. Rik Jesse, Associate Superintendent, Human Resources

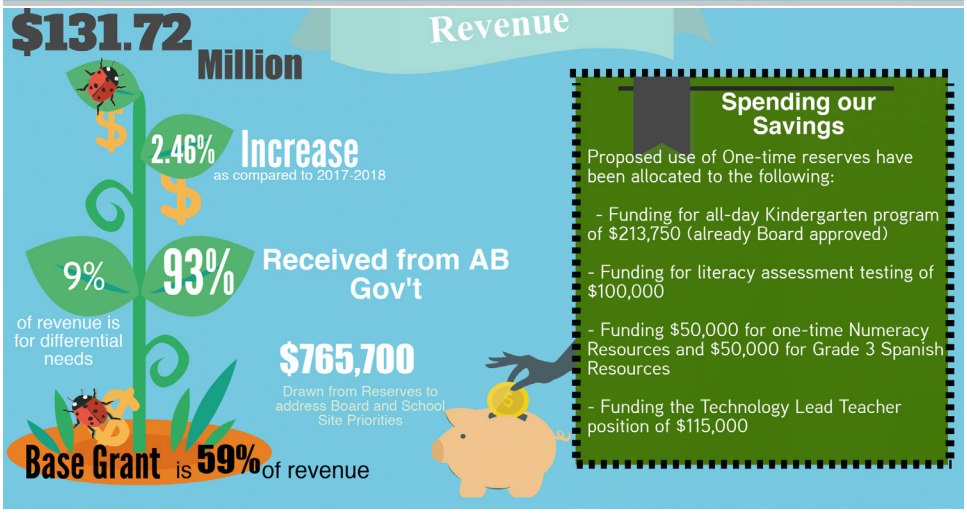
Lethbridge School District No. 51 prides itself on providing outstanding educational opportunities for the students of the City of Lethbridge and believes in its new mission **"Lethbridge School District is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences that develop strong foundations, innovative minds and responsible citizens"**. For further information about Lethbridge School District No. 51 view the District's Three Year Education Plan and Annual Education Results Report and the Audited Financial Statements on the District's website at www.lethsd.ab.ca. The website is a great resource to provide further information about Lethbridge School District No. 51's schools services, and resources.

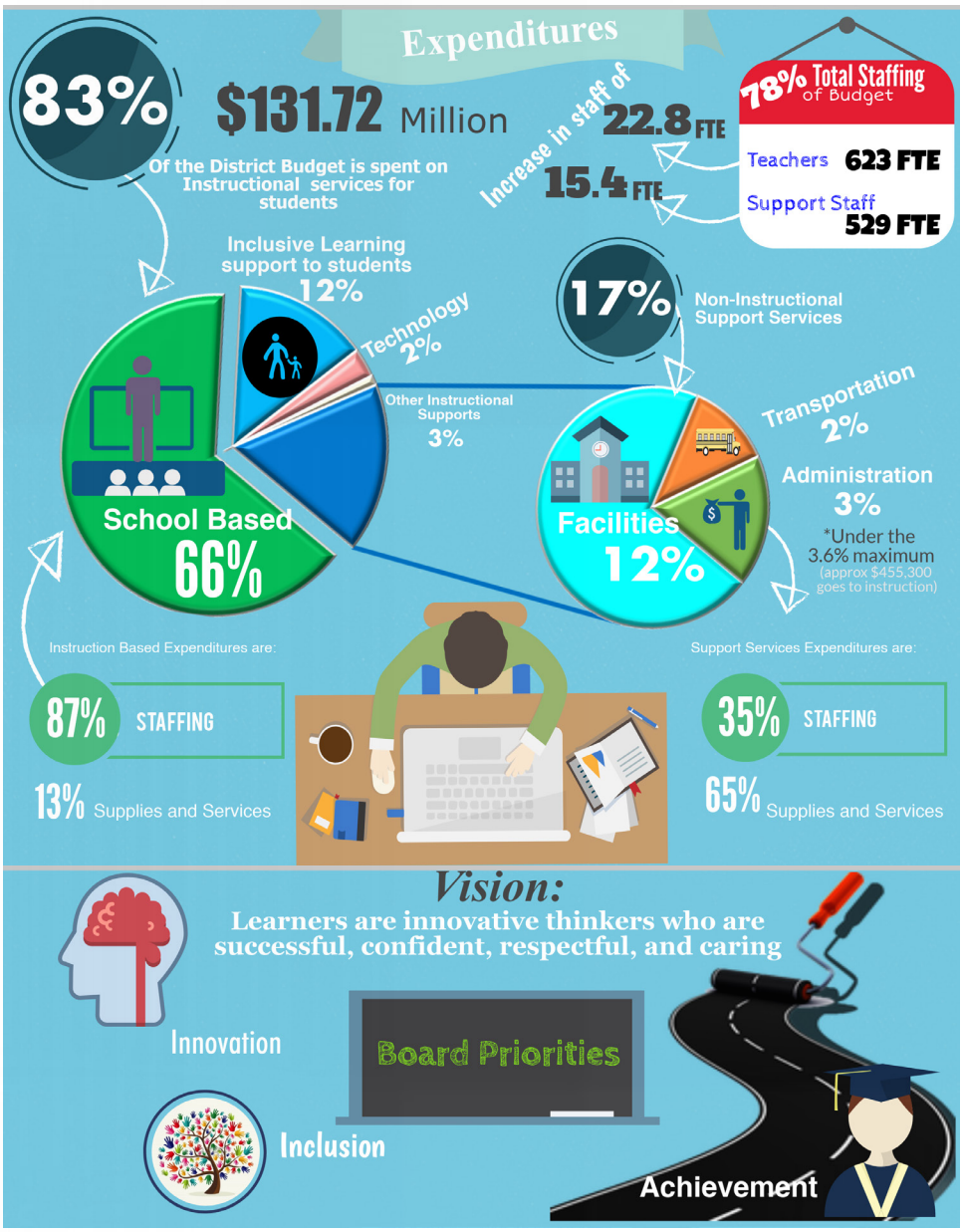
BUDGET INFOGRAPHICS

2018-2019 Budget Overview








Expenditures
83%
$131.72 Million
Of the District Budget is spent on Instructional services for students
Increase in staff of
22.8 FTE
15.4 FTE
78% Total Staffing of Budget
Teachers 623 FTE
Support Staff 529 FTE
Inclusive Learning support to students 12%
Technology 2%
Other Instructional Supports 3%
School Based 66%
17% Non-Instructional Support Services
Transportation 2%
Administration 3%
*Under the 3.6% maximum
(approx $455,300 goes to instruction)
Facilities 12%
Instruction Based Expenditures are:
87% STAFFING
13% Supplies and Services
Support Services Expenditures are:
35% STAFFING
65% Supplies and Services
Vision:
Learners are innovative thinkers who are successful, confident, respectful, and caring
Innovation
Board Priorities
Inclusion
Achievement

2018-2019 Budget Boards

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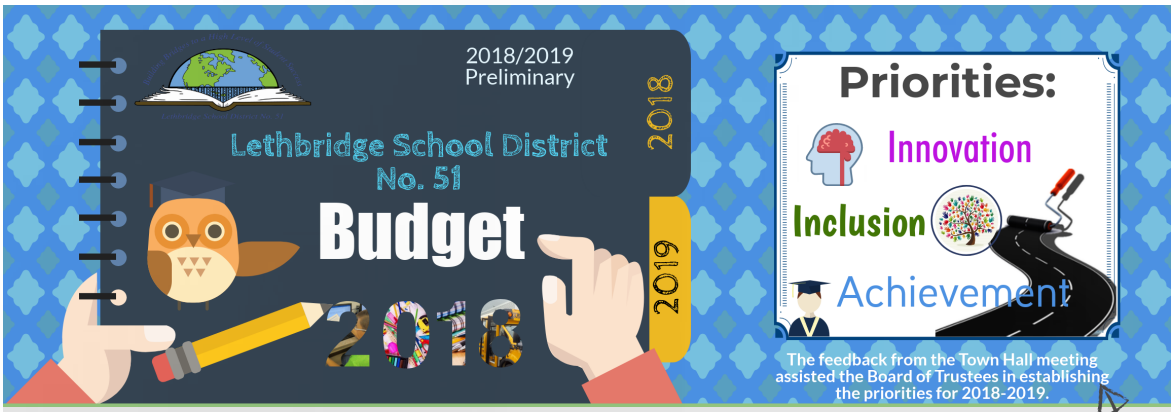
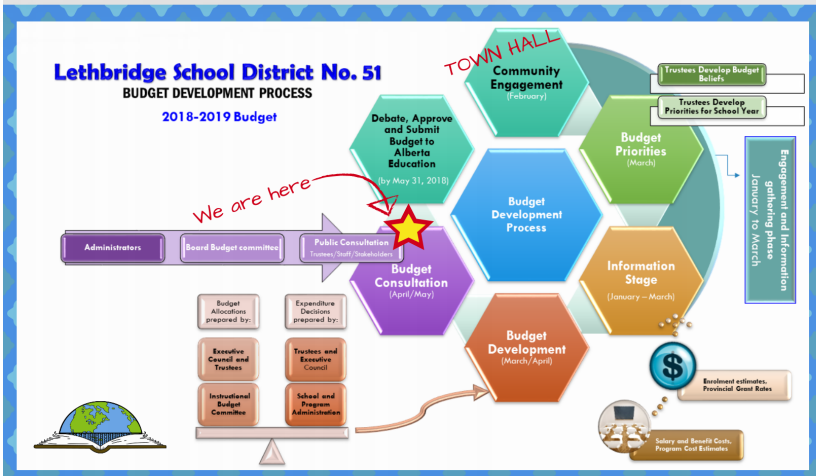


2018/2019 Budget Process









2018 Town Hall Meeting

In February 2018, the Board of Trustees held a Town Hall meeting for COMMUNITY ENGAGEMENT.

Feedback on two (2) simple questions:

1) What is the School District doing well?

2) What can the School District do better?

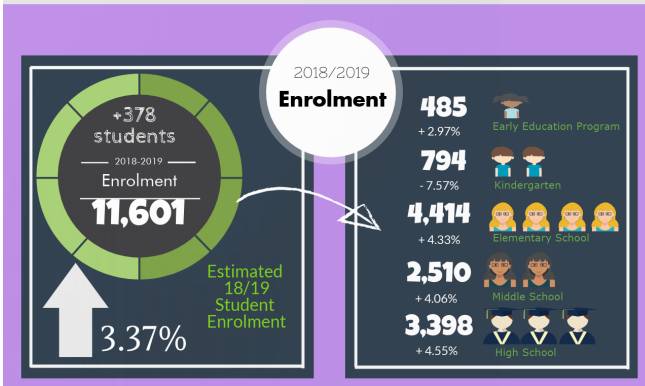
OVER 200 PEOPLE ATTENDED

Board Budget Beliefs



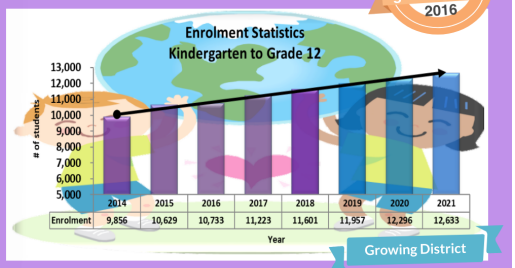
Click to View

Projected Enrolment



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

Canada's #5 fastest growing city 2016

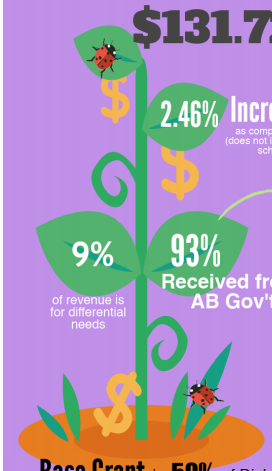


Growing District

Student enrolment is projected for 2018-2019 using forecasting software that utilizes trend analysis, local demographics, and multiple other factors. Enrolment is updated to actual in the "September 30th" fall budget.

Student enrolment is the most significant factor in determining our funding

Revenue Overview

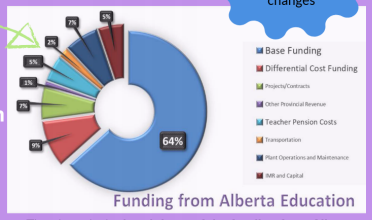


Base Grant is 59% of District revenue

Financially dependent on AB Gov't

Significant Factors:

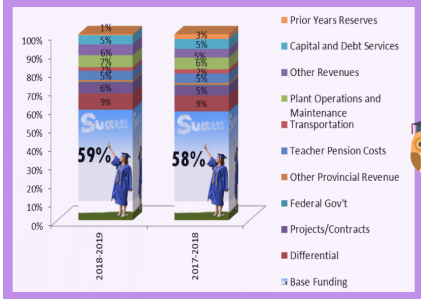
- **Student Enrolment** — 3.37 % overall increase *No grant rate changes
- **CIF Funding** — Same as 2017-2018 Funding
- **LAPP Rate Grant Reduction** — $188,000
- **Dual Credit Program** — New
- **Carry-Forward School Reserves** — Updated when schools develop their budgets
- **PUF Funding** — Increased based on 17/18



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

Revenues	2018-2019	2017-2018	Variance	Change %
Total Revenue	$131,720,689	$128,556,661	$3,164,028	2.46%
Base Funding	$78,239,511	$75,187,867	$3,051,644	4.06%
Differential Cost Funding	$11,483,705	$11,084,633	$399,072	3.60%
Projects/Contracts	$7,948,040	$6,917,874	$1,030,166	14.89%
Federal Government Revenue	$333,128	$333,128	$0	0.00%
Other Provincial Revenue	$1,251,533	$1,395,466	-$143,933	-10.31%
Teacher Pension Costs paid by Government	$6,500,000	$6,500,000	$0	0.00%
Transportation	$2,468,500	$2,761,000	-$292,500	-10.59%
Plant Operations and Maintenance	$8,566,817	$8,208,255	$358,562	4.37%
Other Revenues	$7,635,067	$5,967,905	$1,667,162	27.94%
Capital Block	$6,528,671	$6,849,141	-$320,470	-4.68%
Previous Year Reserves (one-time funds)	$765,717	$3,351,392	-$2,585,675	-77.15%

Significant Changes:



Base Funding and Differential Funding
There were **no grant rate increases**, the increase in these grants relate to **enrolment growth.**

Enrolment 3.37%

Other Provincial
Reduction is due to increases in grant "**claw-back**" for pension premium reductions

Projects and Contracts
Program Unit Funding (PUF) increased by $800,000 based on 2017-2018 program. Increases to **School Nutrition Program**.

Transportation
Reduction in eligible ridership from **changes in boundary maps** (new schools added)

Plant Operations and Maintenance
No grant rate increases; however, increase is due to prior year **enrolment growth**

Other Revenues
Increase in projected School Generated Funds **(SGF) fees** for non-curricular travel and extracurricular activities

Capital Block
Reduction in Infrastructure, Maintenance & Renewal **(IMR) grant rates**

Prior Year Reserves
Reduction as 2017-2018 includes significant **carry-forward reserves from schools** (to be updated in fall budget)

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

- Funding for all-day Kindergarten program of $213,750 (already Board approved)
- Funding for literacy assessment testing of $100,000
- Funding $50,000 for one-time Numeracy Resources and $50,000 for Grade 3 Spanish Resources
- Funding the Technology Lead Teacher position of $115,000

$765,700
Proposed to be drawn from Reserves to address Board and School Site Priorities

Budget FEEDBACK
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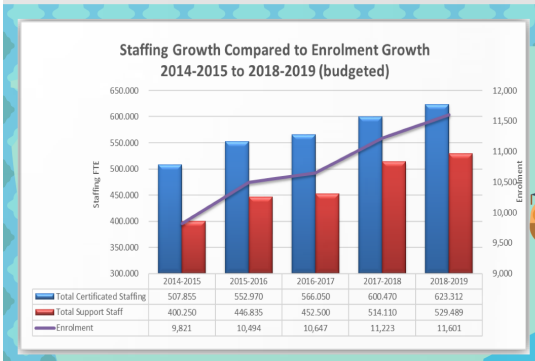
Staffing Overview



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Total Certificated Staffing	507.855	552.970	566.050	600.470	623.312
Total Support Staff	400.250	446.835	452.500	514.110	529.489
Enrolment	9,821	10,494	10,647	11,223	11,601

56% of budget for Teaching Staff

22% of budget for Support Staff

Increase in staff of 22.8 FTE and 15.4 FTE

78% Total Staffing of Budget

Teachers 623 FTE

Support Staff 529 FTE

Significant Factors:

- Decreased Average Teaching Costs — Hiring new teachers (reduced experience)
- Enrolment Growth — Overall 3.37% student enrolment increase
- New Middle School (2018-2019) — Additional administrators and support staff
- Support Staff Increases — Largest increase relates to EA positions (inclusive education and PUF). Other increase to student support workers, family school liasons, and caretaking staff
- 0% Wage Increases — No changes to any of the actual wage amounts (only experience)
- Increased Average EA Costs — Overall experience increases for educational assistants
- Classroom Improvement Fund (CIF) continuing — Funding teachers and support staff
- 3rd Largest Employer in Lethbridge (2017)

Expenditures by Object	2018-2019	2017-2018	Variance	Change %
Certificated Staffing	$73,134,636	$71,250,365	$1,884,271	2.64%
Uncertificated Staffing	$29,341,084	$28,282,684	$1,058,400	3.74%

Certified staff (teachers) increased by 22.8 FTE (3.80%); however, offset by decrease in the average salaries of teachers

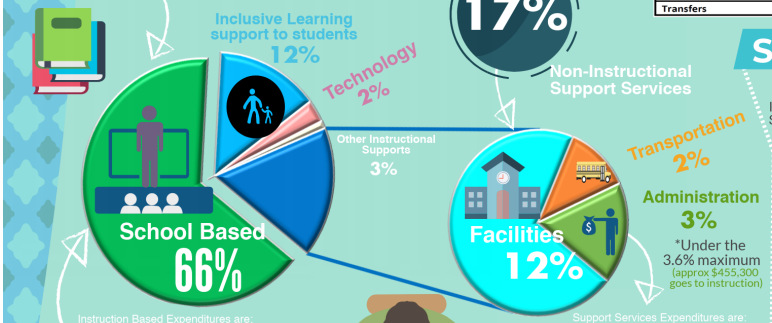
Uncertified staff (support) increased by 15.4 FTE (2.99%); however, increased further by the increase in the average salaries of educational assistants (EA)

Expenditure Overview

$131.72 Million

83% Of the District Budget is spent on Instructional services for students

17% Non-Instructional Support Services



Instruction Based Expenditures are:

87% STAFFING

13% Supplies and Services

Support Services Expenditures are:

35% STAFFING

65% Supplies and Services



Expenditures by Object	2018-2019	2017-2018	Variance	Change %
Total Expenditures	$131,720,689	$128,556,661	$3,164,028	2.46%
Certificated Staffing	$73,134,636	$71,250,365	$1,884,271	2.64%
Uncertificated Staffing	$29,341,084	$28,282,684	$1,058,400	3.74%
Contracted and General Services	$9,081,271	$9,058,617	$22,654	0.25%
Supplies	$10,765,835	$9,498,318	$1,267,517	13.34%
Utilities	$2,307,600	$2,172,600	$135,000	6.21%
Capital and Debt Services	$6,889,486	$7,209,956	-$320,470	-4.44%
Transfers	$200,777	$1,084,121	-$883,344	-81.48%

Significant Changes:

Staffing
Increases in Teachers and Support Staff (see Staffing Overview above)

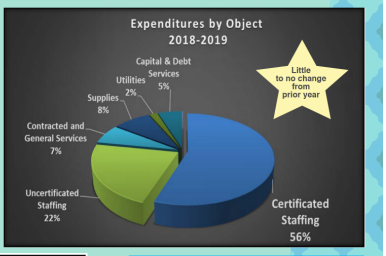
Supplies
Increases in the costs of providing the non-curricular travel and extracurricular activities for the in projected School Generated Funds **(SGF) activities**

Capital
Reduction in Infrastructure, Maintenance & Renewal **(IMR) projects due to reduced grants**

Contracted/General Services
Increases and updating costs of building maintenance, insurance, consulting and professional learning.

Utilities
Increases from **adding new middle school** and effect of **carbon taxes.**

Transfers
School typically add their **contingencies** in the fall budget (if required)



Average Cost per FTE

2016-2017:
District - $11,784
Provincial - $11,935

Budget 2017-2018:
District - $12,239

Budget 2018-2019:
District - $12,123

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

Instruction is the largest program representing 83% of expenditures. The remaining 17% 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
Total Expenditures	$109,392,740	$4,259,106	$8,710,578	$2,468,779	$6,889,486	$131,720,689
Certificated Staffing	$72,410,258	$724,378	$0	$0	$0	$73,134,636
Uncertificated Staffing	$22,291,779	$2,288,888	$4,661,034	$99,383	$0	$29,341,084
Contracted and General Services	$4,096,841	$1,064,207	$1,613,427	$2,306,796	$0	$9,081,271
Supplies	$10,471,985	$102,733	$181,117	$10,000	$0	$10,765,835
Utilities	$0	$52,600	$2,255,000	$0	$0	$2,307,600
Capital and Debt Services	$0	$0	$0	$0	$6,889,486	$6,889,486
Transfers	$121,877	$26,300	$0	$52,600	$0	$200,777

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

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Instructional Program

83% of the District Budget is spent on Instructional activities

The Instruction Program includes all schools and instructional programs.

14 Elementary Schools | 4 Middle Schools | 5 High Schools | 4 Institutional Programs

Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Total Expenditures	$31,758,473	$13,549,527	$20,577,087	$17,072,113	$2,707,150	$23,728,390	$109,392,740
Certificated Staffing	$27,751,274	$12,045,030	$17,344,325	$2,954,022	$165,931	$12,149,676	$72,410,258
Uncertificated Staffing	$2,490,898	$728,034	$1,469,568	$13,303,120	$1,017,179	$3,282,980	$22,291,779
Contracted and General Services	$535,336	$243,558	$855,110	$572,644	$494,512	$1,395,681	$4,096,841
Supplies	$936,952	$478,844	$871,924	$228,896	$1,107,298	$6,848,071	$10,471,985
Utilities	$0	$0	$0	$0	$0	$0	$0
Capital and Debt Services	$0	$0	$0	$0	$0	$0	$0
Transfers	$44,013	$54,061	$36,160	$13,431	-$77,770	$51,982	$121,877

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)

ICB Decisions/Recommendations:

- > Support the funding allocation towards the requests
- > Support the use of one-reserves as included in proposed revenues (as shown above)
- > 3% increase to general allocations of District Instructional Support (DIS), FNMI, and Technology
- > 7.57% reduction to kindergarten allocation (enrolment)
- > 4% reduction in EEP allocation (less programs)
- > 1.96% increase to Inclusive Education (enrolment based)
- > Increase to Elementary allocation (total of 3.4% including administrative time increases)
- > 7.19% increase to Grade 1-2 early literacy (enrolment)
- > Added Dual-Credit program (new program)
- > Increase Middle School K&E (new middle school)

Maintain funding for all other instruction

18/19 IBC Requests

- **Elementary** > 3 FTE additional administrative time
- **Middle School** > Fund 0.5 FSLC at each middle school
- **High School** > Extra-curricular funding > Retain funding model
- **Admin** > Numeracy lead teacher (based on Board Priorities)

School Based Instruction

66% of the District

87% STAFFING | 13% RESOURCES

Elementary Schools | Middle Schools | High Schools | SGF activities | Classroom Improvement Fund | Other School Based

Instructional Support

17% of the District

Portion of total instructional support:

- Inclusive Learning Supports 71%
- Other Instructional Supports 18%
- Technology 12%

Allocation Factors:

- Tech Lead Teacher — Change to Reserve Funded
- Numeracy Lead Teacher — Funded by Operations
- New Middle School
- ESL Teacher Allocation — Increased allocation from Inclusive Ed
- Average Teacher Salaries — Projected to decrease

Instructional Program	2018-2019	2017-2018	Variance	Change %
Total Expenditures	$109,392,740	$105,995,849	$3,396,891	3.20%
Certificated Staffing	$72,410,258	$70,525,987	$1,884,271	2.67%
Uncertificated Staffing	$22,291,779	$21,323,240	$968,539	4.54%
Contracted and General Services	$4,096,841	$3,950,087	$146,754	3.72%
Supplies	$10,471,985	$9,211,313	$1,260,672	13.69%
Transfers	$121,877	$985,222	-$863,345	-87.63%

Spending by Program	2018-2019	2017-2018	Variance	Change %
Total Instruction	$109,392,740	$105,995,849	$3,396,891	3.20%
Elementary Schools	$31,758,473	$31,823,551	-$65,078	-0.20%
Middle Schools	$13,549,527	$13,003,823	$545,704	4.20%
High Schools	$20,577,087	$20,358,013	$219,074	1.08%
Inclusive Learning	$17,072,113	$15,943,184	$1,128,929	7.08%
Technology	$2,707,150	$2,709,294	-$2,144	-0.08%
Other Instructional Programs	$23,728,390	$22,157,984	$1,570,406	7.09%

Expenditures by major group

Significant changes in Schools Budgets

Elementary Schools*

Enrolment increase of 183 students (4.33%) for Grades 1-5

Certified staff (teachers) increased by 8.51 FTE (3.86%) for enrolment growth

Contracted/General Services decreased for building maintenance, professional learning, consultants, and field trips costs.

Transfers decreased as the schools will likely add their contingencies in the fall budget (if required)

Middle Schools

Enrolment increase of 98 students (4.06%) for Grades 6-8

Certified staff (teachers) increased by 4.35 FTE (4.20%) of classroom teachers for enrolment growth. Additional staffing added for the new middle school, including principal, vice/assistant principal, and administrative support.

Supplies decreased for furniture/equipment and general supplies

High Schools*

Enrolment increase of 148 students (4.55%) for Grades 9-12

Certified staff (teachers) increased by 8.24 FTE (5.56%) for enrolment growth

Contracted/General Services increased for building maintenance and additional extracurricular support.

Transfers decreased as the schools will likely add their contingencies in the fall budget (if required)

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

Significant Changes:

Total Instruction

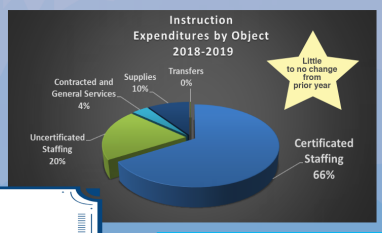
Certified Staffing
Increase of 22.6 FTE of **classroom teachers** for enrolment growth

Uncertified Staffing
Increases in **educational assistants** (EAs) for enrolment growth and PUF program

Transfers
School typically add their **contingencies** in the fall budget (if required)

Contracted/General Services
Increases and updating costs of building maintenance, consulting and professional learning.

Supplies
Increases in the costs of providing the non-curricular travel and extracurricular activities for the in projected School Generated Funds **(SGF) activities**



Other Instructional Programs

Inclusive Learning

Increases in **educational assistants** (EAs) for enrolment growth and PUF program

Increases in Counselling Program with the additional **Family School Liaison Councillors (FSLC)**

Technology

Increases to **software licensing** costs. Increases somewhat offset by prior year evergreening servers (one-time reserve funding)

Other

Majority of the increases relate to the increased costs of providing the non-curricular travel and extracurricular activities for the in projected School Generated Funds **(SGF) activities**

Increase in SGF fees/ (revenues) offset these increased costs

Budget FEEDBACK

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Administration



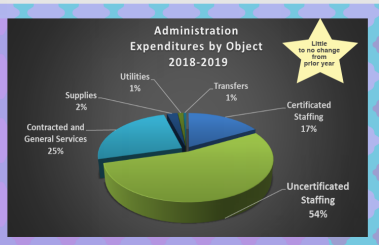
Office of the Superintendent
Business and Finance
Human Resources
System Instructional Support
Board of Trustees

Administration
3.25%
of Total Expenditures

Provincial Average 2016-2017: 3.42%

Allowed up to 3.60%

$455,300 of additional $ was available for instructional purposes



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

Administration	2018-2019	2017-2018	Variance	Change %
Total Expenditures	$4,259,106	$4,092,199	$166,907	4.08%
Certificated Staffing	$724,378	$724,378	$0	0.00%
Uncertificated Staffing	$2,288,888	$2,297,227	-$8,339	-0.36%
Contracted and General Services	$1,064,207	$895,806	$168,401	18.80%
Supplies	$102,733	$95,888	$6,845	7.14%
Utilities	$52,600	$52,600	$0	0.00%
Transfers	$26,300	$26,300	$0	0.00%

Computer Services had an increase for potential **purchase of software modules** to further improve payroll/HR efficiency (one-time cost).

Significant Changes:

Staffing
Reductions in support staffing as prior year had a slight **"overlap" in a retirement position** (cross training) and readjusted some staff allocations to more accurately reflect costs.

Contracted/General Services
Increases and updating costs of insurance, software, consulting, and printing costs. A one-time cost added for **operational consulting** due to the significant operational growth over past couple years.

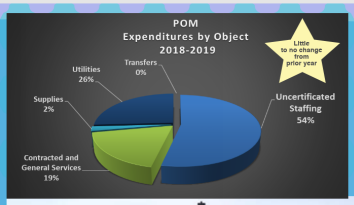
Supplies
Increase and updating costs to **general supplies** based on inflationary factors

Plant Operation and Maintenance (POM)

Facilities
13%
of Total Expenditures

Caretaking and Facility Maintenance
Light, Heat and Water
Major facility upgrades

POM	2018-2019	2017-2018	Variance	Change %
Total Expenditures	$8,710,578	$8,497,377	$213,201	2.51%
Uncertificated Staffing	$4,661,034	$4,562,833	$98,201	2.15%
Contracted and General Services	$1,613,427	$1,613,427	$0	0.00%
Supplies	$181,117	$181,117	$0	0.00%
Utilities	$2,255,000	$2,120,000	$135,000	6.37%
Transfers	$0	$20,000	-$20,000	-100.00%



Significant Changes:

Staffing
Increased 1 FTE for both a **Caretaking and Labourer position** due to opening of the new middle school and growth. Readjusted staff allocations to more accurately reflect costs (part to Administration).

Utilities
Increases from **adding new middle school** and effect of **carbon taxes.**

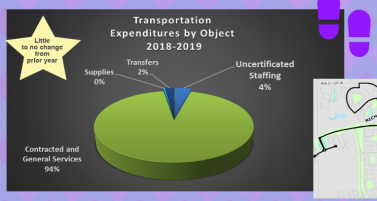


Transportation

Transportation
2%
of Total Expenditures

Transporting Students to and from School

Transportation is provided for students over 2.4km
(walking distance from designated school)





Transportation	2018-2019	2017-2018	Variance	Change %
Total Expenditures	$2,468,779	$2,761,279	-$292,500	-10.59%
Uncertificated Staffing	$99,383	$99,383	$0	0.00%
Contracted and General Services	$2,306,796	$2,599,296	-$292,500	-11.25%
Supplies	$10,000	$10,000	$0	0.00%
Transfers	$52,600	$52,600	$0	0.00%

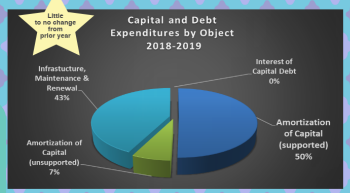
Significant Changes:

Contracted/General Services
The **reduction of funded eligible ridership** (over 2.4km) decreased the amount of contracted transportation required from the City of Lethbridge.

Capital and Debt Servicing

Capital and Debt Services	2018-2019	2017-2018	Variance	Change %
Total Expenditures	$6,889,486	$7,209,956	-$320,470	-4.44%
Amortization of Capital (supported)	$3,472,584	$3,472,584	$0	0.00%
Amortization of Capital (unsupported)	$465,310	$465,310	$0	0.00%
Infrastucture, Maintenance & Renewal	$2,951,592	$3,267,728	-$316,136	-9.67%
Interest of Capital Debt	$0	$4,334	-$4,334	-100.00%

Debenture Debt repaid in 2017-2018

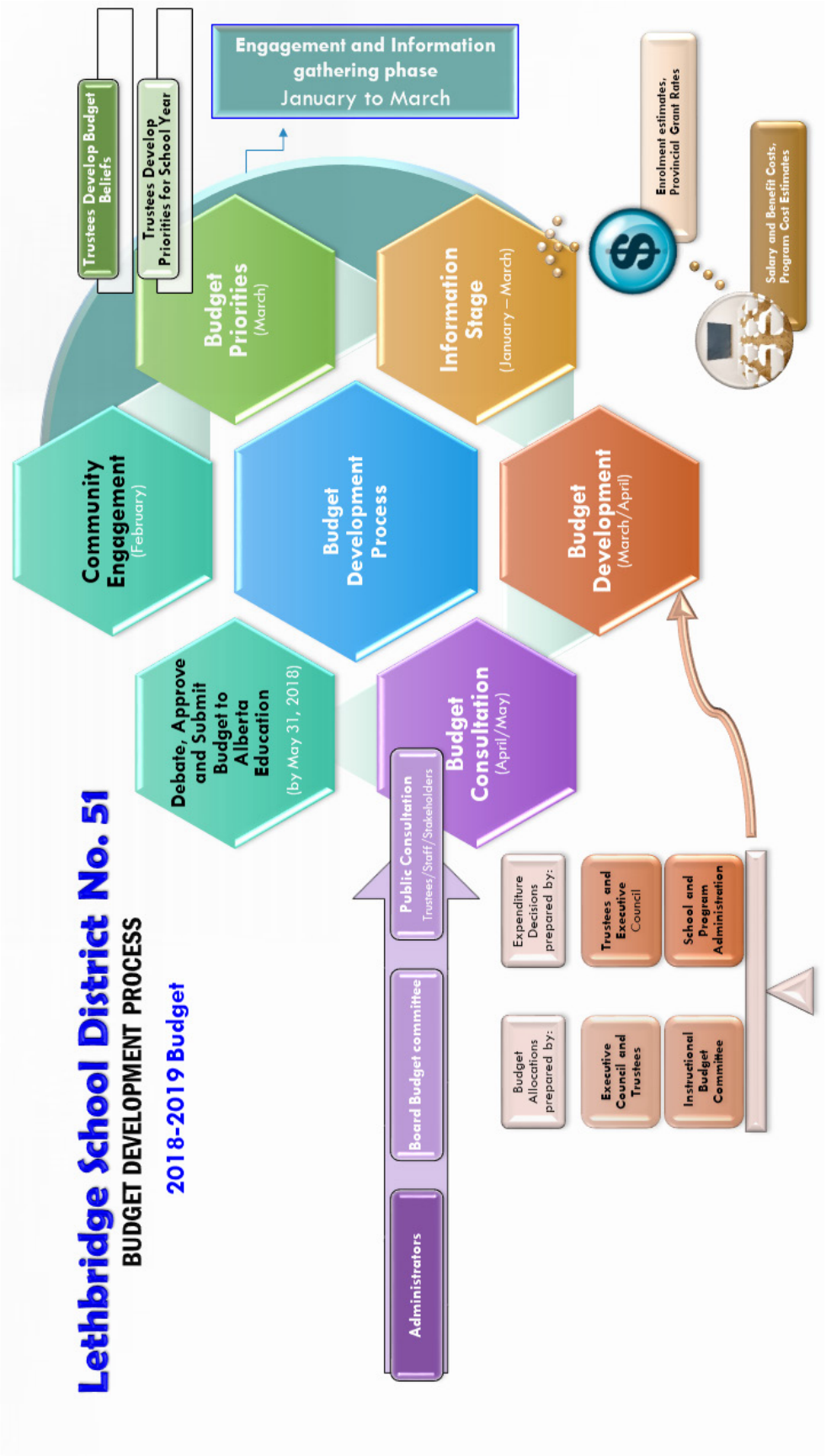


Infrastructure, Maintenance & Renewal (IMR)
There was a reduction in IMR funding, as a result there is a decrease in the amount of IMR projects that will be undertaken.

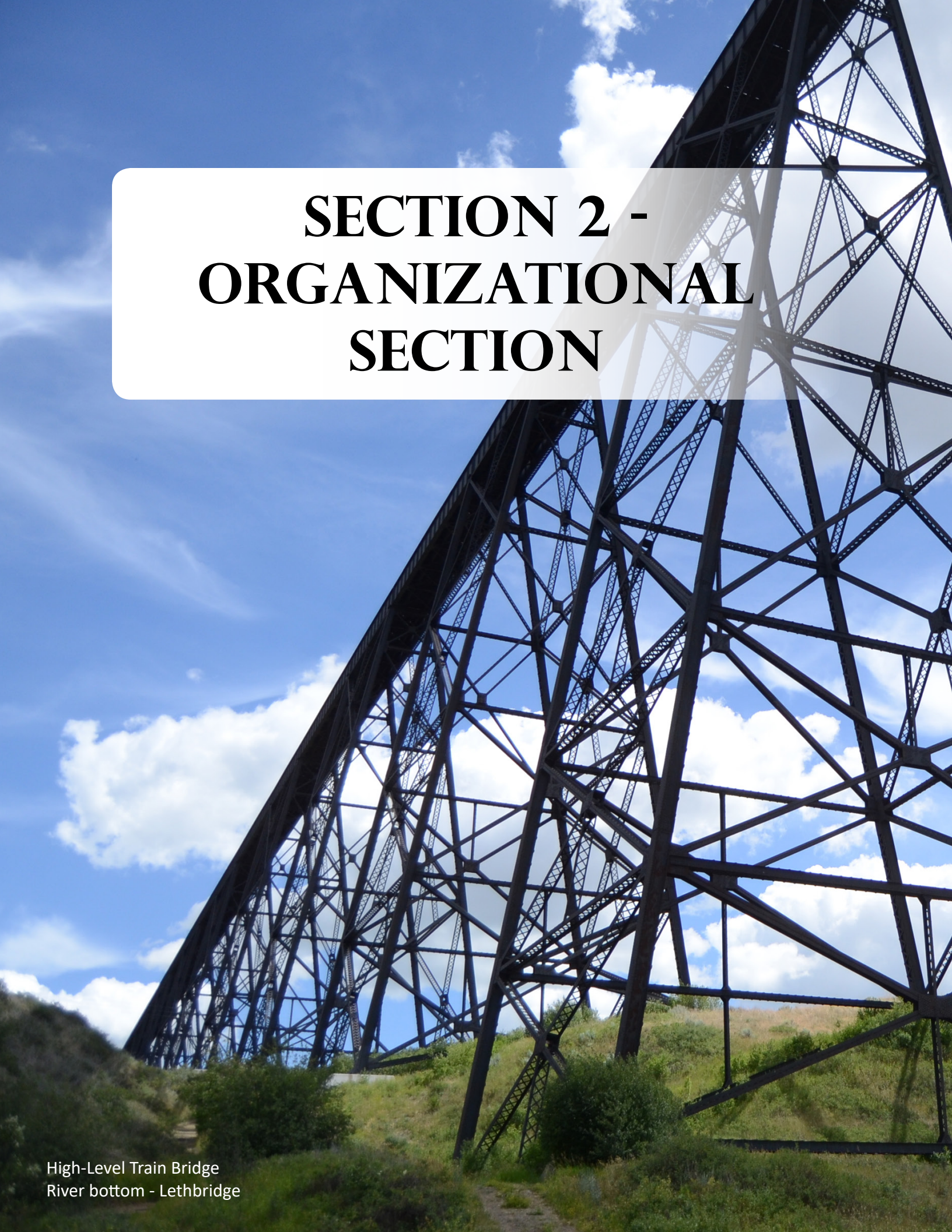
Budget FEEDBACK
We want your feedback and comments on the 18/19 budget.

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

2018-2019 Budget Development Process



SECTION 2 - ORGANIZATIONAL SECTION



High-Level Train Bridge
River bottom - Lethbridge

Section 2 - ORGANIZATIONAL SECTION

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DISTRICT PROFILE

Lethbridge School District No. 51 ("LSD51") provides public education services to the citizens of the City of Lethbridge, Alberta, Canada. The District was established in 1886 and has proudly served our community for over 130 years.

LSD51 served approximately 11,601 students from early education (pre-school) to grade twelve in 2018-2019. The District provides high quality learning experiences for students through a broad range of educational programs in twenty one (23) schools and four (4) institutional programs.

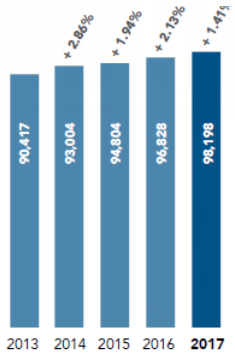
LSD51 is a local government entity established under the Alberta School Act; whereas, the District is chosen by and is accountable to the local community by means of local elections (elected Board of Trustees). The District delivers its educational programs under the authority of the Alberta School Act.

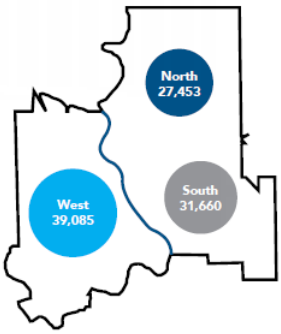
Geographical Location

Lethbridge School District No. 51 is the public school system for the residents of the City of Lethbridge. The City has a population of approximately 99,800 residents (2018 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.







*

Statistical Information is an extract from the City of Lethbridge's 2017 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.



Lethbridge School District No. 51 operates 23 schools and other various outreach facilities throughout the City. Our schools have a grade structure comprised of the following:

- 14 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, except for Lethbridge Christian School that provides instruction from kindergarten to grade eight.

Lethbridge School District No. 51 operates 14 elementary schools:

Coalbanks Elementary School
230 Coalbanks Blvd West
Grades 1-5 - 524 students

Dr. Gerald B. Probe School
120 Rocky Mt Blvd West
Grades 1-5 - 553 students

Ecole Agnes Davidson School
2103 20th St South
Grades 1-5 - 512 students

Ecole Nicholas Sheran School
380 Laval Blvd West
Grades 1-5 - 515 students

Fleetwood Bawden School
1222 9th Ave South
Grades 1-5 - 350 students

Galbraith School
1801 8th Ave A North
Grades 1-5 - 421 students

General Stewart School
215 Corvette Cres South
Grades 1-5 - 135 students

Immanuel Christian Elementary School
2010 - 5th Avenue North
Grades 1-5 - 274 students

Lakeview School
1129 Henderson Lake Blvd South
Grades 1-5 - 507 students

Lethbridge Christian School
3 St James Blvd North
Grades 1-8 - 158 students

Mike Mountain Horse School
155 Jerry Potts Blvd West
Grades 1-5 - 524 students

Park Meadows School
50 Meadowlark Blvd North
Grades 1-5 - 300 students

Senator Buchanan School
1101 7th Ave North
Grades 1-5 - 267 students

Westminster School
402 18th St North
Grades 1-5 - 165 students

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

The design and construction of an additional elementary school has been approved in the Southeast side of Lethbridge.

Click the logos to go to the school website

Middle Schools

Lethbridge School District No. 51 has four middle schools that educate students from grades six through grade eight.

The four middle schools in the jurisdiction are:

Gilbert Paterson Middle School
2109 12th Ave South
Grades 6-8 - 716 students

Senator Joyce Fairbairn Middle School
301 Rocky Mountain Blvd West
Grades 6-8 - 485 students

G.S. Lakie Middle School
50 Blackfoot Blvd West
Grades 6-8 - 470 students

Wilson Middle School
2003 9th Ave North
Grades 6-8 - 658 students

High Schools

Lethbridge School District No. 51 has five high schools offering instruction to students from grades nine through twelve, except for Immanuel Christian Secondary School that offers instruction to students in grades six through twelve.

The five high schools in the jurisdiction are:

Chinook High School
259 Britannia Blvd West
Grades 9-12 - 1,216 students

Winston Churchill High School
1605 15th Ave North
Grades 9-12 - 852 students

Immanuel Christian Secondary School
802 - 6th Avenue North
Grades 6-12 - 324 students

Victoria Park High School
1515 5th Ave South
Grades 9-12 - 262 students

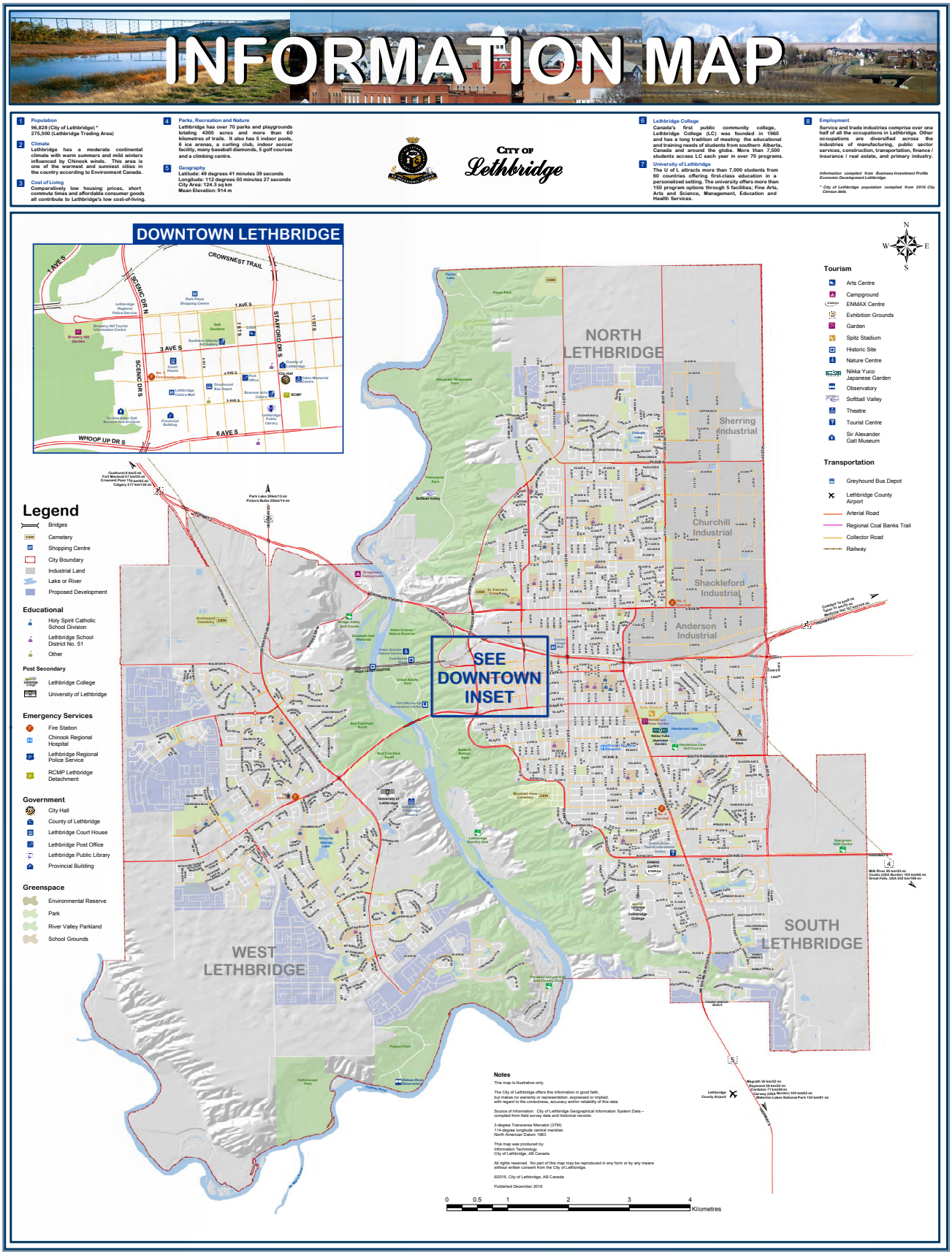
Lethbridge Collegiate Institute
1701 5th Ave South
Grades 9-12 - 886 students

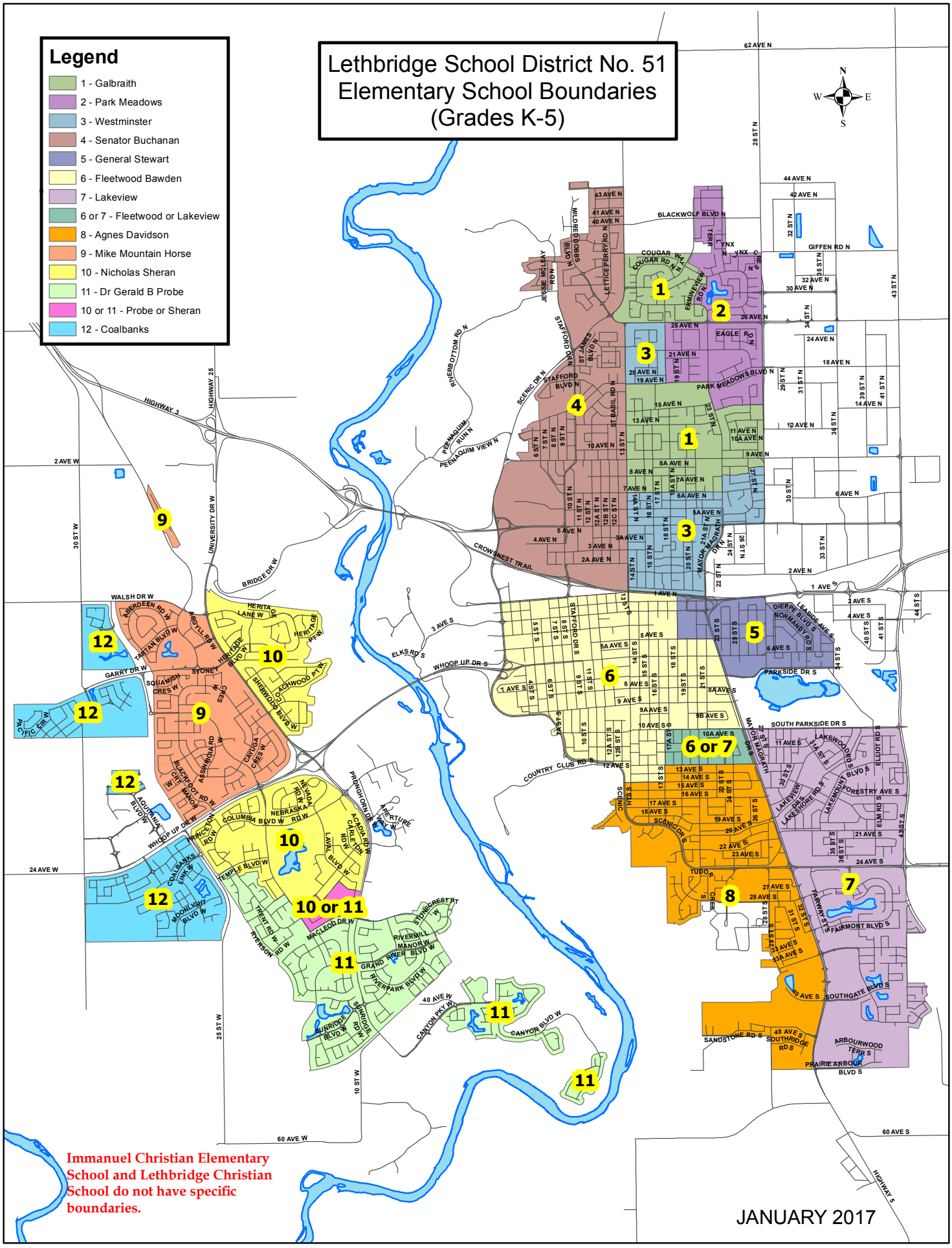
Institutional Programs

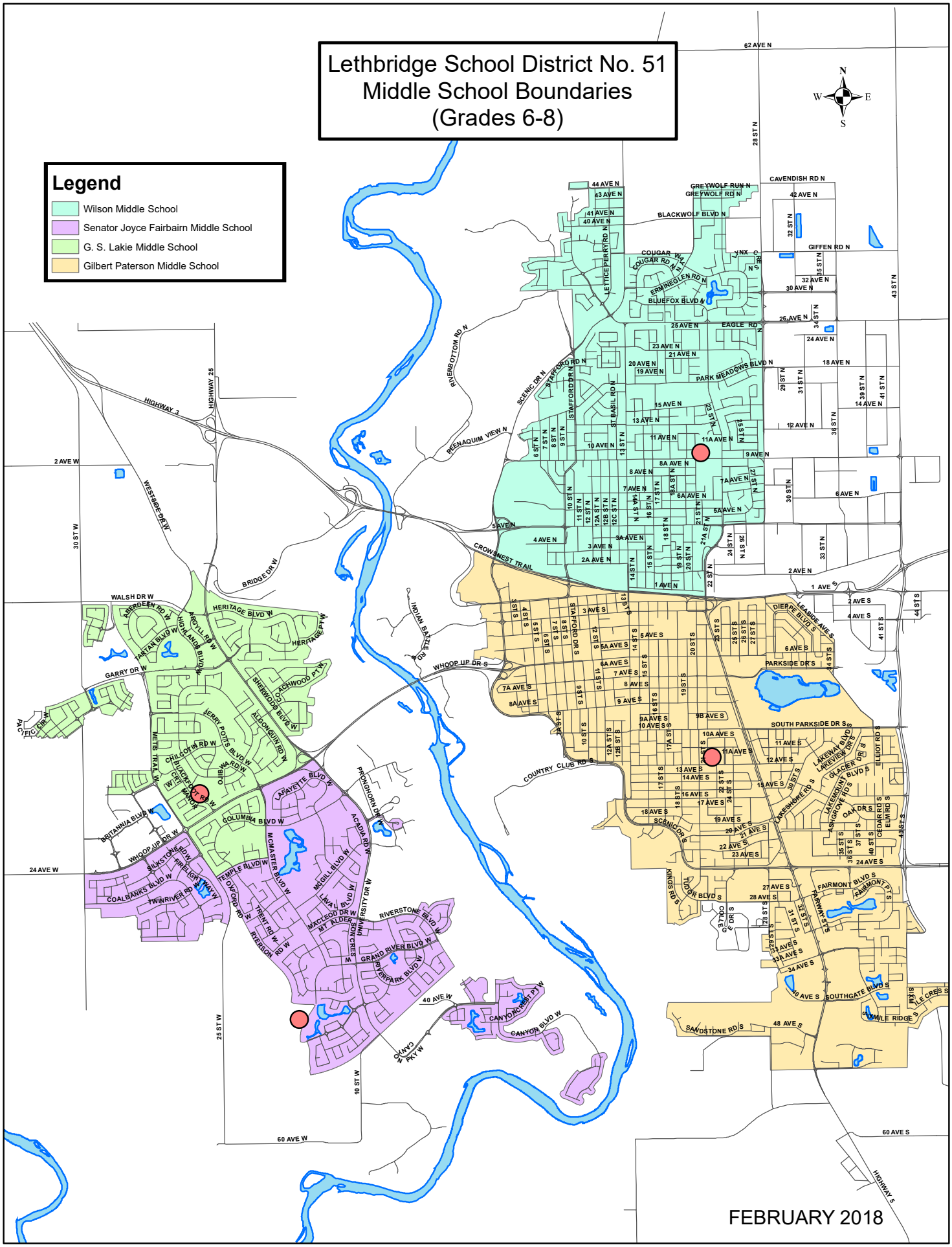
Lethbridge School District has four institutional programs:

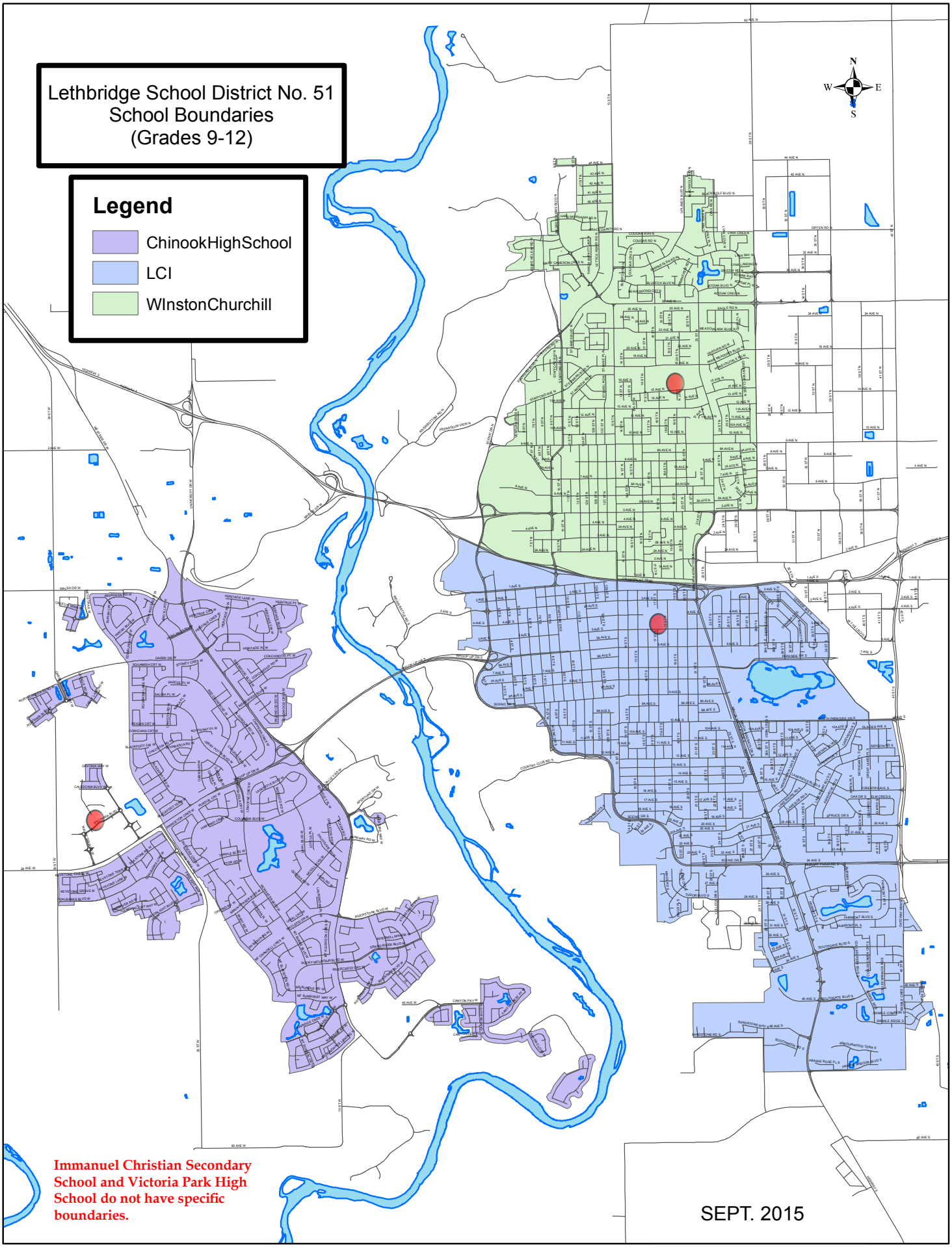
- **CAMP (Lethbridge Regional Hospital School)** - both an inpatient and outpatient program for youth who require psychiatric treatment and mental health services as well as those patients requiring specialized assistance with school curriculum
- **Harbour House School** - provides interim education 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.

[Click Here for LSD51 School Locator](#)




Legend
1 - Galbraith
2 - Park Meadows
3 - Westminster
4 - Senator Buchanan
5 - General Stewart
6 - Fleetwood Bawden
7 - Lakeview
6 or 7 - Fleetwood or Lakeview
8 - Agnes Davidson
9 - Mike Mountain Horse
10 - Nicholas Sheran
11 - Dr Gerald B Probe
10 or 11 - Probe or Sheran
12 - Coalbanks
Lethbridge School District No. 51
Elementary School Boundaries
(Grades K-5)
Immanuel Christian Elementary School and Lethbridge Christian School do not have specific boundaries.
JANUARY 2017


Lethbridge School District No. 51
Middle School Boundaries
(Grades 6-8)
Legend
Wilson Middle School
Senator Joyce Fairbairn Middle School
G. S. Lakie Middle School
Gilbert Paterson Middle School
N
S
E
W
FEBRUARY 2018


Lethbridge School District No. 51
School Boundaries
(Grades 9-12)
Legend
ChinookHighSchool
LCI
WInstonChurchill
N
W
E
S
Immanuel Christian Secondary School and Victoria Park High School do not have specific boundaries.
SEPT. 2015

Services Provided by the District

Lethbridge School District No. 51 receives 93% of its funding from the Province of Alberta and operates under the authority of the School Act (Statutes of Alberta, 1988), 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 District 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, First Nations, Métis and Inuit education, and early literacy. The District Early Education program will have 24 programs in twelve schools effective September 2018. 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 District welcomed two new schools offering Christian education as alternate schools, Immanuel Christian Elementary and Immanuel Christian High School. The District 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, Southwest Alberta Child and Family Services, 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 District No. 51 is governed by a seven-person Board of Trustees, which is elected every four years (previously three years) effective for the 2013 elections. 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 District No. 51 operates under the authority of the School Act (Statutes of Alberta, 1988) 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 Alberta School Act and exercises its authority through policy, regulations, and resolutions approved at duly conducted meetings of the Board.

Under the School 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 District policy, the School 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.

Click the Pictures to go to their Profiles

Board Members:



Clark Bosch
Board Chair / Trustee
2017-date



Jan Foster
Vice-Chair / Trustee
1983-1992, 2007-date



Tyler Demers
Trustee
2007-2010, 2013-date



Donna Hunt
Trustee
2013-date



Doug James
Trustee
2017-date



Christine Light
Trustee
2017-date



Lola Major
Trustee
2007-date

In addition to setting the District'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 District's policies and are available on the Districts website:

http://www.lethsd.ab.ca/Policies.php



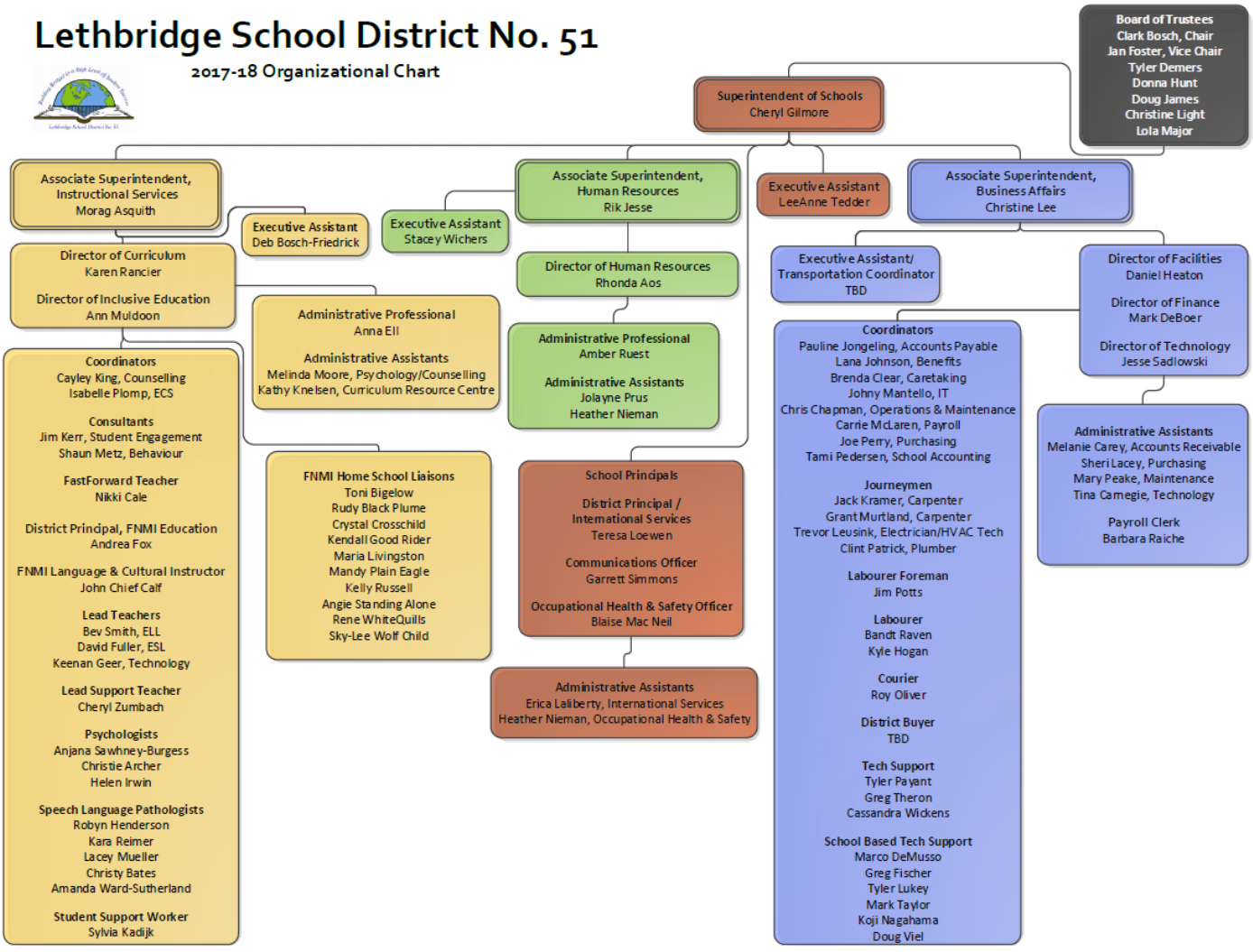
District Administration

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 District and formally operate as the Executive Council to the School Board. Lethbridge School District No. 51 Executive Council members are:

- Dr. Cheryl Gilmore, Superintendent
- Morag Asquith, Associate Superintendent, Instructional Services
- Christine Lee, Associate Superintendent, Business Affairs
- Rik Jesse, Associate Superintendent, Human Resources

Organizational Structure/Charts



VISION, MISSION STATEMENT, & GUIDING PRINCIPLES



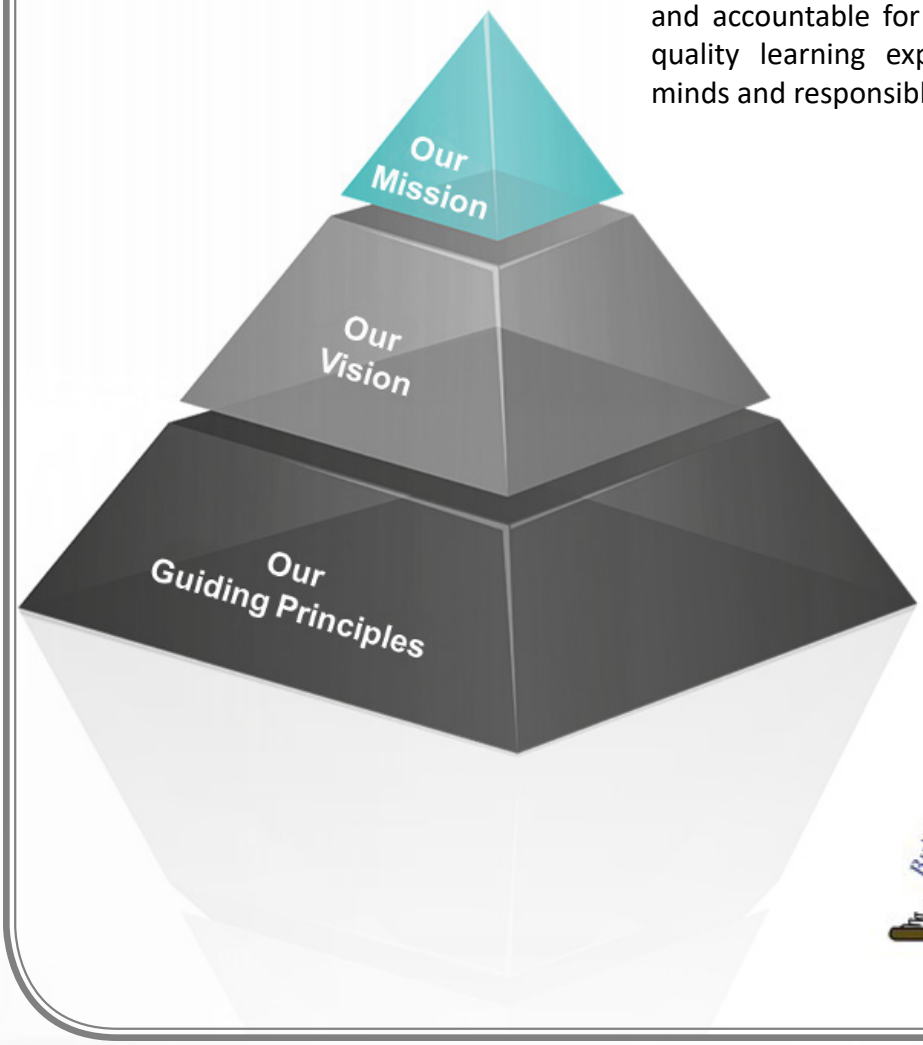


Vision Statement

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

Mission Statement

Lethbridge School District is inclusive, forward-thinking, and accountable for engaging students in a breadth of quality learning experiences that develop innovative minds and responsible global citizens.



Building Bridges to a High Level of Student Success

Lethbridge School District No. 51

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 adaptable and confident
- Students learn in different ways and at different rates
- Innovative thinkers engage critically and creatively

System Foundations

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

Cultural Foundations

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

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

STRATEGIC PLAN AND PRIORITIES

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



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.

Lethbridge School District No. 51 analyzes the results of the Accountability Pillar and develops strategies for improvement over the next three-year planning cycle. The Board of Trustees uses the Vision, Mission statement and Guiding Principal for the development of priorities and strategies.

Community Engagement

The Board of Trustees held a consultation session with the education stakeholders of the community. This consultation included a highly successful Town Hall meeting which provided the opportunity for over 200 parents, students, district staff, and community members to provide comments and feedback to the trustees. This year's consultation used a World Café format and centered on two main questions:

What is the School District doing well?
What can the School District do better?

The feedback on these questions assisted the Board of Trustees in establishing priorities for 2018-2019. The two intentionally-simple questions were designed to maximize input. Through group discussion and the use of technology, participants shared ideas throughout the evening.





WordArt from Town Hall Meeting



The Board of Trustees developed three (3) priorities: **Achievement, Inclusion, and Innovation**. Although these have specific outcomes, they are highly correlated with each other; whereas, the success in one priority will likely assist in the other priorities.

Lethbridge School District No. 51

2018-2019 Board Priorities

ACHIEVEMENT

OUTCOMES:

1. Students achieve student learning outcomes with strong foundational skills in **literacy and numeracy.**
2. Teachers possess a deep **understanding of pedagogy** that develops literacy and numeracy.
3. First Nations, Metis and Inuit (**FNMI**) student achievement will continue to progress towards meeting or exceeding provincial standards.
4. A **comprehensive wellness approach** promotes well-being and fosters learning.
5. Support staff possess the knowledge, skills and attributes to **support student success** and create optimal learning environments.
6. School Leaders are highly skilled in all areas of the **Principal Leadership Quality Standard**.
7. Teachers are highly skilled in all areas of the **Teaching Quality Standard.**
8. Learning is optimized through **collaboration and reflection** that promotes growth.
9. Students are **lifelong learners** possessing the skills and attributes to successfully transition within the system and to further education, credentialing or the world of work.
10. Effective **management of growth and capacity** building to support learning spaces and the provision of programs.
11. **Parents feel welcome**, included and possess agency to be full partners in their child's education.
12. Community members feel ownership as **collaborative partners** in the education of children and youth.
13. Community minded **organizations are engaged** in collaborative delivery of programs and services to students.

INCLUSION

OUTCOMES:

1. Schools are welcoming **caring, respectful and safe** learning environments.
2. Schools are **inclusive learning environments** that embrace all populations.
3. Staff differentiate instruction to **meet student learning needs**.
4. The **Response to Instruction and Intervention model** (RTI2) meets the needs of students
5. All students are able to **grow as learners**.

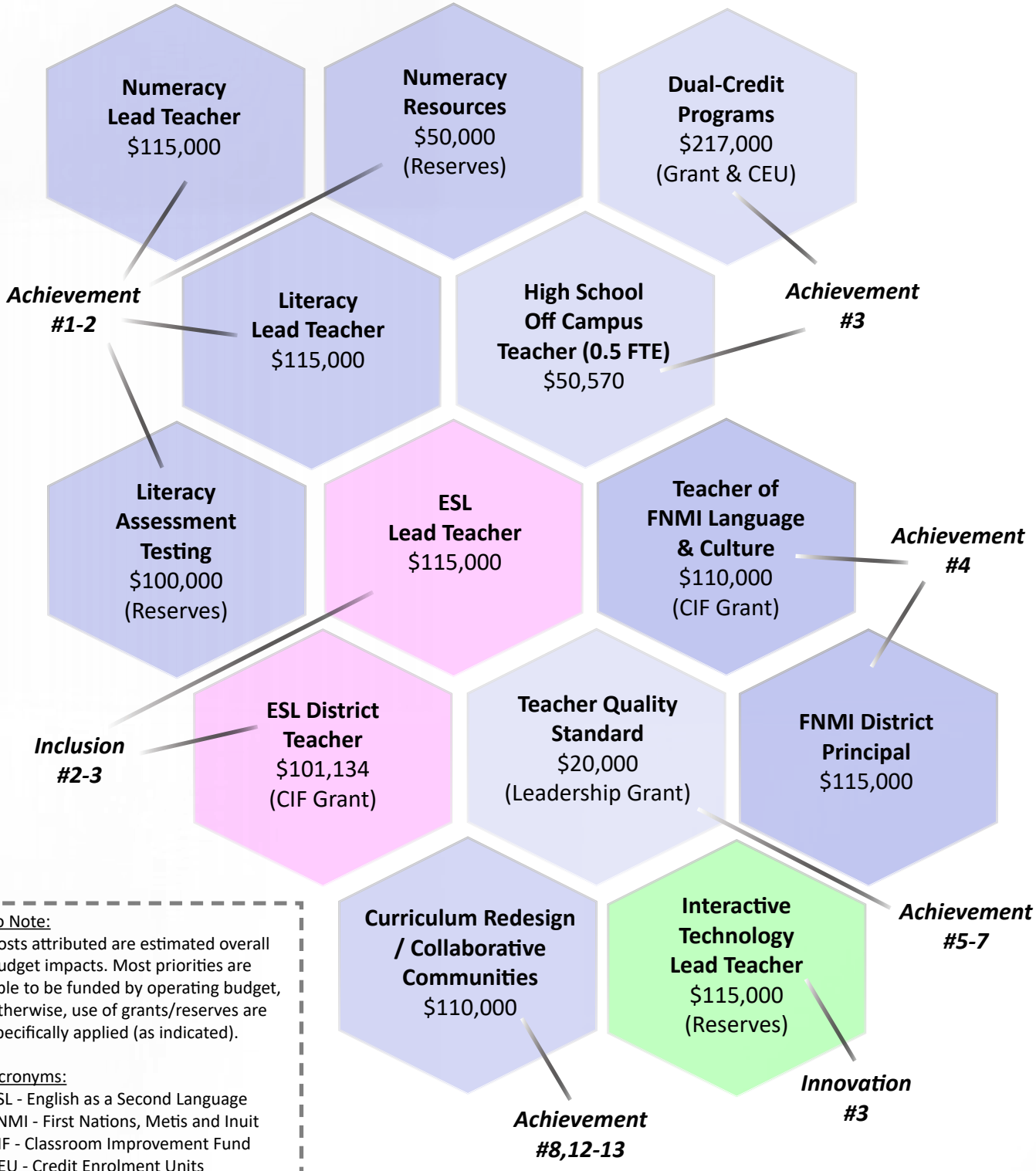
INNOVATION

OUTCOMES:

1. Learners demonstrate the attributes of **innovation, creativity and critical thinking** in a process-based learning environment.
2. Breadth of **program choice** provides opportunities for students to explore and grow as learners.
3. All learners **effectively use technology** as creative and critical thinkers capable of accessing, sharing and creating knowledge.

Budget Impacts of Board Priorities

The budget allocates resources available to achieve the District'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 District'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:



To Note:
Costs attributed are estimated overall budget impacts. Most priorities are able to be funded by operating budget, otherwise, use of grants/reserves are specifically applied (as indicated).

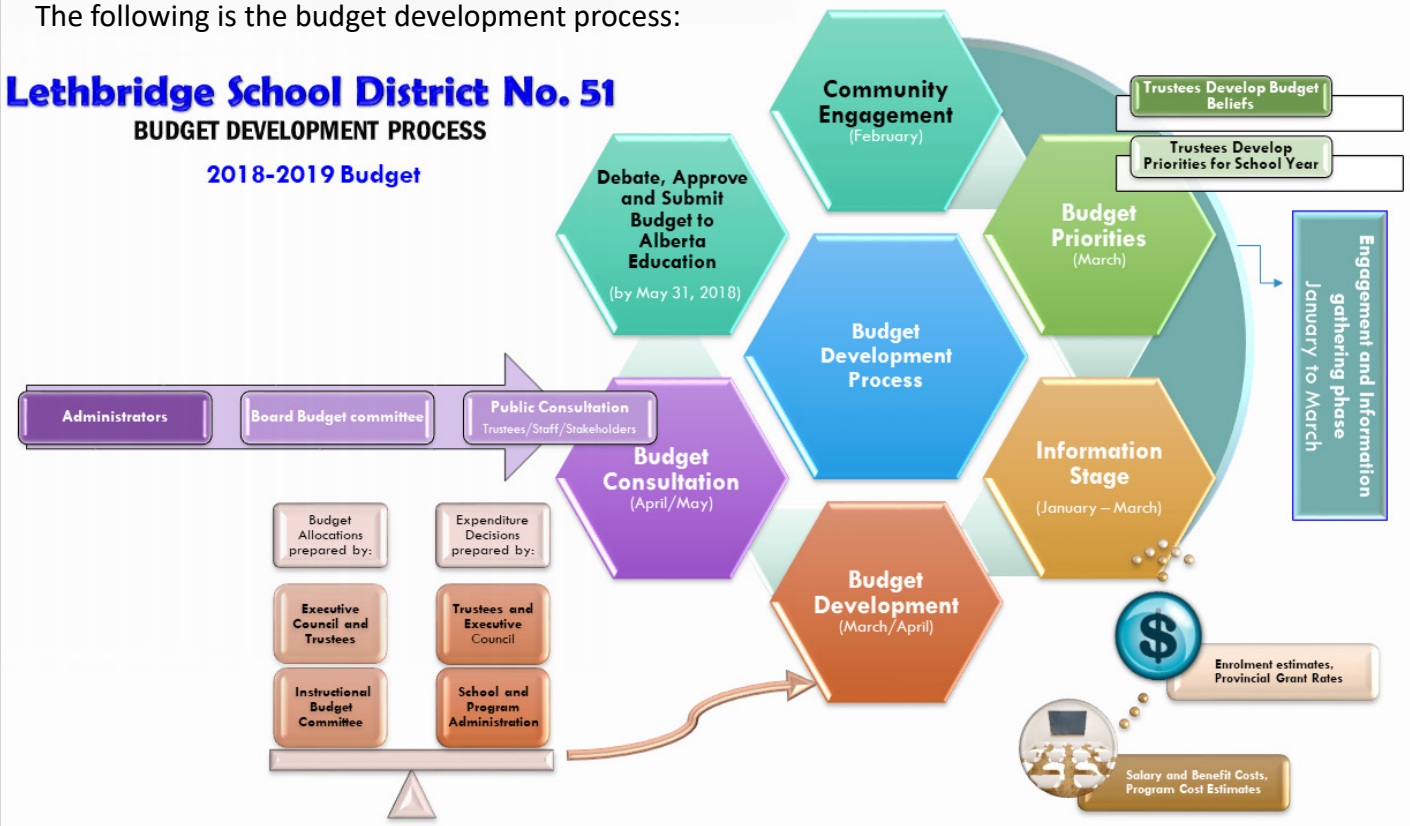
Acronyms:
ESL - English as a Second Language
FNMI - First Nations, Metis and Inuit
CIF - Classroom Improvement Fund
CEU - Credit Enrolment Units

BUDGET DEVELOPMENT

The development of 2018-2019 Budget for Lethbridge School District No 51 is the responsibility of Board administration in conjunction with the Board Budget Committee and the Instructional Budget Committee. The approval of the budget is the responsibility of the District'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 and other known changes as of September 30th, 2018. This updated budget will become the budget under which the District operates for the 2018-2019 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 Board Administration. This committee, through consultation with our schools and groups within the District, determines the funding allocation for the Instructional program. The Administration on the committee for the 18/19 budget:

- Cheryl Gilmore (Superintendent)
- Morag Asquith (Associate Superintendent, Instructional Services)
- Christine Lee (Associate Superintendent, Business Affairs)
- Rik Jesse (Associate Superintendent, Human Resources)
- Mark DeBoer (Director of Finance)

Board Budget Committee:

The Board of Trustees appoints two (2) Trustees to be included on the Board Budget Committee. This committee is involved throughout the budget process. The Trustees on the committee for the 18/19 budget:

- Donna Hunt (Committee Chair)
- Clark Bosch (Trustee)

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 District's budget and financial statements.

Modified Accrual Basis of Accounting

The District utilizes a modified accrual basis of accounting; whereas, 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 District 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 District 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 2018-2019 school year involved the use of estimates and approximations, which have been made using careful judgement. Actual results could differ from those estimates and approximations.

Although the District'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 yearend.

Fund Accounting

Lethbridge School District No. 51 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 District'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; whereas, others are restrictions imposed by Board of Trustees. The District does not maintain any policies relating to minimum or maximum fund balances.

General Operating Funds

The majority of the District Operating Budget outlines the changes in these funds; whereas, this includes all of the programs and services in the operations of the District. This fund has the largest amount of funds where the costs of these operating activities are recovered through operating grants (majority from Alberta Education), district 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 (3.6% of total expenses)

School Generated Funds (SGF)

The District Operating Budget also includes the changes in these funds; whereas, this includes the specific 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 District 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 District (i.e. program, project, & departmental reserves); whereas, these fund restrictions may be modified by the Board, should they want to use the funds for a different purpose.

Provincially Funded Capital

The majority of the District 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 Unexpended & Expended Deferred Capital Revenues (UDCR & EDCR) included in deferred revenues (in accordance with PSAS 3200). EDCR is recognized at the same rate as supported amortization.

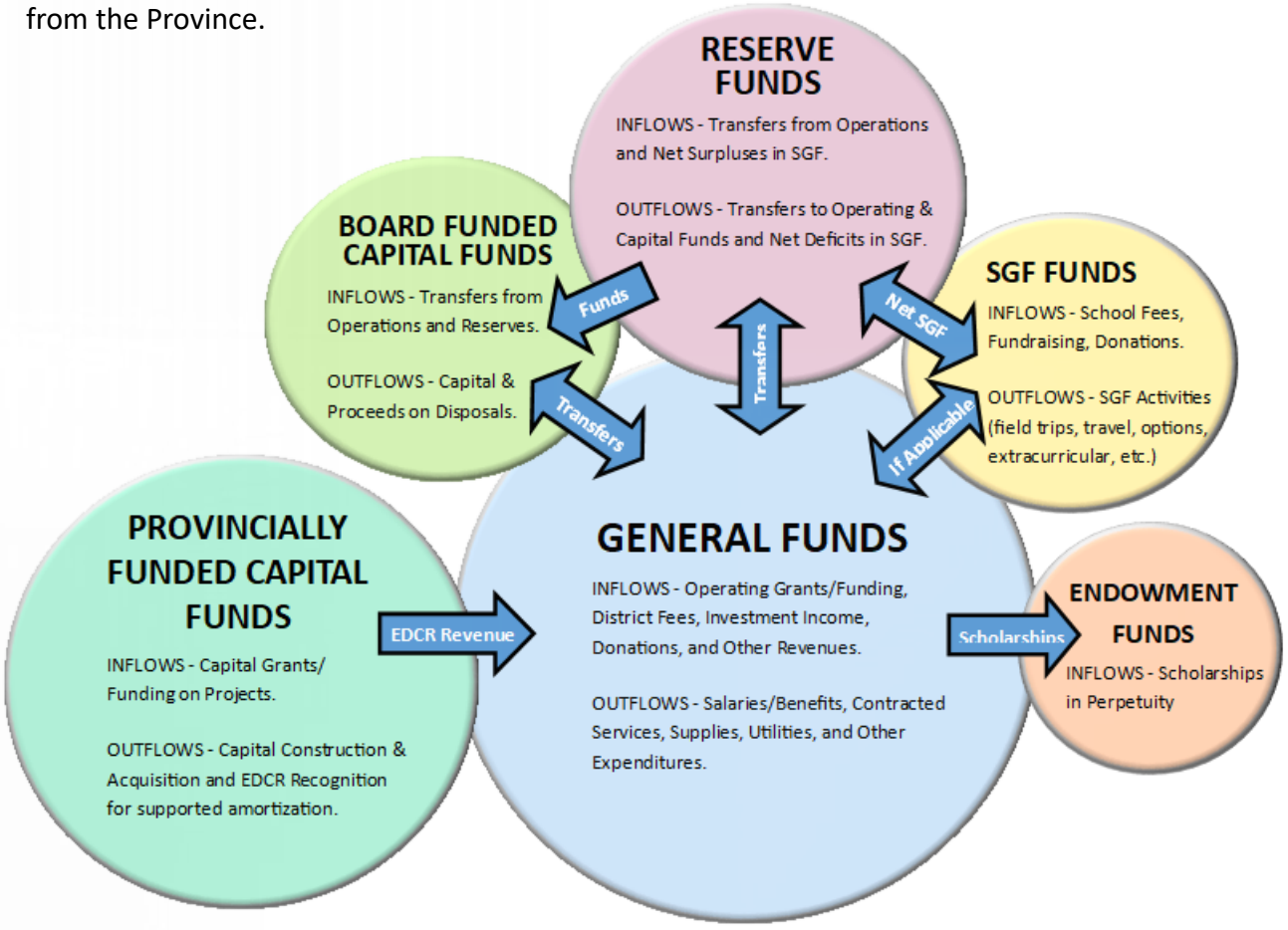
Some of the legislative restrictions on these funds include that the supported TCA may not be disposed/sold without authorization from the Province.

Board Funded Capital

There are certain tangible capital assets (TCA) that are specifically funded by the District Board (not funded by the Province). These may include vehicles, maintenance equipment, additional technology, and certain renovation projects. The "net accumulated surplus" relating 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 District 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:

- **Base Funding** – Funding received by Alberta Education on a per student basis for students from kindergarten to grade nine with each kindergarten student counted as 0.5 of a full time equivalent. Funding for students in grades 10 to 12 is based on credit enrolment units (CEUs) with 35 CEUs equal to one full time equivalent student. Class Size funding is provided on a per student basis as part of Base Funding.

- **Differential Cost Funding** – Funding received by Alberta Education based on identified students or a specific profile unique to the school jurisdiction. The funding addresses unique needs such as First Nations, Metis and Inuit (FNMI) funding, Inclusive Education, English as a Second Language, and Socio-Economic Funding.

- **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** – In 2012 - 2013 a new grant was provided, and to be used at the discretion of school boards as the Equity of Opportunity grant. For budget 2013 -2014 a funding adjustment was made by Alberta Education to reduce allowable administrative spending by 10%, and this funding adjustment continues in budget 2018 - 2019. Effective in the 2011 - 2012 school year, 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 French Language instruction and tuition received for federal government First Nation students.

- **Transportation** – Funding received by Alberta Education for the transportation of students to and from their resident school.

- **Plant Operations and Maintenance** – Funding received by Alberta Education for facility maintenance and custodial services.

- **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.

- **Capital Block** – Includes the provision for amortization of the jurisdiction's capital assets, Infrastructure Maintenance and Renewal grant funding from Alberta Education, and interest on debenture debt that is paid by Alberta Education. The recognition of the Expended Deferred Capital Revenues (EDCR) 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 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 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 District.

- **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 District'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 milometers 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 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** – includes the 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.

LETHBRIDGE SCHOOL DISTRICT NO. 51

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2018-2019 BUDGET

Lethbridge School District No. 51 is primarily funded by Alberta Education. The Board is legally obligated to create and approve the annual district budget and to fiscally manage the District's funds in a responsible manner, ensuring that the educational needs of students are met within a balanced budget, as required by the *School Act.*

- The Board believes in a budget process that is open and transparent.
- The Board believes that the budget shall provide for staffing to facilitate educational opportunities for all our students.
- The Board believes that education at the primary level is foundational to student success, and as such is a priority.
- The Board believes that funds need to be allocated to enable each school to remain viable and to be able to promote equitable access to educational opportunities and resources for students.
- The Board believes in keeping District 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 that equitable opportunities for student learning are achieved by allocating funds to specific centralized programs and services.
- The Board believes in providing targeted opportunities to further innovative practices in schools.

Financial Policies, Procedures and Principles

Lethbridge School District No. 51 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 District and to ensure that the District is compliant with the Alberta School 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)
- **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 Affairs, and the Director of Finance. The mandate of the committee is as follows:

- to gather information and advise the Board on the District 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 District 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 District 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 District's website.

http://www.lethsd.ab.ca/Policies.php

The District 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 District is required under the School 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. This ensures that the total operating expenditures plus use of operating reserves meet or exceed the budgeted operating expenditures.

- **Long-term Budgeting** - the District wants to ensure the long-term financial stability in budgeting. Therefore, the District develops three (3) year operating budget projections, a three-year education plan, and a three-year capital plan to review the future strategies of the District to remain financially stable while ensuring that we meet the needs of our students.

Approved: August 20, 2004
Amended: June 23, 2009
Amended: January 28, 2014

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.

Policy

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

Approved: August 20, 2004
Amended: June 23, 2009
Amended: January 28, 2014

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.

Policy



Budget Timeline 2018-2019

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

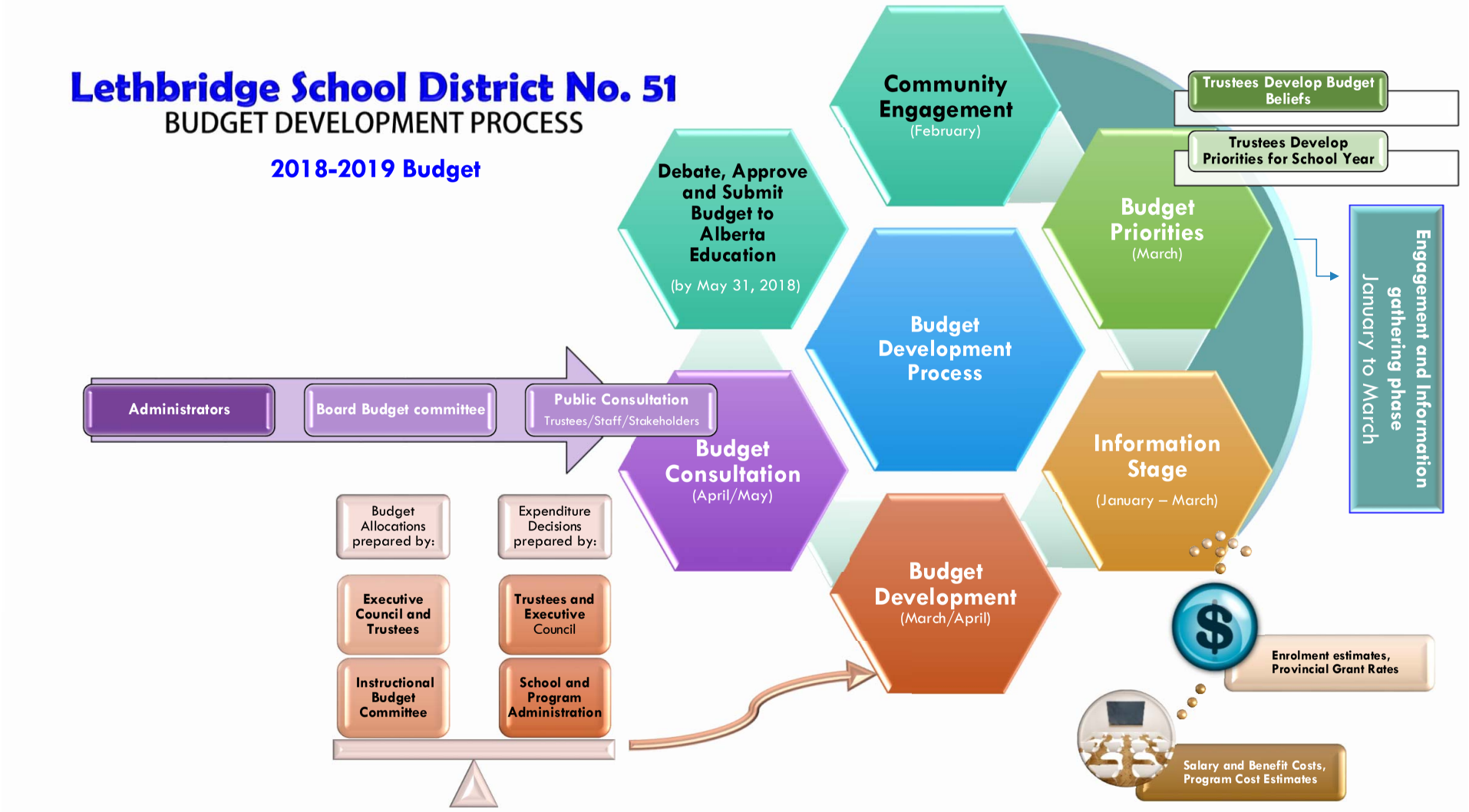
- Board holds strategic planning retreat to develop priorities and review budget development beliefs
- Budget assumptions completed and reviewed with Trustees
- March 22nd, 2018, Provincial Budget announced, Initial reaction and comment provided to public
- Instructional Budget Committee meets to discuss 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
- Draft budget is presented to Trustees and the public for feedback and comment on May 25th, 2018
- Board of Trustees debate budget on May 28th, 2018
- Budget Submitted to Alberta Education on or before May 31th, 2018


Lethbridge School District No. 51
BUDGET DEVELOPMENT PROCESS
2018-2019 Budget
Community Engagement
(February)
Trustees Develop Budget Beliefs
Trustees Develop Priorities for School Year
Budget Priorities
(March)
Engagement and Information gathering phase
January to March
Debate, Approve and Submit Budget to Alberta Education
(by May 31, 2018)
Budget Development Process
Administrators
Board Budget committee
Public Consultation
Trustees/Staff/Stakeholders
Budget Consultation
(April/May)
Information Stage
(January – March)
Budget Allocations prepared by:
Expenditure Decisions prepared by:
Executive Council and Trustees
Trustees and Executive Council
Instructional Budget Committee
School and Program Administration
Budget Development
(March/April)
Enrolment estimates, Provincial Grant Rates
Salary and Benefit Costs, Program Cost Estimates

Lethbridge School District No. 51 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 Superintendent of Human Resources projects enrolment estimates by moving students from one grade to the next from the current year, 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 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 District 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 District. The Board will meet at their planning retreat to discuss this feedback and set priorities which provided direction to Executive Council on the development of the Budget.

Step 5: Expenditure Estimates

Expenditure estimates are made for the operating budget based on prior year experience, known changes to costs, and program changes. Average Salaries are estimated for Teachers and Support Staff for purposes of Site Budgeting. Budget Assumptions used in the preparation of the budget are prepared and approved by the Board.

Instruction Block Pooled expenditures are determined and the allocations to various sites are determined.

Step 6: Central Site Budget Estimates Prepared

Administration, Plant Operations and Maintenance, and Transportation Budgets are prepared based on projected revenues and cost estimates.

Inclusive Education and Kindergarten budgets are developed and allocations to school sites are established.

Step 7: Draft Budget Document Prepared and Reviewed

Executive Council and the Director of Finance finish preparing and review the Draft Budget.

Step 8: Instructional Budget Committee Review of Draft Budget

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

Step 9: School Site Budget Preparation

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

Step 10: Draft Budget Prepared

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

Step 11: Presentation of Draft Budget

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

Step 12: Budget Debate

The draft budget is reviewed and debated by the trustees. The trustees pass motions to approve the budget with amendments. The Budget then becomes a "final" document. This is the Board's legally adopted budget that is submitted to the provincial government as per legislation. It is also the comparison budget for the Audited Financial Statements.

Step 13: Budget Update

After the school year begins and District enrolment is confirmed after September 30th, 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 30th budget update becomes the District'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 District'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 30th, February 28th, and May 31st.

Budget Assumptions
February 2018

The following table outlines the assumptions used in developing the 2018-2019 operating budget, the basis for the assumption and the risk associated if the assumption is not correct or other factors influence the original assumption made.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Enrolment	Overall enrolment increase of about **378** students. This is approximately a **3.37%** increase. Grades 1-12 enrolment has projected growth ranging from 4.06% to 4.55%. Kindergarten program has a projected decrease of approximately 65 students (7.57%). *Note that the funded EEP program is projected to be similar to the 2017/2018 September 30th enrolment. **See Enrolment Summary attached.**	Baragar is a statistical program that can be utilized in projecting enrolment, which includes factors such as current enrolment, historical growth, and projected growth in the City of Lethbridge. In review of historical Baragar projections, they have been reasonably accurate compared to actuals results. Review is done by school of students in each school January/February 2018 in conjunction between Rik Jesse, Associate Superintendent of Human Resources and the individual schools Enrolment estimates to be discussed at Instructional Budget Committee for reasonability given birth trends, current school enrolments and economic climate effects.	Risk of not achieving estimated enrolments, will result in decreased revenues and adjustments will need to be made to programming and staffing or draw on reserves to fill funding gap. A budget deficit beyond operating reserves is not allowed under legislation.
Funded/FTE Enrolment	FTE enrolment is based on estimating the number of CEU's earned at high school. FTE enrolment is projected to increase by **361.5 FTE or 3.44%.** Kindergarten enrolment is considered 0.5 FTE.	Average CEU per student is calculated by using reasonable estimate of CEU earnings per grade level for each school. Some schools where enrolment fluctuates, the average CEU's earned over a three year period is used, and then assessed based upon a reasonable amount using known information.	If average CEU's are below the estimate there will be less revenue for the district and for the high schools. If CEU's are higher than average, then there may be a disproportionate amount of revenue being retained by the high schools rather than being allocated under the budget allocation model.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Grant Revenues	Base Grant Rate increase 0% Differential grants and Inclusive Education grant received 0% increase. 0% increase to transportation 0 % increase to PO&M IMR – 0% increase	*Assumed to be no increase in provincial funding due to Minister Eggen's comments of a commitment to provide stable and predictable funding.*	Risk that rates are lower than what would be considered a 0% increase on an overall basis. Risk that school board reserves may be requested to preserve the "stable" portion of funding. This would impact future planned on use of reserves.
Teacher Salary costs (includes benefits) Average Teacher **$101,134**	Wage increase = 0% Assumes to date 10 net retirements (retirements less returning leaves) and reduction in CIF staffing Grid movement cost with no retirements would be $981,000 or 1.85% for all teachers. This cost has been absorbed in the average teacher salary costs due to lower cost in 2016-2017. 0% increase to substitute rate Overall, due to the retirement of teaching staff and hiring of new teachers in prior year, the estimated average teaching costs is $101,134 including benefits (2017/2018 estimate of $102,329)	Salaries have been not been negotiated for 2018-2019. 0% assumption given economic outlook. Retirement Assumptions based on known retirements and hopeful retirements. Estimated salaries has been compared to the recent actual monthly teaching salaries, and with the projected 1.85% increase for grid movements, the projected $101,134 average teaching costs is considered reasonable and slightly conservative.	Risk is that average salary costs maybe too high if significant number of retirements and new hires. If this happens, there will be unexpended funds, however creates opportunity to cover costs in future. True impact on Average Salary of staffing reductions not known until after May 31, the final day for staff to announce an intention to retire and most staffing has been hired. Hiring additional or a reduction in staff throughout the budget process also impacts the average salary estimate. Salary Estimates are revised September 30th if required. Risk that settlement is negotiated higher than 0%. Each 1% is a cost of $594,000. Risk is somewhat mitigated as this is negotiated by the Province (TEBA); whereas, additional costs may be funded by the Province.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Support Staff Salaries Average EA **$43,758**	CUPE 290 =0% CUPE 2843 = 0% Non Union = 0% Other than teachers, the next largest staffing group is the EAs; whereas, the projected EA cost is $43,758 including benefits (2017/2018 estimate of $43,255). This increase is due to approximately ½ of the EAs are subject to grid movement.	CUPE 290 Contract has not been negotiated for 2018-2019. Assumed to be 0% given economic outlook. CUPE 2843 Contract has not been negotiated for 2018-2019. Assumed to be 0% given economic outlook. Non Union not determined. All support staff wages are currently only based on projected grid movements.	Risk is if PO&M grant rate increases. CUPE 290 and CUPE 2843 risk if required to provide wage increase to impact a settlement.
Benefit Provider Rates	Local Authorities Pension Plan has approved a 1% decrease in rates as at January 1, 2018 (first decrease in 20 years). No changes for 2019 has been noted at this time. Per ASEBP Board there has only been standardization of rate for the experience adjustments. Currently there are no known changes/details on rate changes.	LAPP per rates provided. As noted, there was a 1% decrease in rates effectively January 1, 2018. No known rate changes of 2019. These factors have been reviewed in 2017/2018 in the budget downward to lower any possible overstatement of benefit costs in the budget. Factors reviewed for the 2018/2019 changes.	Risk will be minimal as rates are known at budget development.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Services and Supplies Costs	It is assumed that Goods and Services Costs will increase overall by 2.0% from inflation/CPI as per Alberta Economic Outlook (Feb 2018). The lower value of the Canadian $ relative to the $US will impact cost of goods that may be required from US vendors. Rates for Utilities such as Electricity and Heat as negotiated, however will continue to see an impact relative to the Carbon Tax Levy on heating fuel and transportation costs. Estimated cost of $110,400 in 2018.	Normally use Statistics Canada data for prior year to determine economic indicator for increase in goods and services. Given significant economic downturn in economy in Alberta the Alberta Economic Outlook was used to inform this data. Electricity and Utility Costs will continue to increase in 18/19 due to a number of factors. There has been additional modular facilities added in 17/18 there will be another new school ready for occupancy in 2018 which will require utilities. Also the effect of the Carbon Tax on Heating costs.	Risk that grant revenues will not be sufficient to cover estimated increased cost of supplies and services. This could result in decreased services and supplies as compared to prior year levels.

Lethbridge School District No. 51
2018-2019 Budget Development
Meeting and Completion Schedule

Step	Date	Meeting/Process	Time	Who Attends	Meeting Description
Step 4 Engagement	February 6, 2018	Town Hall Meeting	6:00 p.m. to 8:30 p.m.	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.
Step 4 Feedback	February 20th, 2018	Board Budget Committee Meeting	1 pm to 2 pm	Board Budget Committee	Meeting to discuss budget schedule and community engagement around budget
Step 4 Feedback	February 27th, 2018	Preliminary Budget Estimates	10 am to 12 pm	Instructional Budget Committee	Pre Provincial Budget meeting to discuss cost estimates, enrolment factors and priorites for development of Instructional Budget
Step 4 Priorities and Planning	March 1st & 2nd , 2018	Board Strategic Planning Retreat	All Day both days	Trustees/Executive Council/Director of Finance	Trustees and Executive Council develop priorities for the 2018-2019 school year that will inform the development of the 2018-2019 Budget.
Step 5-8	March 13th, 2018	Preliminary Budget Estimates	8:30 to 11:00 am	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.
Step 5-8	March 20th, 2018	Preliminary Budget Estimates	8:30 to 11:00 am	Instructional Budget Committee	
Step 5-8	March 27th, 2018	Preliminary Budget Estimates	8:30 to 11:00 am	Instructional Budget Committee	
Step 8	April 10th, 2018	Instructional Budget Review	9:30 am to 12 p.m.	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.
Board Progress Update	April 10th, 2018	Board Budget Committee Meeting	2 pm to 3 pm	Board Budget Committee	Update Board Budget Committee on progress of budget discussions
Step 8	April 12th, 2018	Instructional Budget Committee Presentation of Budget Recommendations to Admin Committee	12:30 to 2:00 p.m.	Administrators Committee	The instructional budget committee 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.

Step 8	**April 13th, 2018 (if required)**	**Instructional Budget Committee**	9:00 a.m. to 10:00 a.m.	**Instructional Budget Committee**	Review of comments from Administrators
Step 8	**April 13th, 2018 (if required)**	**Final Review of Budget Recommendations**	Any adjustments made from original presentation will communicated by email	**Administrators Committee**	Final recommendations after considering all feedback will be presented to Administrators by email.
Step 9	**April 13th to April 27th, 2018**	**MyBudgetfile available for Administrators to balance budgets**			Budgets should be reviewed and discussed with Staff and School Councils
Step 11	**May 17th, 2018**	**Review of Draft Budget**	11 a.m. to 12 a.m.	**Board Budget Committee**	The Board Budget committee will get a summary review of the Budget highlights and recommendations made by the Instructional Budget Committee.
Step 11	**May 22nd, 2018**	**Pre Budget Presentation briefing to the Board**	1:00 p.m. (prior to Board Meeting)	**Board and Executive Council**	Pre Budget Presentation to the Board to provide informaton contained in the Draft Budget to be presented to the public
Step 11	**May 22nd, 2018**	**Public Presentation of the Draft Budget to the Public**	6:30 p.m. to 8:00 p.m. (following Board Meeting)	**Trustees/Administration/Staff/Public**	The Draft Budget is presented to stakeholders. There will be an opportunity for questions and discussion of the Draft Budget
Step 11	**May 25th, 2018**	**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.
Step 12	**May 28th, 2018**	**Board Budget Debate**	10:00 a.m. to 12:00 p.m.	**Trustees/Executive Council/Director of Finance (public welcome)**	The Board reviews and Debates the Budget. This meeting is open to the public.
Step 12	**May 31th, 2018**	**Budget Submission to Alberta Education**			Per Legislation unless otherwise notified of different submission deadline

Note: Steps 1-3, 5-7 are timeline preparation, pre-budget information gathering, cost estimates (budget assumptions) and pre-budget preparation information which are completed by Senior Administration and Director of Finance.

Instructional Budget Committee	Chris Gonsolvez, Dean Hawkins, Rob VanSpronson, Rik Jesse, Morag Asquith, Cheryl Gilmore, Christine Lee, Mark DeBoer
Board Budget Committee	Donna Hunt (Chair), Clark Bosch, Christine Lee, Mark DeBoer

Lethbridge School District No. 51

Capital Planning Process

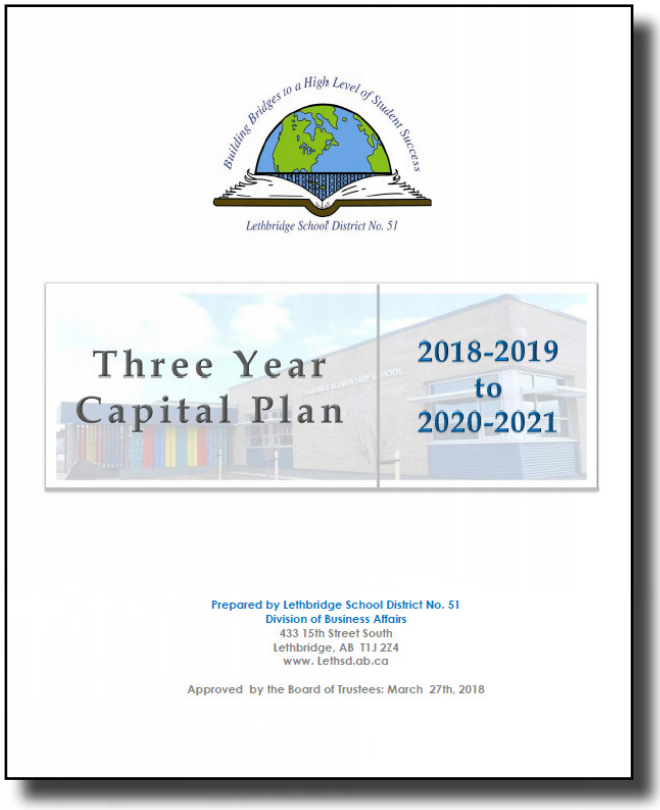
Lethbridge School District No. 51 prepares a capital plan that outlines capital projects that are requested over the next three year period. Capital project requests are submitted to Alberta Education and Alberta Infrastructure for review and approval. All capital projects are funded by Alberta Education. The chart below illustrates the Capital Planning process to develop the district'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 District'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.

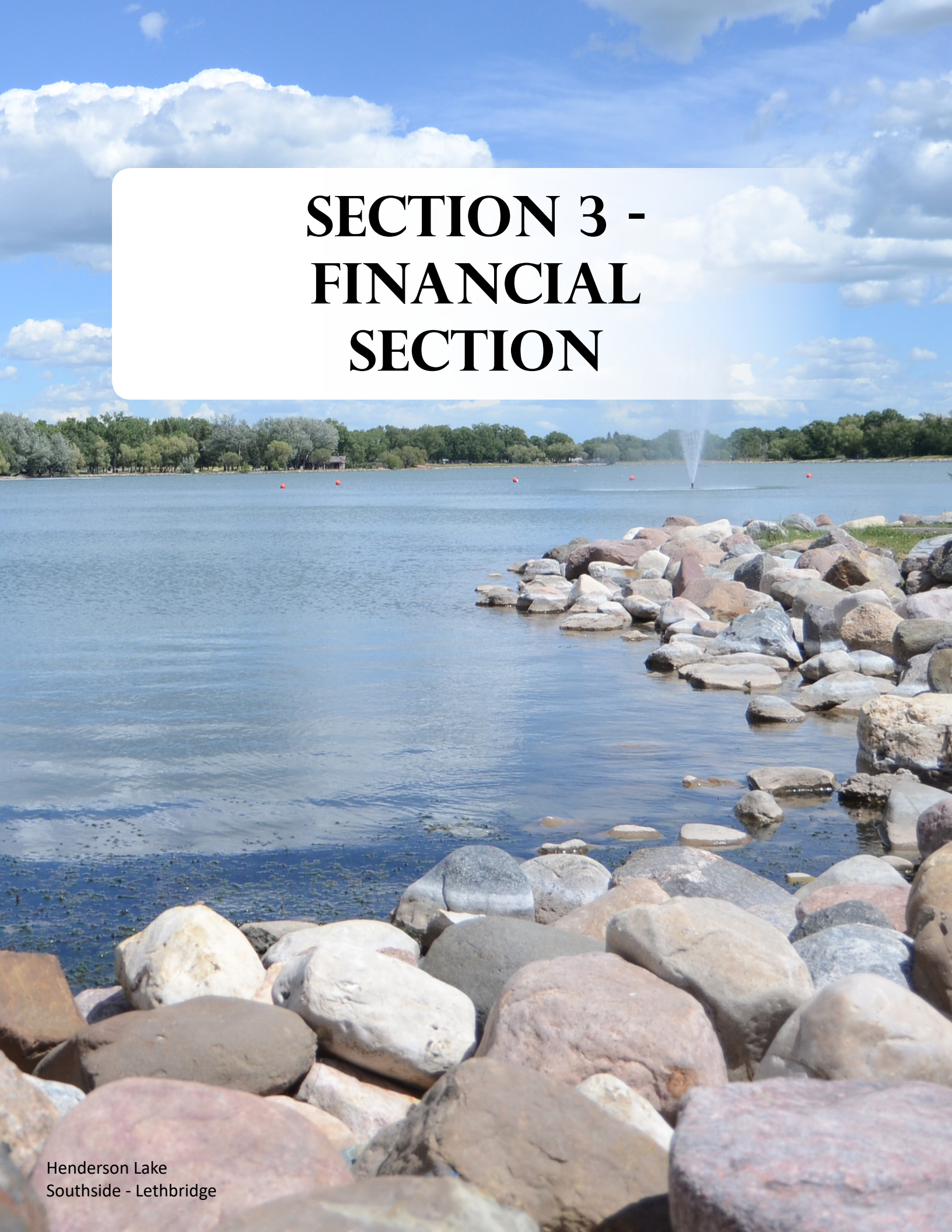


Lethbridge School District No. 51 has prepared a comprehensive Three (3) Year Capital Plan, through the Capital Planning Process, which is available to the public on the District's website:

http://www.lethsd.ab.ca/District%20Capital%20Plan.php

Click the Report Cover to go to the Capital Plan

SECTION 3 - FINANCIAL SECTION



Henderson Lake
Southside - Lethbridge

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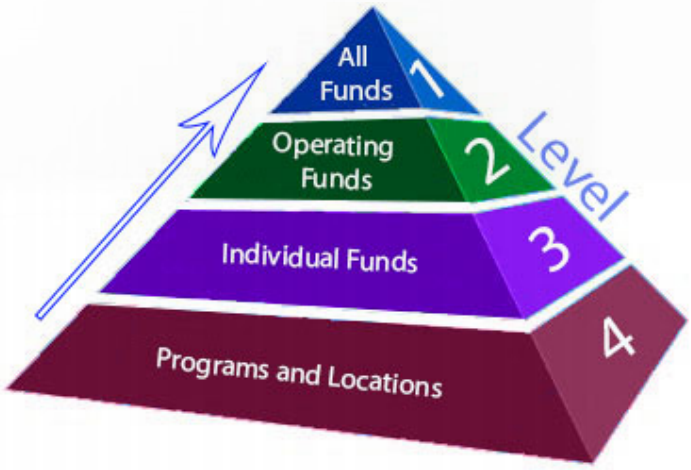
FINANCIAL OVERVIEW

Lethbridge School District No. 51 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 District'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:



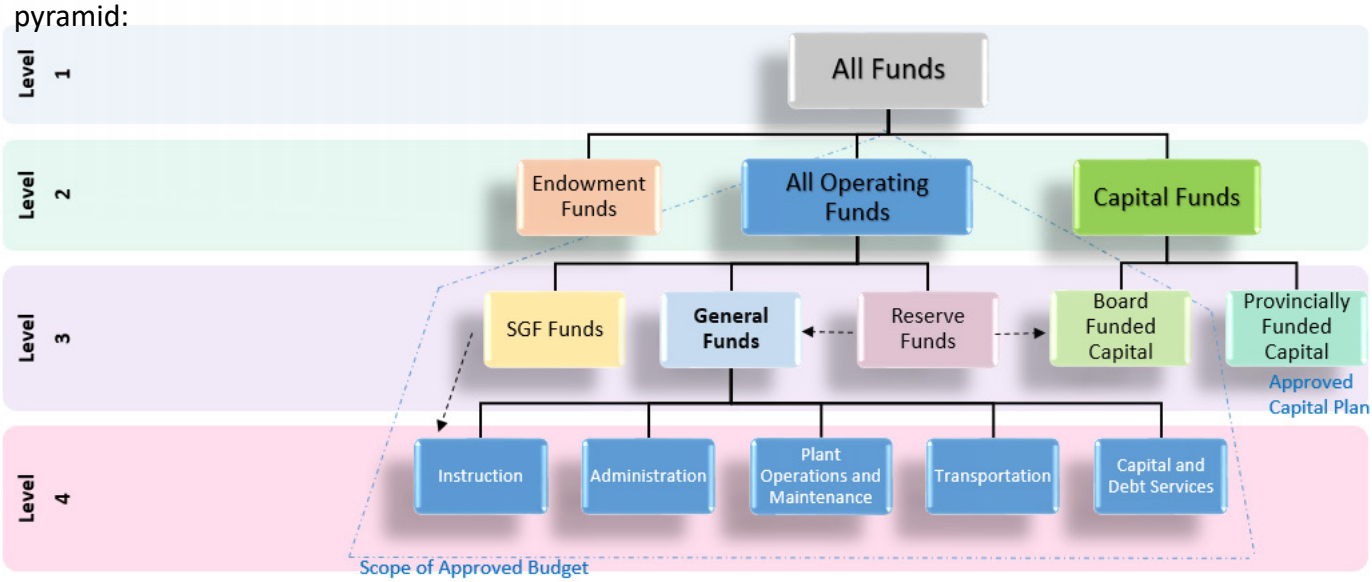
Level 1 - Summary of All Funds
Reviews the total revenues and expenses for the entire District.

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:

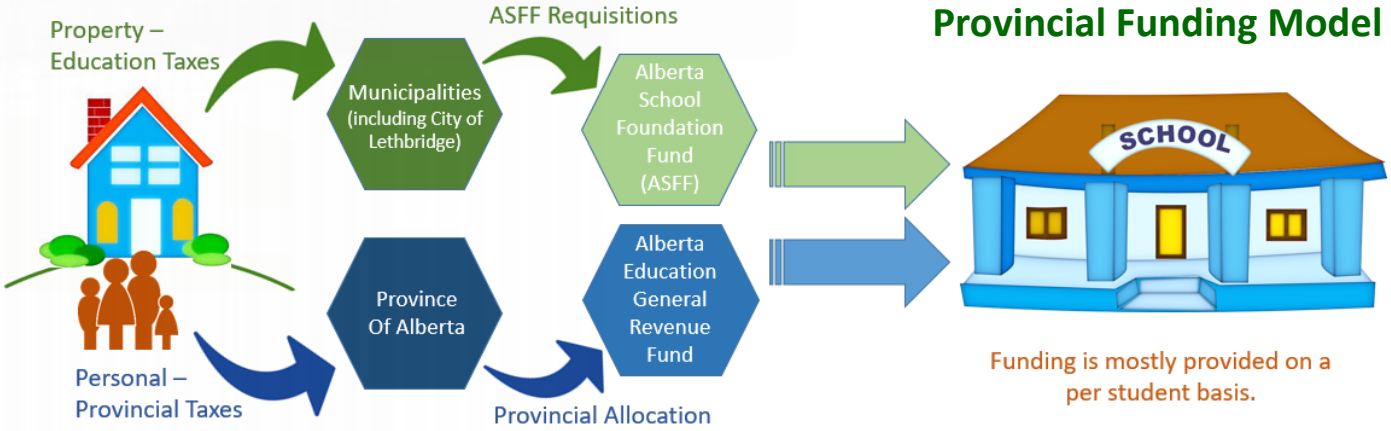


As shown above, the Approved Operating Budget is comprised of four (4) of the major types of funds, including General Operating, School Generated Funds (SGF), Reserves, and operating transfers to the Board Funded Capital; whereas, these components are all derived from the operating funding received by the District. 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 District No. 51 is financially dependent on the funding from the Province of Alberta as the District received over 93% 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 District 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 2018 calendar year, the Province is maintaining a total requisition of $2.4 billion in education property taxes from Municipalities across the Province; however, with the reduction in the total assessable value in the Province, there has been a small rate increase to maintain the requisition amount. The provincial uniform education property tax rates have increased to $2.56 per $1000 of equalized assessment for residential and farmland property (previously $2.46 per $1000), and $3.76 per $1000 of equalized assessment for non-residential (previously $3.64 per $1000). Historically, these education property tax mill rates have either lowered or stayed the same (for over 20 years).

According to the 2018 Tax Bylaw for the City of Lethbridge (Bylaw 6104), the total taxable assessment of property for the City of Lethbridge is approximately $13.38 billion dollars; education property taxes collected on behalf of the province is approximately 21% of a residential property tax bill. Approximately $30.5 million is collected for Education Property Tax from public school supporters and then remitted to the Province of Alberta (Alberta School Foundation Fund) by the City.

School jurisdictions' funding allocations are determined using the Renewed Funding Framework. Funding is distributed under three main categories: Base Funding, Differential Cost Funding, and Provincial Priority Targeted Funding. The school jurisdiction has the flexibility and responsibility to allocate Base and Differential Cost Funding to address local needs and priorities. Provincial Priority Targeted Funding is determined by Alberta Education and must be spent on the programs provided. The only other restriction is that the school jurisdiction may not spend more than 3.6% of total expenditures on administration.

- Base Instruction funding is provided on a per student basis for every full-time equivalent (FTE) student enrolled in kindergarten to grade 12. Base Instruction funding now includes a Class Size Base rate at different levels in kindergarten to grade three and grades ten to twelve.

- Differential Cost funding is allocated for specific types of students to address the variable cost factors of educating these students. Specific funding is provided to address the needs of Inclusive Education, English as a Second Language, Aboriginal Students, and students living in poverty (low Socio Economic Status). Other variable factors are addressed through funding provided for year-to-year enrolment fluctuations and small schools by necessity.

- Provincial Priority Targeted funding is allocated for special initiatives and the funds must be spent on the programs provided. These programs include funding for High Speed Networking (SuperNet) and other specific programs that receive funding that can only be spent for the designated program, which includes Program Unit Funding and Institutional Program funding.

The Province of Alberta pays employer contributions to the Alberta Teacher Retirement Fund (ATRF) on behalf of the District, this is approximately $6.5 million per year. These contributions are now recorded by the District in grant revenues and the expenditure in Certificated Salary and Benefit costs. The province contributes a total of $410 million per year for the current employer portion of teacher pensions for the Province.

Alberta Education also provides funding for the transportation of students to and from school through a grant for each student eligible for transportation. For a student to be eligible, they must live 2.4 kilometers or beyond from their boundary school.

The District receives funding from Alberta Education for the operation and maintenance of school facilities, capital modernization, and new capital projects. Funding for plant operations and maintenance includes custodial services, building and grounds maintenance, and utilities. Operations and maintenance funding is based on a formula determined by student enrolment, small schools by necessity and sparsity and distance. The District also receives funding for Infrastructure Maintenance Renewal Projects (IMR). These projects undertake major school facility maintenance and upgrades that are not of a day-to-day nature.

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:

- **Base Funding** – Funding received by Alberta Education on a per student basis for students from kindergarten to grade nine with each kindergarten student counted as 0.5 of a full time equivalent. Funding for students in grades 10 to 12 is based on credit enrolment units (CEUs) with 35 CEUs equal to one full time equivalent student. Class Size funding is provided on a per student basis as part of Base Funding.

- **Differential Cost Funding** – Funding received by Alberta Education based on identified students or a specific profile unique to the school jurisdiction. The funding addresses unique needs such as First Nations, Metis and Inuit (FNMI) funding, Inclusive Education, English as a Second Language, and Socio-Economic Funding.

- **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** – In 2012 - 2013 a new grant was provided, and to be used at the discretion of school boards as the Equity of Opportunity grant. For budget 2013 -2014 a funding adjustment was made by Alberta Education to reduce allowable administrative spending by 10%, and this funding adjustment continues in budget 2018 - 2019. Effective in the 2011 - 2012 school year, 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.

- **Transportation** – Funding received by Alberta Education for the transportation of students to and from their resident school.

- **Plant Operations and Maintenance** – Funding received by Alberta Education for facility maintenance and custodial services.

- **Capital Block** – Includes the provision for amortization of the jurisdiction's capital assets, Infrastructure Maintenance and Renewal grant funding from Alberta Education, and interest on debenture debt that is paid by Alberta Education. The recognition of the Expended Deferred Capital Revenues (EDCR) 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 French Language instruction and 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 District Fees and Fees received for School Generated Activities (i.e. extracurricular, non-curricular travel, etc.).

- **Other Sale and Services** – Relates to the revenues received for international student tuition fees, secondments, and other sales/services. These may include both District 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 District 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 District and for School Generated Activities.

- **Rental of Facilities** – Relates to the facility rental agreements with the Southern Alberta Professional Development Consortium (SAPDC), 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 categories:

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. The remaining funding (10%) is provided to the school jurisdiction after submitting the statement of final costs on the project.

Expenditures & Spending

Funding is allocated to the District's programs and services to ensure that the District 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 District has five (5) major operating program areas:



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



- **Administration** - relates to all of the governance and central administrative costs including, Board governance, Office of the Superintendent, business and finance, human resources, and system instructional support. The District is restricted to a maximum of 3.6% of total expenditures may be spent on administration.



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



- **Transportation** - relates to the activities of transporting students to/from school (over 2.4 milometers from their resident school). This program include the costs to contract out the busing to the City of Lethbridge, which does the busing for LSD51 and other school jurisdictions within the City of Lethbridge.



- **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 typically represent over 55% of total operating expenditures.

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 typically represent over 22% of total operating expenditures.

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 District.

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.

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 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.

Classification of Capital Expenditures

Capital expenses are classified based on the following major categories:

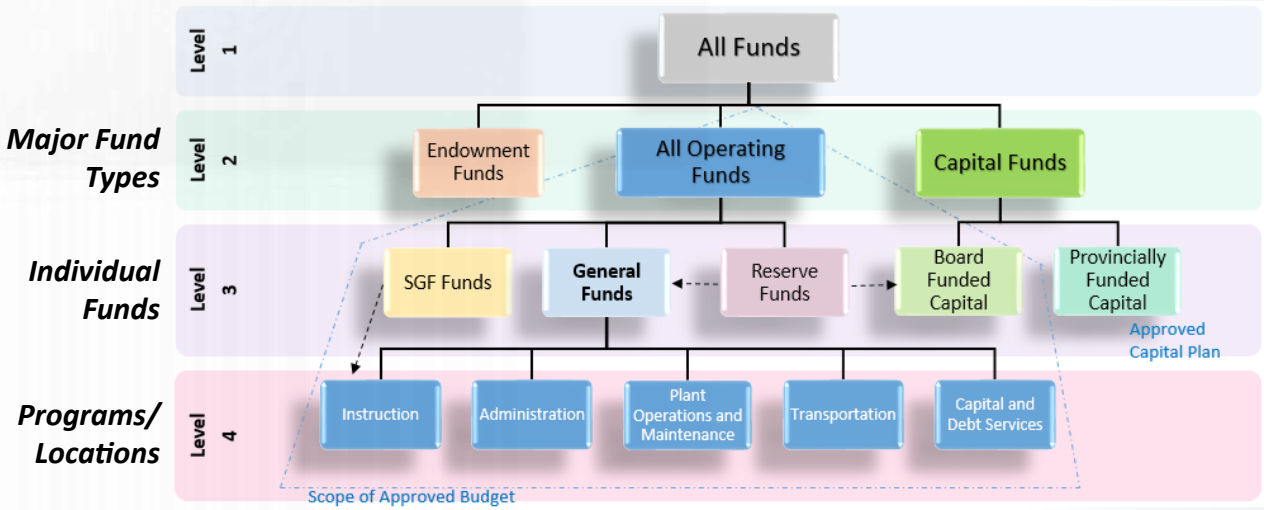
Capital Project Outlays – Relates to the capital expenditures made on the approved capital projects. This can include building construction costs, consulting/engineering, modular procurement, furniture/equipment, project labour, site development, and other project expenses.

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 District No. 51 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; whereas, these components are all derived from the operating funding received by the District. 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 District. 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 District No. 51

Comparative Summary - All Fund Accounts

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

for the Year Ended August 31

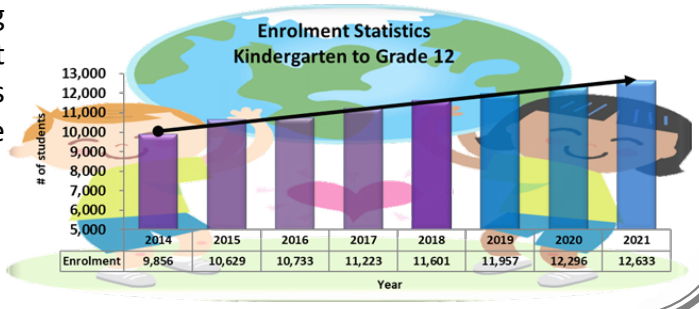
(in dollars)

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected Actual 2017-2018	Preliminary Budget 2018-2019	Projected Budget 2019-2020	Projected Budget 2020-2021	Projected Budget 2021-2022
Revenues								
Operating Revenues	**107,305,047**	**117,042,427**	**117,882,659**	**125,719,877**	**130,954,972**	**131,684,633**	**134,184,619**	**136,647,107**
Government of Alberta - Alberta Education	101,048,920	109,953,570	111,790,764	119,143,119	122,986,777	124,224,736	126,553,205	128,841,795
Federal Government and/or First Nations	209,490	443,985	317,681	369,597	333,128	336,459	339,824	343,222
Fees	2,596,969	2,299,439	1,530,073	1,874,026	3,445,891	3,067,251	3,161,416	3,258,472
Other sales and services	591,137	1,034,141	1,317,898	1,193,768	1,110,472	900,000	900,000	900,000
Investment income	153,383	173,949	181,980	253,663	193,000	194,930	196,879	198,848
Gifts and Donations	462,451	620,605	681,862	390,000	390,000	390,000	390,000	390,000
Rentals of facilities	34,704	34,704	32,904	34,704	34,704	34,704	34,704	34,704
Fundraising	2,207,993	2,482,034	2,029,497	2,461,000	2,461,000	2,536,553	2,608,591	2,680,066
Capital Revenues	**8,952,170**	**22,751,543**	**21,493,887**	**7,532,441**	**10,833,324**	**8,064,278**	**1,707,610**	**0**
Government of Alberta - Alberta Infrastructure (Capital)	8,952,170	22,751,543	21,493,887	7,532,441	10,833,324	8,064,278	1,707,610	0
Endowment Revenues	**2,200**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Endowments Received	2,200	0	0	0	0	0	0	0
Total Revenues	**116,259,417**	**139,793,970**	**139,376,546**	**133,252,318**	**141,788,296**	**139,748,911**	**135,892,229**	**136,647,107**
Expenses by Object								
Operating Expenditures	**105,485,722**	**114,151,725**	**117,930,959**	**127,131,386**	**131,685,746**	**134,773,043**	**135,122,801**	**137,567,982**
Certificated salaries and benefits	58,797,405	65,860,537	66,658,697	70,084,597	73,134,636	73,819,047	75,076,924	76,311,189
Uncertificated salaries and benefits	23,535,051	26,021,242	26,832,980	29,095,879	29,341,084	29,354,068	29,852,567	30,341,709
Contracted and general services	6,232,746	7,356,963	7,603,301	9,347,777	9,081,271	9,244,151	9,460,033	9,673,462
Supplies	5,328,597	3,043,136	5,396,042	4,487,438	4,636,747	6,894,464	4,846,687	4,929,780
Utilities	1,810,866	1,739,572	1,969,374	2,172,600	2,307,600	2,376,829	2,442,837	2,508,329
Contingency, commitments and transfers	151,689	98,166	159,953	167,966	165,834	165,834	165,834	165,834
School Generated Activities	4,118,966	4,379,941	3,617,686	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
Amortization of Tangible Capital Assets	3,577,426	3,695,517	3,937,897	3,937,894	3,937,894	4,058,787	4,174,057	4,288,426
Infrastructure, Maintenance and Renewal	1,868,670	1,912,880	1,730,976	3,267,728	2,951,592	3,042,206	3,128,605	3,214,328
Interest on Capital Debt	64,306	43,771	24,053	4,334	0	0	0	0
Capital Expenditures	**6,256,306**	**26,347,468**	**22,318,225**	**8,099,197**	**10,833,324**	**8,938,051**	**1,233,837**	**0**
Capital Project Outlays	5,787,832	25,480,257	21,687,677	7,876,198	10,833,324	8,538,051	1,233,837	0
Board Funded Capital Acquired	468,474	867,211	630,548	222,999	0	400,000	0	0
Total Expenses by Object	**111,742,028**	**140,499,193**	**140,249,184**	**135,230,583**	**142,519,070**	**143,711,094**	**136,356,639**	**137,567,982**
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	**4,517,389**	**(705,223)**	**(872,638)**	**(1,978,265)**	**(730,774)**	**(3,962,183)**	**(464,409)**	**(920,875)**
SURPLUS (DEFICIT) FROM OPERATIONS	1,819,325	2,890,702	(48,300)	(1,411,509)	(730,774)	(3,088,410)	(938,182)	(920,875)
SURPLUS (DEFICIT) FROM CAPITAL	2,695,864	(3,595,925)	(824,338)	(566,756)	0	(873,773)	473,773	0
SURPLUS (DEFICIT) FROM ENDOWMENTS	2,200	0	0	0	0	0	0	0
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	**4,517,389**	**(705,223)**	**(872,638)**	**(1,978,265)**	**(730,774)**	**(3,962,183)**	**(464,409)**	**(920,875)**

Operating Funds:

The Operating Revenues have been increasing from year-to-year with the student enrolment growth within the District as many of the operating revenues are directly correlated to the number of students that are educated by the District. The largest source that is directly correlated to enrolment is the funding from Alberta Education (i.e. base grant funding).

With historical consistent growth (average of 3.48% per year) and continued projected growth of the City of Lethbridge, the District can reasonably assume that the student enrolment will continue to grow within the District (projected increases ranging from 2.74% to 3.07% per year). Student enrolment is projected using forecasting software that utilizes trend analysis, local demographics, and multiple other factors for the projections.



Over the past couple years, there have been no changes to the Provincial Operating Grant rates (i.e. the per student rates in base funding); whereas, this is likely due to the current economic climate in Alberta (reduction in oil prices) and that the Province is significantly reliant upon resource revenues. Oil prices had decreased significantly in 2014/2015 and has been only gradually increasing over the last couple years and is projected to increase marginally in future years. Although the Province is significantly been effected by reduced resource funding, it has continued to fund enrolment growth (while freezing the grant rates). Based on the Province's commitment to continue to fund student growth and that oil prices are marginally increasing, the District can reasonably assume that that the grant rates are not likely going to increase in the near future and to only project increases based on the enrolment growth.

The projected student enrolment growth and current grant rates allows the District to use these factors in projecting the effects of enrolment on the growth of the District's operating revenues. The District typically take a conservative approach in budgeting/projecting the operating revenues.

For Budget 2018/2019, the largest increase in operating revenues is from the estimated 3.37% increase in student enrolment, creating an increase in the funding from Alberta Education. The other large increase from the prior year is in relation to Fees revenues with projected increases in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and with a new middle school being added.

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 estimated 3.37% increase in student enrolment and the new middle school, the largest increase in expenditures relates to the increase in staffing to ensure that the District's class sizes remain reasonable. For Budget 2018/2019, the District has an increase of 22.8 full time equivalent (FTE) increase in certified teaching staff (3.80% increase) and 15.4 full time equivalent (FTE) increase in support staff (2.99% increase). The District also utilizes average salaries for teaching and some support positions. There is a projected decrease in the average salary of teachers with retirements of experienced teachers and the hiring of new teachers form the prior year. There was also a projected increase in the average salaries of educational assistants (support staff) with overall experience increment increases. With the increase in staffing FTE and the effects of the average salaries, there was an overall increase in the certified and uncertified salaries and benefits.

The other large increase from the prior year is in relation to the costs of the school generated activities with projected increases in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and with a new middle school being added. Therefore, with the increased SGF activities, there are increases both the projected fees and related costs. As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus).

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

Capital Funds:

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

For Budget 2018/2019, the projected capital funding and expenditures will be for the completion of the construction of Senator Joyce Fairbairn Middle School, the design and start of the construction of the new South East Elementary School, and the installation of three modular facilities at Coalbanks Elementary School. All of these are have been approved for funding by the Province.

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 District No. 51

Fund Balances - All Fund Accounts

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

for the Year Ended August 31

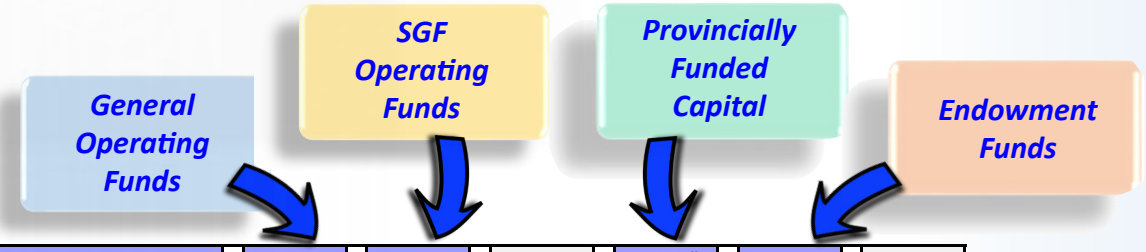
(in dollars)

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected Actual 2017-2018	Preliminary Budget 2018-2019	Projected Budget 2019-2020	Projected Budget 2020-2021	Projected Budget 2021-2022
Accumulated Surplus								
Opening Accumulated Surplus (Total)	**16,102,270**	**17,923,795**	**20,814,497**	**20,766,197**	**19,354,688**	**18,623,914**	**15,535,504**	**14,597,322**
Transfers to/from General Fund	(3,496)	64,925	(24,657)	0	0	0	(0)	0
Transfers to/from Operating Reserves	1,451,636	1,453,689	(124,875)	(1,446,414)	(730,774)	(3,088,410)	(938,182)	(920,875)
Transfers to/from Capital Reserves	206,631	852,908	(64,003)	277,216	465,310	65,310	465,310	465,310
Transfers to/from Board Funded Capital	164,554	519,180	165,235	(242,311)	(465,310)	(65,310)	(465,310)	(465,310)
Transfers to/from Endowments	2,200	0	0	0	0	0	0	0
Closing Accumulated Surplus (Total)	**17,923,795**	**20,814,497**	**20,766,197**	**19,354,688**	**18,623,914**	**15,535,504**	**14,597,322**	**13,676,447**
Change in Accumulated Surplus (Operating and Endowments)	1,821,525	2,890,702	(48,300)	(1,411,509)	(730,774)	(3,088,410)	(938,182)	(920,875)
Fund Balance - Unrestricted Surplus (General)	796,416	861,341	836,684	836,684	836,684	836,684	836,684	836,684
Fund Balance - General Operating Reserves	8,859,838	9,920,297	9,429,149	7,982,735	7,251,961	4,163,551	3,225,369	2,304,494
Fund Balance - SGF Operating Reserves	1,734,832	2,128,062	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335
Accumulated Surplus from Operations (ASO)	**11,391,086**	**12,909,700**	**12,760,168**	**11,313,754**	**10,582,980**	**7,494,570**	**6,556,388**	**5,635,513**
Fund Balance - Capital Reserves	1,132,607	1,985,515	1,921,512	2,198,728	2,664,038	2,729,348	3,194,658	3,659,968
Fund Balance - Board Funded Capital	5,080,228	5,599,408	5,764,643	5,522,332	5,057,022	4,991,712	4,526,402	4,061,092
Fund Balance - Endowment Funds	319,874	319,874	319,874	319,874	319,874	319,874	319,874	319,874
Total Closing Accumulated Surplus	**17,923,795**	**20,814,497**	**20,766,197**	**19,354,688**	**18,623,914**	**15,535,504**	**14,597,322**	**13,676,447**
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unexpended (UDCR)	**101,923**	**3,266,261**	**537,547**	**343,757**	**0**	**0**	**(473,773)**	**0**
Fund Revenues	8,952,170	22,751,543	21,493,887	7,532,441	10,833,324	8,064,278	1,707,610	0
Fund Expenses/Transfers to EDCR	(5,787,832)	(25,480,257)	(21,687,677)	(7,876,198)	(10,833,324)	(8,538,051)	(1,233,837)	0
Closing Provincially Funded Capital - Unexpended (UDCR)	**3,266,261**	**537,547**	**343,757**	**0**	**0**	**(473,773)**	**0**	**0**
Opening Provincially Funded Capital - Expended (EDCR)	**84,476,911**	**86,915,459**	**109,048,230**	**127,179,909**	**131,583,523**	**138,944,263**	**144,009,730**	**141,770,983**
Transfers of capital expenditures from UDCR	5,787,832	25,480,257	21,687,677	7,876,198	10,833,324	8,538,051	1,233,837	0
Capital recognized in revenues	(3,349,284)	(3,347,486)	(3,555,998)	(3,472,584)	(3,472,584)	(3,472,584)	(3,472,584)	(3,472,584)
Closing Provincially Funded Capital - Expended (EDCR)	**86,915,459**	**109,048,230**	**127,179,909**	**131,583,523**	**138,944,263**	**144,009,730**	**141,770,983**	**138,298,399**

Fund Balances:

Overall, there is a planned/budgeted reduction in the Operating Fund balances (Accumulated Surplus) as the District 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 (UDCR & EDCR) as the District 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.



2018-2019 - Fund Allocation	General Fund	SGF Fund	Total Operating	Provincially Funded Capital	Endowment Fund	Total Budget
Government of Alberta	122,986,777		122,986,777	10,833,324		256,806,878
Federal Government and/or First Nations	333,128		333,128			666,256
Fees	271,803	3,174,088	3,445,891			6,891,782
Other sales and services	976,472	134,000	1,110,472			2,220,944
Investment income	193,000		193,000			386,000
Gifts and Donations	30,000	360,000	390,000		0	780,000
Rentals of facilities	34,704		34,704			69,408
Fundraising		2,461,000	2,461,000			4,922,000
Total Revenues	124,825,884	6,129,088	130,954,972	10,833,324	0	272,743,268
Transfer from Operating Reserves	765,717		765,717			1,531,434
Transfer from Capital Reserves			0			0
Total Revenues and Transfers	125,591,601	6,129,088	131,720,689	10,833,324	0	274,274,702
Certificated salaries and benefits	73,134,636		73,134,636			146,269,272
Uncertificated salaries and benefits	29,341,084		29,341,084			58,682,168
Contracted and general services	9,081,271		9,081,271			18,162,542
Supplies	4,636,747	6,129,088	10,765,835			21,531,670
Utilities	2,307,600		2,307,600			4,615,200
Contingency, commitments and transfers	165,834		165,834			331,668
Amortization of Tangible Capital Assets	3,937,894		3,937,894			7,875,788
Infrastructure, Maintenance and Renewal	2,951,592		2,951,592			5,903,184
Interest on Capital Debt	0		0			0
Capital Project Outlays			0	10,833,324		10,833,324
Total Expenditures	125,556,658	6,129,088	131,685,746	10,833,324	0	274,204,816
Board Funded Capital Acquired			0			0
Transfer To Operating Reserves	34,943		34,943			69,886
Transfer To Capital Reserves			0			0
Total Expenditures and Transfers	125,591,601	6,129,088	131,720,689	10,833,324	0	274,274,702
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(730,774)	0	(730,774)	0	0	(1,461,548)
Board Funded Capital Acquired	0	0	0	0	0	0
Transfer To/From Operating Reserves	730,774	0	730,774	0	0	1,461,548
Transfer To/From Capital Reserves	0	0	0	0	0	0
NET EFFECT TO OPERATING FUND	0	0	0	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

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.

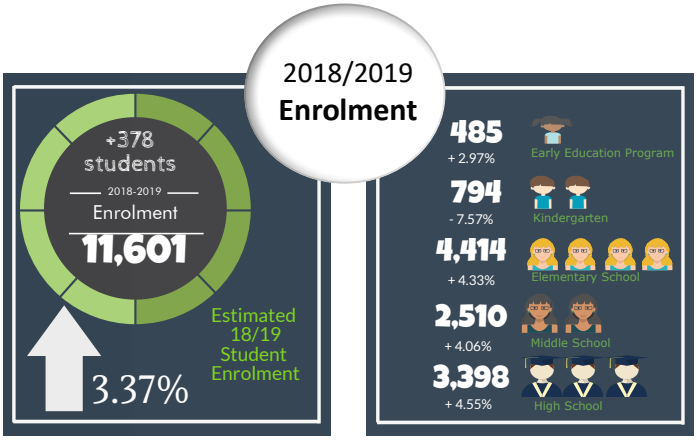
School jurisdictions in Alberta are completely dependent upon the Provincial Government for their funding. For many years, grant rate increases have not kept pace with cost increases. In years prior, the grant rate increases have been very modest or no changes to the base grants, which make up most of the District's funding. The Province of Alberta is currently in the midst of an economic downturn that may continue for a number of years.

The current Provincial Government has made education a priority and has not cut funding to education in 2018-2019. Therefore, 2018-2019 grant rates will remain the same as 2017-2018 rates. In the perspective of a province that is dealing with significant fiscal challenges, no reductions to funding in education for 2018-2019 was very welcomed news. Therefore, with the grant rates remaining the same as the prior year, the majority funding changes are related to student enrolment.

ENROLMENT

The District has 11,601 students enrolled in early education (pre-school) through Grade 12 in the 2018-2019 school year as compared to 11,223 in 2017-2018. This is an increase of 378 students or 3.37%.

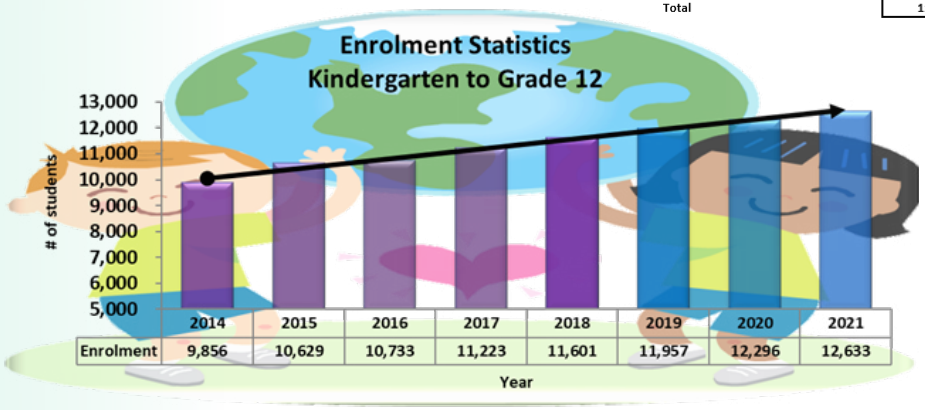
Preschool student enrolment will increase by 14 (2.97%) for the 2018/2019 school year. Kindergarten will expect a decrease by 65 students (7.57%) and grades 1 to 12 enrolment will increase by 429 students for the 2018-2019 school year. Grades 1 to 12 represent the largest area of growth with enrolment at grades 1-5 increasing by 183 students (4.33%), grades 6-8 by 98 students (4.06%), and grades 9 to 12 by 148 students (4.55%).



The chart below illustrates the projected change in enrolments for 2018-2019:

Enrolment Statistics

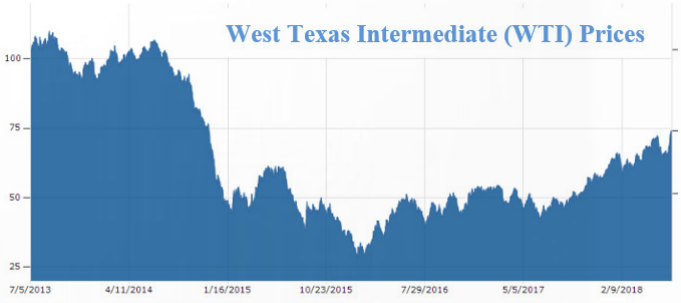
	Projected 2017-2018	September 2016-2017	Difference	% Change
Early Education (Preschool)	485	471	+14	+2.97%
Kindergarten	794	859	-65	-7.57%
Elementary (Grade 1 to 5)	4,414	4,231	+183	+4.33%
Middle School (Grade 6 to 8)	2,510	2,412	+98	+4.06%
High School (Grade 9 to 12)	3,398	3,250	+148	+4.55%
Total	**11,601**	**11,223**	**+378**	**+3.37%**



In the four year period 2018 to 2021 enrolments are projected to increase by 1,032 students or 8.90%. Enrolment fluctuations have a significant impact on future grant revenues.

OPERATING PROJECTIONS

Lethbridge School District No. 51 receives 93% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. In June 2014, a barrel of West Texas Intermediate (WTI) started to decline from a high of $104 US a barrel, eventually bottoming out at around $41 US per barrel in 2015. The drop in the price of oil has had a significant impact on the Alberta Economy.



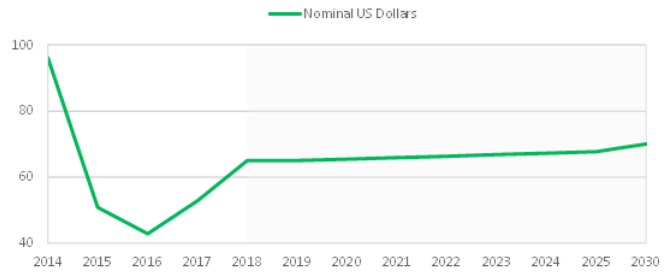
Source: www.markets.businessinsider.com

In June 2018, the average price of WTI was $67 US per barrel. As shown on the chart to the right, the oil prices have gradually increased from 2015; however, the prices are still substantially lower than in prior years.

As projected by the World Bank in April 2018, oil prices will not regain the +$100 US per barrel price, but are expected to reach around $70 by 2030. The current government is looking to diversify revenues to lessen the impact of oil prices on provincial finances

World Bank Oil Price Forecast

Crude oil, avg, spot ($/bbl)

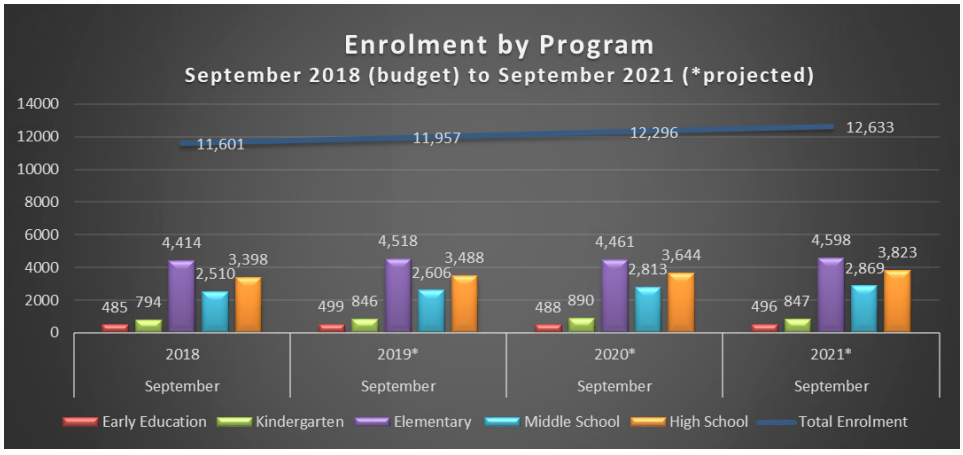


	2018	2019	2020	2021	2022	2023	2024	2025	2030
Nominal US Dollars	65.0	65.0	65.4	65.9	66.3	66.8	67.2	67.7	70.0

Source: World Bank Commodity Price Forecast, April 2018

The provincial government has committed to funding school boards for student growth, so unless there is a significant turnaround in the provincial economy it is unlikely that funding in the projection period of the school years ended 2020 to 2022 will increase other than for student growth. Enrolment grant revenues make up approx. 60% of total revenues while other grants from the province are 33% of total revenues.

Student enrolment is expected to increase by 1,032 students (or 8.9%) over the next four years to September 2021. Enrolment impacts future grant revenues as well as programming and staffing decisions.



Lethbridge School District No. 51

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)

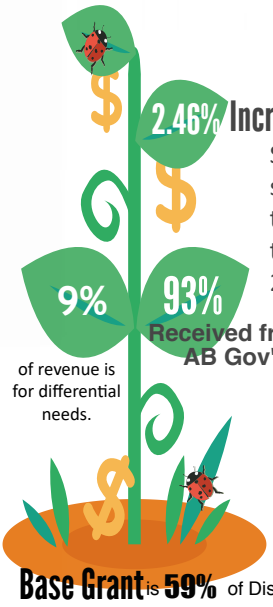
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
Operating Revenues												
Government of Alberta - Alberta Education	99,639,562	101,048,920	107,772,533	109,953,570	112,121,898	111,790,764	118,904,236	119,143,119	122,986,777	124,224,736	126,553,205	128,841,795
Federal Government and/or First Nations	286,192	209,490	240,312	443,985	338,928	317,681	333,128	369,597	333,128	336,459	339,824	343,222
Fees	1,095,000	2,596,969	1,621,015	2,299,439	1,342,368	1,530,073	1,874,026	1,874,026	3,445,891	3,067,251	3,161,416	3,258,472
Other sales and services	932,374	591,137	589,797	1,034,141	771,717	1,317,898	1,065,175	1,193,768	1,110,472	900,000	900,000	900,000
Investment income	143,000	153,383	143,000	173,949	143,000	181,980	143,000	253,663	193,000	194,930	196,879	198,848
Gifts and Donations	390,000	462,451	390,000	620,605	390,000	681,862	390,000	390,000	390,000	390,000	390,000	390,000
Rentals of facilities	34,704	34,704	34,704	34,704	34,704	32,904	34,704	34,704	34,704	34,704	34,704	34,704
Fundraising	2,461,000	2,207,993	2,461,000	2,482,034	2,461,000	2,029,497	2,461,000	2,461,000	2,461,000	2,536,553	2,608,591	2,680,066
Total Operating Revenues	104,981,832	107,305,047	113,252,361	117,042,427	117,603,615	117,882,659	125,205,269	125,719,877	130,954,972	131,684,633	134,184,619	136,647,107
Operating Expenses by Object												
Certificated salaries and benefits	60,334,943	58,797,405	66,642,873	65,860,537	68,136,372	66,658,697	71,250,365	70,084,597	73,134,636	73,819,047	75,076,924	76,311,189
Uncertificated salaries and benefits	22,234,398	23,535,051	24,797,602	26,021,242	26,218,086	26,832,980	28,282,684	29,095,879	29,341,084	29,354,068	29,852,567	30,341,709
Contracted and general services	8,289,636	6,232,746	9,551,504	7,356,963	8,910,883	7,603,301	9,058,617	9,347,777	9,081,271	9,244,151	9,460,033	9,673,462
Supplies	3,502,338	5,328,597	3,977,872	3,043,136	6,662,652	5,396,042	4,933,145	4,487,438	4,636,747	6,894,464	4,846,687	4,929,780
Utilities	1,702,350	1,810,866	1,794,450	1,739,572	1,968,137	1,969,374	2,172,600	2,172,600	2,307,600	2,376,829	2,442,837	2,508,329
Contingency, commitments and transfers	557,351	151,689	682,581	98,166	766,406	159,953	798,192	167,966	165,834	165,834	165,834	165,834
School Generated Activities	4,050,000	4,118,966	4,050,000	4,379,941	4,050,000	3,617,686	4,565,173	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
Amortization of Tangible Capital Assets	3,423,336	3,577,426	3,631,627	3,695,517	3,860,256	3,937,897	3,937,894	3,937,894	3,937,894	4,058,787	4,174,057	4,288,426
Infrastructure, Maintenance and Renewal	3,194,094	1,868,670	1,690,688	1,912,880	2,843,739	1,730,976	3,267,728	3,267,728	2,951,592	3,042,206	3,128,605	3,214,328
Interest on Capital Debt	64,306	64,306	43,771	43,771	24,053	24,053	4,334	4,334	0	0	0	0
Total Operating Expenses by Object	107,352,752	105,485,722	116,862,968	114,151,725	123,440,584	117,930,959	128,270,732	127,131,386	131,685,746	134,773,043	135,122,801	137,567,982
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(2,370,920)	1,819,325	(3,610,607)	2,890,702	(5,836,969)	(48,300)	(3,065,463)	(1,411,509)	(730,774)	(3,088,410)	(938,182)	(920,875)
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND	0	(3,496)	0	64,925	0	(24,657)	0	0	0	0	(0)	0
SURPLUS (DEFICIT) FROM OPERATING RESERVES	(2,427,937)	1,451,636	(3,695,607)	1,453,689	(6,131,969)	(124,875)	(3,288,462)	(1,446,414)	(730,774)	(3,088,410)	(938,182)	(920,875)
SURPLUS (DEFICIT) FROM CAPITAL RESERVES	0	206,631	0	852,908	0	(64,003)	465,310	277,216	465,310	65,310	465,310	465,310
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	57,017	164,554	85,000	519,180	295,000	165,235	(242,311)	(242,311)	(465,310)	(65,310)	(465,310)	(465,310)
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(2,370,920)	1,819,325	(3,610,607)	2,890,702	(5,836,969)	(48,300)	(3,065,463)	(1,411,509)	(730,774)	(3,088,410)	(938,182)	(920,875)
Operating Expenses by Program												
Instruction	87,208,717	86,961,008	97,318,436	94,968,166	102,164,750	97,559,039	105,729,920	104,364,343	109,357,797	111,860,938	111,655,336	113,550,954
Administration	3,529,618	3,403,665	3,756,114	3,467,509	3,880,837	3,856,615	4,092,200	4,092,200	4,259,106	4,350,435	4,436,886	4,522,087
Plant Operations and Maintenance	7,508,384	7,167,112	7,931,332	7,480,377	8,167,487	8,357,819	8,477,377	8,986,959	8,710,578	8,920,755	9,120,180	9,317,161
Transportation	2,424,297	2,443,535	2,491,000	2,583,505	2,499,462	2,464,560	2,761,279	2,477,928	2,468,779	2,539,922	2,607,739	2,675,026
Capital and Debt Services	6,681,736	5,510,402	5,366,086	5,652,168	6,728,048	5,692,926	7,209,956	7,209,956	6,889,486	7,100,993	7,302,661	7,502,754
Total Operating Expenses by Program	107,352,752	105,485,722	116,862,968	114,151,725	123,440,584	117,930,959	128,270,732	127,131,386	131,685,746	134,773,043	135,122,801	137,567,982

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 2018-2019		Budget 2017-2018
Operating Revenues			
Government of Alberta - Alberta Education	**122,986,777**		**118,904,236**
Base Funding	78,239,511		75,187,867
Differential Cost Funding	11,483,705		11,084,633
Projects/Contracts	7,948,040		6,930,526
Other Provincial Revenue	1,251,533		1,395,466
Teacher Pension Costs paid by Government	6,500,000		6,500,000
Transportation	2,468,500		2,477,649
Plant Operations and Maintenance	8,566,817		8,717,837
Capital Block	6,528,671		6,849,141
Federal Government and/or First Nations	**333,128**		**333,128**
Fees	**3,445,891**		**1,874,026**
Other sales and services	**1,110,472**		**1,065,175**
Investment income	**193,000**		**143,000**
Gifts and Donations	**390,000**		**390,000**
Rentals of facilities	**34,704**		**34,704**
Fundraising	**2,461,000**		**2,461,000**
Total Operating Revenues	**130,954,972**		**125,205,269**
Transfer from Operating Reserves	**765,717**		**3,351,392**
Total Operating Revenues and Transfers	**131,720,689**		**128,556,661**

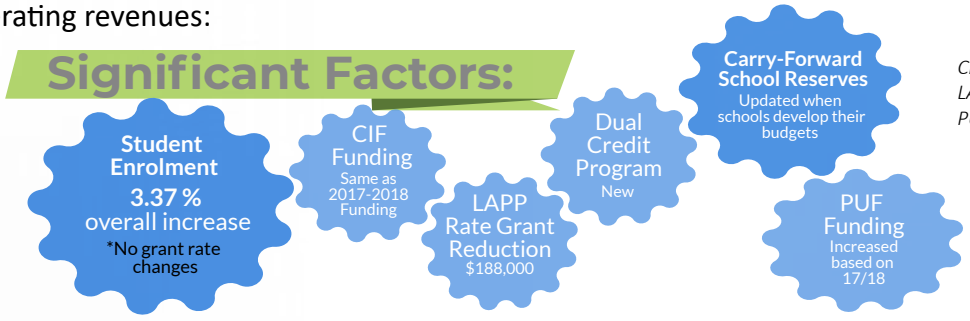


Student enrolment is the most significant factor in determining the District's Funding. Overall there is a 2.46% increase from 2017/2018.

District is financially dependent on the Provincial government as approx. 93% of all operational funding is from the Province (Alberta Education).

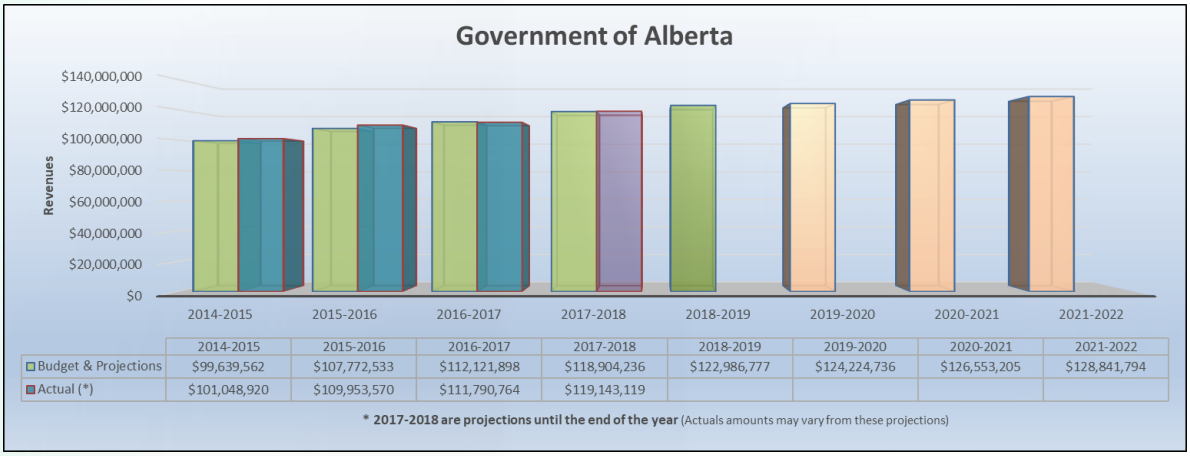
Total budgeted operating revenues for 2018-2019 are $130.95 million prior to the use of one-time reserve funds. One-time reserve funds of $765,717 have been allocated to address Board priorities, supplement staffing, and student needs. With the use of one-time reserves, **total budgeted revenues are $131.72 million**.

The operating revenues are budgeted based on estimated enrolment and other factors. Student enrolment is projected for 2018-2019 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, specifically with the base funding. 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 2018-2019 operating revenues:



CIF - Classroom Improvement Fund
LAPP - Local Authorities Pension Plan
PUF - Program Unit Funding

The other sources of funding (other than Provincial funding) are typically budgeted on a conservative basis; whereas, 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; therefore, these usually are included based on average or lower basis. Should the District receive more revenues than budgeted, the resulting surplus may be added to reserves and potentially applied in future budget years.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$99,639,562	$107,772,533	$112,121,898	$118,904,236	$122,986,777	$124,224,736	$126,553,205	$128,841,794
Actual (*)	$101,048,920	$109,953,570	$111,790,764	$119,143,119				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Government of Alberta funding represents 93% of all operating funding and is comprised of grants for operation, maintenance, transportation, capital/debt servicing, and for the Infrastructure Maintenance Renewal (IMR) programs.

Revenue Estimates

(Excluding reserves and other revenue sources)

	Projected 2018-2019	September 2017-2018	Total Change	% Change
Alberta Education Operating Grants	105,422,789	101,085,840	4,336,949	4.29%
Operations and Maintenance	8,566,817	8,208,255	358,562	4.37%
Transportation	2,468,500	2,761,000	(292,500)	-10.59%
Capital and Debt Servicing	3,472,584	3,476,918	(4,334)	-0.12%
Infrastructure Maintenance Renewal (IMR)	3,056,087	3,372,223	(316,136)	-9.37%
	122,986,777	118,904,236	4,082,541	3.43%

Alberta Education Operating Grants include the Base Funding, Differential Cost Funding, Projects/Contracts, Teacher Pension Costs (paid by Province) and the Other Provincial Revenues.

The majority of these revenues are related to enrolment increases. There has been an upward trend in enrolment due in part to the significant growth that the City of Lethbridge has experienced in prior years, in particular Lethbridge has become home to many refugees families from other Countries. The 2016 census by the Government of Canada ranked Lethbridge as the fifth-fastest growing city in Canada.

During the past four (4) years (14/15 to 17/18), the District has increased from $99.64 million to $118.90 million (19.33% increase) in Provincial funding; whereas, the student enrolment has also increased from 9,856 to 11,223 students (13.87% increase). During this period, the Province has funded student enrolment growth, provided a 2% base grant rate increases in 2015/2016 budget, and had provided Classroom Improvement Fund (CIF) grants in 2017/2018 of $1.25 million.

- **Base Funding**

  Base Grant funding is based on funded student enrolment. This funding increased by 4.06%. Base funding is calculated on the number of students enrolled as of September 30th of each school year. Base funding did not receive a grant rate increase. Although enrolment growth is 3.37%, due to the significant reduction in kindergarten students, FTE enrolment growth is 3.44%. The majority increase in funding is related to increases in Grades 1-12 which had increases on average of 4.34%.

- **Differential Cost Funding**
  Rates for various grants under differentiated funding, such as Inclusive Education, First Nations Metis and Inuit, English as a Second Language and Socio Economic Status were frozen at 2017-2018 funding rates. Due to enrolment growth and demographic changes, there is an increase in differential cost funding of 3.60%.

- **Projects/Contracts**
  Project/Contract funding increased by 14.89% due to an increase in Program Unit Funding based on funding received in 2017-2018 for students requiring these supports after the finalization of the 2017-2018 budget and continued growth for 2018-2019. The Classroom Improvement Fund (CIF) grant has been included in the 2017/2018 and 2018/2019 budgets.

- **Other Provincial Funding**
  Other Provincial revenue decreased due to a grant "claw-back" of approximately $188,000 for cost savings of the Local Authorities Pension Plan (LAPP) premiums.

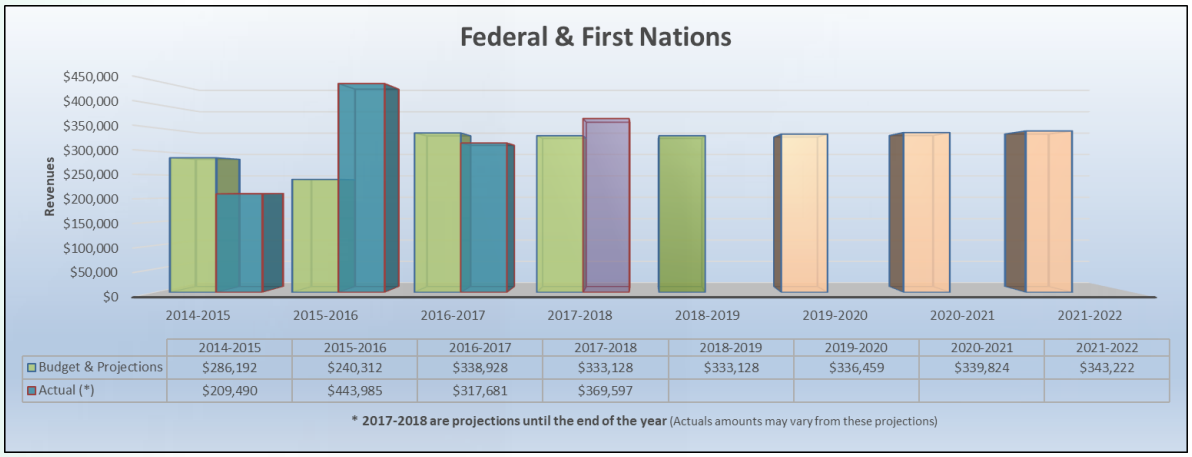
- **Teacher Pension Costs paid by Government**
  To appropriately account for current year teacher pension costs that are paid by the Province of Alberta on behalf of school boards, the District is required to record teacher pension costs paid as part of total district revenues along with the corresponding expenditure as part of Certificated Salaries and Benefit costs. There is no expected changes in the teacher pension costs paid by Alberta Education.

- **Transportation**
  Transportation grant rates were frozen at 2017-2018 rates; however, due to a reduction in the number of students who were eligible for transportation funding in 2017-2018, there was an overall reduction in transportation funding. The eligible riders decreased from prior years with the changes in the boundary maps with the addition of a new elementary school.

- **Plant Operations and Maintenance**
  Plant Operations and Maintenance (POM) grant rates were frozen at 2017-2018 rates and any increases are represented by funding and enrolment growth in the 2017-2018 school year.

- **Capital Block**
  In the Capital Block, the Infrastructure Maintenance and Renewal Grant (IMR) was decreased by approximately 9.37% due to a reduction in Provincial IMR grant rates. Debentures were also fully repaid in 2017/2018; therefore, the supported capital interest is no longer paid by the Province. Revenues recognized from Expended Deferred Capital Revenues (EDCR) has remained consistent with the prior year.

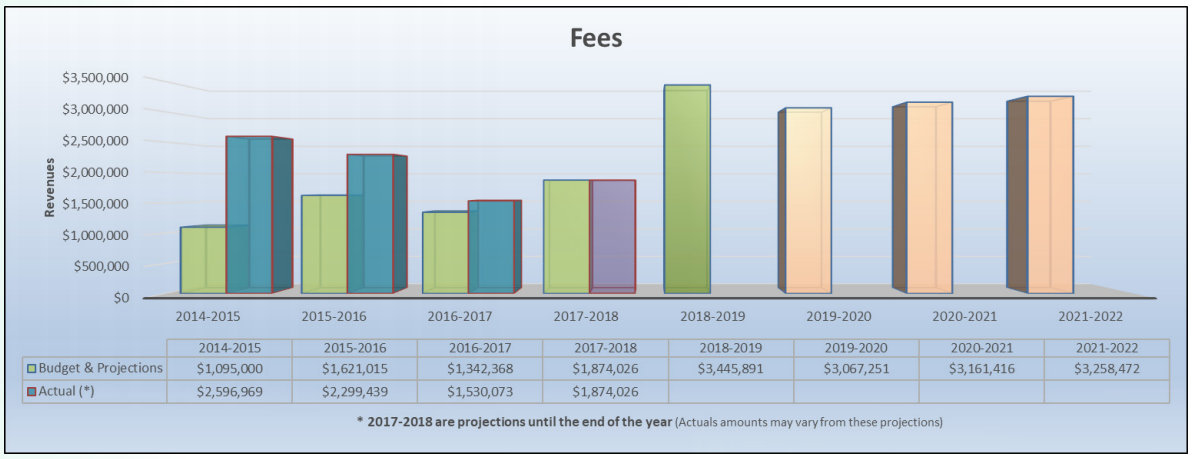
The next projected three (3) budget years (19/20 to 21/22) also include increased student enrolment up to 12,633 students (8.90% over 3 years). The enrolment growth is factored into the Provincial funding. The projections also remove the Classroom Improvement Fund (CIF) grants as it is projected to end in 2018/2019 as it is a "one-time" grant fund from 2017/2018 that was continued only for 2018/2019.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$286,192	$240,312	$338,928	$333,128	$333,128	$336,459	$339,824	$343,222
Actual (*)	$209,490	$443,985	$317,681	$369,597				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

Funding received for federal programs such as French Language instruction and tuition received for federal government First Nation students. These revenues can fluctuate significantly from year-to-year especially for the amount of First Nation students. In 2015/2016, there was both an increase in the amount of First Nations students and there was additional funding received for a staff secondment (federally funded secondment). The revenues from the Federal Government are expected to remain consistent from Kainai Board of Education for students attending the District and French Immersion revenues.

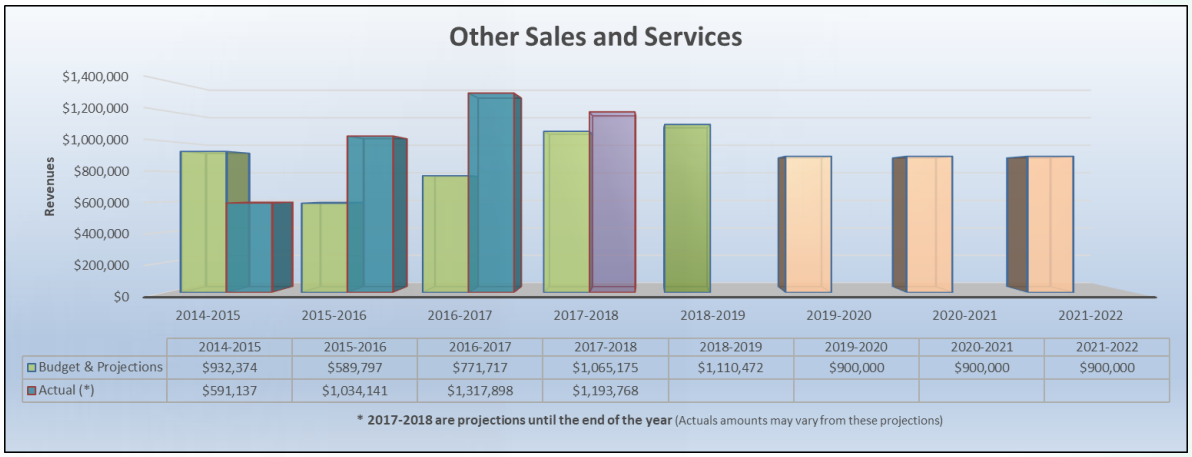


	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$1,095,000	$1,621,015	$1,342,368	$1,874,026	$3,445,891	$3,067,251	$3,161,416	$3,258,472
Actual (*)	$2,596,969	$2,299,439	$1,530,073	$1,874,026				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

Fee Revenues include both District 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 and the District no longer charging fees for curricular based activities (receives a grant from Province in lieu).

In 2018/2019, there is a significant projected increase in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and with a new middle school being added. Therefore, with the increased SGF activities, there are increases both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus).

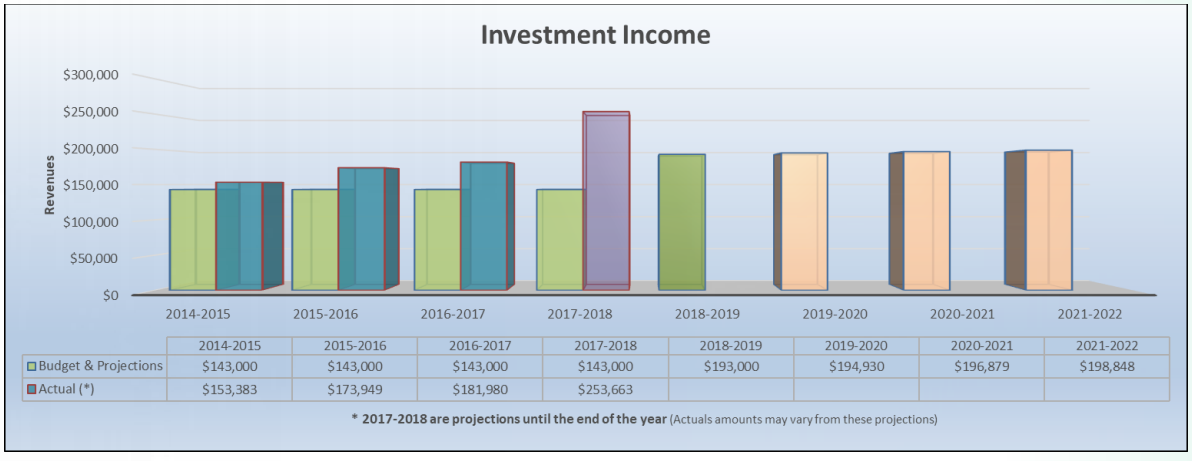


	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$932,374	$589,797	$771,717	$1,065,175	$1,110,472	$900,000	$900,000	$900,000
Actual (*)	$591,137	$1,034,141	$1,317,898	$1,193,768				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

Other Sales and Services revenues include both District 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.

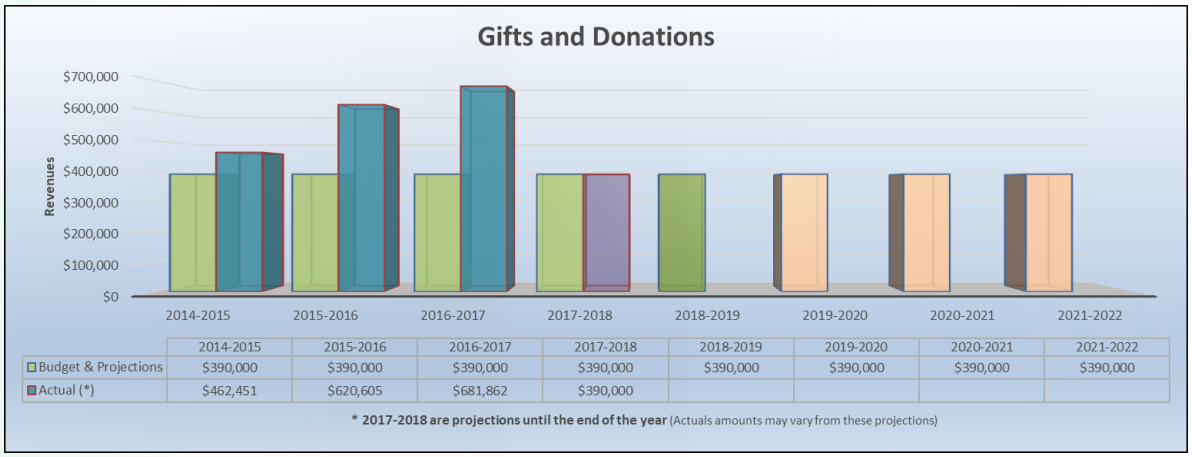
Historically, these revenues have been conservatively budgeted and the actual revenues have exceeded the budgets. In 2014/2015, the International Tuition revenues and other revenues were less than normally received (reduction in the International program would have been somewhat offset by reduction in related costs). The International Tuition revenues were higher than budget in 2015/2016 to the current year. The projected budgets are budgeted conservatively based on the historical trends.



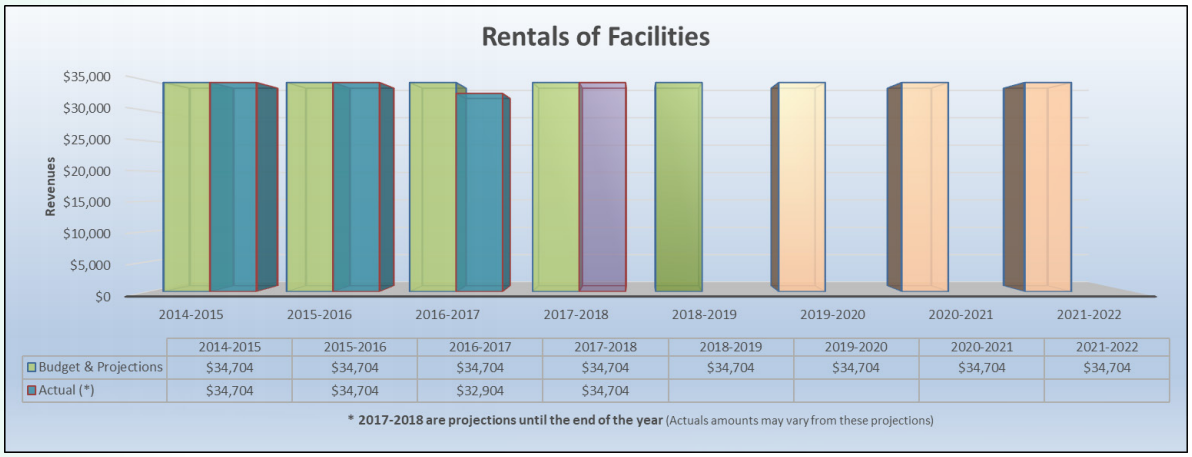
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$143,000	$143,000	$143,000	$143,000	$193,000	$194,930	$196,879	$198,848
Actual (*)	$153,383	$173,949	$181,980	$253,663				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

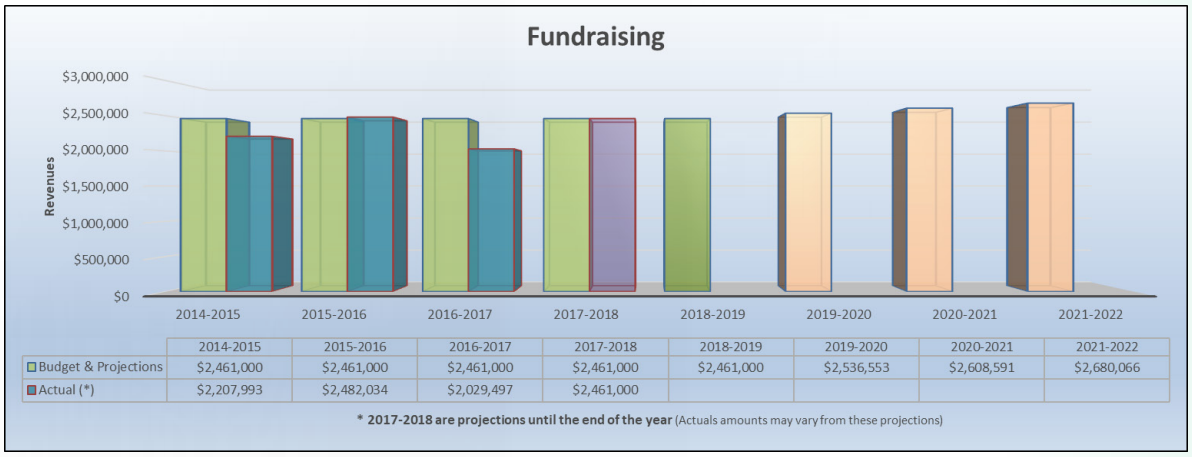
Investment Income revenue is the interest earned on the cash and investments that the District holds (i.e. funds held for reserves and fund balances). Investment Income has been increasing over the past couple years with increases in financial assets (with increases in fund balances) and increased investment rates. The District budgets these revenues on a conservative basis; whereas, for 2018/2019 these revenues were budgeted to increase based on prior years. The projected budgets are based on slight increases from year-to-year.



Gift and Donations revenues include both District revenues (General Funds) and contributions received for School Generated Activities (SGF Operating Funds). Historically, these revenues have been conservatively budgeted and the actual revenues have exceeded the budgets from year-to-year. The current and projected budgets are continued to be budgeted conservatively as these funds could fluctuate significantly from year-to-year.



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



Fundraising revenues are received for School Generated Activities (SGF Operating Funds). These revenues include revenues received for school-based fundraising activities for sports/ athletics, graduation, fine arts/drama, playgrounds, and other fundraising activities. As the fundraising revenues are tied directly with the related costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased revenues will result in decreased costs on projects). The projected budgets are factored by enrolment growth.

REVENUE PROJECTION OVERVIEW

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

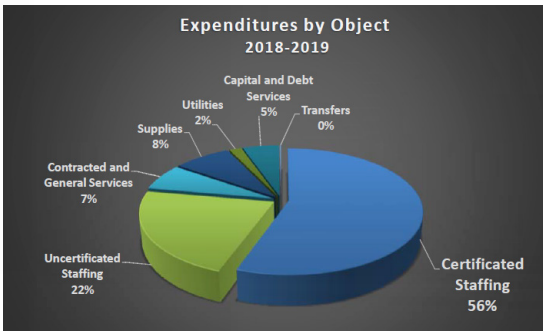
	Budget 2018-2019	Projection 2019-2020	Projection 2020-2021	Projection 2021-2022
Operating Revenues				
Government of Alberta - Alberta Education	**122,986,777**	**124,224,736**	**126,553,205**	**128,841,795**
Base Funding	78,239,511	79,824,800	81,321,036	82,791,646
Differential Cost Funding	11,483,705	11,716,388	11,936,000	12,151,851
Projects/Contracts	7,948,040	6,855,083	6,983,575	7,109,866
Other Provincial Revenue	1,251,533	1,276,892	1,300,826	1,324,350
Teacher Pension Costs paid by Government	6,500,000	6,631,703	6,756,008	6,878,184
Transportation	2,468,500	2,518,517	2,565,724	2,612,123
Plant Operations and Maintenance	8,566,817	8,740,398	8,904,228	9,065,252
Capital Block	6,528,671	6,660,955	6,785,808	6,908,523
Federal Government and/or First Nations	**333,128**	**336,459**	**339,824**	**343,222**
Fees	**3,445,891**	**3,067,251**	**3,161,416**	**3,258,472**
Other sales and services	**1,110,472**	**900,000**	**900,000**	**900,000**
Investment income	**193,000**	**194,930**	**196,879**	**198,848**
Gifts and Donations	**390,000**	**390,000**	**390,000**	**390,000**
Rentals of facilities	**34,704**	**34,704**	**34,704**	**34,704**
Fundraising	**2,461,000**	**2,536,553**	**2,608,591**	**2,680,066**
Total Operating Revenues	**130,954,972**	**131,684,633**	**134,184,619**	**136,647,107**
Transfer from Operating Reserves	**765,717**	**3,088,410**	**938,182**	**920,875**
Total Operating Revenues and Transfers	**131,720,689**	**134,773,043**	**135,122,801**	**137,567,982**

The next projected three (3) budget years (19/20 to 21/22) include increased student enrolment up to 12,633 students (8.90% over 3 years). The enrolment growth is factored into the Provincial funding and Fundraising revenues. The projections also remove the Classroom Improvement Fund (CIF) grants as it is projected to end in 2018/2019 as it is a "one-time" grant fund from 2017/2018 that was continued only for 2018/2019. The projected fee revenues are higher in 2018/2019 due to planned school-based trips/ activities that are not currently planned during the projected years. Transfer from reserves are projected to be higher in 2019/2020 with the planned technology evergreening cycle.

Operating Expenditures by Object

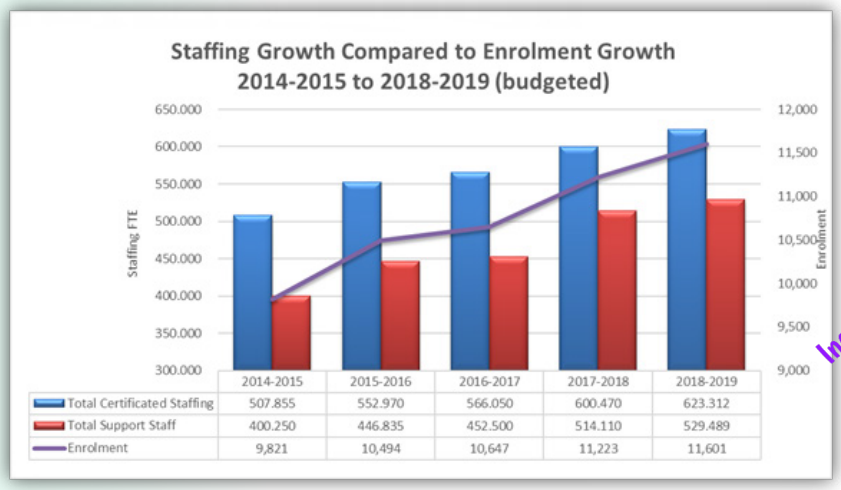
The sources of operating expenditures are comprised from the General Operating Funds, the School Generated Funds (SGF) Operating Funds, Operating Reserve Funds, and the operating transfers to the Board Funded Capital. These operating funds combined together provide the expenditures included in the Board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

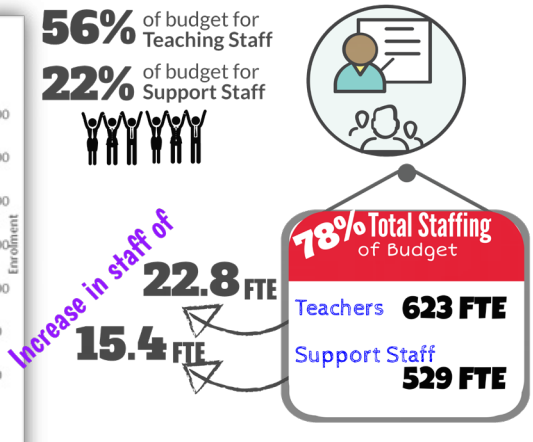
	Budget 2018-2019		Budget 2017-2018
Operating Expenses by Object			
Certificated salaries and benefits	73,134,636		71,250,365
Uncertificated salaries and benefits	29,341,084		28,282,684
Contracted and general services	9,081,271		9,058,617
Supplies	4,636,747		4,933,145
Utilities	2,307,600		2,172,600
Contingency, commitments and transfers	165,834		798,192
School Generated Activities	6,129,088		4,565,173
Amortization of Tangible Capital Assets	3,937,894		3,937,894
Infrastructure, Maintenance and Renewal	2,951,592		3,267,728
Interest on Capital Debt	0		4,334
Total Operating Expenses by Object	131,685,746		128,270,732
Transfer to Operating Reserves	34,943		62,930
Transfer to Board Funded Capital	0		222,999
Total Operating Expenses and Transfers	131,720,689		128,556,661



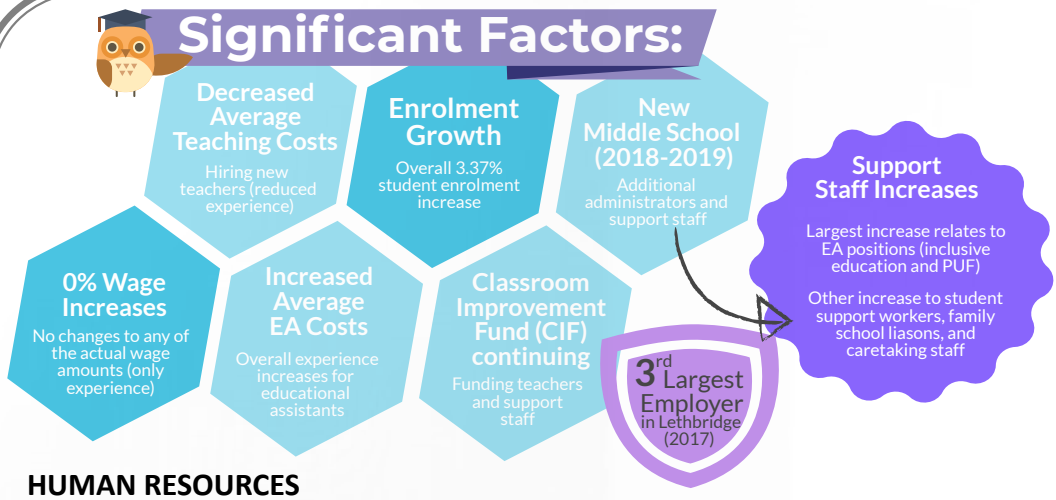
Total budgeted operating expenses for 2018-2019 are $131.69 million prior to transferring funds to reserves and Board funded capital. One-time operating funds of $34,943 have been allocated towards operating reserves for future utilization. There is currently no funds within the current year budget being utilized for Board funded capital. With the transfer to reserves and Board funded capital, **total budgeted expenditures are $131.72 million**.

The operating expenditures are budgeted based on estimated staffing and costs to meet the projected enrolment and other factors. Expenditures are typically budgeted conservatively; whereas, 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 District's expenditures; whereas, salaries and benefits (certified and uncertified staffing) accounts for approximately 78% of the budget. The following is a comparison between the growth of staffing and enrolment:





Enrolment growth is the largest factor for staffing.



Certified Staff increased by 22.8 FTE (3.80%) to total of 623 FTE.

Uncertified staff increased by 15.4 FTE (2.99%) to total of 529 FTE.

HUMAN RESOURCES

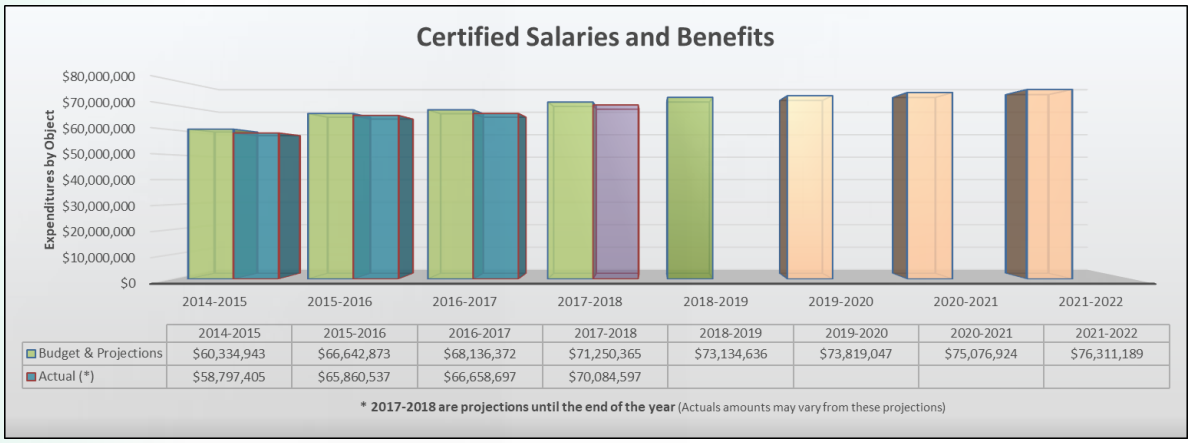
District staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School District No. 51 and consequently makes up 78% of the District's budget. The District will employ 623 full time equivalent (FTE) teachers and 529 full time equivalents (FTE) support staff in 2018-2019. Teachers and support staff have continued to grow since 2011-2012 due to enrolment growth in the District.

The District spends 56% of the budget on teaching staff. Teaching staff will increase by 22.8 FTE. With no increase in grant rates, additional teaching staff have been added to address student growth only and the addition of Senator Joyce Fairbairn Middle School. Reducing class sizes and maintaining other supports and services is a difficult balancing act. According to an Alberta School Boards Association Survey, in 2016-2017 (most recent survey available), Lethbridge School District No. 51's teaching staff have more years of experience and teacher training than the provincial average of school boards across the province. The provincial average for teacher training is 4.99 years and teacher experience is 7.97 years. The District average is 5.27 years of teacher training and 7.98 years of experience. This means that Lethbridge School District No. 51 would spend approximately $1,165 per teacher more than school districts with teaching staff at the average years of teacher training or experience.

The District spends 22% of the budget on support staff positions and overall they will increase by 15.4 FTE in 2018-2019. There is an increase in administrative support due to the addition of Senator Joyce Fairbairn Middle School. Due to increased funding from enrolment growth and demographic changes that impact the Inclusive Learning budget there is an increase in Educational Assistants and other support staff positions.

In the five year period from 2014-2015 total district staffing will have increased by 244.70 FTE or 26.95%. Teaching staff will have increased by 115.48 FTE or 22.73% and support staff has increased by 129.24 FTE or 32.29%. Enrolment has grown by 1,780 students since September 2014 which is an 18.10% increase. Support staff have grown significantly in the last five years. The Classroom Improvement Fund (CIF), which has been available in budget 2017-2018 and 2018-2019 has provided funding for additional teaching and support staffing in the classrooms.

Note: The new Senator Joyce Fairbairn Middle School is mostly a split of students, teachers, and support staff from G.S. Lakie Middle School. The opening of the new middle school allowed many of the staff positons to be re-allocated to the new middle school as approximately 1/2 of the student also went to the new middle school. Additional positions of Principal, Vice-Principal(s), and other support positions were required for a new school.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$60,334,943	$66,642,873	$68,136,372	$71,250,365	$73,134,636	$73,819,047	$75,076,924	$76,311,189
Actual (*)	$58,797,405	$65,860,537	$66,658,697	$70,084,597				

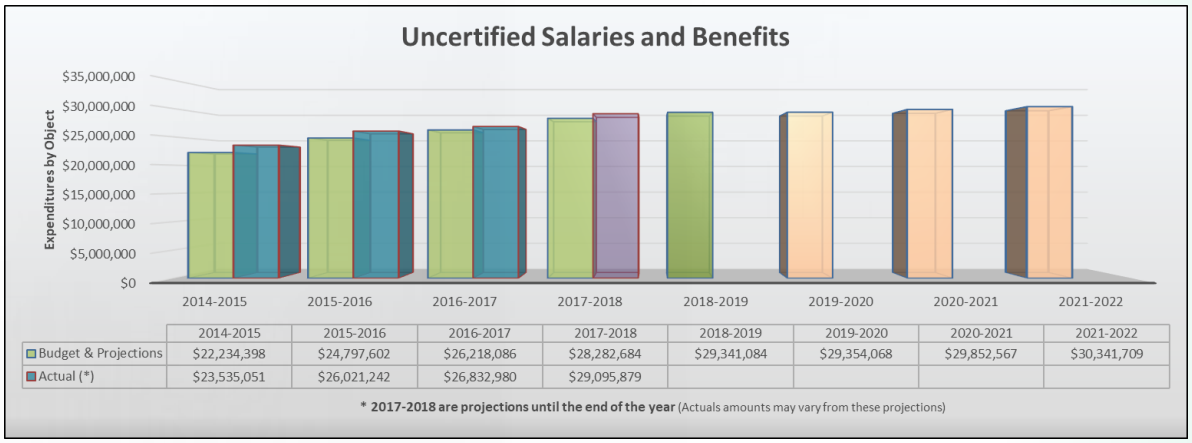
*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

Certificated salaries and benefits have been historically around 56% of total expenditures. No increased cost of negotiated salaries is anticipated in the projection period due to the economic circumstances of the Province. The teachers' contract for the period 2018-2019 to 2020-2021 has not yet been negotiated (negotiated on a Provincial level for standard teaching grids for across the Province).

Majority of certified salaries and benefits are budgeted based on average teacher costs. During the past couple years the District has been able to generate cost savings on the actual average teachers costs as the District has been hiring more new teachers than estimated in the budgets (which are budgeted slightly conservative); therefore, savings have been able to be added to operating reserves for a staff stability fund (for future increases in teaching costs). For 2018/2019, these average costs are increased by projected staff experience increments (currently no projected increase to teacher grid rates - only grid movements) and this increase is somewhat offset by projected retirements of teaching staff (at higher experience grids) and hiring new teachers. Overall there has been a decrease in the average teacher costs projected for 2018/2019.

In 2018/2019, it is budgeted that the District will have approximately $73.1 million expended on teaching staff (certificated staffing), which is approximately 56% of the total District budget. The District will expend 2.64% more on teaching staff costs in 2018-2019. Average teacher costs decreased from 2017-2018. Additional teachers have been included in the budget to help address enrolment growth and class sizes. **Overall there are approximately 22.84 FTE teachers more than in 2017-2018, which is a 3.80% increase in the number of teaching staff for enrolment growth and the additional middle school.**

The projected costs of certified staff are expected to increase for growth of student enrolment over the next couple years. This projected increase in certified staffing from the student enrolment growth being factored in is somewhat offset by the removal of the Classroom Improvement Fund (CIF) funding after 2018/2019 as a large portion of this funding was put towards staffing. Although CIF funded staffing is removed from the budgets, there is still an overall increase in projected certified staffing during the next projected three (3) budget years (19/20 to 21/22).



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$22,234,398	$24,797,602	$26,218,086	$28,282,684	$29,341,084	$29,354,068	$29,852,567	$30,341,709
Actual (*)	$23,535,051	$26,021,242	$26,832,980	$29,095,879				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

Uncertificated salaries and benefits have historically been around 22% of total expenditures. No increased cost of negotiated salaries is anticipated in the projection period due to the economic circumstances of the Province.

Many of the positions within uncertified salaries and benefits are budgeted based on average costs (including educational assistants). For 2018/2019, these average costs of these positions have increased from projected staff experience increments (currently no projected increase to salary grid rates - only grid movements). Overall there has been an increase in the average educational assistant costs projected for 2018/2019.

In 2018/2019, it is budgeted that the District will have approximately $29.3 million expended on support staff, which is approximately 22% of the total district budget. The District expects 3.74% increase in support staff costs in 2018-2019. Average educational assistants costs increased from 2017-2018 due to experience increments. With student enrolment growth and the addition of Senator Joyce Fairbairn Middle School, the District increased educational assistants by 6.76 FTE (including Inclusive Learning, PUF and EEP programs), increased the family school liaisons by 1.66 FTE, and increased the library operations support and caretaking staff. **Overall there is a 15.38 FTE or 2.99% increase in support staff for enrolment growth and the additional middle school.**

The projected costs of uncertified staff are expected to increase for growth of student enrolment over the next couple years. This projected increase in uncertified staffing from the student enrolment growth being factored in is offset by the removal of the Classroom Improvement Fund (CIF) funding after 2018/2019 as a large portion of this funding was put towards staffing. During 2019/2020, it is projected that overall uncertified staffing will staff effectively at the same levels from 2018/2019 with the removal of the CIF funded staffing (enrolment growth offsets removal of CIF staffing). The budgets are then projecting to increase further in 2020-2021 and future years.

STAFFING SUMMARY

District staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School District No. 51 and consequently makes up 78% of the District's budget. Student enrolment growth is one of the largest factors in determining the staffing levels. To address student enrolment growth and the addition of Senator Joyce Fairbairn Middle School, the District increased certified staffing by 22.8 full time equivalent (FTE) teachers and uncertified staff by 15.4 full time equivalent (FTE) support staff.

The District will employ 623 full time equivalent (FTE) teachers and 529 full time equivalents (FTE) support staff in 2018-2019.

Expenditures by Object	2018-2019	2017-2018	Variance	Change %
Certificated Staffing	$73,134,636	$71,250,365	$1,884,271	2.64%
Uncertificated Staffing	$29,341,084	$28,282,684	$1,058,400	3.74%

Certified staff (teachers) increased by 22.8 FTE (3.80%); however, offset by decrease in the average salaries of teachers

Uncertified staff (support) increased by 15.4 FTE (2.99%); however, increased further by the increase in the average salaries of educational assistants (EA)

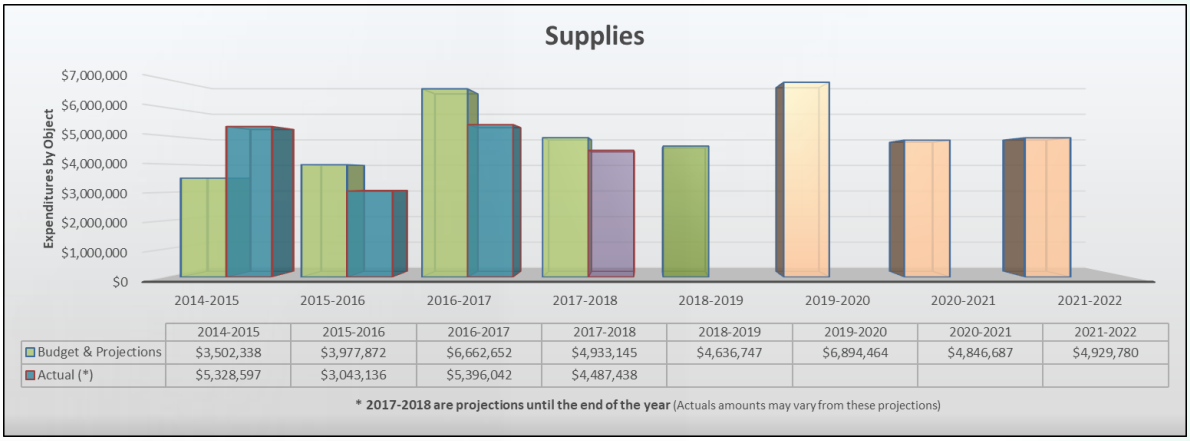


	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$8,289,636	$9,551,504	$8,910,883	$9,058,617	$9,081,271	$9,244,151	$9,460,033	$9,673,462
Actual (*)	$6,232,746	$7,356,963	$7,603,301	$9,347,777				

*** 2017-2018 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, and other services provided to the District. Historically, these costs have been conservatively budgeted and the actual revenues have been less than the budgets from year-to-year, including consulting professional development, maintenance, and other services.

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. Increases in these projections are based on increases in overall student enrolment and growth for inflationary factors of 1% to 2% for each projected year. The consumer price index for the Province of Alberta was 2.0% as per the Alberta Economic Outlook for 2018 and has historically been 1% to 2%. 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.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$3,502,338	$3,977,872	$6,662,652	$4,933,145	$4,636,747	$6,894,464	$4,846,687	$4,929,780
Actual (*)	$5,328,597	$3,043,136	$5,396,042	$4,487,438				

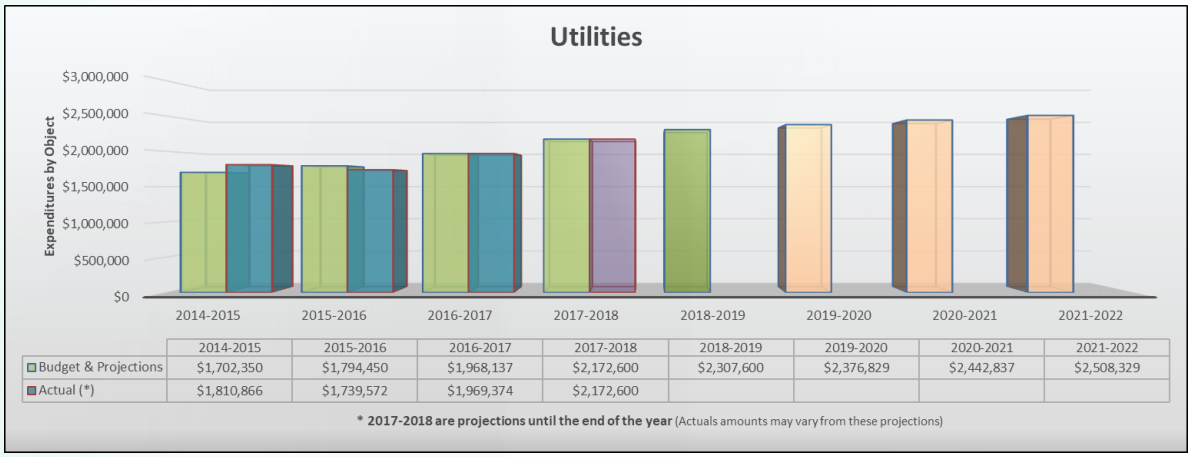
*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

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, other than 2014/2015 which included a large $2.3 million technology evergreening cycle (not specifically budgeted as reserve funded). These are consolidated within the Supplies category (with the School Generated Activities costs).

Since the last major technology evergreening cycle in 2014/2015, the District has been able to save the technology supply contributions from year-to-year to buildup the operating reserves for the technology evergreening in preparation of the next phase in 2019/2020.

The current and projected budgets are continued to be budgeted conservatively as the amount of these services could fluctuate significantly from year-to-year. In 2019/2020, the budget is significantly increased for the next phase of the technology evergreening cycle of approximately $3.3 million and to resources the of new Southeast Elementary School (currently being designed) of approximately $457,000. Both of these large projects are funded by the operating reserves that have been accumulated for these projects.

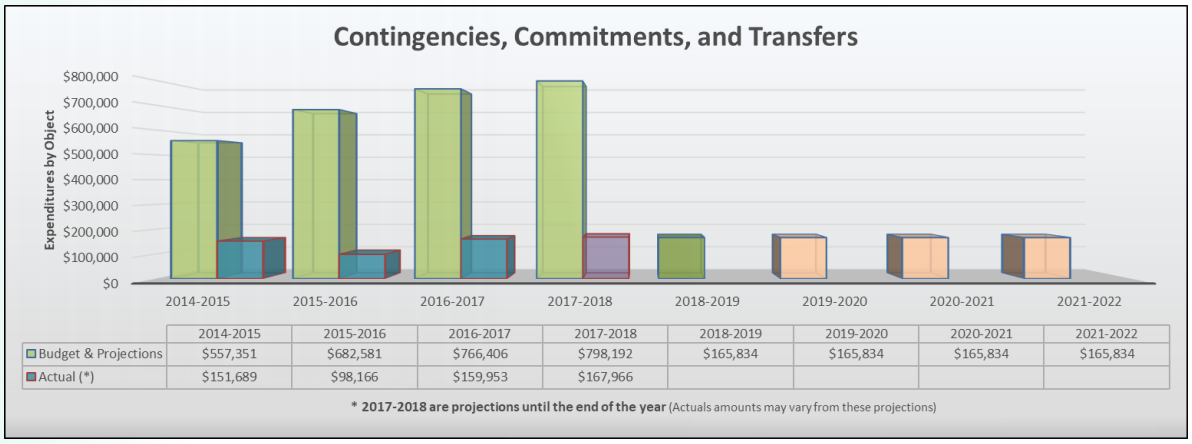
Other increases in these projections are based on increases in overall student enrolment and growth for inflationary factors of 1% to 2% for each projected year. The consumer price index for the Province of Alberta was 2.0% as per the Alberta Economic Outlook for 2018 and has historically been 1% to 2%. 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.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$1,702,350	$1,794,450	$1,968,137	$2,172,600	$2,307,600	$2,376,829	$2,442,837	$2,508,329
Actual (*)	$1,810,866	$1,739,572	$1,969,374	$2,172,600				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

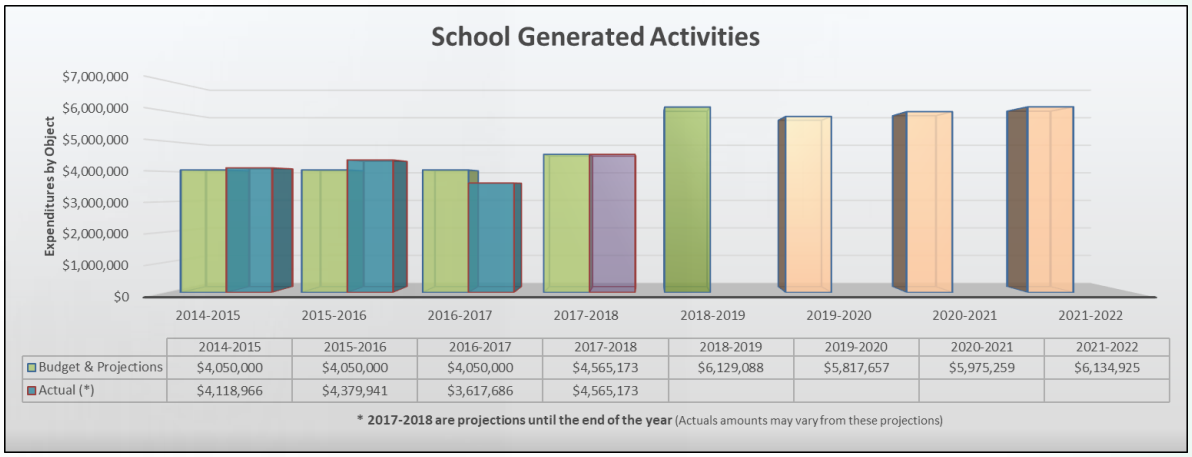
Utility costs have increased from year-to-year based on growth of the District (new schools being added) and increases in the utility rates. The increase in the utility rates include the additional Alberta Carbon Levies that were implemented at the beginning of 2017 ($20/tonne of CO_2 emissions) and increased in 2018 ($30/tonne of CO_2 emissions); in which, these levies increased the costs of utilities such as natural gas, diesel & fuel.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$557,351	$682,581	$766,406	$798,192	$165,834	$165,834	$165,834	$165,834
Actual (*)	$151,689	$98,166	$159,953	$167,966				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

Contingencies, Commitments, and Transfers include the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. Typically, in the approved preliminary operating budget (approved in May prior to the start of the budget year) there is minimal funds set aside for each school's contingency and commitments (not determined until yearend); whereas, this is typically updated in the fall budget (after August 31st yearend). As shown above, the updated fall budgets (14/15 to 17/18) had the increased budgeted amounts as available contingencies. Typically, school contingencies are not fully utilized and these surpluses are carried-forward from year-to-year through the operating reserves.

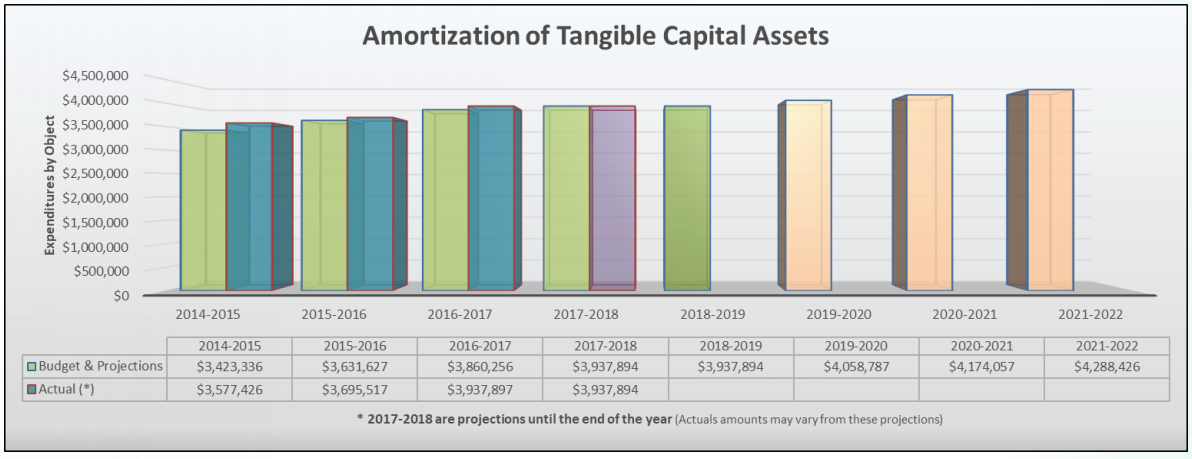


	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$4,050,000	$4,050,000	$4,050,000	$4,565,173	$6,129,088	$5,817,657	$5,975,259	$6,134,925
Actual (*)	$4,118,966	$4,379,941	$3,617,686	$4,565,173				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

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

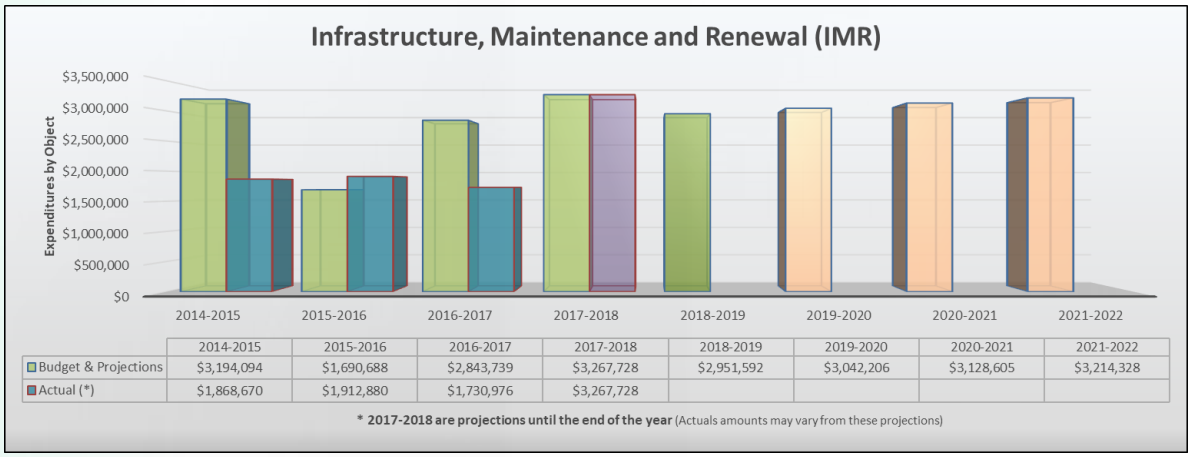
In 2018/2019, there is a significant projected increase in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and with a new middle school being added. Therefore, with the increased SGF activities, there are increases in both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus).



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$3,423,336	$3,631,627	$3,860,256	$3,937,894	$3,937,894	$4,058,787	$4,174,057	$4,288,426
Actual (*)	$3,577,426	$3,695,517	$3,937,897	$3,937,894				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

Amortization of Tangible Capital Assets expenses are non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual 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.

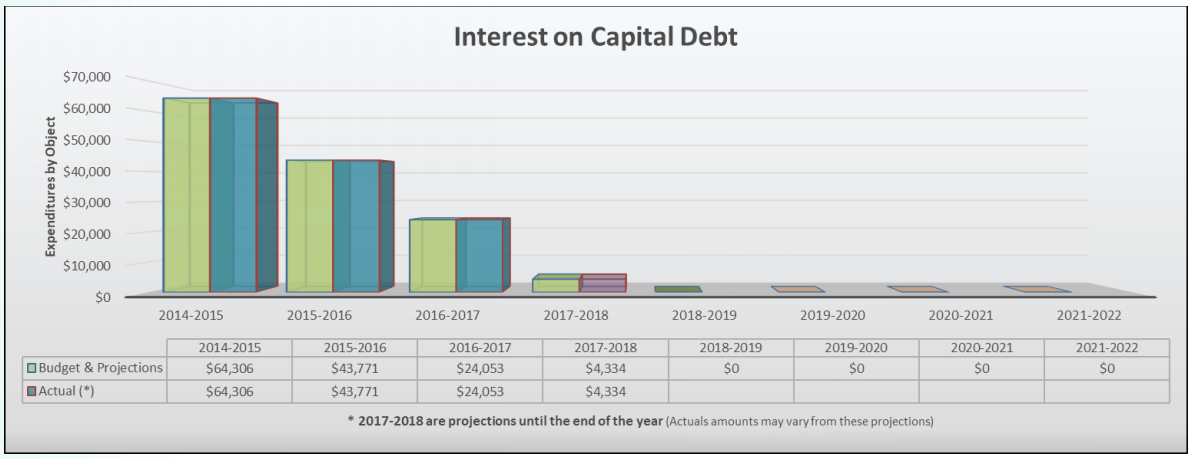


	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$3,194,094	$1,690,688	$2,843,739	$3,267,728	$2,951,592	$3,042,206	$3,128,605	$3,214,328
Actual (*)	$1,868,670	$1,912,880	$1,730,976	$3,267,728				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

Infrastructure, Maintenance and Renewal (IMR) program are the projects that the District undertakes to maintain the District's schools and other facilities. The District 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. In prior years, the District has not utilized the full IMR grant funding; therefore, this funding is carried forward in deferred revenues until applied (two larger projects will utilize this deferred revenues).

For the 2018/2019 budget there was a decrease in funding for the Infrastructure Maintenance and Renewal (IMR) grant based on a reduction in Provincial grant rates. A reduction in IMR grant funding also reduces the projected IMR projects.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$64,306	$43,771	$24,053	$4,334	$0	$0	$0	$0
Actual (*)	$64,306	$43,771	$24,053	$4,334				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

Interest on Capital debt relates to the supported interest on debentures (debt). These debentures are supported as the Province makes the payments on behalf of the district; whereas, during 2017/2018 the District had all remaining 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.

EXPENSE PROJECTION OVERVIEW

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

	Budget 2018-2019	Budget 2017-2018	Budget 2017-2018	Budget 2017-2018
Operating Expenses by Object				
Certificated salaries and benefits	73,134,636	73,819,047	75,076,924	76,311,189
Uncertificated salaries and benefits	29,341,084	29,354,068	29,852,567	30,341,709
Contracted and general services	9,081,271	9,244,151	9,460,033	9,673,462
Supplies	4,636,747	6,894,464	4,846,687	4,929,780
Utilities	2,307,600	2,376,829	2,442,837	2,508,329
Contingency, commitments and transfers	165,834	165,834	165,834	165,834
School Generated Activities	6,129,088	5,817,657	5,975,259	6,134,925
Amortization of Tangible Capital Assets	3,937,894	4,058,787	4,174,057	4,288,426
Infrastructure, Maintenance and Renewal	2,951,592	3,042,206	3,128,605	3,214,328
Interest on Capital Debt	0	0	0	0
Total Operating Expenses by Object	131,685,746	134,773,043	135,122,801	137,567,982
Transfer to Operating Reserves	34,943	0	0	0
Transfer to Board Funded Capital	0	0	0	0
Total Operating Expenses and Transfers	131,720,689	134,773,043	135,122,801	137,567,982

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 District, which assists with overall salary cost increases and the District's ability to maintain current staffing levels or ideally hire additional staffing to meet student needs.

The projected increase in staffing costs mostly relates to increased student enrolment for hiring additional teachers and support staffing for the enrolment growth (to maintain appropriate class sizes). There are also effects in the 2019/20 budget with the removal of the CIF funding as the majority of the funding was used towards staffing; whereas, overall staff increases relate to increased enrolment.

The cost of supplies and contracted services will increase a minimum of 1% per year over the next three years for inflation factors. Spending on supplies and contracted services will be adjusted to ensure that expenditures do not exceed forecasted revenues (unless expenditures are specifically funded by reserves). When resources are limited, the priority is to ensure that the needs of classrooms are met which may involve the reduction of supplies and contracted services. Some of the one-time projects/ costs included in the forecasts:

- In 2019/20, the District will expend approximately $3.3 million to evergreen technology (secondary school computers and an additional elementary phase). These funds will come out of funds accumulated in one-time reserves that have been saved specifically for this purpose.
- In 2019/20, the District will expend approximately $457,000 to resource the new Southeast Elementary School that is in process of being designed. These funds will come out of funds accumulated in one-time reserves that have been saved specifically for this purpose.

Utilities are increased for the growth of the District and the effects of the Alberta Carbon Levies. The cost of school generated activities will correlate to the applicable revenues, including school fees, fundraising, and donations. As 2018/19 budget included additional fees/costs for some one-time school trips, both the revenues and costs will be normalized in the forecasted budgets.

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 District:

	Budget 2018-2019		Budget 2017-2018
Operating Expenses by Program			
Instruction	109,357,797		105,729,920
Administration	4,259,106		4,092,200
Plant Operations and Maintenance	8,710,578		8,477,377
Transportation	2,468,779		2,761,279
Capital and Debt Services	6,889,486		7,209,956
Total Operating Expenses by Program	131,685,746		128,270,732
Transfer to Operating Reserves	34,943		62,930
Transfer to Board Funded Capital	0		222,999
Total Operating Expenses and Transfers	131,720,689		128,556,661

Funding is allocated to District programs and services to ensure that programs meet the needs of students and schools to remain viable. The $131.72 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.



Instruction



Administration



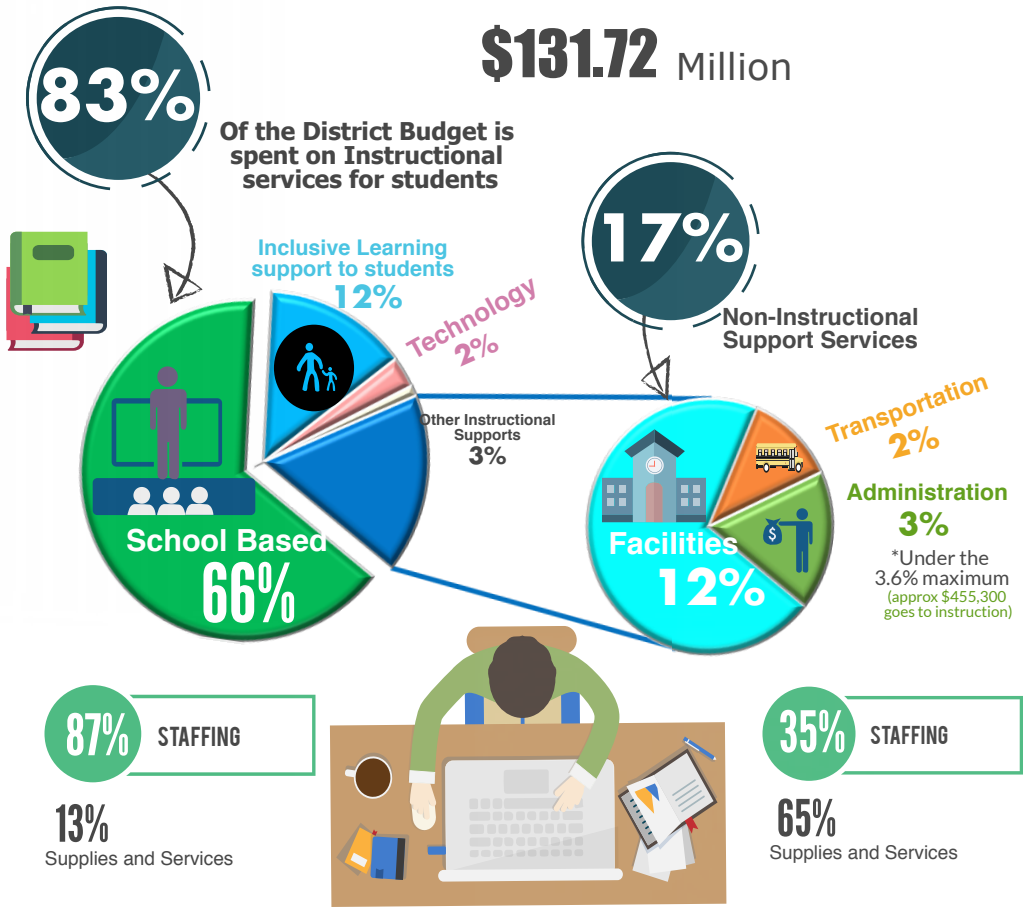
Plant Operation & Maintenance



Transportation



Capital & Debt Services



Instruction accounts for approximately 83% of the total operating expenditures. Non-Instructional services account for the remaining approximate 17% of operating expenditures and includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services.

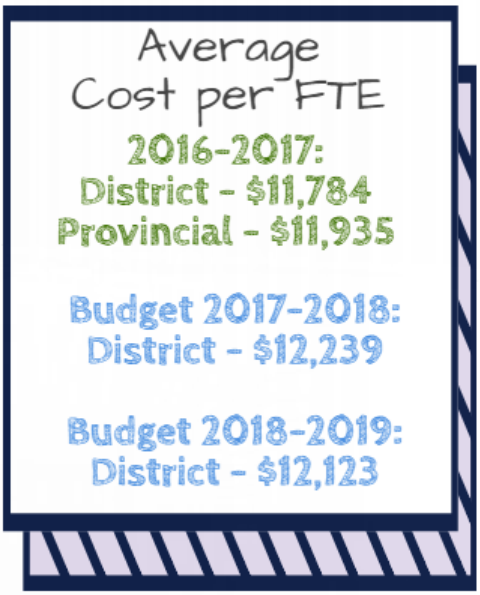
Click the Program Icons to go to the Program Section

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

2018-2019 - Expenditures by Program and Object	Instruction		Administration		Plant Operations and Maintenance		Transportation		Capital and Debt Services		Total
Total Expenditures		**109,392,740**		**4,259,106**		**8,710,578**		**2,468,779**		**6,889,486**	**131,720,689**
Certificated Staffing		**72,410,258**		**724,378**		**0**		**0**		**0**	**73,134,636**
Uncertificated Staffing		**22,291,779**		**2,288,888**		**4,661,034**		**99,383**		**0**	**29,341,084**
Contracted and General Services		**4,096,841**		**1,064,207**		**1,613,427**		**2,306,796**		**0**	**9,081,271**
Supplies		**10,471,985**		**102,733**		**181,117**		**10,000**		**0**	**10,765,835**
General Operating Supplies	4,342,897		102,733		181,117		10,000		0		
School Generated Activities (SGF)	6,129,088		0		0		0		0		
Utilities		**0**		**52,600**		**2,255,000**		**0**		**0**	**2,307,600**
Capital and Debt Services		**0**		**0**		**0**		**0**		**6,889,486**	**6,889,486**
Amortization of Tangible Capital Assets	0		0		0		0		3,937,894		
Infrastructure, Maintenance and Renewal	0		0		0		0		2,951,592		
Interest on Capital Debt	0		0		0		0		0		
Transfers		**121,877**		**26,300**		**0**		**52,600**		**0**	**200,777**
Transfers of Contingency/commitments	86,934		26,300		0		52,600		0		
Transfers to Reserves	34,943		0		0		0		0		
Transfers to Board Funded Capital	0		0		0		0		0		
Operating Expenditures		109,357,797		4,259,106		8,710,578		2,468,779		6,889,486	**131,685,746**
Transfers to Reserves		34,943		0		0		0		0	**34,943**
Transfers to Board Funded Capital		0		0		0		0		0	**0**
Total Expenditures		**109,392,740**		**4,259,106**		**8,710,578**		**2,468,779**		**6,889,486**	131,720,689

See the Summary by Program and Location section for additional details on each of the major programs.

Average Cost per FTE



In 2016-2017, the cost was approximately $11,784 to educate a full time equivalent student in Lethbridge School District No. 51 as compared to the provincial average of all public school authorities of $11,935 per student.

In 2017-2018 the cost is projected at $12,239 and in the 2018-2019 budget the cost is projected to be $12,123 per full time equivalent student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the District are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for Lethbridge School District No. 51 students.

Note:
- *Early Education Program and Kindergarten students are equivalent to 0.5 FTE per student*
- *High School Students FTE are based on an average Credit Enrolment Units (CEU)*

For 2017/2018, total students is 11,223 (total FTE is 10,504)
For 2018/2019, total students is 11,601 (total FTE is 10,865)

Budget 2018/2019 - Operating Fund Summary

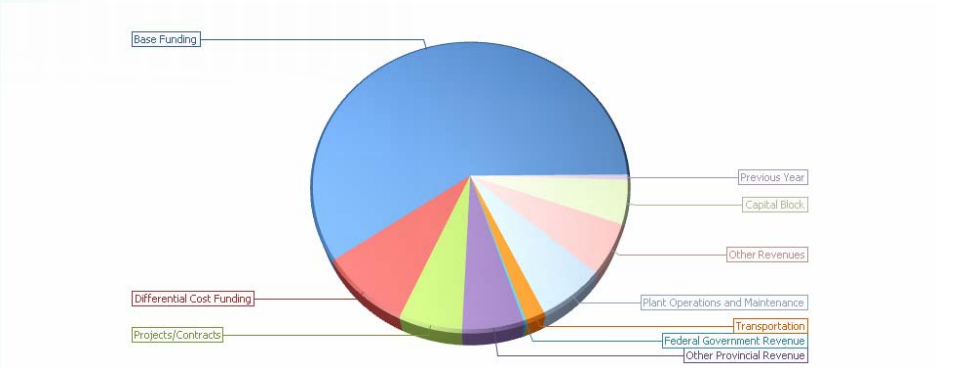
The operating revenues and expenditures are comprised from the General Operating Funds, the School Generated Funds (SGF) Operating Funds, Operating Reserve Funds, and transfers to Board Funded Capital. These operating funds combined together provide the expenditures included in the Board Approved Operating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

Revenues	2018-2019		2017-2018		Variance	Change %
Total Revenue		**131,720,689**		**128,556,661**	**3,164,028**	**2.46%**
Base Funding		**78,239,511**		**75,187,867**	**3,051,644**	**4.06%**
Differential		**11,483,705**		**11,084,633**	**399,072**	**3.60%**
Projects/Contracts		**7,948,040**		**6,917,874**	**1,030,166**	**14.89%**
Federal Gov't		**333,128**		**333,128**	**0**	**0.00%**
Other Provincial Revenue		**1,251,533**		**1,395,466**	**(143,933)**	**-10.31%**
Teacher Pension Costs		**6,500,000**		**6,500,000**	**0**	**0.00%**
Transportation		**2,468,500**		**2,761,000**	**(292,500)**	**-10.59%**
Plant Operations and Maintenance		**8,566,817**		**8,208,255**	**358,562**	**4.37%**
Other Revenues		**7,635,067**		**5,967,905**	**1,667,162**	**27.94%**
Fees	3,445,891		1,874,026			
Other sales and services	1,110,472		1,065,175			
Investment income	193,000		143,000			
Gifts and Donations	390,000		390,000			
Rentals of facilities	34,704		34,704			
Fundraising	2,461,000		2,461,000			
Capital and Debt Services		**6,528,671**		**6,849,141**	**(320,470)**	**-4.68%**
Prior Years Reserves		**765,717**		**3,351,392**	**(2,585,675)**	**-77.15%**
Operating Revenues		130,954,972		125,205,269		
Transfers from Reserves		765,717		3,351,392		
Total Revenues		**131,720,689**		**128,556,661**		

Revenue And Allocations To Budget Center

Lethbridge School District No. 51
2018-2019 Preliminary Budget
Lethbridge School District No. 51 2018-2019 Preliminary Budget

Lethbridge School District No. 51



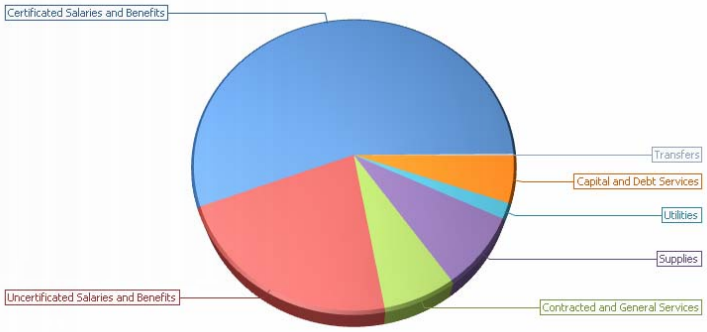
Category	Amount	Percentage
Base Funding	$78,239,511	59%
Differential Cost Funding	$11,483,705	9%
Projects/Contracts	$7,948,040	6%
Other Provincial Revenue	$7,751,533	6%
Federal Government Revenue	$333,128	0%
Transportation	$2,468,500	2%
Plant Operations and Maintenance	$8,566,817	7%
Other Revenues	$7,635,067	6%
Capital Block	$6,528,671	5%
Previous Year	$765,717	1%
Revenue And Allocations To Budget Center	**$131,720,689**	

Expenditures by Object	2018-2019		2017-2018		Variance	Change %
Total Expenditures		**131,720,689**		**128,556,661**	**3,164,028**	**2.46%**
Certificated Staffing		**73,134,636**		**71,250,365**	**1,884,271**	**2.64%**
Uncertificated Staffing		**29,341,084**		**28,282,684**	**1,058,400**	**3.74%**
Contracted and General Services		**9,081,271**		**9,058,617**	**22,654**	**0.25%**
Supplies		**10,765,835**		**9,498,318**	**1,267,517**	**13.34%**
General Operating Supplies	4,636,747		4,933,145			
School Generated Activities (SGF)	6,129,088		4,565,173			
Utilities		**2,307,600**		**2,172,600**	**135,000**	**6.21%**
Capital and Debt Services		**6,889,486**		**7,209,956**	**(320,470)**	**-4.44%**
Amortization of Tangible Capital Assets	3,937,894		3,937,894			
Infrastructure, Maintenance and Renewal	2,951,592		3,267,728			
Interest on Capital Debt	0		4,334			
Transfers		**200,777**		**1,084,121**	**(883,344)**	**-81.48%**
Transfers of Contingency/commitments	165,834		798,192			
Transfers to Reserves	34,943		62,930			
Transfers to Board Funded Capital	0		222,999			
Operating Expenditures		131,685,746		128,270,732		
Transfers to Reserves		34,943		62,930		
Transfers to Board Funded Capital		0		222,999		
Total Expenditures		**131,720,689**		**128,556,661**		

Expenditures

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Lethbridge School District No. 51



Category	Amount	Percentage
Certificated Salaries and Benefits	$73,134,636	56%
Uncertificated Salaries and Benefits	$29,341,084	22%
Contracted and General Services	$9,081,271	7%
Supplies	$10,765,835	8%
Utilities	$2,307,600	2%
Capital and Debt Services	$6,889,486	5%
Transfers	$200,778	0%
Expenditures	**$131,720,689**	

Lethbridge School District No. 51

Revenue And Allocations To Budget Center

Base Funding	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
ECS Base Instruction Revenue	$4,215,561	$4,482,109
ECS Basic Grant Rate	$3,339.90	$3,339.90
ECS Class Size Rate	$760.84	$760.84
ECS in Preschool	234 students	234 students
ECS Regular Enrollment	794 students	859 students
Grade 1 to 3 Basic Instruction Revenue	$21,266,956	$21,455,595
Gr1-3 Class Size Rate	$1,521.68	$1,521.68
Grade 1 to 3 Basic Grant Rate	$6,680	$6,680
Grade 1 to 3 Enrollment(Excluding First Nations Students)	2,592 students	2,616 students
Institutional Enrollment Gr1-3	1 students	students
Grade 4 to 6 Base Instruction Revenue	$17,808,880	$16,426,120
Grade 4 to 6 Basic Grant Rate	$6,680	$6,680
Grade 4 to 6 Enrollment (Excluding First Nations Students)	2,666 students	2,459 students
Grade 7 to 9 Base Instruction Revenue	$16,733,400	$15,310,560
Grade 7 to 9 Basic Grant Rate	$6,680	$6,680
Grade 7 to 9 Enrollment (Excluding First Nations Students)	2,499 students	2,286 students
Institutional Enrollment Gr1-9	students	6 students
Institutional Enrollment Gr4-9	6 students	students
Grade 10 to 12 Base Instruction Revenue	$18,151,741	$17,450,510
# of CEU's to equal 1 FTE	35.000 CEU	35.000 CEU
CEU Rate	$190.85	$190.85
CTS Tier 2 additional Revenue	$23,000	$23,000
CTS Tier 3 Grant	$225,000	$225,000
Enrollment Contingency	0.00 fte	0.00 fte
Grade 10 -12 FTE enrollment (excluding First Nations students)	2,620 FTE	2,515 FTE
Tier 4 Revenue - Off Campus	$400,000	$400,000
Outreach Program Funding	$62,973	$62,973
Outreach Base Funding	$62,972.76	$62,972.76
Total Number of Outreach Sites	1 sites	1 sites
Base Funding Revenue And Allocations To Budget Center	**$78,239,511 59%**	**$75,187,867 58%**

Differential Cost Funding	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Aboriginal Funding	$977,049	$880,522
Aboriginal Factor	0.6235 factor	0.6235 factor
Aboriginal Students Identified	830 students	748 students
Learning Grant	$1,888	$1,888
Englishas a Second Language Funding	$988,821	$935,849
ESL Enrollment	840 students	795 students
ESL Factor	0.6235 factor	0.6235 factor
Learning Grant	$1,888	$1,888
Small School by Necessity	$94,000	$99,327
Socio Economic Status Funding	$1,128,269	$1,092,070
Learning Grant	$1,888	$1,888
Social Economic Status Index student population	2,400 students	2,323 students
Socio Economic Status Factor	0.2490 factor	0.2490 factor
Inclusive Education Funding	$8,295,566	$8,076,866
Differential Cost Funding Revenue And Allocations To Budget Center	**$11,483,705 9%**	**$11,084,633 9%**

Projects/Contracts	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
CIF Grant	$1,254,000	$1,254,000
CIF Grant Funding	$1,254,000	$1,254,000
ECS Severely Disabled PUF Revenue	$4,500,000	$3,700,000
Institutional Program Grants	$873,820	$900,760
Lethbridge FCSS - MC#4	$220,100	$152,000
Parent Link - MC#2	$35,009	$26,593
Regional Collaborative Services Delivery Revenue	$406,271	$406,271
School Nutrition Program	$252,000	$115,000
SuperNet Funding	$272,790	$259,200
Building Collaboration & Capacity in Education	$10,050	$10,050
Community Futures - Career Prep Grant	$0	$20,000
French Language Enhancement Project (FLEP)	$74,000	$74,000
Dual-Credit Grant	$50,000	
Projects/Contracts	**$7,948,040**	**$6,917,874**
Revenue And Allocations To Budget Center	**6%**	**5%**

Other Provincial Revenue	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Alberta Mental Health - MC#3	$389,711	$374,400
Equity of Opportunity Grant	$1,075,000	$1,043,734
Narrowing Teacher"s Salary Gap Funding	$90,332	$90,332
School Fee Reduction Grant	$252,000	$252,000
Southwest Child and Family Services - MC#1	$97,490	$100,000
Grant Clawback from Alberta Education	($653,000)	($465,000)
Teacher Pension Costs Paid by Government	$6,500,000	$6,500,000
Other Provincial Revenue	**$7,751,533**	**$7,895,466**
Revenue And Allocations To Budget Center	**6%**	**6%**

Federal Government Revenue	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
First Nation"s Revenue	$248,128	$248,128
First Nation's Gr. 10-12 Tuition Rate	$10,032	$10,032
First Nations 10-12 Enrollment	4 students	4 students
First Nations 1-9 Enrollment	20 students	20 students
First Nations ECS Enrollment	0 students	0 students
First Nation's ECS Tuition Rate	$5,016	$5,016
First Nations Gr. 1-9 Tuition Rate	$10,400	$10,400
French Immersion Revenue	$85,000	$85,000
Federal Government Revenue	**$333,128**	**$333,128**
Revenue And Allocations To Budget Center	**0%**	**0%**

Transportation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
ECS Severely Disabled Transportation Revenue	$40,967	$40,967
Special Transportation for Disabilities Revenue	$175,448	$175,448
Urban Transportation Revenue	$2,252,085	$2,544,585
Transportation	**$2,468,500**	**$2,761,000**
Revenue And Allocations To Budget Center	**2%**	**2%**

Plant Operations and Maintenance	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Plant Operation and Maintenance Revenue	$8,566,817	$8,208,255
Plant Operations and Maintenance	**$8,566,817**	**$8,208,255**
Revenue And Allocations To Budget Center	**7%**	**6%**

Other Revenues	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Early Education Program Fees	$336,000	$346,128
Fees for Optional Courses or Materials	$271,803	$263,853
Fee Revenue Collected	$271,803	$263,853
Fundraising Revenue	$2,461,000	$2,461,000
Gifts and Donations	$390,000	$390,000
Interest and Investment Income	$193,000	$193,000
Miscellaneous Sales Revenue	$138,802	$138,802
Rentals - Facilities	$34,704	$34,704
School Fees - School Generated Funds	$3,174,088	$1,610,173
Teacher Secondment Revenue	$153,115	$153,115
Tuition Fees (Foreign)	$315,500	$311,330
Application Fees Interntational Services	$0	$10,600
Home Stay Fees International Services	$0	$42,500
Insurance Fees International Services	$0	$12,700
Dual-Credit Tuition	$167,055	
Average CEU - Dual-Credit - EA	6 CEU	CEU
Average CEU - Dual-Credit - Mechanic	15 CEU	CEU
Average CEU - Dual-Credit - Standard	5 CEU	CEU
Dual-Credit Enrolment - EA	20 students	students
Dual-Credit Enrolment - Mechanic	15 students	students
Dual-Credit Enrolment - Standard	60 students	students
Dual-Credit tuition - Standard	$259	
Other Revenues	**$7,635,067**	**$5,967,905**
Revenue And Allocations To Budget Center	**6%**	**5%**

Capital Block	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Amortization of Capital Allocations	$3,472,584	$3,472,584
Infrastructure Maintenance and Renewal Grant Revenue	$3,056,087	$3,372,223
Supported Capital Interest	$0	$4,334
Capital Block	**$6,528,671**	**$6,849,141**
Revenue And Allocations To Budget Center	**5%**	**5%**

Previous Year	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Instruction Surplus/(Deficit) Carry Forward	$708,747	$2,916,063
Maintenance Surplus/(Deficit) Carry Forward	$56,970	$202,332
Previous Year Committed funds	$0	$232,997
Prior Year Committed funds	$0	$232,997
Previous Year	**$765,717**	**$3,351,392**
Revenue And Allocations To Budget Center	**1%**	**3%**

Revenue And Allocations To Budget Center	**$131,720,689**	**$128,556,661**

Expenditures

Certificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Certificated Salaries and Benefits	**$73,134,636**	**$71,250,365**
Expenditures	**56%**	**55%**

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Uncertificated Salaries and Benefits	**$29,341,084**	**$28,282,684**
Expenditures	**22%**	**22%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Alberta Home and School AGM Registration Fees	$7,000	$7,000
Board Communications	$35,000	$35,000
Building Maintenance	$775,034	$723,625
Employee Assistance	$20,160	$20,160
Grounds Maintenance	$53,000	$53,000
Insurance/Bond Premium	$445,000	$411,750
District Health and Wellness Committee	$24,000	$24,000
Extra Curricular	$64,303	$88,654
Professional Learning	$1,084,391	$1,033,866
Auditor	$31,500	$27,500
Legal Services	$25,000	$25,000
Computer Services	$255,868	$220,868
Consultants	$755,381	$539,658
Election Expenses	$12,000	$12,000
Employee Assistance Expense	$720	$720
Postage	$53,975	$51,375
Telephone	$189,400	$175,300
Wide Area Network (WAN) Communications	$352,000	$352,000
Bussing Costs	$2,047,296	$2,339,796
Bus Pass Purchases	$235,000	$235,000
Bussing - Field Trips	$64,748	$105,748
Equipment Repair	$142,012	$139,412
Building Rentals	$27,890	$27,890
Equipment Rental/Leases	$96,300	$96,800
Server Evergreen	$25,000	$70,901
Dues/Fees	$289,408	$293,658
ASBA Membership Fees	$67,458	$64,957
Membership Zone 6	$2,850	$2,850
Printing	$309,850	$296,050
Advertising	$33,700	$33,700
Advertising & Recruitment of Personnel	$6,000	$6,000
Banquets and Lunches	$60,000	$59,778
Miscellaneous Services	$1,091,441	$1,111,316
Employee Recognition	$15,000	$10,000
Technology Department Costs	$26,795	$26,795
Multimedia Infrastructure Repairs	$18,617	$18,617
Travel and Subsistence	$125,075	$125,075
Car Allowances	$141,231	$136,185
Co-curricular	$71,868	$56,613
Contracted and General Services	**$9,081,271**	**$9,058,617**
Expenditures	**7%**	**7%**

Overview - Revenues and Expenditures

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Services, Contracts and Supplies School Generated Activities	$6,129,088	$4,565,173
Supplies	$2,481,092	$2,812,163
Media Materials	$92,726	$88,126
Computer Supplies and Software	$536,398	$479,698
Textbooks	$200,223	$184,620
Furniture and Equipment (Under $5000)	$309,420	$373,650
Computer Purchases	$1,016,888	$994,888
Supplies Expenditures	**$10,765,835 8%**	**$9,498,318 7%**

Utilities	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Electricity	$1,515,000	$1,415,000
Gas	$590,000	$565,000
Water and Sewer	$202,600	$192,600
Utilities Expenditures	**$2,307,600 2%**	**$2,172,600 2%**

Capital and Debt Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Amortization of Capital Assets	$3,937,894	$3,937,894
Infrastructure Maintenance and Renewal	$2,951,592	$3,267,728
Interest on Capital Debt	$0	$4,334
Capital and Debt Services Expenditures	**$6,889,486 5%**	**$7,209,956 6%**

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Capital Purchases (Over $5000)	$0	$222,999
Committments from prior year	$0	$232,997
Prior Year Committed funds	$0	$232,997
Reserves	$34,943	$62,930
Contingency (Unallocated Expense)	$165,835	$565,196
Transfers Expenditures	**$200,778 0%**	**$1,084,122 1%**

Expenditures	$131,720,689	$128,556,661

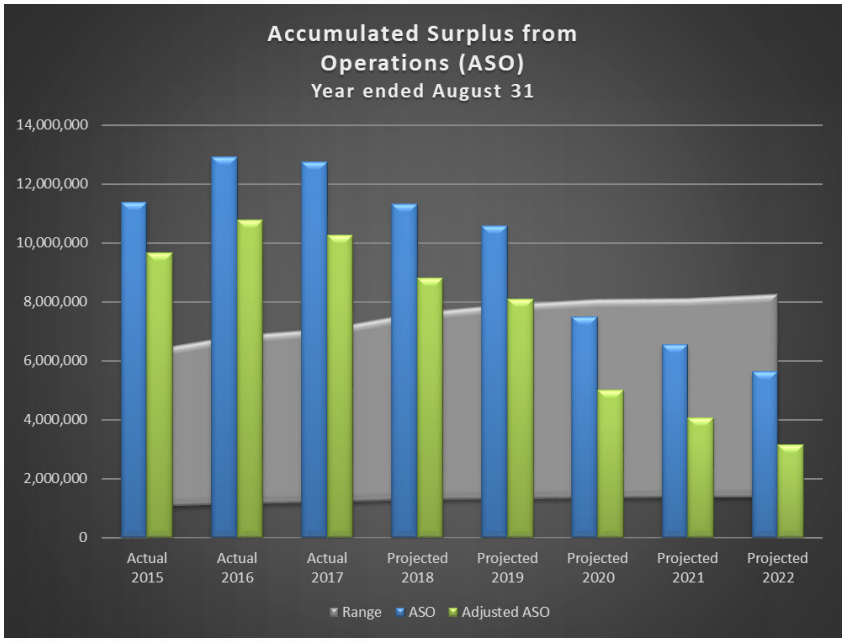
Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$131,720,689	$128,556,661
Total Expenditures	$131,720,689	$128,556,661
Variance	**$0**	**$0**

Summary of Projected Operating Fund Balances

The operating fund balances are comprised of the District's Unrestricted Surplus and Operating Reserves (General & SGF). The District has been able to build the Accumulated Surplus from Operations (ASO) in the years 2014 to 2016 as funds were being saved for the District's evergreening of computers at the elementary school level in 2016-2017. Due to significant savings in the technology evergreening, the District 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 District'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 District (recommended ratio is between 1% and 5%).



Adjusted ASO ratios (actual):
2014/2015 - 9.15%
2015/2016 - 9.45%
2016/2017 - 8.70%

Adjusted ASO ratios (projected):
2017/2018 - 6.94%
2018/2019 - 6.14%
2019/2020 - 3.71%
2020/2021 - 3.01%
2021/2022 - 2.28%

The "range" is the Provincial recommended ratio between 1% and 5% of total operating expenditures.

As shown in the above, the District 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 District's reductions are planned and the resulting fund balances are being reduced to the recommended ratios.

As shown above, the District is projected to have an Adjusted Accumulated Surplus from Operations (Adjusted ASO) ratio of 6.94% of total expenditures by the end of 2017/2018 and a ratio of 6.14% of total expenditures by the end of 2018/2019. Currently, the District has a higher ratio due to cost savings over the past couple years (from budgets) and the District has been accumulating funds for the technology evergreening (major project planned for 2019/2020).

With the application of the large technology evergreening projects (and other specific reserve funded projects), the District will be reducing its fund balances to 3.71% by the end of 2019/2020 and will continue to a projected ratio of 2.28% of total expenditures. These ratios are within the recommended ranges. Therefore, as these are planned and within the recommended ratios there are no operational concerns relating to the fund balances. The District 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 District

Lethbridge School District No. 51

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)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
Accumulated Surplus												
Opening Accumulated Surplus from Operations	9,942,946	9,942,946	11,391,086	11,391,086	12,909,700	12,909,700	12,760,168	12,760,168	11,313,754	10,582,980	7,494,570	6,556,388
Transfers to/from General Fund	0	(3,496)	0	64,925	0	(24,657)	0	0	0	0	(0)	0
Transfers to/from Operating Reserves	(2,427,937)	1,451,636	(3,695,607)	1,453,689	(6,131,969)	(124,875)	(3,288,462)	(1,446,414)	(730,774)	(3,088,410)	(938,182)	(920,875)
Closing Accumulated Surplus from Operations	7,515,009	11,391,086	7,695,479	12,909,700	6,777,731	12,760,168	9,471,706	11,313,754	10,582,980	7,494,570	6,556,388	5,635,513
Fund Balance - Unrestricted Surplus (General)	799,912	796,416	796,416	861,341	861,341	836,684	836,684	836,684	836,684	836,684	836,684	836,684
Fund Balance - General Operating Reserves	4,980,265	8,859,838	4,771,001	9,920,297	3,422,055	9,429,149	6,140,687	7,982,735	7,251,961	4,163,551	3,225,369	2,304,494
Fund Balance - SGF Operating Reserves	1,734,832	1,734,832	2,128,062	2,128,062	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335
Accumulated Surplus from Operations (ASO)	7,515,009	11,391,086	7,695,479	12,909,700	6,777,731	12,760,168	9,471,706	11,313,754	10,582,980	7,494,570	6,556,388	5,635,513
Accumulated Surplus from Operations												
Accumulated Surplus from Operations (ASO)	7,515,009	11,391,086	7,695,479	12,909,700	6,777,731	12,760,168	9,471,706	11,313,754	10,582,980	7,494,570	6,556,388	5,635,513
Less: School Generated funds in Reserves	(1,734,832)	(1,734,832)	(2,128,062)	(2,128,062)	(2,494,335)	(2,494,335)	(2,494,335)	(2,494,335)	(2,494,335)	(2,494,335)	(2,494,335)	(2,494,335)
Adjusted Accumulated Surplus from Operations (ASO)	5,780,177	9,656,254	5,567,417	10,781,638	4,283,396	10,265,833	6,977,371	8,819,419	8,088,645	5,000,235	4,062,053	3,141,178
Adjusted ASO as a % of Total Expenses	5.38%	9.15%	4.76%	9.45%	3.47%	8.70%	5.44%	6.94%	6.14%	3.71%	3.01%	2.28%

Although trends of declining fund balances are typically considered a negative impact on an organization; the Districts reductions are planned and the resulting fund balances are being reduced to the recommended ratios.

The Provincial recommended ratio is between 1% and 5%.

Lethbridge School District No. 51

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	$836,684					
School site and program priorities		$1,627,282				
Stability, Growth and Grid Movement		$1,300,000				
Technology Replacement		$1,798,338				
Instructional Program supports		$956,624				
New school start up costs		$1,250,000				
Special Project Fund		$611,488				
Emergent facilities maintenance support				$776,885		
Administrative facility, small equipment and software upgrade			$562,972			
School bus replacement costs through transportation service provider contract					$545,560	
School Generated Activities		$2,494,335				
Balance, August 31, 2017	**$836,684**	**$10,038,067**	**$562,972**	**$776,885**	**$545,560**	**$12,760,168**

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	$836,684					
School site and program priorities		$630,226				
Stability, Growth and Grid Movement		$1,262,221				
Technology Replacement		$2,157,407				
Instructional Program supports		$581,307				
New school start up costs		$757,000				
Special Project Fund		$911,488				
Emergent facilities maintenance support				$574,554		
Administrative facility, small equipment and software upgrade			$562,972			
School bus replacement costs through transportation service provider contract					$545,560	
School Generated Activities		$2,494,335				
Projected Balance, August 31, 2018	**$836,684**	**$8,793,984**	**$562,972**	**$574,554**	**$545,560**	**$11,313,754**

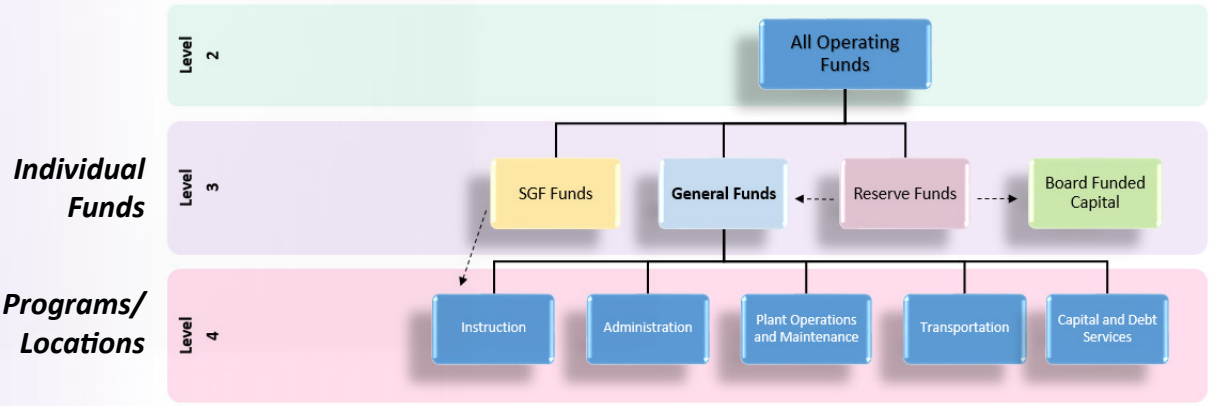
Anticipated Use of Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	$836,684					
School site and program priorities		$485,169				
Stability, Growth and Grid Movement		$933,474				
Technology Replacement		$2,157,407				
Instructional Program supports		$581,307				
New school start up costs		$757,000				
Special Project Fund		$711,488				
Emergent facilities maintenance support				$517,584		
Administrative facility, small equipment and software upgrade			$562,972			
School bus replacement costs through transportation service provider contract					$545,560	
School Generated Activities		$2,494,335				
Projected Balance, August 31, 2019	**$836,684**	**$8,120,180**	**$562,972**	**$517,584**	**$545,560**	**$10,582,980**

In budget 2018-2019, one-time reserves will be used for students entering our school jurisdiction that require additional support, support for literacy assessment at elementary schools, numeracy and Spanish resources, funding a full-day kindergarten pilot project, and school based priorities. The use of one-time reserves will reduce the Accumulated Surplus from Operations (ASO) of the District to approximately $10.6 million or 8.33% of operating expenditures and an estimated Adjusted ASO of $8.1 million or 6.14% of planned expenditures.

Within the next three (3) projected budget years, it is planned that the Technology Replacement funds will be drawn-down for the next evergreening cycle, the New School Start Up Costs funds will be drawn-down for resourcing the new Southeast Elementary School, and other one-time reserves may be utilized to fund the upcoming projects and other needs of the District.

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; whereas, these components are all derived from the operating funding received by the District.



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



2018-2019 - Fund Allocation	General Fund	SGF Fund	Total Operating
Government of Alberta	122,986,777		122,986,777
Federal Government and/or First Nations	333,128		333,128
Fees	271,803	3,174,088	3,445,891
Other sales and services	976,472	134,000	1,110,472
Investment income	193,000		193,000
Gifts and Donations	30,000	360,000	390,000
Rentals of facilities	34,704		34,704
Fundraising		2,461,000	2,461,000
Total Revenues	124,825,884	6,129,088	130,954,972
Transfer from Operating Reserves	765,717		765,717
Total Revenues and Transfers	125,591,601	6,129,088	131,720,689
Certificated salaries and benefits	73,134,636		73,134,636
Uncertificated salaries and benefits	29,341,084		29,341,084
Contracted and general services	9,081,271		9,081,271
Supplies	4,636,747	6,129,088	10,765,835
Utilities	2,307,600		2,307,600
Contingency, commitments and transfers	165,834		165,834
Amortization of Tangible Capital Assets	3,937,894		3,937,894
Infrastructure, Maintenance and Renewal	2,951,592		2,951,592
Interest on Capital Debt	0		0
Total Expenditures	125,556,658	6,129,088	131,685,746
Board Funded Capital Acquired			0
Transfer To Operating Reserves	34,943		34,943
Transfer To Capital Reserves			0
Total Expenditures and Transfers	125,591,601	6,129,088	131,720,689
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(730,774)	0	(730,774)
Board Funded Capital Acquired	0	0	0
Transfer To/From Operating Reserves	730,774	0	730,774
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 District No. 51

Breakdown of Operating Funds

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

for the Year Ended August 31

(in dollars)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
Operating Revenues												
General Operating Revenues	100,931,832	102,829,024	109,202,361	112,245,255	113,553,615	113,900,356	120,640,096	121,154,704	124,825,884	125,866,976	128,209,360	130,512,182
SGF Operating Revenues	4,050,000	4,476,023	4,050,000	4,797,172	4,050,000	3,982,303	4,565,173	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
Total Operating Revenues	104,981,832	107,305,047	113,252,361	117,042,427	117,603,615	117,882,659	125,205,269	125,719,877	130,954,972	131,684,633	134,184,619	136,647,107
Operating Expenses by Object												
General Operating Expenses	103,302,752	101,366,756	112,812,968	109,771,784	119,390,584	114,313,273	123,705,559	122,566,213	125,556,658	128,955,386	129,147,542	131,433,057
SGF Operating Expenses	4,050,000	4,118,966	4,050,000	4,379,941	4,050,000	3,617,686	4,565,173	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
Total Operating Expenses by Object	107,352,752	105,485,722	116,862,968	114,151,725	123,440,584	117,930,959	128,270,732	127,131,386	131,685,746	134,773,043	135,122,801	137,567,982
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(2,370,920)	1,819,325	(3,610,607)	2,890,702	(5,836,969)	(48,300)	(3,065,463)	(1,411,509)	(730,774)	(3,088,410)	(938,182)	(920,875)
Accumulated Surplus												
Opening Accumulated Surplus (Total)	16,102,270	16,102,270	17,923,795	17,923,795	20,814,497	20,814,497	20,766,197	20,766,197	19,354,688	18,623,914	15,535,504	14,597,322
Transfers to/from General Fund	0	(3,496)	0	64,925	0	(24,657)	0	0	0	0	(0)	0
Transfers to/from Operating Reserves	(2,427,937)	1,451,636	(3,695,607)	1,453,689	(6,131,969)	(124,875)	(3,288,462)	(1,446,414)	(730,774)	(3,088,410)	(938,182)	(920,875)
Transfers to/from Capital Reserves	0	206,631	0	852,908	0	(64,003)	0	(188,094)	0	(400,000)	0	0
Transfers to/from Board Funded Capital	57,017	164,554	85,000	519,180	295,000	165,235	222,999	222,999	0	400,000	0	0
Transfers to/from Endowments	0	2,200	0	0	0	0	0	0	0	0	0	0
Closing Accumulated Surplus (Total)	13,731,350	17,923,795	14,313,188	20,814,497	14,977,528	20,766,197	17,700,734	19,354,688	18,623,914	15,535,504	14,597,322	13,676,447
Change in Accumulated Surplus (Operating)	2,370,920	(1,819,325)	3,610,607	(2,890,702)	5,836,969	48,300	3,065,463	1,411,509	730,774	3,088,410	938,182	920,875

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 District No. 51

Comparative Summary - General Operating Fund Account

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

for the Year Ended August 31

(in dollars)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
General Operating Revenues												
Government of Alberta - Alberta Education	99,639,562	101,048,920	107,772,533	109,953,570	112,121,898	111,790,764	118,904,236	119,143,119	122,986,777	124,224,736	126,553,205	128,841,795
Base Funding	64,178,151	65,166,559	70,823,251	71,021,801	72,426,211	72,903,873	75,187,867	75,187,867	78,239,511	79,824,800	81,321,036	82,791,646
Differential Cost Funding	9,196,404	9,367,635	9,851,705	9,938,049	10,001,665	10,433,427	11,084,633	11,084,633	11,483,705	11,716,388	11,936,000	12,151,851
Projects/Contracts	3,695,935	4,527,321	4,432,672	5,159,282	5,084,134	4,985,518	6,917,874	6,930,526	7,948,040	6,855,083	6,983,575	7,109,866
Other Provincial Revenue	579,004	1,146,276	1,192,332	1,694,701	1,147,732	1,140,800	1,395,466	1,395,466	1,251,533	1,276,892	1,300,826	1,324,350
Teacher Pension Costs paid by Government	5,883,400	5,966,009	6,005,000	6,518,389	6,500,000	6,395,525	6,500,000	6,500,000	6,500,000	6,631,703	6,756,008	6,878,184
Transportation	2,411,297	2,477,837	2,478,000	2,485,718	2,486,462	2,610,545	2,761,000	2,477,649	2,468,500	2,518,517	2,565,724	2,612,123
Plant Operations and Maintenance	7,117,629	7,183,159	7,831,496	7,831,487	8,088,447	8,093,463	8,208,255	8,717,837	8,566,817	8,740,398	8,904,228	9,065,252
Capital Block	6,577,742	5,214,124	5,158,077	5,304,143	6,387,247	5,227,613	6,849,141	6,849,141	6,528,671	6,660,955	6,785,808	6,908,523
Federal Government and/or First Nations	286,192	209,490	240,312	443,985	338,928	317,681	333,128	369,597	333,128	336,459	339,824	343,222
Fees	0	791,404	526,015	732,544	247,368	321,526	263,853	263,853	271,803	280,147	288,748	297,613
Other sales and services	798,374	528,614	455,797	781,811	637,717	1,083,278	931,175	1,059,768	976,472	766,000	766,000	766,000
Investment income	143,000	153,383	143,000	173,949	143,000	181,980	143,000	253,663	193,000	194,930	196,879	198,848
Gifts and Donations	30,000	62,509	30,000	124,692	30,000	172,223	30,000	30,000	30,000	30,000	30,000	30,000
Rentals of facilities	34,704	34,704	34,704	34,704	34,704	32,904	34,704	34,704	34,704	34,704	34,704	34,704
Total General Operating Revenues	100,931,832	102,829,024	109,202,361	112,245,255	113,553,615	113,900,356	120,640,096	121,154,704	124,825,884	125,866,976	128,209,360	130,512,182
General Operating Expenses by Program and Object												
Instruction	83,158,717	82,842,042	93,268,436	90,588,225	98,114,750	93,941,353	101,164,747	99,799,170	103,228,709	106,043,281	105,680,077	107,416,029
Administration	3,529,618	3,403,665	3,756,114	3,467,509	3,880,837	3,856,615	4,092,200	4,092,200	4,259,106	4,350,435	4,436,886	4,522,087
Plant Operations and Maintenance	7,508,384	7,167,112	7,931,332	7,480,377	8,167,487	8,357,819	8,477,377	8,986,959	8,710,578	8,920,755	9,120,180	9,317,161
Transportation	2,424,297	2,443,535	2,491,000	2,583,505	2,499,462	2,464,560	2,761,279	2,477,928	2,468,779	2,539,922	2,607,739	2,675,026
Capital and Debt Services	6,681,736	5,510,402	5,366,086	5,652,168	6,728,048	5,692,926	7,209,956	7,209,956	6,889,486	7,100,993	7,302,661	7,502,754
Total Operating Expenses by Program and Object	103,302,752	101,366,756	112,812,968	109,771,784	119,390,584	114,313,273	123,705,559	122,566,213	125,556,658	128,955,386	129,147,542	131,433,057
GENERAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(2,370,920)	1,462,268	(3,610,607)	2,473,471	(5,836,969)	(412,917)	(3,065,463)	(1,411,509)	(730,774)	(3,088,410)	(938,182)	(920,875)
Summary of Expenses by Object												
Certificated salaries and benefits	60,334,943	58,797,405	66,642,873	65,860,537	68,136,372	66,658,697	71,250,365	70,084,597	73,134,636	73,819,047	75,076,924	76,311,189
Uncertificated salaries and benefits	22,234,398	23,535,051	24,797,602	26,021,242	26,218,086	26,832,980	28,282,684	29,095,879	29,341,084	29,354,068	29,852,567	30,341,709
Contracted and general services	8,289,636	6,232,746	9,551,504	7,356,963	8,910,883	7,603,301	9,058,617	9,347,777	9,081,271	9,244,151	9,460,033	9,673,462
Supplies	3,502,338	5,328,597	3,977,872	3,043,136	6,662,652	5,396,042	4,933,145	4,487,438	4,636,747	6,894,464	4,846,687	4,929,780
Utilities	1,702,350	1,810,866	1,794,450	1,739,572	1,968,137	1,969,374	2,172,600	2,172,600	2,307,600	2,376,829	2,442,837	2,508,329
Contingency, commitments and transfers	557,351	151,689	682,581	98,166	766,406	159,953	798,192	167,966	165,834	165,834	165,834	165,834
Amortization of Tangible Capital Assets	3,423,336	3,577,426	3,631,627	3,695,517	3,860,256	3,937,897	3,937,894	3,937,894	3,937,894	4,058,787	4,174,057	4,288,426
Infrastructure, Maintenance and Renewal	3,194,094	1,868,670	1,690,688	1,912,880	2,843,739	1,730,976	3,267,728	3,267,728	2,951,592	3,042,206	3,128,605	3,214,328
Interest on Capital Debt	64,306	64,306	43,771	43,771	24,053	24,053	4,334	4,334	0	0	0	0
Total Expenses by Program and Object	103,302,752	101,366,756	112,812,968	109,771,784	119,390,584	114,313,273	123,705,559	122,566,213	125,556,658	128,955,386	129,147,542	131,433,057

Lethbridge School District No. 51

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)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
General Fund Balance												
Opening Unrestricted Surplus	**799,912**	**799,912**	**796,416**	**796,416**	**861,341**	**861,341**	**836,684**	**836,684**	**836,684**	**836,684**	**836,684**	**836,684**
Fund Revenues	100,931,832	102,829,024	109,202,361	112,245,255	113,553,615	113,900,356	120,640,096	121,154,704	124,825,884	125,866,976	128,209,360	130,512,182
Fund Expenditures	(103,302,752)	(101,366,756)	(112,812,968)	(109,771,784)	(119,390,584)	(114,313,273)	(123,705,559)	(122,566,213)	(125,556,658)	(128,955,386)	(129,147,542)	(131,433,057)
Transfer to/from Operating Reserves	2,427,937	(1,094,579)	3,695,607	(1,036,458)	6,131,969	489,492	3,288,462	1,446,414	730,774	3,088,410	938,182	920,875
Transfer to/from Capital Reserves	0	(206,631)	0	(852,908)	0	64,003	(465,310)	(277,216)	(465,310)	(65,310)	(465,310)	(465,310)
Transfer to/From Board funded Capital	(57,017)	(164,554)	(85,000)	(519,180)	(295,000)	(165,235)	242,311	242,311	465,310	65,310	465,310	465,310
Closing Unrestricted Surplus	**799,912**	**796,416**	**796,416**	**861,341**	**861,341**	**836,684**	**836,684**	**836,684**	**836,684**	**836,684**	**836,684**	**836,684**
Change in Unrestricted Surplus (General Fund)	0	(3,496)	0	64,925	0	(24,657)	0	0	0	0	(0)	0
Reserve Fund Balance												
Opening Operating Reserves	**9,143,034**	**9,143,034**	**10,594,670**	**10,594,670**	**12,048,359**	**12,048,359**	**11,923,484**	**11,923,484**	**10,477,070**	**9,746,296**	**6,657,886**	**5,719,704**
Transfer to/from General Fund	(2,427,937)	1,094,579	(3,695,607)	1,036,458	(6,131,969)	(489,492)	(3,288,462)	(1,446,414)	(730,774)	(3,088,410)	(938,182)	(920,875)
Transfer to/from SGF Fund	0	357,057	0	417,231	0	364,617	0	0	0	0	0	0
Closing Operating Reserves	**6,715,097**	**10,594,670**	**6,899,063**	**12,048,359**	**5,916,390**	**11,923,484**	**8,635,022**	**10,477,070**	**9,746,296**	**6,657,886**	**5,719,704**	**4,798,829**
Change in Operating Reserves	(2,427,937)	1,451,636	(3,695,607)	1,453,689	(6,131,969)	(124,875)	(3,288,462)	(1,446,414)	(730,774)	(3,088,410)	(938,182)	(920,875)
Accumulated Surplus from Operations												
Accumulated Surplus from Operations (ASO)	**7,515,009**	**11,391,086**	**7,695,479**	**12,909,700**	**6,777,731**	**12,760,168**	**9,471,706**	**11,313,754**	**10,582,980**	**7,494,570**	**6,556,388**	**5,635,513**
Less: School Generated funds in Reserves	(1,615,578)	(1,734,832)	(1,734,832)	(2,128,062)	(2,128,062)	(2,494,335)	(2,494,335)	(2,494,335)	(2,494,335)	(2,494,335)	(2,494,335)	(2,494,335)
Adjusted Accumulated Surplus from Operations (ASO)	**5,780,177**	**9,656,254**	**5,567,417**	**10,781,638**	**4,283,396**	**10,265,833**	**6,977,371**	**8,819,419**	**8,088,645**	**5,000,235**	**4,062,053**	**3,141,178**
Adjusted ASO as a % of Total Expenses	**5.38%**	**9.15%**	**4.76%**	**9.45%**	**3.47%**	**8.70%**	**5.44%**	**6.94%**	**6.14%**	**3.71%**	**3.01%**	**2.28%**

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 **$124.8 million of revenues** towards the District operations, including the following:

- **Government of Alberta Funding** - Includes all of the Provincial Operating Grants of $122.99 million ($118.90 million in 17/18 budget - 3.43% increase). The majority of the increase is due to enrolment growth of 3.37%. Other factors include the continuation of the CIF funding, reduction of the transportation operating grant (reduced eligible ridership with boundary changes) and the reduction in the IMR grant funding.

- **Federal Government/First Nations Funding** - Includes all of the funding received from the federal programs such as French Language instruction and tuition received for federal government First Nation students. These revenues of $333,128 are expected to be constant with the prior year budget, based on consistent number of First Nation students.

- **District Fees** - Includes the school fees for optional courses/materials at secondary schools (Middle & High Schools) that are allocated toward the school-based budgets. These revenues of $271,803 are expected to slightly increase from the prior year's budget of $263,853 (3.01% increase) for projected increases at the secondary schools.

- **Other Sales and Services provided by the District** - Includes the international student tuition, early education program (EEP) tuition, dual-credit tuition, secondments, and other sales/services. These revenues of $976,472 are expected to slightly increase from the prior year's budget of $931,175 (4.86% increase) for the addition of the dual-credit programs of $167,055; whereas, these additional revenues are somewhat offset by reductions in the EEP program (reduction from 25 to 24 programs - slight rate increase) and reductions in the budgeted international student tuition (to be conservative in program budgeting).

- **Investment Income** - Includes the interest earned on the cash and investments that the District holds. These revenues of $193,000 are expected to increase from the prior year's budget of $143,000 (34.97% increase) based on current fund balances and interest rates.

- **District Gifts and Donations** - Includes the donations/gifts received towards the Poverty Intervention Committee. These revenues of $30,000 are expected to be constant with the prior year budget (budgeted conservatively based on historical donations).

- **Rental of Facilities** - Includes the rental of Facilities revenues are relatively consistent from year-to-year and are based on the rental agreements with the Southern Alberta Professional Development Consortium (SAPDC), the Boys and Girls Club, and with Lethbridge Public Local 41. These revenues of $34,704 are expected to be constant with the prior year budget (budgeted current rental agreements).

The next projected three (3) budget years (19/20 to 21/22) include increased student enrolment up to 12,633 students (8.90% over 3 years). The enrolment growth is factored into the Provincial funding and District Fees. The projections also remove the Classroom Improvement Fund (CIF) grants as it is projected to end in 2018/2019. 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 **$125.6 million of expenditures** within in the District operations, including the following:

- **Certified Salaries and Benefits** - Includes the costs of all of the certified teaching staff within the District, including the teacher pension cost paid directly by the Province. These expenditures of $73.13 million are expected to increase from the prior year's budget of $71.25 million (2.64% increase) for the increased staffing to accommodate the increased student enrolment and the additional middle school. Overall, there is approximately 22.8 FTE additional teachers more than in the prior year (3.80% increase) to help address enrolment growth and class size. The average teacher cost decreased from the prior year as the District has been hiring more new teachers for growth and replacing of retirements. 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 District, including educational assistants, student support, maintenance, caretaking, administrative support, and other supporting staff. These expenditures of $29.34 million are expected to increase from the prior year's budget of $28.28 million (3.74% increase) for the increased staffing to accommodate the increased student enrolment and the additional middle school. Overall, there is approximately 15.4 FTE additional support staff more than in the prior year (2.99% increase) to help address enrolment growth and to provide the additional support of adding a new school. The average cost of educational assistants has also increased from the prior year with experience increment increases across the District. Staffing costs account for the majority of the operating budget.

- **Contracted and General Services** - Includes the contracting out of the bussing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, and other services provided to the District. These expenditures of $9.08 million are expected to slightly increase from the prior year's budget of $9.06 million (0.25% increase) for the increased costs due to many of the services. Increases include the costs of building maintenance, insurance, consulting and professional learning within the District.

- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of $4.64 million are expected to decrease from the prior year's budget of $4.93 million (6.01% decrease) as the prior year included approximately $650,000 of resources/supplies for outfitting the new Senator Joyce Fairbairn Middle school. This decrease was somewhat offset by increases in other general supplies, including additional costs for textbooks, Spanish/numeracy resources, and technology.

- **Utilities** - Includes the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of $2.31 million are expected to increase from the prior year's budget of $2.17 million (6.21% increase) for the additional new Senator Joyce Fairbairn Middle School and for increases in utility rates from the increased Alberta Carbon tax Levies.

- **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 $165,834 are expected to decrease from the prior year's budget of $798,192 (79.22% decrease) as the preliminary budget does typically not include the majority of the projected school-based operating carry-forward surpluses. Typically, school contingencies are not fully utilized and these surpluses are carried-forward from year-to-year through the operating reserves and usually added back into contingency in the fall budget.

- **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; whereas, this was $3.94 million for the August 31, 2017 financial statements (will be updated in the fall budget based on the August 31, 2018 financial statements).

- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the District undertakes to maintain the District's schools and other facilities. These expenditures of $2.95 million are expected to decrease from the prior year's budget of $3.27 million (9.67% decrease) as the are less projected IMR projects due to decreased in funding for the Infrastructure Maintenance and Renewal (IMR) grant based on a reduction in Provincial grant rates. A reduction in IMR grant funding reduces the projected IMR projects.

- **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 District; whereas, during 2017/2018 the District 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.

The next projected three (3) budget years (19/20 to 21/22) include increased student enrolment up to 12,633 students (8.90% over 3 years). The projected increase in staffing costs mostly relates to increased student enrolment for hiring additional teachers and support staffing for the enrolment growth (to maintain appropriate class sizes). There are also effects in the 2019/20 budget with the removal of the CIF funding as the majority of the funding was used towards staffing; whereas, overall staff increases relate to increased enrolment.

The cost of supplies and contracted services will increase a minimum of 1% per year over the next three years for inflation factors. Spending on supplies and contracted services will be adjusted to ensure that expenditures do not exceed forecasted revenues (unless expenditures are specifically funded by reserves). When resources are limited, the priority is to ensure that the needs of classrooms are met which may involve the reduction of supplies and contracted services. Some of the one-time projects/ costs included in the forecasts:

- In 2019/20, the District will expend approximately $3.3 million to evergreen technology (secondary school computers and an additional elementary phase). These funds will come out of funds accumulated in one-time reserves that have been saved specifically for this purpose.

- In 2019/20, the District will expend approximately $457,000 to resource the new Southeast Elementary School that is in process of being designed. These funds will come out of funds accumulated in onetime reserves that have been saved specifically for this purpose.

Utilities are increased for the growth of the District and the effects of the Alberta Carbon Levies.

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.

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.

				Transfers		
2018-2019 - Fund Allocation	General Fund	SGF Fund	Total Expenses	Reserve Fund	Board Funded Capital	Total Expenses & Transfers
Instruction	103,228,709	6,129,088	109,357,797	34,943	0	109,392,740
Administration	4,259,106		4,259,106	0	0	4,259,106
Plant Operations and Maintenance	8,710,578		8,710,578	0	0	8,710,578
Transportation	2,468,779		2,468,779	0	0	2,468,779
Capital and Debt Services	6,889,486		6,889,486	0	0	6,889,486
Total Expenditures	125,556,658	6,129,088	131,685,746	34,943	0	131,720,689

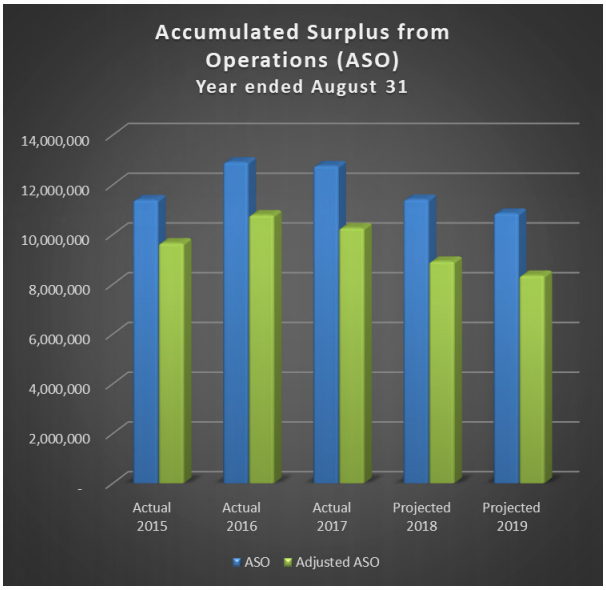







General Operating Fund Balances:

The General Operating Fund Balances are comprised of the District'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 District's operating reserves within the Accumulated Surplus from Operations (ASO). The "Adjusted ASO" excludes these unspent SGF funds which are held at the schools; therefore, indicating the General Operating Fund Balances. The Adjusted ASO is typically reviewed and compared to expenditures to review the financial health of the District (recommended ratio is between 1% and 5%).



The District is projected to have an Adjusted Accumulated Surplus from Operations (Adjusted ASO) ratio of 6.94% of total expenditures by the end of 2017/2018 and a ratio of 6.14% of total expenditures by the end of 2018/2019. Currently, the District has a higher ratio due to cost savings over the past couple years (from budgets) and the District has been accumulating funds for the technology evergreening (major project planned for 2019/2020).

Adjusted ASO ratios:

2014/2015 - 9.15%
2015/2016 - 9.45%
2016/2017 - 8.70%
2017/2018 - 6.94% (Projected)
2018/2019 - 6.14% (Projected)

With the application of the large technology evergreening projects (and other specific reserve funded projects), the District will be reducing its fund balances to 3.71% by the end of 2019/2020 and will continue to a projected ratio of 2.28% of total expenditures. These ratios are within the recommended ranges. Therefore, as these are planned and within the recommended ratios there is no operational concerns relating to the fund balances. The District 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 District

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 District No. 51

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)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
SGF Operating Revenues												
Fees	1,095,000	1,805,565	1,095,000	1,566,895	1,095,000	1,208,547	1,610,173	1,610,173	3,174,088	2,787,104	2,872,668	2,960,859
Other sales and services	134,000	62,523	134,000	252,330	134,000	234,620	134,000	134,000	134,000	134,000	134,000	134,000
Gifts and Donations	360,000	399,942	360,000	495,913	360,000	509,639	360,000	360,000	360,000	360,000	360,000	360,000
Fundraising	2,461,000	2,207,993	2,461,000	2,482,034	2,461,000	2,029,497	2,461,000	2,461,000	2,461,000	2,536,553	2,608,591	2,680,066
Total SGF Operating Revenues	4,050,000	4,476,023	4,050,000	4,797,172	4,050,000	3,982,303	4,565,173	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
SGF Operating Expenses by Program and Object												
Instruction	4,050,000	4,118,966	4,050,000	4,379,941	4,050,000	3,617,686	4,565,173	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
School Generated Activities	4,050,000	4,118,966	4,050,000	4,379,941	4,050,000	3,617,686	4,565,173	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
Total SGF Expenses by Program and Object	4,050,000	4,118,966	4,050,000	4,379,941	4,050,000	3,617,686	4,565,173	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
SGF SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	0	357,057	0	417,231	0	364,617	0	0	0	0	0	0

Lethbridge School District No. 51

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)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
School Generated Fund (SGF) Balance												
Opening School Generated Fund (SGF) - deferred revenues	397,969	397,969	370,843	370,843	58,047	58,047	107,681	107,681	107,681	107,681	107,681	107,681
Fund Revenues	4,050,000	4,476,023	4,050,000	4,797,172	4,050,000	3,982,303	4,565,173	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
Fund Expenditures	(4,050,000)	(4,118,966)	(4,050,000)	(4,379,941)	(4,050,000)	(3,617,686)	(4,565,173)	(4,565,173)	(6,129,088)	(5,817,657)	(5,975,259)	(6,134,925)
Fund Transfers	0	(384,183)	0	(730,027)	0	(314,983)	0	0	0	0	0	0
Closing School Generated Fund (SGF) - deferred revenues	397,969	370,843	370,843	58,047	58,047	107,681	107,681	107,681	107,681	107,681	107,681	107,681
Change in SGF balance	0	(27,126)	0	(312,796)	0	49,634	0	0	0	0	0	0
Reserve Fund Balance												
Opening SGF Operating Reserves (included in Reserves)	1,615,578	1,615,578	1,734,832	1,734,832	2,128,062	2,128,062	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335
Transfer to/from General Reserve and Fund	0	119,254	0	393,230	0	366,273	0	0	0	0	0	0
Closing Operating Reserves	1,615,578	1,734,832	1,734,832	2,128,062	2,128,062	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335	2,494,335
Change in SGF Reserve balance	0	119,254	0	393,230	0	366,273	0	0	0	0	0	0
Total SGF Operating Funds	2,013,547	2,105,675	2,105,675	2,186,109	2,186,109	2,602,016	2,602,016	2,602,016	2,602,016	2,602,016	2,602,016	2,602,016

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 **$6.13 million of revenues** towards the District 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 District may no longer charge District Fees for basic instruction (curricular required instruction) and the Provincial Government approves the eligible school fees. The listing of approved school fees for each school is available on the District's website.

These revenues of $3.17 million are expected to significantly increase from the prior year's budget of $1.61 million (97.13% increase - almost double) for a significant projected increase in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and with a new middle school being added. Therefore, with the increased SGF activities, there are increases in both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus).

	Budget 2018-2019		Budget 2017-2018
Fees			
Transportation	2,950		300
Basic instruction supplies	7,810		5,240
Alternative program fees	3,000		450
Fees for optional courses	449,581		279,200
Non-curricular travel	1,330,600		367,300
Extracurricular fees	700,283		461,481
Activity fees	469,040		320,622
Non-curricular supplies, materials, and services	430,743		406,203
Other fees to enhance education	51,734		32,930
Other fees	150		300
Total Fee Revenues	**3,445,891**		**1,874,026**
SGF Operating Fund - Fees	3,174,088		1,610,173
General Operating Fund - Fees	271,803		263,853
Total Fee Revenues	**3,445,891**		**1,874,026**

** Fees subject to Ministerial Approval*

New Middle School - Senator Joyce Fairbairn Middle School Opening for 2018/2019

Additional Travel Opportunities - many are potential international student trips (offered every couple years)

Additional Extracurricular Opportunities - new opportunities being offered at schools

Note: school fees can fluctuate significantly from year-to-year with SGF activities available; whereas, 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. These revenues of $134,000 are expected to remain consistent from the prior year (budgeted conservatively).

- **Gifts and Donations to the School** - Includes the gifts and donations received by the schools for school generated activities. These revenues of $360,000 are expected to remain consistent from the prior year (budgeted conservatively - the minimum received during the past 5 years is $399,942)

- **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 $2.46 million are expected to remain consistent from the prior year (can fluctuate from year-to-year - budget is consistent with historical amounts). 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 **$6.13 million of expenditures** within in the District 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.

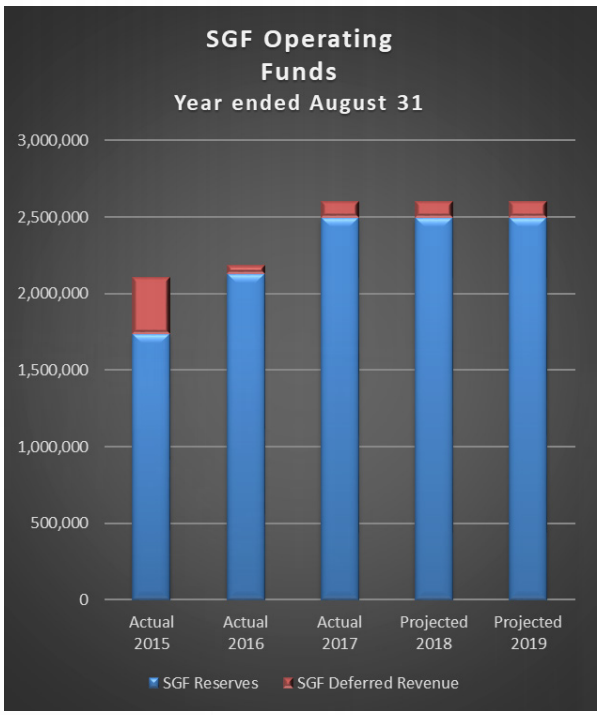
These expenditures of $6.13 million have significantly increased from the prior year's budget of $4.57 million with the significant projected increase in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and with a new middle school being added. Therefore, with the increased SGF activities, there are increases in both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus).

Overall, the SGF Operating Revenues are normally budgeted to equal the SGF Operating Expenditures; hence, there is no budgeted effect on the SGF Surpluses.

SGF Operating Fund Balances:
The SGF Operating Fund Balances are comprised of the District'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 District's operating reserves within the Accumulated Surplus from Operations (ASO); therefore, the effect of the actual SGF surpluses are included in the District'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, 2017, there was $107,681 of deferred SGF revenues. The District 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, 2017, there was $2.49 million of SGF operating revenues. The District 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 District.



School Generated Funds
(Reserves & Deferred Revenue)
2014/2015 - $ 2,105,675
2015/2016 - $ 2,186,109
2016/2017 - $ 2,602,016
2017/2018 - $ 2,602,016 (Projected)
2018/2019 - $ 2,602,016 (Projected)

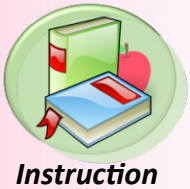
Note: The 2016/2017 SGF is indicated on Note 15 on the August 31, 2017 financial statements.

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 District:

	Budget 2018-2019		Budget 2017-2018
Operating Expenses by Program			
Instruction	109,357,797		105,729,920
Administration	4,259,106		4,092,200
Plant Operations and Maintenance	8,710,578		8,477,377
Transportation	2,468,779		2,761,279
Capital and Debt Services	6,889,486		7,209,956
Total Operating Expenses by Program	131,685,746		128,270,732
Transfer to Operating Reserves	34,943		62,930
Transfer to Board Funded Capital	0		222,999
Total Operating Expenses and Transfers	131,720,689		128,556,661

Funding is allocated to District programs and services to ensure that programs meet the needs of students and schools to remain viable. The $131.72 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.



Instruction



Administration



Plant Operation & Maintenance

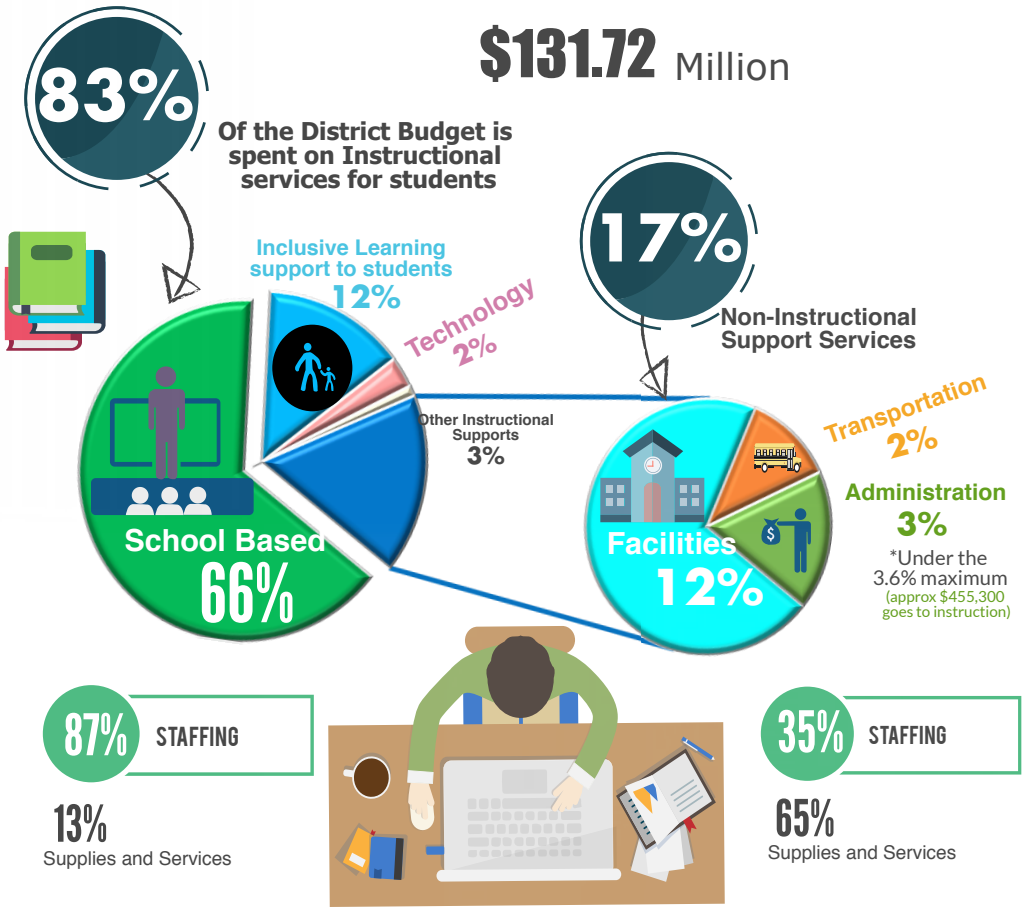


Transportation



Capital & Debt Services

Breakdown of Operating Programs



Instruction accounts for approximately 83% of the total operating expenditures. Non-Instructional services account for the remaining approximate 17% of operating expenditures and includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services.

Click the Program Icons to go to each Section

Lethbridge School District No. 51

Breakdown of Operating Programs

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

for the Year Ended August 31

(in dollars)

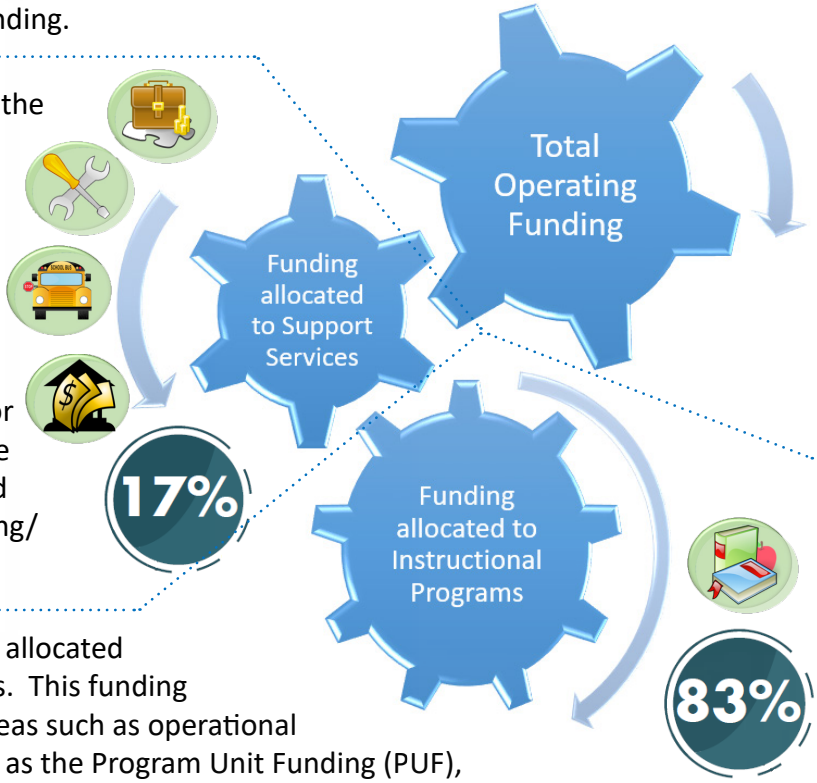
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
Operating Revenues												
General Operating Revenues	100,931,832	102,829,024	109,202,361	112,245,255	113,553,615	113,900,356	120,640,096	121,154,704	124,825,884	125,866,976	128,209,360	130,512,182
SGF Operating Revenues	4,050,000	4,476,023	4,050,000	4,797,172	4,050,000	3,982,303	4,565,173	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
Total Operating Revenues	104,981,832	107,305,047	113,252,361	117,042,427	117,603,615	117,882,659	125,205,269	125,719,877	130,954,972	131,684,633	134,184,619	136,647,107
Operating Expenses by Program												
Instruction	87,208,717	86,961,008	97,318,436	94,968,166	102,164,750	97,559,039	105,729,920	104,364,343	109,357,797	111,860,938	111,655,336	113,550,954
Administration	3,529,618	3,403,665	3,756,114	3,467,509	3,880,837	3,856,615	4,092,200	4,092,200	4,259,106	4,350,435	4,436,886	4,522,087
Plant Operations and Maintenance	7,508,384	7,167,112	7,931,332	7,480,377	8,167,487	8,357,819	8,477,377	8,986,959	8,710,578	8,920,755	9,120,180	9,317,161
Transportation	2,424,297	2,443,535	2,491,000	2,583,505	2,499,462	2,464,560	2,761,279	2,477,928	2,468,779	2,539,922	2,607,739	2,675,026
Capital and Debt Services	6,681,736	5,510,402	5,366,086	5,652,168	6,728,048	5,692,926	7,209,956	7,209,956	6,889,486	7,100,993	7,302,661	7,502,754
Total Operating Expenses by Program	107,352,752	105,485,722	116,862,968	114,151,725	123,440,584	117,930,959	128,270,732	127,131,386	131,685,746	134,773,043	135,122,801	137,567,982
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(2,370,920)	1,819,325	(3,610,607)	2,890,702	(5,836,969)	(48,300)	(3,065,463)	(1,411,509)	(730,774)	(3,088,410)	(938,182)	(920,875)
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND	0	(3,496)	0	64,925	0	(24,657)	0	0	0	0	(0)	0
SURPLUS (DEFICIT) FROM OPERATING RESERVES	(2,427,937)	1,451,636	(3,695,607)	1,453,689	(6,131,969)	(124,875)	(3,288,462)	(1,446,414)	(730,774)	(3,088,410)	(938,182)	(920,875)
SURPLUS (DEFICIT) FROM CAPITAL RESERVES	0	206,631	0	852,908	0	(64,003)	465,310	277,216	465,310	65,310	465,310	465,310
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	57,017	164,554	85,000	519,180	295,000	165,235	(242,311)	(242,311)	(465,310)	(65,310)	(465,310)	(465,310)
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(2,370,920)	1,819,325	(3,610,607)	2,890,702	(5,836,969)	(48,300)	(3,065,463)	(1,411,509)	(730,774)	(3,088,410)	(938,182)	(920,875)
Transfer From Operating Reserves	(2,493,912)	(468,474)	(4,020,607)	(233,810)	(6,141,969)	(705,217)	(3,351,392)	(3,351,392)	(765,717)	(3,088,410)	(938,182)	(920,875)
Instruction	(2,193,573)	(288,374)	(3,955,607)	(56,443)	(6,141,969)	(671,716)	(3,149,061)	(3,351,392)	(708,747)	(3,088,410)	(938,182)	(920,875)
Administration	0	0	0	0	0	0	0	0	0	0	0	0
Plant Operations and Maintenance	(300,339)	(180,100)	0	0	0	(33,501)	(202,331)	0	(56,970)	0	0	0
Transportation	0	0	(65,000)	(177,367)	0	0	0	0	0	0	0	0
Capital and Debt Services	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Operating Reserves	65,975	1,920,110	325,000	1,687,499	10,000	580,342	62,930	1,904,978	34,943	0	0	0
Instruction	65,975	1,788,049	325,000	1,390,416	10,000	410,996	62,930	1,904,978	34,943	0	0	0
Administration	0	37,467	0	0	0	10,360	0	0	0	0	0	0
Plant Operations and Maintenance	0	47,292	0	72,881	0	158,986	0	0	0	0	0	0
Transportation	0	47,302	0	224,202	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	(2,427,937)	1,451,636	(3,695,607)	1,453,689	(6,131,969)	(124,875)	(3,288,462)	(1,446,414)	(730,774)	(3,088,410)	(938,182)	(920,875)

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 District 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 District revenues are combined at the District level (for all operating fund accounts); in which, these funds are allocated to each of the locations/budget centers based on ensuring that the District 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 District's Support Services which accounts for approximately 17% 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 an eligible 3.6% of total operating funding/ expenditures).



Approximately 83% 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), Classroom Improvement Fund (CIF), School Nutrition Program, Regional Collaborative Services Delivery (RCSD), 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 District's Instructional Budget Committee (IBC), which includes representatives from elementary, middle, and high schools. It also includes members of Board Administration. This committee, through consultation with our schools and groups within the District, determines the funding allocation for the Instructional program.

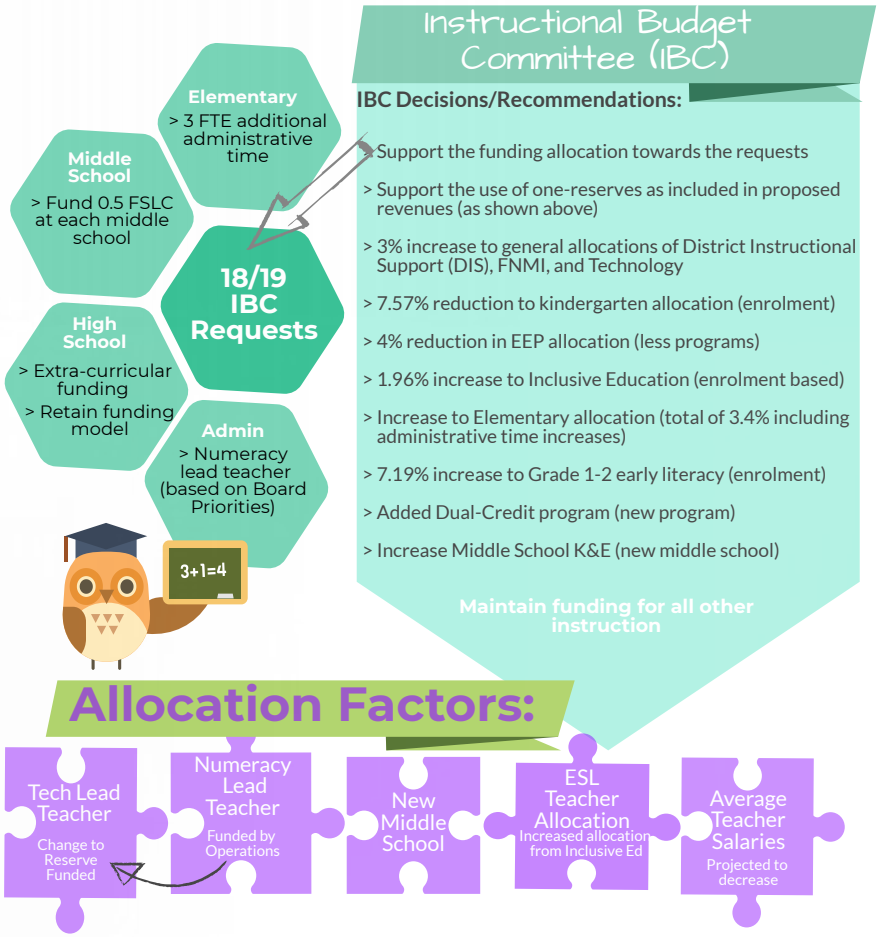
Instructional Budget Committee (IBC):
The representatives from the IBC committee meet with their respective groups to discuss their budget priorities and bring forward funding requests to the committee. Through the budget process, the IBC committee will review each of the requests to see if the committee can accommodate the requests within the available funding. For 2018/2019 budget, the following funding requests were proposed to the Committee for their objectives:

- **Elementary Schools** - Requested increased funding for administrative time for school principals with the increased amount of time to administer the school and staff (i.e. implementation of the teaching quality standards, management of targeted programs, etc.). The total increase requested was a 3 full time equivalent (FTE) spread across all of the elementary schools (with estimated cost of $303,400).

- **Middle Schools** - Requested increased funding for Family School Liaison Councillors (FSLC) at the middle schools, whereas, the four middle schools would each get 0.5 full time equivalent (FTE) funded at each of the middle schools (total of 2 FTE funded with an estimated cost of $185,000).

- **High Schools** - Requested to retain the current per student funding model to the high schools and to increase the extra-curricular funding available to high schools (with additional cost of $47,000).

- **Administration** - Based on the Board Priorities, Administration specifically requested the addition of a numeracy lead teacher position to be funded by the operating budget (with estimated cost of $115,000).



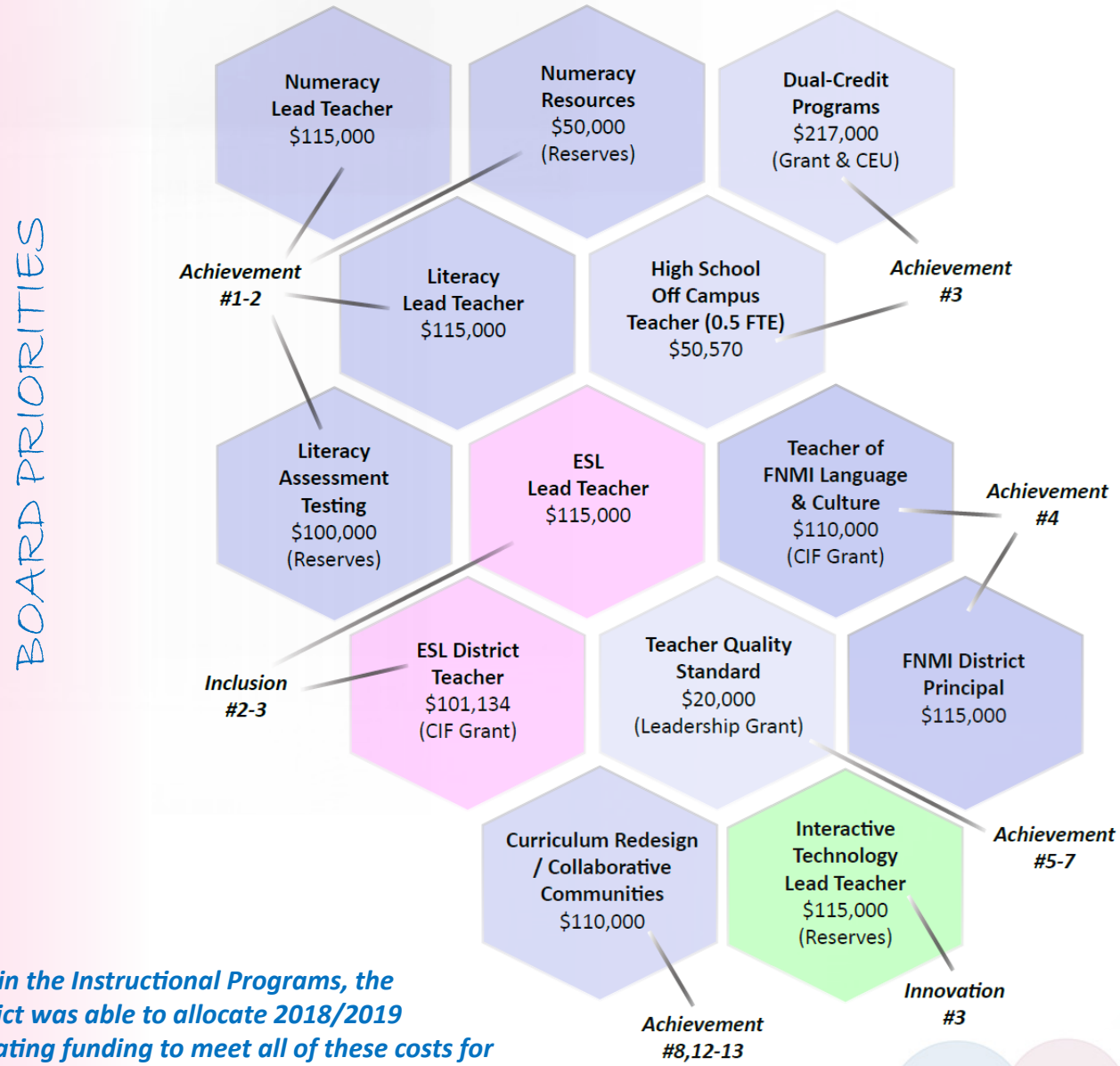
The IBC Committee was able to fund all of the current IBC budget requests and had made these other funding allocations based on the current budget factors.

Most of these objectives/ requests were in-line with the Board Priorities and Strategic Plans.

Goals, Objectives, and Performance Measures

Each of the District'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 District'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 District'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 District was able to allocate 2018/2019 operating funding to meet all of 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, overall they are designed to contribute towards the quality of education of our students. These aligns with the Board Priorities of Achievement, Inclusion, and Innovation.

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 2018/2019 budget (most objectives started for the beginning of the school year).

The performance measures of the Instructional Program are tied in with the quality of education and the success of our students. The Accountability Pillar also provides the District with related goals, outcomes and performance measures. Through Alberta Education, the District 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 District 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 District'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 District 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 District 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 District'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 bussing 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 bussing.

Breakdown of Operating Programs

As previously indicated, the operating revenues are combined on a District basis (for all operating funds); whereas, 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.

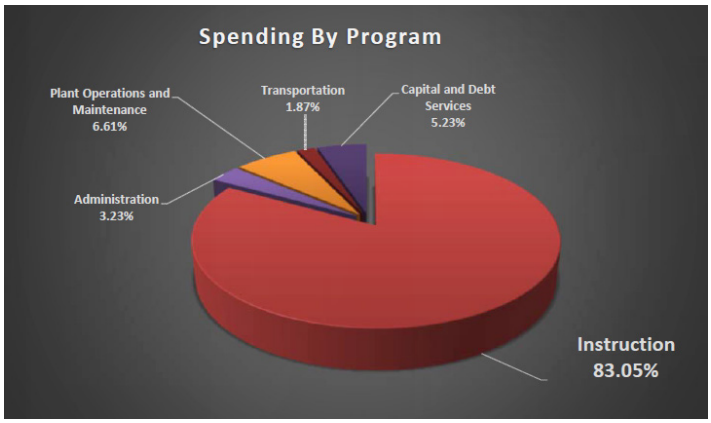
The majority of the reporting on programs and locations have a focus on the related operating expenditures. The following is a breakdown of expenditures based on the allocations to each of the five (5) major programs:



Spending by Program	2018-2019		2017-2018		Variance	Change %
Total Expenditures		**131,720,689**		**128,556,661**	**3,164,028**	**2.46%**
Instruction		**109,392,740**		**105,995,849**	**3,396,891**	**3.20%**
Operating Expenditures	109,357,797		105,729,920			
Transfer to Reserves	34,943		62,930			
Board Funded Capital	0		202,999			
Administration		**4,259,106**		**4,092,200**	**166,906**	**4.08%**
Operating Expenditures	4,259,106		4,092,200			
Transfer to Reserves	0		0			
Board Funded Capital	0		0			
Plant Operations and Maintenance		**8,710,578**		**8,497,377**	**213,201**	**2.51%**
Operating Expenditures	8,710,578		8,477,377			
Transfer to Reserves	0		0			
Board Funded Capital	0		20,000			
Transportation		**2,468,779**		**2,761,279**	**(292,500)**	**-10.59%**
Operating Expenditures	2,468,779		2,761,279			
Transfer to Reserves	0		0			
Board Funded Capital	0		0			
Capital and Debt Services		**6,889,486**		**7,209,956**	**(320,470)**	**-4.44%**
Operating Expenditures	6,889,486		7,209,956			
Transfer to Reserves	0		0			
Board Funded Capital	0		0			

Operating Expenditures		131,685,746	128,270,732
Transfers to Reserves		34,943	62,930
Transfers to Board Funded Capital		0	222,999
Total Expenditures		**131,720,689**	**128,556,661**

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.



2018-2019 - Expenditures by Program and Object	Instruction		Administration		Plant Operations and Maintenance		Transportation		Capital and Debt Services		Total
Total Expenditures		**109,392,740**		**4,259,106**		**8,710,578**		**2,468,779**		**6,889,486**	**131,720,689**
Certificated Staffing		**72,410,258**		**724,378**		**0**		**0**		**0**	**73,134,636**
Uncertificated Staffing		**22,291,779**		**2,288,888**		**4,661,034**		**99,383**		**0**	**29,341,084**
Contracted and General Services		**4,096,841**		**1,064,207**		**1,613,427**		**2,306,796**		**0**	**9,081,271**
Supplies		**10,471,985**		**102,733**		**181,117**		**10,000**		**0**	**10,765,835**
General Operating Supplies	4,342,897		102,733		181,117		10,000		0		
School Generated Activities (SGF)	6,129,088		0		0		0		0		
Utilities		**0**		**52,600**		**2,255,000**		**0**		**0**	**2,307,600**
Capital and Debt Services		**0**		**0**		**0**		**0**		**6,889,486**	**6,889,486**
Amortization of Tangible Capital Assets	0		0		0		0		3,937,894		
Infrastructure, Maintenance and Renewal	0		0		0		0		2,951,592		
Interest on Capital Debt	0		0		0		0		0		
Transfers		**121,877**		**26,300**		**0**		**52,600**		**0**	**200,777**
Transfers of Contingency/commitments	86,934		26,300		0		52,600		0		
Transfers to Reserves	34,943		0		0		0		0		
Transfers to Board Funded Capital	0		0		0		0		0		
Operating Expenditures		109,357,797		4,259,106		8,710,578		2,468,779		6,889,486	**131,685,746**
Transfers to Reserves		34,943		0		0		0		0	**34,943**
Transfers to Board Funded Capital		0		0		0		0		0	**0**
Total Expenditures		**109,392,740**		**4,259,106**		**8,710,578**		**2,468,779**		**6,889,486**	**131,720,689**

Instruction

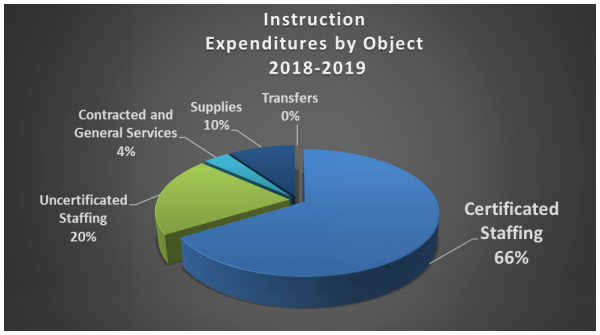


Instruction is the allocation to all schools (elementary, middle, and high) and other instructional programs and services offered to provide educational opportunities to students within the School District. Some of the other instructional programs and services include the First Nations Métis and Inuit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

The following is an overview of the Instruction Program expenditures:

Instructional Program	2018-2019		2017-2018		Variance	Change %
Total Expenditures		**109,392,740**		**105,995,849**	**3,396,891**	**3.20%**
Certificated Staffing		**72,410,258**		**70,525,987**	**1,884,271**	**2.67%**
Uncertificated Staffing		**22,291,779**		**21,323,241**	**968,538**	**4.54%**
Contracted and General Services		**4,096,841**		**3,950,087**	**146,754**	**3.72%**
Supplies		**10,471,985**		**9,211,313**	**1,260,672**	**13.69%**
General Operating Supplies	4,342,897		4,646,140			
School Generated Activities (SGF)	6,129,088		4,565,173			
Utilities		**0**		**0**	**0**	**0.00%**
Capital and Debt Services		**0**		**0**	**0**	**0.00%**
Transfers		**121,877**		**985,221**	**(863,344)**	**-87.63%**
Transfers of Contingency/commitments	86,934		719,292			
Transfers to Reserves	34,943		62,930			
Transfers to Board Funded Capital	0		202,999			
Operating Expenditures		109,357,797		105,729,920		
Transfers to Reserves		34,943		62,930		
Transfers to Board Funded Capital		0		202,999		
Total Expenditures		**109,392,740**		**105,995,849**		

Overall the Instruction Program has **total expenditures of $109.39 million** (3.20% increase), where the majority of the increase from the prior year relates to addressing the student enrolment growth in the District.



The majority of instructional expenditures relate to staffing, including approximately 66% toward certified teachers and 22% for uncertified support staffing. Increases in staffing allows the District to help address enrolment growth and class size. The following chart illustrates the change in class size over the past three years and compares our District's class sizes to the other four (4) largest public school jurisdictions within the Province of Alberta.

Average Class Size Comparison

School Juridication	# of Schools	K to 3 2015/16	K to 3 2016/17	K to 3 2017/18	3 to 6 2015/16	3 to 6 2016/17	3 to 6 2017/18	7 to 9 2015/16	7 to 9 2016/17	7 to 9 2017/18	10 to 12 2015/16	10 to 12 2016/17	10 to 12 2017/18
Edmonton - Public	213	22.3	22.2	21.8	23.2	22.9	22.8	25.1	24.9	25.1	27.9	26.8	27.4
Calgary - Public	230	19.7	20.0	20.0	22.9	22.9	23.2	25.8	26.0	25.9	28.7	29.1	28.5
Lethbridge - Public	**21**	**21.6**	**21.3**	**20.9**	**24.8**	**24.5**	**24.0**	**26.1**	**26.3**	**25.4**	**26.6**	**24.5**	**23.8**
Medicine Hat - Public	16	17.7	18.6	18.7	21.9	21.6	21.8	25.1	24.5	25.0	25.9	24.1	23.8
Red Deer - Public	24	19.0	19.7	20.1	24.2	25.2	24.8	23.8	24.8	25.0	25.4	25.9	23.9

** Alberta Open Government Portal (July 3, 2018)*

As shown above, on average Lethbridge School District No. 51 has been able to reduce its class sizes during the past three years. The District is also shown to have very comparable class sizes to these other larger public school jurisdictions within the Province of Alberta.

Lethbridge School District No. 51

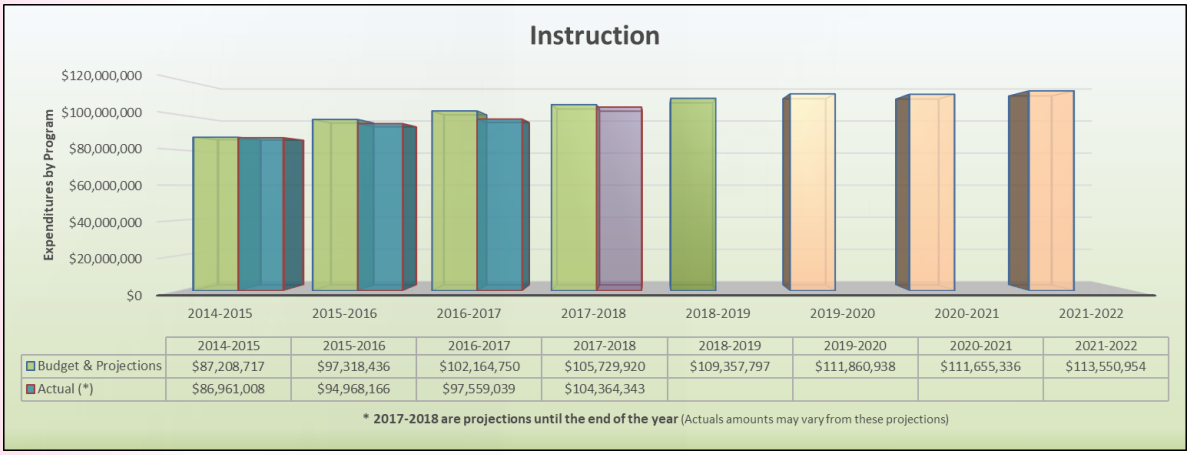
Comparative Summary - Instruction Program

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

for the Year Ended August 31

(in dollars)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
Operating Revenues and Allocations												
Program Revenue Allocations	85,118,136	88,828,420	93,687,829	96,966,600	96,307,781	97,563,106	102,846,788	103,120,928	108,683,993	108,772,528	110,717,154	112,630,079
Transfer from Reserves	2,193,573	288,374	3,955,607	56,443	6,141,969	671,716	3,149,061	3,351,392	708,747	3,088,410	938,182	920,875
Total Program Allocations	87,311,709	89,116,794	97,643,436	97,023,043	102,449,750	98,234,822	105,995,849	106,472,320	109,392,740	111,860,938	111,655,336	113,550,954
Operating Expenses by Object												
Instruction	87,208,717	86,961,008	97,318,436	94,968,166	102,164,750	97,559,039	105,729,920	104,364,343	109,357,797	111,860,938	111,655,336	113,550,954
Certificated salaries and benefits	59,657,649	58,016,727	65,952,332	65,138,267	67,411,943	65,800,664	70,525,987	69,360,219	72,410,258	73,081,326	74,326,632	75,548,562
Uncertificated salaries and benefits	15,815,814	17,348,750	18,247,929	19,570,393	19,606,936	20,149,334	21,323,241	22,136,436	22,291,779	22,176,729	22,554,620	22,925,418
Contracted and general services	4,025,790	2,545,452	4,790,401	3,196,285	4,058,857	3,070,735	3,950,087	4,013,016	4,096,841	4,106,699	4,176,677	4,245,342
Supplies	3,204,913	4,882,520	3,674,093	2,664,014	6,349,508	4,839,567	4,646,140	4,200,433	4,342,897	6,591,593	4,535,214	4,609,773
Contingency, commitments and transfers	454,551	48,593	603,681	19,266	687,506	81,053	719,292	89,066	86,934	86,934	86,934	86,934
School Generated Activities (SGF)	4,050,000	4,118,966	4,050,000	4,379,941	4,050,000	3,617,686	4,565,173	4,565,173	6,129,088	5,817,657	5,975,259	6,134,925
Transfer to Reserves	65,975	1,788,049	325,000	1,390,416	10,000	410,996	62,930	1,904,978	34,943	0	0	0
Board Funded Capital	37,017	367,737	0	664,461	275,000	264,787	202,999	202,999	0	0	0	0
Total Program Costs	87,311,709	89,116,794	97,643,436	97,023,043	102,449,750	98,234,822	105,995,849	106,472,320	109,392,740	111,860,938	111,655,336	113,550,954



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$87,208,717	$97,318,436	$102,164,750	$105,729,920	$109,357,797	$111,860,938	$111,655,336	$113,550,954
Actual (*)	$86,961,008	$94,968,166	$97,559,039	$104,364,343				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Instruction program has been allocated $108.68 million of operating revenues and $708,747 of one-time operating reserves to fund the total of **$109.39 million of expenditures** within the District operations, including the following:

- **Certified Salaries and Benefits** - Includes the vast majority of all of the certified teaching staff within the District, including the teacher pension cost paid directly by the Province. These expenditures of $72.41 million are expected to increase from the prior year's budget of $70.53 million (2.67% increase) for the increased staffing to accommodate the increased student enrolment and the additional middle school.

  Overall, there is approximately 22.8 full time equivalent (FTE) additional certified teachers more than in the prior year to help address enrolment growth and class size; including increases in elementary schools of 8.51 FTE (3.86%), middle schools of 4.35 FTE (4.20%), high schools of 8.24 FTE (5.56%), and slight increases in other instructional programs. The certified salaries and benefits are projected to continue to increase over the next couple years with enrolment growth; however, this is somewhat offset in 2019/2020 budget with the projected elimination of the Classroom Improvement Fund (CIF) grant at the end of 2018/2019.

- **Uncertified Salaries and Benefits** - Includes the majority of the uncertified support staff within the District, including educational assistants, student support, administrative support, and other supporting staff. These expenditures of $22.29 million are expected to increase from the prior year's budget of $21.32 million (4.54% increase) for the increased staffing to accommodate the increased student enrolment and the additional middle school.

  Overall, there is approximately 10.5 FTE additional support staff more than in the prior year (2.46% increase) to help address enrolment growth and to provide the additional support of adding a new school, including increases to the amount of educational assistants, student support workers, and family school liaison councillors (FSLC). The average cost of educational assistants has also increased from the prior year with experience increment increases across the District. The uncertified salaries and benefits are projected to continue to increase over the next couple years with enrolment growth; however, this is somewhat offset in 2019/2020 budget with the projected elimination of the Classroom Improvement Fund (CIF) grant at the end of 2018/2019.

- **Contracted and General Services** - Includes the professional learning, consultants, building maintenance, and other services provided for instructional services. These expenditures of $4.10 million are expected to increase from the prior year's budget of $3.95 million (3.72% increase) for the increased costs for many of the services. Increases include the costs of building maintenance, consulting and professional learning within the instructional services. The contracted and general services are projected to continue to increase over the next couple years with enrolment growth within the District.

- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of $4.34 million are expected to decrease from the prior year's budget of $4.65 million (6.53% decrease) as the prior year included approximately $650,000 of resources/supplies for outfitting the new Senator Joyce Fairbairn Middle school. This decrease was somewhat offset by increases in other general supplies, including additional costs for textbooks, Spanish/numeracy resources, and technology.

  The general supplies are projected to continue to increase over the next couple years with enrolment growth and a significant increase for 2019/2020 with the next phase of the technology evergreening cycle of approximately $3.3 million and to resources the new Southeast Elementary School (currently being designed) of approximately $457,000. Both of these large projects are funded by the operating reserves that have been accumulated for these projects.

- **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 $86,934 are expected to significantly decrease from the prior year's budget of $719,292 (87.91% decrease) as the prior year budget includes the updated fall budget's school contingency accounts (typically minimal funds in preliminary budget - updated in fall budget for yearend surpluses). Typically, school contingencies are not fully utilized and these surpluses are carried-forward from year-to-year through the operating reserves.

- **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).

  In 2018/2019, there is a significant projected increase in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and with a new middle school being added. Therefore, with the increased SGF activities, there are increases in both the projected fees and related costs.

Transfers to/from Reserves and Board Funded Capital:
There is a total of $708,747 of one-time reserves used to fund the costs within the instructional programs, including the following:

- Funding for the full-day kindergarten program at some of the elementary schools for a total of $213,750 of reserves (year 1 of 3 year as approved by the Board) to fund the additional costs of these full-day programs.

- Funding for the Secondary Interactive Technology Lead Teacher position of $115,000 (Board Priority).

- Funding for the Literacy Assessment Testing of $100,000 (Board Priority).

- Funding for additional school resources including $50,000 for Spanish resources for the Grade 3 program opening at Coalbanks Elementary School and $50,000 for additional numeracy resources (Board Priority)

- Funding carry-foward of $180,000 from a couple of the schools that will be carried forward from 2017/2018 to be used for specific projects in 2018/2019.

There is also a total of $34,943 of transfers to reserves within school-based budgets for these schools transferring 2018/2019 funds to the following budget years (for specific projects).

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

Total Instruction

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenue And Allocations To Budget Center	**$109,392,740**	**$105,995,849**
	100%	**100%**

Revenue And Allocations To Budget Center	**$109,392,740**	**$105,995,849**

Expenditures

Certificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Expenditures	**$72,410,258**	**$70,525,987**
	66%	**67%**

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Expenditures	**$22,291,778**	**$21,323,240**
	20%	**20%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Building Maintenance	$252,482	$201,073
Employee Assistance	$16,800	$16,800
Insurance/Bond Premium	$37,950	$37,700
District Health and Wellness Committee	$24,000	$24,000
Extra Curricular	$64,303	$88,654
Professional Learning	$1,026,838	$976,313
Consultants	$610,063	$472,740
Postage	$40,825	$38,225
Telephone	$126,900	$113,300
Wide Area Network (WAN) Communications	$352,000	$352,000
Bussing - Field Trips	$64,748	$105,748
Equipment Repair	$90,912	$88,312
Building Rentals	$27,890	$27,890
Equipment Rental/Leases	$65,300	$65,800
Server Evergreen	$25,000	$70,901
Dues/Fees	$271,608	$275,858
Printing	$282,850	$279,050
Advertising	$7,700	$7,700
Banquets and Lunches	$21,000	$20,778
Miscellaneous Services	$403,826	$423,701
Technology Department Costs	$26,795	$26,795
Multimedia Infrastructure Repairs	$18,617	$18,617
Travel and Subsistence	$51,975	$51,975
Car Allowances	$114,591	$109,545
Co-curricular	$71,868	$56,613
Total Expenditures	**$4,096,841**	**$3,950,088**
	4%	**4%**

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Services, Contracts and Supplies School Generated Activities	$6,129,088	$4,565,173
Supplies	$2,233,142	$2,571,058
Media Materials	$92,726	$88,126
Computer Supplies and Software	$534,498	$477,798
Textbooks	$200,223	$184,620
Furniture and Equipment (Under $5000)	$290,420	$354,650
Computer Purchases	$991,888	$969,888
Total Expenditures	**$10,471,985 10%**	**$9,211,313 9%**

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Capital Purchases (Over $5000)	$0	$202,999
Transfers to (-) / from other sites (+)	($78,900)	($78,900)
Committments from prior year	$0	$232,997
Prior Year Committed funds	$0	$232,997
Reserves	$34,943	$62,930
Contingency (Unallocated Expense)	$165,835	$565,196
Total Expenditures	**$121,878 0%**	**$985,222 1%**

Expenditures	**$109,392,740**	**$105,995,849**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$109,392,740	$105,995,849
Total Expenditures	$109,392,740	$105,995,849
Variance	**$0**	**$0**

Breakdown of Instructional Programs

The Instruction Program is comprised of multiple locations/budget centers within the District. 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 District currently operates 14 elementary schools.

- **Middle Schools** - Includes all middle schools that provide instruction to students from grade 6 to grade eight. The District 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 District currently operates 5 elementary schools.

- **Inclusive Learning** - Includes the instructional budget centers relating to inclusive learning supports throughout the District and its school locations.

- **Technology** - Includes the technology budget center, which provides technology and support through the District 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 District.

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

2018-2019 - Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Total Expenditures	31,758,473	13,549,527	20,577,087	17,072,113	2,707,150	23,728,390	109,392,740
Certificated Staffing	27,751,274	12,045,030	17,344,325	2,954,022	165,931	12,149,676	72,410,258
Uncertificated Staffing	2,490,898	728,034	1,469,568	13,303,120	1,017,179	3,282,980	22,291,779
Contracted and General Services	535,336	243,558	855,110	572,644	494,512	1,395,681	4,096,841
Supplies	936,952	478,844	871,924	228,896	1,107,298	6,848,071	10,471,985
Utilities	0	0	0	0	0	0	0
Capital and Debt Services	0	0	0	0	0	0	0
Transfers	44,013	54,061	36,160	13,431	(77,770)	51,982	121,877

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

Instruction - Elementary Schools

Includes all elementary schools that provide instruction to students from kindergarten to grade five (except Lethbridge Christian School that is from kindergarten to grade eight). The District currently operates 14 elementary schools. The overall goals and objectives of the elementary schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2018-2019		2017-2018		Variance	Change %
Elementary Schools		**31,758,473**		**31,823,551**	**(65,078)**	**-0.20%**
Coalbanks Elementary School	2,683,313		2,488,811			
Dr. Gerald B. Probe School	3,149,576		3,099,811			
Ecole Agnes Davidson School	3,023,157		3,225,112			
Ecole Nicholas Sheran School	3,224,673		3,209,838			
Fleetwood Bawden School	2,116,472		2,170,057			
Galbraith School	2,576,218		2,617,763			
General Stewart School	857,510		851,662			
Immanuel Christian Elementary School	1,645,240		1,611,948			
Lakeview School	2,926,363		2,964,047			
Lethbridge Christian School	1,284,223		1,275,257			
Mike Mountain Horse School	3,096,732		3,087,028			
Park Meadows School	1,962,890		1,996,165			
Senator Buchanan School	1,847,666		1,706,614			
Westminster School	1,364,440		1,519,438			
Certificated Staffing		**27,751,274**		**27,341,505**	**409,769**	**1.50%**
Uncertificated Staffing		**2,490,898**		**2,563,721**	**(72,823)**	**-2.84%**
Contracted and General Services		**535,336**		**594,766**	**(59,430)**	**-9.99%**
Supplies		**936,952**		**957,972**	**(21,020)**	**-2.19%**
Utilities		**0**		**0**	**0**	**0.00%**
Capital and Debt Services		**0**		**0**	**0**	**0.00%**
Transfers		**44,013**		**365,587**	**(321,574)**	**-87.96%**
Total Expenditures		**31,758,473**		**31,823,551**		

Elementary Schools is the detailed budget for the Elementary School locations as a group. Overall elementary school student enrolment is projected to increase 183 students (4.33%) for Grades 1-5; whereas, this is somewhat offset by a decrease of 65 students (7.57%) for Kindergarten. Note: Kindergarten was higher than usual in prior year and now contributes to the increase in the Grades 1-5 students increases.

To address student enrolment growth, there was an additional 8.51 full time equivalent (FTE) increase in certified teaching staff (FTE increase of 3.86%) for the Grades 1-5 classes. For the reduction in the overall kindergarten enrolment, there was a decrease of 1.30 FTE in kindergarten teachers and a 1.51 FTE decrease in educational assistants. This increase in certified teaching staff includes the budget request for the additional 3.0 FTE of additional administrative time for principals.

Contracted and General Services decreased for building maintenance, professional learning, consultants, and the funding put towards field trips.

Transfers decreased as schools have not carried-forward their 2017/2018 surpluses and related contingencies (which are typically set up in the fall budget update).

Elementary Schools

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$31,758,473**	**$31,823,551**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$31,758,473**	**$31,823,551**

Expenditures

Certificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$27,751,274**	**$27,341,505**
Expenditures	**87%**	**86%**

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$2,490,898**	**$2,563,721**
Expenditures	**8%**	**8%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Building Maintenance	$39,162	$52,613
Extra Curricular	$14,570	$15,304
Professional Learning	$171,898	$184,453
Consultants	$39,531	$59,421
Postage	$8,975	$8,975
Telephone	$50,650	$45,050
Bussing - Field Trips	$9,500	$32,500
Equipment Repair	$13,350	$10,750
Equipment Rental/Leases	$37,300	$37,800
Printing	$127,000	$122,500
Banquets and Lunches	$3,500	$3,000
Miscellaneous Services	$19,000	$21,500
Travel and Subsistence	$900	$900
Total	**$535,336**	**$594,766**
Expenditures	**2%**	**2%**

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Supplies	$642,132	$702,541
Media Materials	$39,500	$30,900
Computer Supplies and Software	$38,500	$34,300
Textbooks	$64,200	$38,966
Furniture and Equipment (Under $5000)	$88,120	$108,765
Computer Purchases	$64,500	$42,500
Total	**$936,952**	**$957,972**
Expenditures	**3%**	**3%**

Instruction - Elementary Schools

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Committments from prior year	$0	$86,148
Prior Year Committed funds	$0	$86,148
Contingency (Unallocated Expense)	$44,013	$279,439
Total Expenditures	**$44,013 0%**	**$365,587 1%**

Expenditures	**$31,758,473**	**$31,823,551**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$31,758,473	$31,823,551
Total Expenditures	$31,758,473	$31,823,551
Variance	**$0**	**$0**

Coalbanks Elementary School

Immanuel Christian Elementary School

Dr. Gerald B. Probe School

Lakeview School

Ecole Agnes Davidson School

Lethbridge Christian School

Ecole Nicholas Sheran School

Mike Mountain Horse School

Fleetwood Bawden School

Park Meadows School

Galbraith School

Senator Buchanan School

General Stewart School

Westminster School

Instruction - Elementary Schools

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Expenditures

CategoryName	Coalbanks Elementary School	Dr. Gerald B. Probe Elementary School	Ecole Agnes Davidson School	Ecole Nicholas Sheran School	Fleetwood Bawden School	Galbraith School	General Stewart School	Immanuel Christian Elementary School	Lakeview School
Certificated Salaries and Benefits	$2,326,076	$2,781,178	$2,606,137	$2,892,425	$1,840,634	$2,295,736	$718,050	$1,432,307	$2,629,478
Uncertificated Salaries and Benefits	$233,955	$254,999	$251,242	$192,967	$133,565	$187,825	$110,854	$130,407	$186,548
Contracted and General Services	$40,500	$34,153	$43,719	$41,028	$55,779	$39,823	$9,727	$28,554	$44,104
Supplies	$82,784	$79,245	$122,058	$98,252	$71,494	$52,834	$12,100	$44,907	$66,233
Transfers	$0	$0	$0	$0	$15,000	$0	$6,779	$9,066	$0
Total	$2,683,313	$3,149,576	$3,023,157	$3,224,673	$2,116,472	$2,576,218	$857,510	$1,645,240	$2,926,363

2017-2018 September 30th Budget

Expenditures

CategoryName	Coalbanks Elementary School	Dr. Gerald B. Probe Elementary School	Ecole Agnes Davidson School	Ecole Nicholas Sheran School	Fleetwood Bawden School	Galbraith School	General Stewart School	Immanuel Christian Elementary School	Lakeview School
Certificated Salaries and Benefits	$2,169,385	$2,721,964	$2,636,868	$2,803,828	$1,841,931	$2,251,248	$706,073	$1,367,378	$2,558,237
Uncertificated Salaries and Benefits	$196,171	$254,538	$233,221	$251,078	$136,481	$193,898	$110,946	$154,404	$221,078
Contracted and General Services	$40,000	$45,240	$81,954	$44,028	$44,730	$44,263	$9,696	$28,554	$78,047
Supplies	$63,396	$73,880	$131,400	$107,900	$125,494	$70,700	$12,150	$44,907	$105,531
Transfers	$19,857	$4,189	$141,669	$3,004	$21,422	$57,654	$12,797	$16,706	$1,155
Total	$2,488,811	$3,099,811	$3,225,112	$3,209,838	$2,170,057	$2,617,763	$851,662	$1,611,948	$2,964,047

This document compares each of the Elementary School Budgets for the 2018-2019 school year with the 2017-2018 school year. Each Budget shows a comparative of the school's expenditures by object category.

Instruction - Elementary Schools (Continued)

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Expenditures

CategoryName	Lethbridge Christian School	Mike Mountain Horse School	Park Meadows School	Senator Buchanan School	Westminster School	Total
Certificated Salaries and Benefits	$1,102,358	$2,629,478	$1,690,956	$1,618,140	$1,188,322	$27,751,274
Uncertificated Salaries and Benefits	$118,498	$223,875	$170,040	$171,265	$124,857	$2,490,898
Contracted and General Services	$23,100	$80,525	$42,656	$26,706	$24,962	$535,336
Supplies	$29,249	$162,854	$59,237	$30,405	$25,300	$936,952
Transfers	$11,018	$0	$0	$1,150	$1,000	$44,013
Total	$1,284,223	$3,096,732	$1,962,890	$1,847,666	$1,364,440	$31,758,473

2017-2018 September 30th Budget

Expenditures

CategoryName	Lethbridge Christian School	Mike Mountain Horse School	Park Meadows School	Senator Buchanan School	Westminster School	Total
Certificated Salaries and Benefits	$1,094,925	$2,681,032	$1,710,949	$1,498,104	$1,299,584	$27,341,505
Uncertificated Salaries and Benefits	$122,650	$240,889	$169,797	$119,180	$159,391	$2,563,721
Contracted and General Services	$22,600	$61,525	$44,211	$24,956	$24,962	$594,766
Supplies	$30,569	$57,867	$59,737	$47,141	$27,300	$957,972
Transfers	$4,513	$45,715	$11,471	$17,234	$8,201	$365,587
Total	$1,275,257	$3,087,028	$1,996,165	$1,706,614	$1,519,438	$31,823,551

This document compares each of the Elementary School Budgets for the 2018-2019 school year with the 2017-2018 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 6 to grade eight. The District currently operates 4 middle schools. The overall goals and objectives of the middle schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2018-2019		2017-2018		Variance	Change %
Middle Schools		**13,549,527**		**13,003,823**	**545,704**	**4.20%**
Gilbert Paterson Middle School	4,044,289		4,019,325			
G.S. Lakie Middle School	2,875,455		5,143,549			
Senator Joyce Fairbairn Middle School	2,767,744		0			
Wilson Middle School	3,862,039		3,840,949			
Certificated Staffing		**12,045,030**		**11,537,239**	**507,791**	**4.40%**
Uncertificated Staffing		**728,034**		**507,061**	**220,973**	**43.58%**
Contracted and General Services		**243,558**		**274,758**	**(31,200)**	**-11.36%**
Supplies		**478,844**		**554,066**	**(75,222)**	**-13.58%**
Utilities		**0**		**0**	**0**	**0.00%**
Capital and Debt Services		**0**		**0**	**0**	**0.00%**
Transfers		**54,061**		**130,699**	**(76,638)**	**-58.64%**
Total Expenditures		**13,549,527**		**13,003,823**		

Middle Schools is the detailed budget for the Middle School locations as a group. Overall middle school student enrolment is projected to increase 98 students (4.06%) for Grades 6-8.

Starting in 2018-2019, Senator Joyce Fairbairn Middle School is opening to students. The new middle school is mostly a split of students, teachers, and support staff from G.S. Lakie Middle School. The opening of the new middle school allowed many of the staff positons to be re-allocated to the new middle school as approximately 1/2 of the students also went to the new middle school. Additional positions of Principal, Vice-Principal(s), and other support positions were required for a new school.

To address student enrolment growth and the additional middle school, there was an additional 4.35 full time equivalent (FTE) increase in certified teaching staff (FTE increase of 4.20%) for the Grades 6-8 classes and an additional 2.0 FTE of certified staffing for principal/vice-principal for the new middle school. There was also additional support staff added for the opening of the new school (i.e. administrative support, library operations support, etc.). Although the budget request for the additional 2.0 FTE (0.5 FTE per middle school) of Family School Liaison Councillors (FSLC) is included in the Counselling budget center (Inclusive Learning category), the middle schools added an additional 1.66 FTE of their school budgets so that many of the middle schools could have additional FSLC time at their schools.

Supplies have decreased for reductions in furniture/equipment and general supplies.

Transfers decreased as schools have not carried-forward their 2017/2018 surpluses and related contingencies (which are typically set up in the fall budget update).

Middle Schools

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$13,549,527**	**$13,003,823**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$13,549,527**	**$13,003,823**

Expenditures

Certificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$12,045,030**	**$11,537,239**
Expenditures	**89%**	**89%**

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$728,034**	**$507,061**
Expenditures	**5%**	**4%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Building Maintenance	$19,000	$40,000
Extra Curricular	$12,000	$36,000
Professional Learning	$43,000	$33,000
Consultants	$8,000	$13,000
Postage	$11,200	$8,700
Telephone	$24,000	$16,000
Bussing - Field Trips	$8,000	$24,000
Equipment Repair	$12,000	$12,000
Equipment Rental/Leases	$15,000	$15,000
Dues/Fees	$5,000	$0
Printing	$38,000	$38,700
Miscellaneous Services	$22,000	$16,000
Travel and Subsistence	$1,000	$2,000
Co-curricular	$25,358	$20,358
Total	**$243,558**	**$274,758**
Expenditures	**2%**	**2%**

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Supplies	$282,119	$304,227
Media Materials	$10,000	$13,000
Computer Supplies and Software	$39,500	$57,000
Textbooks	$29,725	$22,839
Furniture and Equipment (Under $5000)	$117,500	$157,000
Total	**$478,844**	**$554,066**
Expenditures	**4%**	**4%**

Instruction - Middle Schools

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Committments from prior year	$0	$25,456
Prior Year Committed funds	$0	$25,456
Reserves	$34,943	$52,930
Contingency (Unallocated Expense)	$19,118	$52,313
Total	**$54,061**	**$130,699**
Expenditures	**0%**	**1%**

Expenditures	**$13,549,527**	**$13,003,823**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$13,549,527	$13,003,823
Total Expenditures	$13,549,527	$13,003,823
Variance	**$0**	**$0**

Gilbert Paterson Middle School



Senator Joyce Fairbairn Middle School

G.S. Lakie Middle School

Wilson Middle School

Instruction - Middle Schools

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Expenditures

CategoryName	Gilbert Paterson Middle School	G.S. Lakie Middle School	Senator Joyce Fairbairn Middle School	Wilson Middle School	Total
Certificated Salaries and Benefits	$3,539,681	$2,528,344	$2,528,344	$3,448,661	$12,045,030
Uncertificated Salaries and Benefits	$254,994	$152,862	$135,951	$184,226	$728,034
Contracted and General Services	$60,246	$76,116	$48,500	$58,696	$243,558
Supplies	$171,198	$83,190	$54,000	$170,456	$478,844
Transfers	$18,169	$34,943	$949	$0	$54,061
Total	$4,044,289	$2,875,455	$2,767,744	$3,862,039	$13,549,527

2017-2018 September 30th Budget

Expenditures

CategoryName	Gilbert Paterson Middle School	G.S. Lakie Middle School	Senator Joyce Fairbairn Middle School	Wilson Middle School	Total
Certificated Salaries and Benefits	$3,637,813	$4,499,427	$0	$3,399,999	$11,537,239
Uncertificated Salaries and Benefits	$151,918	$211,352	$0	$143,791	$507,061
Contracted and General Services	$52,246	$161,816	$0	$60,696	$274,758
Supplies	$133,198	$213,280	$0	$207,588	$554,066
Transfers	$44,150	$57,674	$0	$28,875	$130,699
Total	$4,019,325	$5,143,549	$0	$3,840,949	$13,003,823

This document compares each of the Middle School Budgets for the 2018-2019 school year with the 2017-2018 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 District currently operates 5 high schools. The overall goals and objectives of the high schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2018-2019		2017-2018		Variance	Change %
High Schools		**20,577,087**		**20,358,013**	**219,074**	**1.08%**
Chinook High School	6,710,821		6,762,780			
Immanuel Christian Secondary School	2,049,359		1,981,670			
Lethbridge Collegiate Institute	4,922,784		4,748,591			
Winston Churchill High School	5,009,242		4,909,252			
Victoria Park High School	1,884,881		1,955,720			
Certificated Staffing		**17,344,325**		**16,706,078**	**638,247**	**3.82%**
Uncertificated Staffing		**1,469,568**		**1,482,849**	**(13,281)**	**-0.90%**
Contracted and General Services		**855,110**		**756,378**	**98,732**	**13.05%**
Supplies		**871,924**		**886,817**	**(14,893)**	**-1.68%**
Utilities		**0**		**0**	**0**	**0.00%**
Capital and Debt Services		**0**		**0**	**0**	**0.00%**
Transfers		**36,160**		**525,891**	**(489,731)**	**-93.12%**
Total Expenditures		**20,577,087**		**20,358,013**		

The District 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.

High Schools is the detailed budget for the High School locations as a group. Overall high school student enrolment is projected to increase 148 students (4.55%) for Grades 9-12.

To address student enrolment growth, there was an additional 8.24 full time equivalent (FTE) increase in certified teaching staff (FTE increase of 5.56%) for the Grades 9-12 classes.

Contracted and General Services increased for building maintenance and additional extracurricular support. This increase in extracurricular support includes the budget request from the high school group. The high schools were also able to maintain their current per student funding model which was their other budget request.

Transfers decreased as schools have not carried-forward their 2017/2018 surpluses and related contingencies (which are typically set up in the fall budget update).

High Schools

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$20,577,087**	**$20,358,013**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$20,577,087**	**$20,358,013**

Expenditures

Certificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$17,344,325**	**$16,706,077**
Expenditures	**84%**	**82%**

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$1,469,568**	**$1,482,849**
Expenditures	**7%**	**7%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Building Maintenance	$194,320	$108,460
Extra Curricular	$37,733	$37,350
Professional Learning	$82,848	$79,848
Consultants	$23,250	$23,250
Postage	$20,600	$20,500
Telephone	$36,000	$36,000
Bussing - Field Trips	$37,125	$39,125
Equipment Repair	$46,000	$46,000
Building Rentals	$27,890	$27,890
Equipment Rental/Leases	$13,000	$13,000
Printing	$115,800	$115,800
Banquets and Lunches	$3,000	$3,000
Miscellaneous Services	$158,634	$158,500
Travel and Subsistence	$12,400	$11,400
Co-curricular	$46,510	$36,255
Total	**$855,110**	**$756,378**
Expenditures	**4%**	**4%**

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Supplies	$480,047	$488,940
Media Materials	$43,226	$44,226
Computer Supplies and Software	$70,250	$70,250
Textbooks	$100,834	$100,834
Furniture and Equipment (Under $5000)	$56,000	$61,000
Computer Purchases	$121,567	$121,567
Total	**$871,924**	**$886,817**
Expenditures	**4%**	**4%**

Instruction - High Schools

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Capital Purchases (Over $5000)	$0	$202,999
Committments from prior year	$0	$121,393
Prior Year Committed funds	$0	$121,393
Contingency (Unallocated Expense)	$36,160	$201,499
Total Expenditures	**$36,160 0%**	**$525,891 3%**

Expenditures	**$20,577,087**	**$20,358,013**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$20,577,087	$20,358,013
Total Expenditures	$20,577,087	$20,358,013
Variance	**$0**	**$0**

Chinook High School

Winston Churchill High School

Immanuel Christian Secondary School

Victoria Park High School

Lethbridge Collegiate Institute

Instruction - High Schools

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Expenditures

CategoryName	Chinook High School	Immanuel Christian High School	Lethbridge Collegiate Institute	Winston Churchill High School	Victoria Park High School	Total
Certificated Salaries and Benefits	$5,461,223	$1,769,727	$4,358,865	$4,146,484	$1,608,027	$17,344,325
Uncertificated Salaries and Benefits	$479,120	$108,288	$344,365	$385,077	$152,718	$1,469,568
Contracted and General Services	$336,096	$48,200	$131,672	$288,742	$50,400	$855,110
Supplies	$434,383	$114,907	$87,882	$161,185	$73,567	$871,924
Capital and Debt Services		$0				$0
Transfers	$0	$8,237	$0	$27,754	$169	$36,160
Total	$6,710,821	$2,049,359	$4,922,784	$5,009,242	$1,884,881	$20,577,087

2017-2018 September 30th Budget

Expenditures

CategoryName	Chinook High School	Immanuel Christian High School	Lethbridge Collegiate Institute	Winston Churchill High School	Victoria Park High School	Total
Certificated Salaries and Benefits	$5,167,638	$1,713,786	$4,256,906	$3,940,708	$1,627,039	$16,706,077
Uncertificated Salaries and Benefits	$480,892	$109,756	$345,766	$386,520	$159,915	$1,482,849
Contracted and General Services	$337,698	$44,100	$44,210	$275,470	$54,900	$756,378
Supplies	$434,383	$107,800	$87,882	$161,185	$95,567	$886,817
Capital and Debt Services		0				$0
Transfers	$342,168	$6,228	$13,827	$145,369	$18,299	$525,891
Total	$6,762,779	$1,981,670	$4,748,591	$4,909,252	$1,955,720	$20,358,013

This document compares each of the High School Budgets for the 2018-2019 school year with the 2017-2018 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 District and its school locations.

Spending by Program	2018-2019		2017-2018		Variance	Change %
Inclusive Learning		**17,072,113**		**15,943,184**	**1,128,929**	**7.08%**
Inclusive Learning Supports	9,061,612		9,029,205			
Counselling	2,592,391		2,385,186			
English as a Second Language (ESL)	175,800		175,800			
Program Unit Funding (PUF)	4,500,000		3,700,000			
Making Connections Programs	742,310		652,993			
Certificated Staffing		**2,954,022**		**2,819,153**	**134,869**	**4.78%**
Uncertificated Staffing		**13,303,120**		**12,452,484**	**850,636**	**6.83%**
Contracted and General Services		**572,644**		**507,836**	**64,808**	**12.76%**
Supplies		**228,896**		**161,306**	**67,590**	**41.90%**
Utilities		**0**		**0**	**0**	**0.00%**
Capital and Debt Services		**0**		**0**	**0**	**0.00%**
Transfers		**13,431**		**2,405**	**11,026**	**458.46%**
Total Expenditures		**17,072,113**		**15,943,184**		

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 District No. 51 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.

The Inclusive Learning Supports budget includes the cost of administering Inclusive Education Programs. These costs include the Director of Student Services, psychologists, itinerant behaviour assistants and clerical support. These positions provided administrative support for, as well as, assessment, program development and student monitoring.

Counselling:
After consultations with staff, students, parents, and the community on how to strengthen the emotional health of students at the District's Town Hall meeting held in February 2013, a new counselling program has been developed to provide universal counseling supports to students at middle school and high school. A team approach will be implemented that will provide a continuum of supports to students from general support, career guidance, counseling, and therapy; ensuring that students receive the emotional supports they need.

The centralized model enhances counseling supports by adding family liaison counselors and career practitioners to the counselling teams and has Teachers, FNMI liaisons, Student support workers, career practitioners, and family liaison workers working together to provide support to students and families.

English as a Second Language (ESL):
The English as a Second Language (ESL) program provides coordination of professional learning opportunities for staff providing English as a Second Language services.

Program Unit Funding (PUF):
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 available for a maximum of three years for each eligible child who is at least two years six months of age on September 1 and less than six years 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 pre-school settings as determined by the Director of Student Services.

Making Connections Programs:
Making Connections #1 is funded by the provincial government through Southwest Child and Family Services. Making Connections #2 is funding through the Family Centre. 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 is a school based family support program available in all Lethbridge School District #51 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 District No. 51
2018-2019 Preliminary Budget

Expenditures

CategoryName	Inclusive Learning Supports	Counselling Program	ESL Central Program	Program Unit Funding	Making Connections #1 - SWCFS	Making Connections #2- Parent Link	Making Connections #3- Alberta Mental Health	Making Connections #4- FCSS	Total
Certificated Salaries and Benefits	$648,944	$1,551,984	$109,181	$643,914			$0		$2,954,022
Uncertificated Salaries and Benefits	$8,028,762	$1,007,373	$54,131	$3,559,250	$79,780	$32,192	$363,037	$178,595	$13,303,120
Contracted and General Services	$242,564	$29,725	$7,488	$242,837	$3,440	$0	$14,960	$31,630	$572,644
Supplies	$131,220		$5,000	$54,000	$14,270	$2,817	$11,714	$9,875	$228,896
Transfers	$10,122	$3,309	$0	$0	$0	$0	$0	$0	$13,431
Total	$9,061,612	$2,592,391	$175,800	$4,500,000	$97,490	$35,009	$389,711	$220,100	$17,072,113

2017-2018 September 30th Budget

Expenditures

CategoryName	Inclusive Learning Supports	Counselling Program	ESL Central Program	Program Unit Funding	Making Connections #1 - SWCFS	Making Connections #2- Parent Link	Making Connections #3- Alberta Mental	Making Connections #4- FCSS	Total
Certificated Salaries and Benefits	$648,944	$1,441,836	$109,181	$619,193			$0		$2,819,154
Uncertificated Salaries and Benefits	$8,049,963	$911,221	$54,131	$2,850,702	$85,379	$26,593	$354,125	$120,370	$12,452,484
Contracted and General Services	$231,813	$29,725	$2,488	$193,780	$3,440	$0	$14,960	$31,630	$507,836
Supplies	$98,485		$10,000	$36,325	$11,181	$0	$5,315	$0	$161,306
Transfers	$0	$2,405	$0	$0					$2,405
Total	$9,029,205	$2,385,186	$175,800	$3,700,000	$100,000	$26,593	$374,400	$152,000	$15,943,185

This document compares each of the Inclusive Learning Budgets for the 2018-2019 school year with the 2017-2018 school year. Each Budget shows a comparative of the program's expenditures by object category.

For Budget 2018/2019, the following are the significant changes within Inclusive Learning:

- **Inclusive Learning Supports** - there was a shift in the staffing component; whereas, the District is planning on increasing the amount of educational assistants by reducing the amount of advanced educational assistants, as there has been a shift in methodology to increase the student time in the classroom (overall minimal effect on the budget).

- **Counselling Program** - included the budget request to provide 2.0 full time equivalent (FTE) of Family School Liaison Counsellors (FSLC) to the middle schools.

- **Program Unit Funding (PUF)** - there was a significant increase in the projected PUF grant as the 2017/2018 grant had significantly increased to approximately $4.5 million; whereas, this program has been growing from year-to-year (can use prior year funding as benchmark for upcoming budget year). With the projected increase in funding, this allows for additional educational assistants to be budgeted for the program.

- **Making Connections Programs** - there was increase in the Making Connections grant funding and there was also an estimated $52,500 of one-time funding that is being carried forward on the FCSS grant (Making Connections #4) that is to be used for additional staffing for 2018/2019. The majority of the increases in the Making Connections grants were allocated to additional staffing and supplies.

Inclusive Learning Supports

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$17,072,113**	**$15,943,184**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$17,072,113**	**$15,943,184**

Expenditures

Certificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$2,954,022**	**$2,819,154**
Expenditures	**17%**	**18%**

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$13,303,120**	**$12,452,484**
Expenditures	**78%**	**78%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Professional Learning	$187,159	$147,329
Consultants	$194,461	$174,780
Telephone	$3,250	$3,250
Dues/Fees	$71,500	$58,750
Miscellaneous Services	$48,064	$58,063
Travel and Subsistence	$17,000	$17,000
Car Allowances	$51,210	$48,664
Total	**$572,644**	**$507,836**
Expenditures	**3%**	**3%**

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Supplies	$154,896	$117,921
Computer Supplies and Software	$50,000	$20,000
Furniture and Equipment (Under $5000)	$24,000	$23,385
Total	**$228,896**	**$161,306**
Expenditures	**1%**	**1%**

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Contingency (Unallocated Expense)	$13,431	$2,405
Total	**$13,431**	**$2,405**
Expenditures	**0%**	**0%**

Expenditures	**$17,072,113**	**$15,943,184**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$17,072,113	$15,943,184
Total Expenditures	$17,072,113	$15,943,184
Variance	**$0**	**$0**

Instruction - Technology

Includes the technology budget center, which provides technology and support through the District 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 the School District 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 District providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2018-2019		2017-2018		Variance	Change %
Technology		2,707,150		2,709,294	(2,144)	-0.08%
Certificated Staffing		165,931		162,999	2,932	1.80%
Uncertificated Staffing		1,017,179		1,017,484	(305)	-0.03%
Contracted and General Services		494,512		540,413	(45,901)	-8.49%
Supplies		1,107,298		1,067,298	40,000	3.75%
Utilities		0		0	0	0.00%
Capital and Debt Services		0		0	0	0.00%
Transfers		(77,770)		(78,900)	1,130	-1.43%
Total Expenditures		2,707,150		2,709,294		

Instruction - Technology

Lethbridge School District No. 51
2018-2019 Preliminary Budget ***2017-2018 September 30th Budget***

Expenditures

CategoryName	Technology	Total
Certificated Salaries and Benefits	$165,931	$165,931
Uncertificated Salaries and Benefits	$1,017,179	$1,017,179
Contracted and General Services	$494,512	$494,512
Supplies	$1,107,298	$1,107,298
Transfers	($77,770)	($77,770)
Total	$2,707,150	$2,707,150

CategoryName	Technology	Total
Certificated Salaries and Benefits	$162,999	$162,999
Uncertificated Salaries and Benefits	$1,017,484	$1,017,484
Contracted and General Services	$540,413	$540,413
Supplies	$1,067,298	$1,067,298
Transfers	($78,900)	($78,900)
Total	$2,709,294	$2,709,294

This document compares the Technlogy Budget for the 2018-2019 school year with the 2017-2018 school year. The Budget shows a comparative of the program's expenditures by object category.

For Budget 2018/2019, the following are the significant changes:

- **Technology** - there was an increase in the technology supplies and software with increase in software license costs; however, this is somewhat offset by the reductions in the contracted/ general services for the reduction in the server evergreening costs (overall minimal effect on the budget).

Technology

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$2,707,150**	**$2,709,294**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$2,707,150**	**$2,709,294**

Expenditures

Certificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$165,931**	**$162,999**
Expenditures	**6%**	**6%**

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$1,017,179**	**$1,017,484**
Expenditures	**38%**	**38%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Professional Learning	$20,000	$20,000
Consultants	$7,000	$7,000
Telephone	$12,000	$12,000
Wide Area Network (WAN) Communications	$352,000	$352,000
Server Evergreen	$25,000	$70,901
Banquets and Lunches	$4,500	$4,500
Technology Department Costs	$26,795	$26,795
Multimedia Infrastructure Repairs	$18,617	$18,617
Travel and Subsistence	$6,600	$6,600
Car Allowances	$22,000	$22,000
Total	**$494,512**	**$540,413**
Expenditures	**18%**	**20%**

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Computer Supplies and Software	$307,298	$267,298
Computer Purchases	$800,000	$800,000
Total	**$1,107,298**	**$1,067,298**
Expenditures	**41%**	**39%**

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Transfers to (-) / from other sites (+)	($78,900)	($78,900)
Contingency (Unallocated Expense)	$1,130	$0
Total	**-$77,770**	**-$78,900**
Expenditures	**-3%**	**-3%**

Expenditures	**$2,707,150**	**$2,709,294**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$2,707,150	$2,709,294
Total Expenditures	$2,707,150	$2,709,294
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 District.

Spending by Program	2018-2019		2017-2018		Variance	Change %
Other Instructional Programs		**23,728,390**		**22,157,984**	**1,570,406**	**7.09%**
Division of Instructional Services	1,006,201		872,427			
Early Education Program	1,231,534		1,277,957			
Shared Instructional Services	10,685,151		11,353,950			
School Generated Funds (SGF)	6,129,088		4,565,173			
Classroom Improvement Fund	1,254,000		1,254,000			
CAMP (Lethbridge Regional Hospital School)	222,569		221,947			
Community Outreach School	172,151		172,151			
Developing Lifelong Assets Program	172,151		172,151			
Distance Learning Program	55,845		55,845			
Dual-Credit Program	242,055		0			
First Nations, Metis and Inuit Program	618,866		711,512			
Harbour House School	170,439		169,517			
High School Off Campus Program	301,408		301,408			
International Services	315,500		377,130			
Pitawani School	345,996		346,019			
Poverty Intervention Committee	50,000		50,000			
Stafford Ridge School (AADAC)	256,575		256,797			
Budget Allocation Clearing	498,861		0			
Certificated Staffing		**12,149,676**		**11,959,013**	**190,663**	**1.59%**
Uncertificated Staffing		**3,282,980**		**3,299,640**	**(16,660)**	**-0.50%**
Contracted and General Services		**1,395,681**		**1,275,937**	**119,744**	**9.38%**
Supplies		**6,848,071**		**5,583,854**	**1,264,217**	**22.64%**
Utilities		**0**		**0**	**0**	**0.00%**
Capital and Debt Services		**0**		**0**	**0**	**0.00%**
Transfers		**51,982**		**39,540**	**12,442**	**31.47%**
Total Expenditures		**23,728,390**		**22,157,984**		

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 Pre-school, is an early education program that provides support for children with Mild Moderate needs through 24 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.

Classroom Improvement Fund:
The Classroom Improvement Fund (CIF) includes the specific CIF operating grant received and the applicable budgeted CIF expenditures. This funding was provided in 2017/2018 as one-time grant funding; however, the Province extended the funding to 2018/2019. The intent of the CIF funding is to improve the student experience in the classroom; whereas, funding was eligible to be provided towards hiring additional teaching and non-teaching staff and for initiatives to enhance supports for students with complex learning needs and English Language Learners.

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 District'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 District.

First Nations and Métis and Inuit Program:
The First Nations Métis and Inuit (FNMI) Program provides ongoing support for aboriginal students in their efforts to obtain an education, and provide opportunities for aboriginal students to study and experience their own and other aboriginal 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 District No. 51 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 will now be centralized in 2014-2015 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 District No. 51 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 District.

Stafford Ridge School (AADAC):
Stafford Ridge Outreach School is located at AADAC's Youth Residential Treatment Centre. It is a co-ed residential 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 been allocated towards a specific purpose; however, at the time of the preliminary budget was developed, the funding is still to be determined which schools/locations will receive the funding.

Instruction - Other Instructional Programs

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Expenditures

CategoryName	Division of Instructional Services	Early Education Programs	Shared Instructional Services	School Generated Funds	Classroom Improvement Fund (CIF)	CAMP (Lethbridge Regional Hospital School)	Community Outreach School	Developing Lifelong Assets Program	Distance Learning Program
Certificated Salaries and Benefits	$636,327		$9,361,203		$662,729	$146,061	$101,134	$101,134	$54,345
Uncertificated Salaries and Benefits	$153,531	$1,154,023	$367,689		$525,665	$62,112	$54,677	$46,581	
Contracted and General Services	$40,279	$52,500	$842,076		$25,000	$2,500	$6,704	$8,875	$500
Supplies	$153,532	$25,011	$100,000	$6,129,088	$39,469	$11,896	$7,148	$13,535	$1,000
Transfers	$22,532	$0	$14,183		$1,136	$0	$2,488	$2,026	$0
Total	$1,006,201	$1,231,534	$10,685,151	$6,129,088	$1,254,000	$222,569	$172,151	$172,151	$55,845

2017-2018 September 30th Budget

Expenditures

CategoryName	Division of Instructional Services	Early Education Programs	Shared Instructional Services	School Generated Funds	Classroom Improvement Fund (CIF)	CAMP (Lethbridge Regional Hospital School)	Community Outreach School	Developing Lifelong Assets Program	Distance Learning Program
Certificated Salaries and Benefits	$508,678		$9,457,425		$662,726	$146,084	$102,329	$102,329	$54,345
Uncertificated Salaries and Benefits	$153,531	$1,253,974	$367,689		$525,673	$61,467	$55,970	$47,412	
Contracted and General Services	$37,779	$0	$840,836		$25,000	$2,500	$6,704	$8,875	$500
Supplies	$153,532	$23,983	$678,000	$4,565,173	$39,469	$11,896	$7,148	$13,535	$1,000
Transfers	$18,908	$0	$10,000		$1,132	$0	$0	$0	$0
Total	$872,428	$1,277,957	$11,353,950	$4,565,173	$1,254,000	$221,947	$172,151	$172,151	$55,845

This document compares each of the Other Instructional Budgets for the 2018-2019 school year with the 2017-2018 school year. Each Budget shows a comparative of the program's expenditures by object category.

Instruction - Other Instructional Programs (Continued)

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Expenditures

CategoryName	Dual-Credit Program	First Nations, Metis and Inuit Program	Harbour House School	High School Off Campus Program	International Services	Pitawani School	Poverty Intervention Committee	Stafford Ridge School (AADAC)	Budget Allocation Clearing	Total
Certificated Salaries and Benefits	$63,209	$129,031	$146,061	$113,023	$84,342	$265,230		$187,142	$98,707	$12,149,676
Uncertificated Salaries and Benefits	$6,193	$428,734	$17,567	$163,505	$24,019	$68,398		$62,205	$148,077	$3,282,980
Contracted and General Services	$164,653	$41,500	$1,000	$13,700	$193,139	$1,555		$1,700		$1,395,681
Supplies	$8,000	$10,060	$5,811	$11,180	$14,000	$10,813	$50,000	$5,528	$252,000	$6,848,071
Transfers	$0	$9,541	$0		$0	$0		$0	$77	$51,982
Total	$242,055	$618,866	$170,439	$301,408	$315,500	$345,996	$50,000	$256,575	$498,861	$23,728,390

2017-2018 September 30th Budget

Expenditures

CategoryName	Dual-Credit Program	First Nations, Metis and Inuit Program	Harbour House School	High School Off Campus Program	International Services	Pitawani School	Poverty Intervention Committee	Stafford Ridge School (AADAC)	Budget Allocation Clearing	Total
Certificated Salaries and Benefits	$0	$129,031	$146,084	$113,023	$84,342	$265,252		$187,365	$0	$11,959,013
Uncertificated Salaries and Benefits	$0	$519,921	$16,922	$166,479		$68,398		$62,205	$0	$3,299,640
Contracted and General Services	$0	$43,000	$1,000	$13,700	$292,788	$1,555		$1,700	$0	$1,275,937
Supplies	$0	$10,060	$5,511	$8,206		$10,813	$50,000	$5,528	$0	$5,583,854
Transfers	$0	$9,500	$0		$0	$0		$0	$0	$39,540
Total	$0	$711,512	$169,517	$301,408	$377,130	$346,019	$50,000	$256,797	$0	$22,157,984

This document compares each of the Other Instructional Budgets for the 2018-2019 school year with the 2017-2018 school year. Each Budget shows a comparative of the program's expenditures by object category.

For Budget 2018/2019, the following are the significant changes within the Other Instructional Programs:

- **Division of Instructional Services** - The majority of the increase relates to the additional Numeracy Lead Teacher position. This was part of the Board Priorities and was the budget request from the Board Administration.

- **Early Education Program (EEP)** - The majority of the decrease relates to a projected reduction in student enrolment in EEP; therefore, going from 25 programs to 24 programs in 2018/2019.

- **Shared Instructional Services** - The majority of the decrease relates to that the prior year had the budgeted salaries/benefits of the new middle school principal for 2017/2018 as the principal was hired before the school opened in 2018/2019 to assist in the planning of the construction, resourcing, and staffing of the new school. For 2018/2019, these costs were allocated to the new Senator Joyce Fairbairn Middle School. In the prior year, there was also $650,000 included in the budget for the resourcing of the new middle school, where this was completed in 2017/2018 and is not needed nor budgeted in 2018/2019.

- **School Generated Funds** - There is a significant projected increase in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and with a new middle school being added. Therefore, with the increased SGF activities, there are increases both the projected fees and related costs.

- **Dual-Credit Program** - This program/cost center is new in 2018/2019 and relates to the costs of teacher supervision, consultants to provide the courses, and supplies/textbooks for these dual-credit programs.

- **First Nations, Métis and Inuit (FNMI) Program** - Although this FNMI program received a 3% increase in funding for enrolment growth, in the prior year this program utilized approximately $90,000 of one-time reserve funding to increase the prior year staffing. Therefore, the reduction in the current year is from the removal of this one-time funding and staffing.

- **International Services** - The reduction in the budget from the prior year is a slight change to ensure that the budget is more conservative as the revenues can fluctuate significantly from year-to-year; therefore, with a more conservative budget, this can assist in ensuring that the program does not end up in a deficit position if there is a reduction in international students.

- **Budget Allocation Clearing** - This program/cost center is new in 2018/2019 and relates to the funding that has been allocated towards a specific purpose; however, at the time of the preliminary budget was developed, the funding is still to be determined which schools/locations will receive the funding. This include the $252,000 funding for the School Nutrition Program grant funding (still to be determined which schools will have the programs) and some minor staffing allocations available for Kindergarten and Elementary (to be allocated by Human Resources and Instructional Services). This will be updated in the fall budget to account for the final allocations that are determined.

Other Instructional Supports

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenue And Allocations To Budget Center	**$23,728,390 100%**	**$22,157,984 100%**

Revenue And Allocations To Budget Center	**$23,728,390**	**$22,157,984**

Expenditures

Certificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Expenditures	**$12,149,676 51%**	**$11,959,013 54%**

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Expenditures	**$3,282,979 14%**	**$3,299,640 15%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Employee Assistance	$16,800	$16,800
Insurance/Bond Premium	$37,950	$37,700
District Health and Wellness Committee	$24,000	$24,000
Professional Learning	$521,933	$511,683
Consultants	$337,821	$195,289
Postage	$50	$50
Telephone	$1,000	$1,000
Bussing - Field Trips	$10,123	$10,123
Equipment Repair	$19,562	$19,562
Dues/Fees	$195,108	$217,108
Printing	$2,050	$2,050
Advertising	$7,700	$7,700
Banquets and Lunches	$10,000	$10,278
Miscellaneous Services	$156,128	$169,638
Travel and Subsistence	$14,075	$14,075
Car Allowances	$41,381	$38,881
Total Expenditures	**$1,395,681 6%**	**$1,275,937 6%**

Instruction - Other Instructional Programs

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Services, Contracts and Supplies School Generated Activities	$6,129,088	$4,565,173
Supplies	$673,948	$957,429
Computer Supplies and Software	$28,950	$28,950
Textbooks	$5,464	$21,981
Furniture and Equipment (Under $5000)	$4,800	$4,500
Computer Purchases	$5,821	$5,821
Total Expenditures	**$6,848,071 29%**	**$5,583,854 25%**

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Reserves	$0	$10,000
Contingency (Unallocated Expense)	$51,983	$29,540
Total Expenditures	**$51,983 0%**	**$39,540 0%**

Expenditures	**$23,728,390**	**$22,157,984**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$23,728,390	$22,157,984
Total Expenditures	$23,728,390	$22,157,984
Variance	**$0**	**$0**

Administration

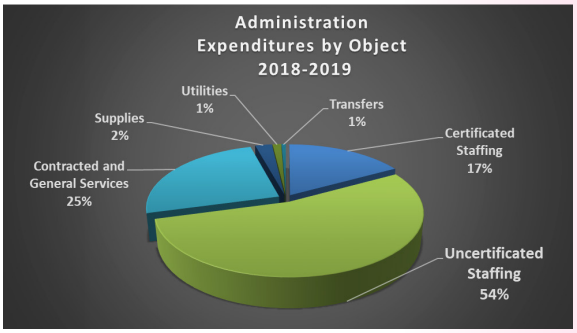


Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support. The goals and objectives of the Administrative Program is to provide governance, administration, and support services to the Instructional Programs.

The following is an overview of the Administration Program expenditures:

Administration	2018-2019		2017-2018		Variance	Change %
Total Expenditures		**4,259,106**		**4,092,200**	**166,906**	**4.08%**
Certificated Staffing		**724,378**		**724,378**	**0**	**0.00%**
Uncertificated Staffing		**2,288,888**		**2,297,227**	**(8,339)**	**-0.36%**
Contracted and General Services		**1,064,207**		**895,807**	**168,400**	**18.80%**
Supplies		**102,733**		**95,888**	**6,845**	**7.14%**
Utilities		**52,600**		**52,600**	**0**	**0.00%**
Capital and Debt Services		**0**		**0**	**0**	**0.00%**
Transfers		**26,300**		**26,300**	**0**	**0.00%**
Transfers of Contingency/commitments	26,300		26,300			
Transfers to Reserves	0		0			
Transfers to Board Funded Capital	0		0			
Operating Expenditures		4,259,106		4,092,200		
Transfers to Reserves		0		0		
Transfers to Board Funded Capital		0		0		
Total Expenditures		**4,259,106**		**4,092,200**		

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 Affairs 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.

The District is restricted that these Administration Expenditures must not exceed 3.6% of the District's total operating expenditures.

Lethbridge School District No. 51

Comparative Summary - Administration Program

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

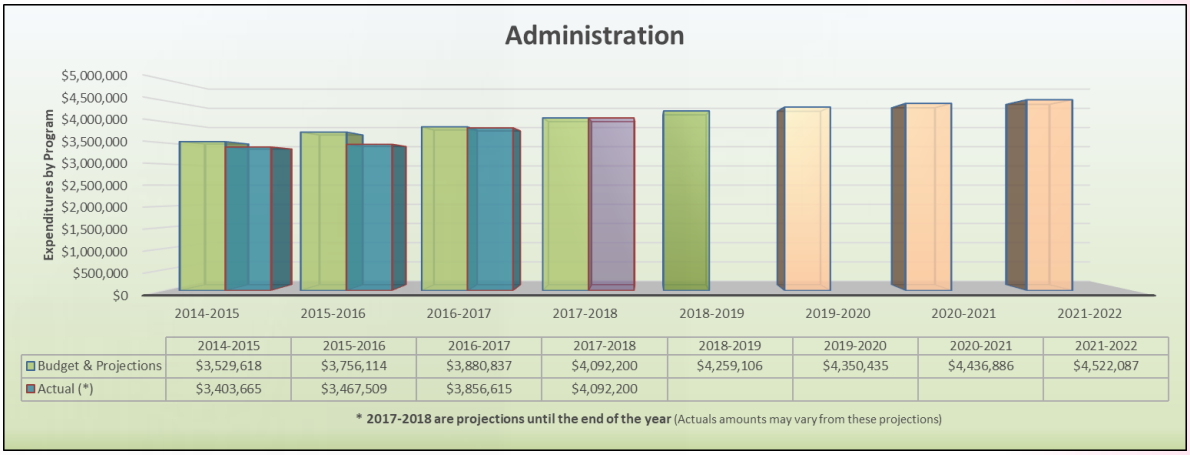
for the Year Ended August 31

(in dollars)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
Operating Revenues and Allocations												
Program Revenue Allocations	3,529,618	3,495,427	3,756,114	3,478,533	3,880,837	3,945,616	4,092,200	4,092,200	4,259,106	4,350,435	4,436,886	4,522,087
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	0
Total Program Allocations	3,529,618	3,495,427	3,756,114	3,478,533	3,880,837	3,945,616	4,092,200	4,092,200	4,259,106	4,350,435	4,436,886	4,522,087
Operating Expenses by Object												
Administration	3,529,618	3,403,665	3,756,114	3,467,509	3,880,837	3,856,615	4,092,200	4,092,200	4,259,106	4,350,435	4,436,886	4,522,087
Certificated salaries and benefits	677,294	780,678	690,541	722,270	724,429	858,033	724,378	724,378	724,378	737,721	750,292	762,627
Uncertificated salaries and benefits	1,935,270	1,884,686	2,104,102	2,071,959	2,126,163	2,146,266	2,297,227	2,297,227	2,288,888	2,331,049	2,370,770	2,409,745
Contracted and general services	761,860	545,266	794,221	532,523	853,808	665,194	895,807	895,807	1,064,207	1,096,878	1,128,029	1,158,938
Supplies	90,144	116,955	95,500	70,879	102,000	109,965	95,888	95,888	102,733	105,887	108,894	111,878
Utilities	39,350	50,380	45,450	43,574	48,137	50,853	52,600	52,600	52,600	52,600	52,600	52,600
Contingency, commitments and transfers	25,700	25,700	26,300	26,304	26,300	26,304	26,300	26,300	26,300	26,300	26,300	26,300
Transfer to Reserves	0	37,467	0	0	0	10,360	0	0	0	0	0	0
Board Funded Capital	0	54,295	0	11,024	0	78,641	0	0	0	0	0	0
Total Program Allocations	3,529,618	3,495,427	3,756,114	3,478,533	3,880,837	3,945,616	4,092,200	4,092,200	4,259,106	4,350,435	4,436,886	4,522,087



BUDGET HIGHLIGHTS



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$3,529,618	$3,756,114	$3,880,837	$4,092,200	$4,259,106	$4,350,435	$4,436,886	$4,522,087
Actual (*)	$3,403,665	$3,467,509	$3,856,615	$4,092,200				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Administration program has been allocated $4.26 million of operating revenues and did not require any one-time operating reserves to fund the total of **$4.26 million of expenditures** within the District operations, including the following:

- **Certified Salaries and Benefits** - Includes the remaining portion of the certified teaching staff within the District (outside of the Instructional Programs) and relate to the certified staff within the Superintendent's Office, Human Resources, and System Instructional Support. These expenditures of $724,378 are expected to remain consistent from the prior year.

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff within the District's Administration. These expenditures of $2.29 million are expected to decrease from the prior year's budget of $2.30 million (0.36% decrease) as the prior year included a one month overlap with the retiring Associate Superintendent of Business Affairs, a portion of the Courier position has been allocated to Administration (from Plant Operations & Maintenance), and the District Administrative Assistant for International Services has been fully allocated to Instruction Program. These reallocations of staffing are done to more accurately reflect the costs.

- **Contracted and General Services** - Includes the consultants, legal services, liability insurance, property insurance for the administration building, and other services provided for Administration These expenditures of $1.06 million are expected to increase from the prior year's budget of $895,807 (18.80% increase) for the increased costs for many of the services such as insurance, software, consulting, and printing services. A one-time cost was also added for operational consulting due to the significant operational growth over past couple years. Computer services had an increase for potential purchase for software modules to further improve payroll/HR efficiency (one-time cost).

- **Supplies** - Includes the purchase of general supplies, furniture and equipment (non-capital), and computers/technology. These expenditures of $102,733 are expected to increase from the prior year's budget of $95,888 (7.14% increase) for increases and updating the costs of general supplies based on growth and inflationary factors.

- **Utilities** - Includes the estimated costs of the utilities of the administration building, including the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of $52,600 are expected to remain consistent from the prior year.

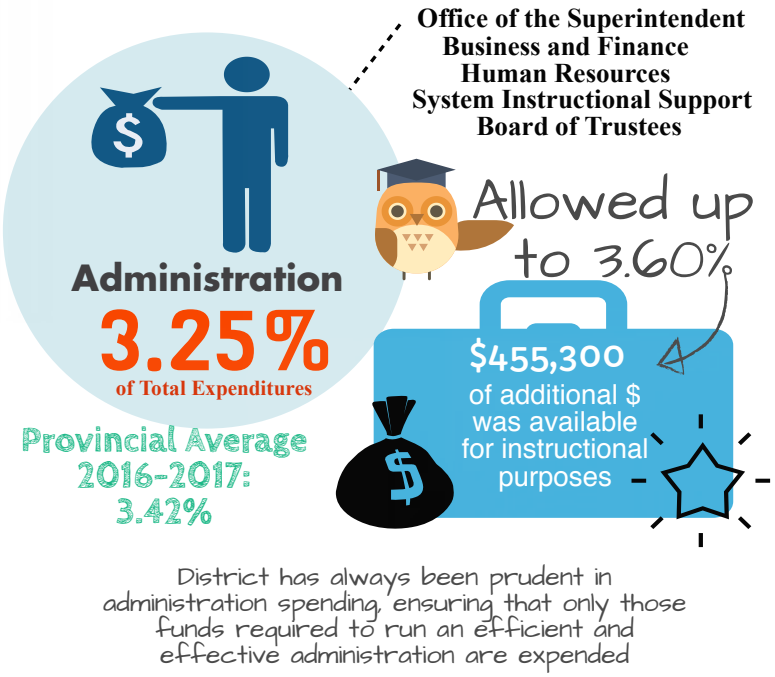
- **Contingency, Commitments, and Transfers** - Includes the technology cost transfers that are allocated from Technology to Administration. Administration does not have any budgeted contingencies nor commitments.

Transfers to/from Reserves and Board Funded Capital:
For budget 2018/2019 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 (19/20 to 21/22) include increased student enrolment which is factored into projected budgets with increased inflation factors to result in a slight increase in staffing costs, services and supply costs.

The allowable Administrative expenditures is up to 3.60% of total operating expenditures. The District only spends 3.25% on Administration which is significantly below the total 3.60% allowable and the 3.42% Provincial Average.

By minimizing Administrative spending, an estimated $455,300 of funding can be reallocated back to Instructional Programs.



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

Total Administration

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenue And Allocations To Budget Center	**$4,259,106** **100%**	**$4,092,200** **100%**

Revenue And Allocations To Budget Center	**$4,259,106**	**$4,092,200**

Expenditures

Certificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Expenditures	**$724,378** **17%**	**$724,378** **18%**

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Expenditures	**$2,288,888** **54%**	**$2,297,227** **56%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Alberta Home and School AGM Registration Fees	$7,000	$7,000
Board Communications	$35,000	$35,000
Building Maintenance	$30,000	$30,000
Insurance/Bond Premium	$126,700	$93,700
Professional Learning	$33,003	$33,003
Auditor	$31,500	$27,500
Legal Services	$25,000	$25,000
Computer Services	$255,868	$220,868
Consultants	$125,318	$46,918
Election Expenses	$12,000	$12,000
Employee Assistance Expense	$720	$720
Postage	$13,150	$13,150
Telephone	$28,000	$27,500
Equipment Repair	$5,000	$5,000
Equipment Rental/Leases	$31,000	$31,000
Dues/Fees	$17,500	$17,500
ASBA Membership Fees	$67,458	$64,957
Membership Zone 6	$2,850	$2,850
Printing	$27,000	$17,000
Advertising	$25,000	$25,000
Advertising & Recruitment of Personnel	$6,000	$6,000
Banquets and Lunches	$36,500	$36,500
Miscellaneous Services	$18,000	$18,000
Employee Recognition	$15,000	$10,000
Travel and Subsistence	$67,000	$67,000
Car Allowances	$22,640	$22,640
Total Expenditures	**$1,064,207** **25%**	**$895,806** **22%**

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Supplies	$75,733	$68,888
Furniture and Equipment (Under $5000)	$12,000	$12,000
Computer Purchases	$15,000	$15,000
Total Expenditures	**$102,733** **2%**	**$95,888** **2%**

Administration

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Utilities	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Electricity	$25,000	$25,000
Gas	$25,000	$25,000
Water and Sewer	$2,600	$2,600
Total Expenditures	**$52,600 1%**	**$52,600 1%**

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Transfers to (-) / from other sites (+)	$26,300	$26,300
Total Expenditures	**$26,300 1%**	**$26,300 1%**

Expenditures	**$4,259,106**	**$4,092,200**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$4,259,106	$4,092,200
Total Expenditures	$4,259,106	$4,092,200
Variance	**$0**	**$0**

Administration

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Expenditures

CategoryName	Board Governance	Business and Finance	Human Resources	Office of the Superintendent	System Instructional Support - Administration	Total
Certificated Salaries and Benefits			$210,670	$303,038	$210,670	$724,378
Uncertificated Salaries and Benefits	$171,567	$1,273,751	$456,424	$286,525	$100,621	$2,288,888
Contracted and General Services	$202,711	$578,472	$171,788	$86,040	$25,196	$1,064,207
Supplies	$0	$78,541	$5,395	$17,797	$1,000	$102,733
Utilities		$52,600				$52,600
Transfers	$0	$26,300	$0	$0	$0	$26,300
Total	$374,278	$2,009,664	$844,277	$693,400	$337,487	$4,259,106

2017-2018 September 30th Budget

Expenditures

CategoryName	Board Governance	Business and Finance	Human Resources	Office of the Superintendent	System Instructional Support - Administration	Total
Certificated Salaries and Benefits			$210,670	$303,038	$210,670	$724,378
Uncertificated Salaries and Benefits	$171,567	$1,258,072	$456,424	$310,544	$100,621	$2,297,227
Contracted and General Services	$191,810	$471,472	$121,788	$85,540	$25,196	$895,807
Supplies	$0	$72,215	$5,395	$17,278	$1,000	$95,888
Utilities		$52,600				$52,600
Transfers	$0	$26,300	$0	$0	$0	$26,300
Total	$363,377	$1,880,659	$794,277	$716,400	$337,487	$4,092,200

This document compares each of the Administration Department Budgets for the 2018-2019 school year with the 2017-2018 school year. Each Budget shows a comparative of the program's expenditures by object category.

Plant Operation and Maintenance

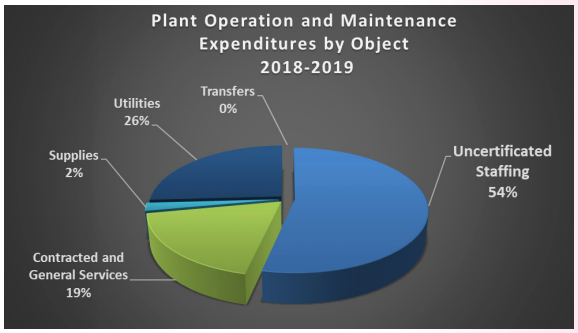


The Plant Operations and Maintenance activities relate to the District's responsibility for the construction, operation, maintenance, safety and security of all school buildings.

The following is an overview of the Plant Operation & Maintenance Program expenditures:

Plant Operation and Maintenance	2018-2019		2017-2018		Variance	Change %
Total Expenditures		**8,710,578**		**8,497,377**	**213,201**	**2.51%**
Certificated Staffing		**0**		**0**	**0**	**0.00%**
Uncertificated Staffing		**4,661,034**		**4,562,833**	**98,201**	**2.15%**
Contracted and General Services		**1,613,427**		**1,613,427**	**0**	**0.00%**
Supplies		**181,117**		**181,117**	**0**	**0.00%**
Utilities		**2,255,000**		**2,120,000**	**135,000**	**6.37%**
Capital and Debt Services		**0**		**0**	**0**	**0.00%**
Transfers		**0**		**20,000**	**(20,000)**	**-100.00%**
Transfers of Contingency/commitments	0		0			
Transfers to Reserves	0		0			
Transfers to Board Funded Capital	0		20,000			
Operating Expenditures		8,710,578		8,477,377		
Transfers to Reserves		0		0		
Transfers to Board Funded Capital		0		20,000		
Total Expenditures		**8,710,578**		**8,497,377**		

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:

The grant rates for the Plant Operation and Maintenance (POM) did not change from the prior year; however, overall funding increased due to student growth in the 2017/2018 school year (which is used for calculating the 2018/2019 POM grant funding). The POM grant of $8.57 million increased for the prior year's budget of $8.21 million (4.37% increase). This grant funding is factored into the budget funding allocation along with additional budget allocations.

Lethbridge School District No. 51

Comparative Summary - Plant Operation and Maintenance Program

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

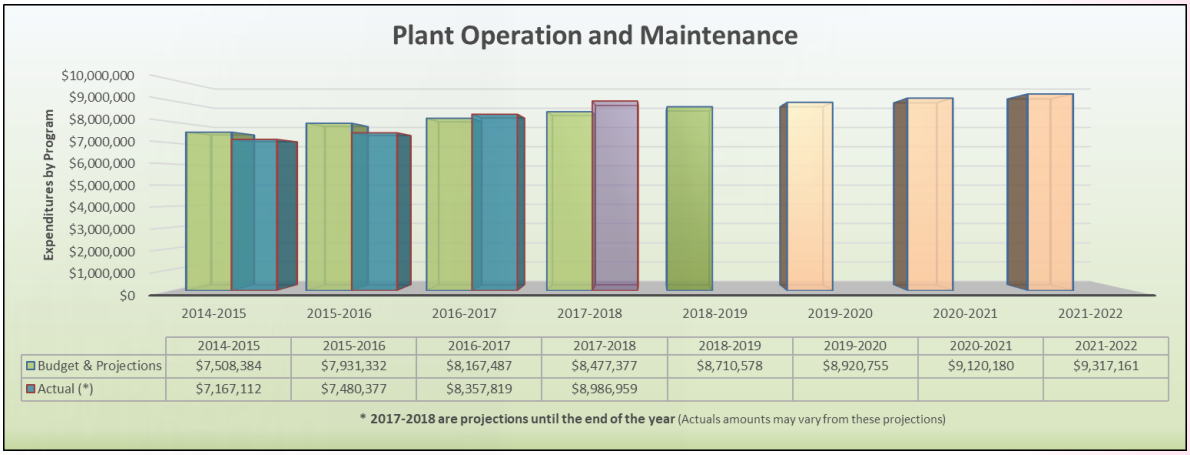
for the Year Ended August 31

(in dollars)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
Operating Revenues and Allocations												
Program Revenue Allocations	7,228,045	7,080,746	7,951,332	7,617,773	8,187,487	8,770,424	8,295,046	9,006,959	8,653,608	8,920,755	9,120,180	9,317,161
Transfer from Reserves	300,339	180,100	0	0	0	33,501	202,331	0	56,970	0	0	0
Total Program Allocations	7,528,384	7,260,846	7,951,332	7,617,773	8,187,487	8,803,925	8,497,377	9,006,959	8,710,578	8,920,755	9,120,180	9,317,161
Operating Expenses by Object												
Plant Operations and Maintenance	7,508,384	7,167,112	7,931,332	7,480,377	8,167,487	8,357,819	8,477,377	8,986,959	8,710,578	8,920,755	9,120,180	9,317,161
Uncertificated salaries and benefits	4,355,609	4,181,954	4,347,760	4,281,887	4,387,552	4,436,650	4,562,833	4,562,833	4,661,034	4,746,890	4,827,777	4,907,146
Contracted and general services	1,266,794	871,839	1,636,293	1,195,703	1,658,791	1,561,891	1,613,427	2,123,009	1,613,427	1,662,959	1,710,187	1,757,046
Supplies	197,281	327,133	198,279	306,789	201,144	440,757	181,117	181,117	181,117	186,677	191,979	197,239
Utilities	1,663,000	1,760,486	1,749,000	1,695,998	1,920,000	1,918,521	2,120,000	2,120,000	2,255,000	2,324,229	2,390,237	2,455,729
Contingency, commitments and transfers	25,700	25,700	0	0	0	0	0	0	0	0	0	0
Transfer to Reserves	0	47,292	0	72,881	0	158,986	0	0	0	0	0	0
Board Funded Capital	20,000	46,442	20,000	64,515	20,000	287,120	20,000	20,000	0	0	0	0
Total Program Costs	7,528,384	7,260,846	7,951,332	7,617,773	8,187,487	8,803,925	8,497,377	9,006,959	8,710,578	8,920,755	9,120,180	9,317,161

In 2016/2017 & 2017/2018, the District 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; whereas, 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



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$7,508,384	$7,931,332	$8,167,487	$8,477,377	$8,710,578	$8,920,755	$9,120,180	$9,317,161
Actual (*)	$7,167,112	$7,480,377	$8,357,819	$8,986,959				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Plant Operation and Maintenance (POM) program has been allocated $8.65 million of operating revenues and $56,970 of one-time operating reserves to fund the total of **$8.71 million of expenditures** within the District operations, including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff, including staff in maintenance and caretaking. These expenditures of $4.66 million are expected to increase from the prior year's budget of $4.56 million (2.15% increase) as there was an additional 1.0 full time equivalent (FTE) added in both caretaking and maintenance (labour position) due to the opening of the new middle school and for the growth of the District. These increases were slightly offset by the reallocation of a portion of the Courier position to Administration.

- **Contracted and General Services** - Includes the building maintenance, property insurance, and other services provided for maintenance/caretaking. These expenditures of $1.61 million are expected to remain consistent from the prior year.

- **Supplies** - Includes the purchase of general supplies, furniture and equipment (non-capital), and computers/technology. These expenditures of $181,117 are expected to remain consistent with the prior year.

- **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 $2.26 million are expected to increase from the prior year's budget of $2.12 million (6.37% increase) with the addition of a new middle school and increased utility rates from the increased Alberta Carbon Levies.

Transfers to/from Reserves and Board Funded Capital:
For budget 2018/2019 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 (19/20 to 21/22) include increased student enrolment with 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 District No. 51
2018-2019 Preliminary Budget

Plant Operations and Maintenance

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$8,710,578**	**$8,497,377**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$8,710,578**	**$8,497,377**

Expenditures

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$4,661,034**	**$4,562,833**
Expenditures	**54%**	**54%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Building Maintenance	$492,552	$492,552
Employee Assistance	$3,360	$3,360
Grounds Maintenance	$53,000	$53,000
Insurance/Bond Premium	$280,350	$280,350
Professional Learning	$22,050	$22,050
Telephone	$34,500	$34,500
Equipment Repair	$46,100	$46,100
Dues/Fees	$300	$300
Advertising	$1,000	$1,000
Banquets and Lunches	$2,500	$2,500
Miscellaneous Services	$669,615	$669,615
Travel and Subsistence	$4,100	$4,100
Car Allowances	$4,000	$4,000
Total	**$1,613,427**	**$1,613,427**
Expenditures	**19%**	**19%**

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Supplies	$172,217	$172,217
Computer Supplies and Software	$1,900	$1,900
Furniture and Equipment (Under $5000)	$7,000	$7,000
Total	**$181,117**	**$181,117**
Expenditures	**2%**	**2%**

Utilities	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Electricity	$1,490,000	$1,390,000
Gas	$565,000	$540,000
Water and Sewer	$200,000	$190,000
Total	**$2,255,000**	**$2,120,000**
Expenditures	**26%**	**25%**

These pages are an extract from the District's approved operating budget, specifically for the summary of the entire Plant Operation and Maintenance program.

Plant Operations and Maintenance

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Capital Purchases (Over $5000)	$0	$20,000
Total	**$0**	**$20,000**
Expenditures	**0%**	**0%**

Expenditures	**$8,710,578**	**$8,497,377**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$8,710,578	$8,497,377
Total Expenditures	$8,710,578	$8,497,377
Variance	**$0**	**$0**

Plant Operation and Maintenance

Lethbridge School District No. 51
2018-2019 Preliminary Budget ***2017-2018 September 30th Budget***

Expenditures

CategoryName	Custodial	Plant Operations and Maintenance	Total
Uncertificated Salaries and Benefits	$3,626,058	$1,034,976	$4,661,034
Contracted and General Services	$6,750	$1,606,677	$1,613,427
Supplies	$154,224	$26,893	$181,117
Utilities		$2,255,000	$2,255,000
Transfers	$0	$0	$0
Total	$3,787,032	$4,923,546	$8,710,578

CategoryName	Custodial	Plant Operations and Maintenance	Total
Uncertificated Salaries and Benefits	$3,561,734	$1,001,099	$4,562,833
Contracted and General Services	$6,750	$1,606,677	$1,613,427
Supplies	$154,224	$26,893	$181,117
Utilities		$2,120,000	$2,120,000
Transfers	$0	$20,000	$20,000
Total	$3,722,708	$4,774,669	$8,497,377

This document compares each of the Plant operation and Maintenance Department Budgets for the 2018-2019 school year with the 2017-2018 school year. Each Budget shows a comparative of the program's expenditures by object category.



Transportation

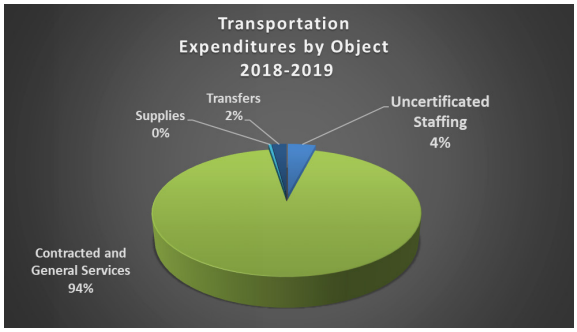


The Transportation program relates to all activities of transporting students to, from and between schools. Funding is provided to transport students who live a distance of 2.4 kilometers or greater away from their resident school.

The following is an overview of the Transportation Program expenditures:

Transportation	2018-2019		2017-2018		Variance	Change %
Total Expenditures		**2,468,779**		**2,761,279**	**(292,500)**	**-10.59%**
Certificated Staffing		**0**		**0**	**0**	**0.00%**
Uncertificated Staffing		**99,383**		**99,383**	**0**	**0.00%**
Contracted and General Services		**2,306,796**		**2,599,296**	**(292,500)**	**-11.25%**
Supplies		**10,000**		**10,000**	**0**	**0.00%**
Utilities		**0**		**0**	**0**	**0.00%**
Capital and Debt Services		**0**		**0**	**0**	**0.00%**
Transfers		**52,600**		**52,600**	**0**	**0.00%**
Transfers of Contingency/commitments	52,600		52,600			
Transfers to Reserves	0		0			
Transfers to Board Funded Capital	0		0			
Operating Expenditures		2,468,779		2,761,279		
Transfers to Reserves		0		0		
Transfers to Board Funded Capital		0		0		
Total Expenditures		**2,468,779**		**2,761,279**		

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 School District contracts the bussing of students to and from school through the City of Lethbridge. Included in the cost of busing is the replacement of school buses which the District cost shares with the Catholic School Board in the City of Lethbridge. The District 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 grant rates for Transportation did not change from the prior year; however, overall funding decreased due to a reduction in the number of students who were eligible for transportation funding in 2017-2018. There was an overall reduction in transportation funding. The eligible riders decreased from prior years with the changes in the boundary maps with the addition of a new elementary school. The Tranportation grant of $2.47 million decreased for the prior year's budget of $2.76 million (10.59% decrease). Actual 2018/2019 grant funding is not known until November when the final grant submission is sent to the Province. This estimated grant funding is factored into the budget funding allocation.

Lethbridge School District No. 51

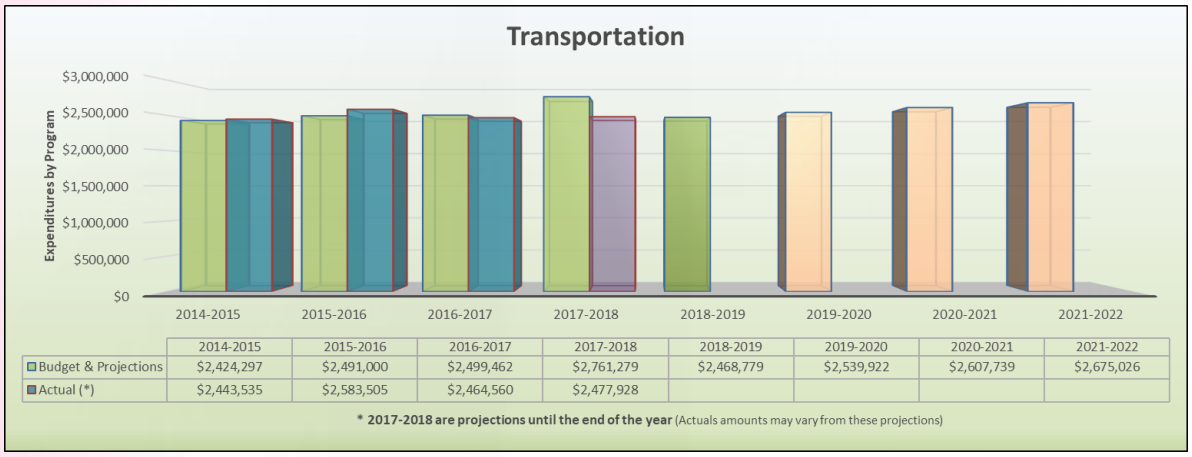
Comparative Summary - Transportation Program

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

for the Year Ended August 31

(in dollars)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
Operating Revenues and Allocations												
Program Revenue Allocations	2,424,297	2,490,837	2,491,000	2,757,551	2,499,462	2,464,560	2,761,279	2,477,928	2,468,779	2,539,922	2,607,739	2,675,026
Transfer from Reserves	0	0	65,000	177,367	0	0	0	0	0	0	0	0
Total Program Allocations	2,424,297	2,490,837	2,556,000	2,934,918	2,499,462	2,464,560	2,761,279	2,477,928	2,468,779	2,539,922	2,607,739	2,675,026
Operating Expenses by Object												
Transportation	2,424,297	2,443,535	2,491,000	2,583,505	2,499,462	2,464,560	2,761,279	2,477,928	2,468,779	2,539,922	2,607,739	2,675,026
Uncertificated salaries and benefits	127,705	119,661	97,811	97,003	97,435	100,730	99,383	99,383	99,383	99,400	99,400	99,400
Contracted and general services	2,235,192	2,270,189	2,330,589	2,432,452	2,339,427	2,305,481	2,599,296	2,315,945	2,306,796	2,377,615	2,445,139	2,512,136
Supplies	10,000	1,989	10,000	1,454	10,000	5,753	10,000	10,000	10,000	10,307	10,600	10,890
Contingency, commitments and transfers	51,400	51,696	52,600	52,596	52,600	52,596	52,600	52,600	52,600	52,600	52,600	52,600
Transfer to Reserves	0	47,302	0	224,202	0	0	0	0	0	0	0	0
Board Funded Capital	0	0	65,000	127,211	0	0	0	0	0	0	0	0
Total Program Costs	2,424,297	2,490,837	2,556,000	2,934,918	2,499,462	2,464,560	2,761,279	2,477,928	2,468,779	2,539,922	2,607,739	2,675,026



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$2,424,297	$2,491,000	$2,499,462	$2,761,279	$2,468,779	$2,539,922	$2,607,739	$2,675,026
Actual (*)	$2,443,535	$2,583,505	$2,464,560	$2,477,928				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Transportation program has been allocated $2.47 million of operating revenues and did not require any one-time operating reserves to fund the total of **$2.47 million of expenditures** within the District operations, including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff, including budgeted costs of the Transportation Coordinator. These expenditures of $99,383 are expected to remain consistent from the prior year.

- **Contracted and General Services** - Includes the bussing contract from the City of Lethbridge to provide bussing services. These expenditures of $2.31 million are expected to decrease from the prior year's budget of $2.60 million (11.25% increase) with the reduction in the amount of eligible ridership within the bussing contract.

- **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 2018/2019 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 (19/20 to 21/22) include increased student enrolment with is factored into projected budgets with increased inflation factors to result in increases in bussing services.

Transportation

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Transportation

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$2,468,779**	**$2,761,279**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$2,468,779**	**$2,761,279**

Expenditures

Uncertificated Salaries and Benefits	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$99,383**	**$99,383**
Expenditures	**4%**	**4%**

Contracted and General Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Professional Learning	$2,500	$2,500
Consultants	$20,000	$20,000
Bussing Costs	$2,047,296	$2,339,796
Bus Pass Purchases	$235,000	$235,000
Travel and Subsistence	$2,000	$2,000
Total	**$2,306,796**	**$2,599,296**
Expenditures	**93%**	**94%**

Supplies	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Computer Purchases	$10,000	$10,000
Total	**$10,000**	**$10,000**
Expenditures	**0%**	**0%**

Transfers	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Transfers to (-) / from other sites (+)	$52,600	$52,600
Total	**$52,600**	**$52,600**
Expenditures	**2%**	**2%**

Expenditures	**$2,468,779**	**$2,761,279**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$2,468,779	$2,761,279
Total Expenditures	$2,468,779	$2,761,279
Variance	**$0**	**$0**

Transportation

Lethbridge School District No. 51
2018-2019 Preliminary Budget ***2017-2018 September 30th Budget***

Expenditures

CategoryName	Transportation	Total
Uncertificated Salaries and Benefits	$99,383	$99,383
Contracted and General Services	$2,306,796	$2,306,796
Supplies	$10,000	$10,000
Transfers	$52,600	$52,600
Total	$2,468,779	$2,468,779

CategoryName	Transportation	Total
Uncertificated Salaries and Benefits	$99,383	$99,383
Contracted and General Services	$2,599,296	$2,599,296
Supplies	$10,000	$10,000
Transfers	$52,600	$52,600
Total	$2,761,279	$2,761,279

This document compares the Transportation Department Budgets for the 2018-2019 school year with the 2017-2018 school year. The Budget shows a comparative of the program's expenditures by object category.

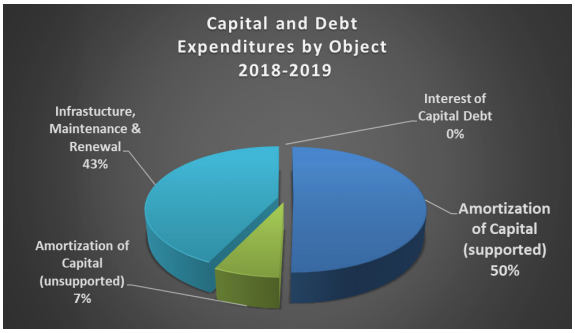
This pages are an extract from the District's approved operating budget, specifically for the summary of the entire Transportation program.

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	2018-2019		2017-2018		Variance	Change %
Total Expenditures		**6,889,486**		**7,209,956**	**(320,470)**	**-4.44%**
Amortization of Tangible Capital Assets		**3,937,894**		**3,937,894**	**0**	**0.00%**
Amortization of Capital (supported)	3,472,584		3,472,584			
Amortization of Capital (unsupported)	465,310		465,310			
Infrastucture, Maintenance & Renewal		**2,951,592**		**3,267,728**	**(316,136)**	**-9.67%**
Interest of Capital Debt		**0**		**4,334**	**(4,334)**	**-100.00%**
Operating Expenditures		6,889,486		7,209,956		
Total Expenditures		**6,889,486**		**7,209,956**		



The province also funds the outstanding debt on school building projects supported by Alberta Education. Commencing in 1995-96, 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 District No. 51 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 District 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. Some of these specific grant rates for IMR decreased from prior year. The IMR grant of $3.06 million decreased for the prior year's budget of $3.37 million (9.37% decrease).

Lethbridge School District No. 51

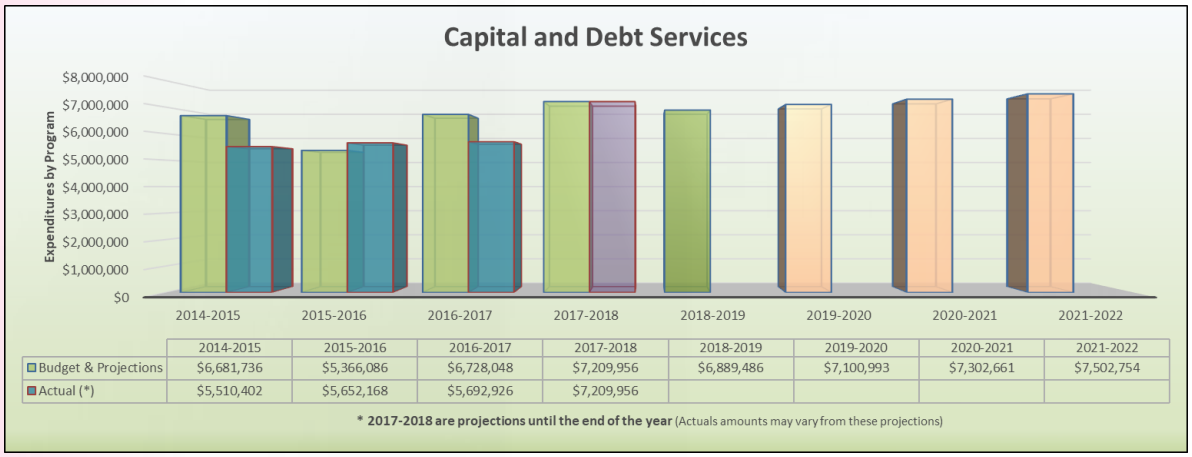
Comparative Summary - Capital and Debt Services Program

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

for the Year Ended August 31

(in dollars)

	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	2019-2020	2020-2021	2021-2022
Operating Revenues and Allocations												
Program Revenue Allocations	6,681,736	5,510,402	5,366,086	5,652,168	6,728,048	5,692,926	7,209,956	7,209,956	6,889,486	7,100,993	7,302,661	7,502,754
Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	0
Total Program Allocations	6,681,736	5,510,402	5,366,086	5,652,168	6,728,048	5,692,926	7,209,956	7,209,956	6,889,486	7,100,993	7,302,661	7,502,754
Operating Expenses by Object												
Capital and Debt Services	6,681,736	5,510,402	5,366,086	5,652,168	6,728,048	5,692,926	7,209,956	7,209,956	6,889,486	7,100,993	7,302,661	7,502,754
Amortization of Tangible Capital Assets	3,423,336	3,577,426	3,631,627	3,695,517	3,860,256	3,937,897	3,937,894	3,937,894	3,937,894	4,058,787	4,174,057	4,288,426
Infrastructure, Maintenance and Renewal	3,194,094	1,868,670	1,690,688	1,912,880	2,843,739	1,730,976	3,267,728	3,267,728	2,951,592	3,042,206	3,128,605	3,214,328
Interest on Capital Debt	64,306	64,306	43,771	43,771	24,053	24,053	4,334	4,334	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0
Board Funded Capital	0	0	0	0	0	0	0	0	0	0	0	0
Total Program Costs	6,681,736	5,510,402	5,366,086	5,652,168	6,728,048	5,692,926	7,209,956	7,209,956	6,889,486	7,100,993	7,302,661	7,502,754



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Budget & Projections	$6,681,736	$5,366,086	$6,728,048	$7,209,956	$6,889,486	$7,100,993	$7,302,661	$7,502,754
Actual (*)	$5,510,402	$5,652,168	$5,692,926	$7,209,956				

*** 2017-2018 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Capital and Debt Services program has been allocated $6.89 million of operating revenues and did not require any one-time operating reserves to fund the total of **$6.89 million of expenditures** within the District 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 District undertakes to maintain the District's schools and other facilities. For the 2018/2019 budget there was a decrease in funding for the Infrastructure Maintenance and Renewal (IMR) grant based on a reduction in Provincial grant rates. A reduction in IMR grant funding also reduces the projected IMR projects.

- **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 district; whereas, during 2017/2018 the District 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 2018/2019 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 (19/20 to 21/22) include increased student enrolment with is factored into projected budgets with increased inflation factors to result in increases in amortization and the amount of IMR funding and projects.

Capital and Debt Services

Lethbridge School District No. 51
2018-2019 Preliminary Budget

Capital and Debt Services

Revenue And Allocations To Budget Center

Basic Program Allocation	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total	**$6,889,486**	**$7,209,956**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$6,889,486**	**$7,209,956**

Expenditures

Capital and Debt Services	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Amortization of Capital Assets	$3,937,894	$3,937,894
Infrastructure Maintenance and Renewal	$2,951,592	$3,267,728
Interest on Capital Debt	$0	$4,334
Total	**$6,889,486**	**$7,209,956**
Expenditures	**100%**	**100%**

Expenditures	**$6,889,486**	**$7,209,956**

Summary

	2018-2019 Preliminary Budget	2017-2018 September 30th Budget
Total Revenues and Allocations To Budget	$6,889,486	$7,209,956
Total Expenditures	$6,889,486	$7,209,956
Variance	**$0**	**$0**

Capital and Debt Services

Lethbridge School District No. 51
2018-2019 Preliminary Budget ***2017-2018 September 30th Budget***

Expenditures

CategoryName	Capital and Debt Services	Total
Capital and Debt Services	$6,889,486	$6,889,486
Total	$6,889,486	$6,889,486

CategoryName	Capital and Debt Services	Total
Capital and Debt Services	$7,209,956	$7,209,956
Total	$7,209,956	$7,209,956

This document compares the Capital and Debt Services Budgets for the 2018-2019 school year with the 2017-2018 school year. The Budget shows a comparative of the program's expenditures by object category.

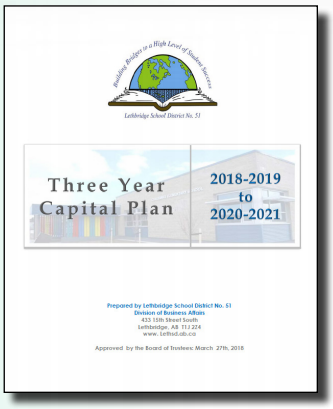
This pages are an extract from the District's approved operating budget, specifically for the summary of the entire Capital and Debt Servicing program.

SUMMARY FOR CAPITAL FUNDS

GENERAL COMMENTS

The Board Approved Operating Budget includes all operating funds and transfers; however, the District'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.

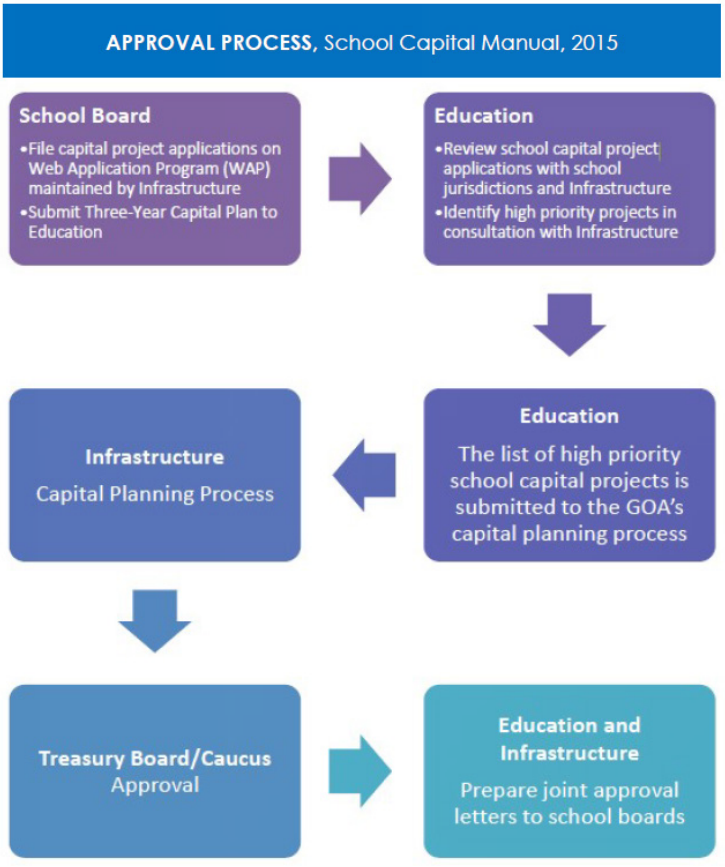
Capital projects include construction of new schools, modulars, equipment, and modernization of existing schools/facilities, which are funded by Provincially Funded Capital. As these are funded by specific capital grants on a project-by-project basis, these capital revenues and costs are not required 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 District's Capital needs to address future enrolment growth and modernizing learning spaces to provide the best spaces for teaching and learning. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the Province.



As the Capital Funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.



Summary of Capital Projects

Lethbridge is experiencing increased growth on the west side of the city, with significant growth projected in the elementary and middle school populations. Currently, our schools in west Lethbridge have an average utilization of 91% of capacity and are expected to increase to 103% utilization by 2020-2021. Lethbridge School District No. 51 is excited about the opening of Senator Joyce Fairbairn Middle School, a new 900 student Westside grades 6-8 middle school opening in August 2018. In the prior year, the District also opened Coalbanks Elementary School, a 600 student Westside K-5 elementary school, which has been operating for the 2017-2018 school year.

There are also new subdivisions planned for the south side of the city, and elementary schools in this area have utilization rates of 101% to 174% of capacity, therefore with projected enrolments expected to increase, a new elementary school has been requested for south Lethbridge. In 2018, the District received approval to construct a 600 student K-5 elementary in South East Lethbridge.

The District 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 number one priority for modernization and preservation in the 2018 capital plan is Galbraith Elementary School, which is 105 years old. Funding has also been requested for modular classroom space immediately to facilitate growth in school communities.

Current Capital Projects:

The chart below shows the school district's current capital projects (new schools and modernizations) that are just wrapping up or will 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 2018	Estimated Cost
2017-2018	Coalbanks Elementary School	West	New Construction	Kindergarten to Grade 5	600	January 2014	100% (in post construction review)	$15.3 million
	Wilson Middle School	North	Modernization	Grades 6 to 8	n/a	January 2014	100% (in post construction review)	$15.6 million
2018-2019	New West Lethbridge Middle School	West	New Construction	Grades 6 to 8	900	January 2015	80%	$23.9 million
2020-2021	Discovery at Fairmont	South	New Construction	Kindergarten to Grade 5	600	April 2017 (Design only)	80% (Design only)	$17.1 million

Ongoing projects in 2018/2019 include the completion of the New West Middle School (Senator Joyce Fairbairn Middle School) which will be open to students for the 2018/2019 school year and the design of the Discovery of Fairmont (South East Elementary School).

Coalbanks has also been approved three (3) additional modulars to be added in 2018/2019.

Future Capital Projects:

The chart below shows all new construction and modernization requests for the 2018-2019 to 2020-2021 Three-Year Capital Plan ranked by priority:

New Construction & Modernization Project Requests

Year	Priority	Community/School	City Sector	Type	Grade	2017 Cost ($)
	1	South Lethbridge Elementary School (South Lethbridge - East)	South	New Construction - Requesting approval to proceed to Construction (600 student spaces)	K-5	$17.1 million
	2	Gary Station Elementary School (West Lethbridge - North)	West	New Construction (600 student spaces)	K-5	$17.1 million
2018-2019	3	Galbraith Elementary School	North	Modernization-Preservation	K-5	$15 million
	4	Senator Buchanan Elementary School	North	Modernization-Preservation	K-5	$9.3 million
	5	Westminster Elementary School	North	Modernization-Preservation	K-5	$9.8 million
2019-2020	6	South West Lethbridge Elementary School (West Lethbridge - South)	West	New Construction (600 student spaces)	K-5	$17.1 million
	7	Nicolas Sheran Community School	West	Modernization-Preservation	K-5	$13.4 million
	8	Park Meadows Elementary School	North	Modernization-Preservation	K-5	$11.5 million
2020-2021	9	Mike Mountain Horse Elementary School	West	Modernization-Preservation	K-5	$15 million
	10	Dr. Gerald B. Probe Elementary School	West	Modernization-Preservation	K-5	$15 million

Of the requested above requested projects, the Provincial Government has announced on March 22, 2018, the approval of the construction of South East Elementary School, which had previously only been approved for the design of the school. This was the District's No. 1 priority for 2018/2019. 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).

For 2018/2019, there were only 20 capital projects approved by the Province for all school jurisdictions within the Province, including seven (7) new schools, seven (7) replacements, three (3) modernizations, one (1) addition to a school, and two (2) design only projects. Lethbridge School District No. 51 was one of the seven new schools 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 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 2018/2019, there is currently no 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.

During the next three (3) projected years, the District is projecting on utilizing some of the capital reserves towards Board Funded Capital projects. This includes an estimated $400,000 of capital reserves used towards potential building repairs to the Administrative Building/Facilities and towards maintenance vehicle replacements.

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 District, 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; in which, when these non-recurring capital costs incur, these costs will require minimal and/or no impact on the operating funds.

Lethbridge School District No. 51
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	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Capital Revenues								
Government of Alberta - Infrastructure	8,952,170	22,751,543	21,493,887	7,532,441	10,833,324	8,064,278	1,707,610	0
Total Capital Revenues	8,952,170	22,751,543	21,493,887	7,532,441	10,833,324	8,064,278	1,707,610	0
Capital Expenses by Object								
Capital Project Outlays	5,787,832	25,480,257	21,687,677	7,876,198	10,833,324	8,538,051	1,233,837	0
Board Funded Capital Acquired	468,474	867,211	630,548	222,999	0	400,000	0	0
Total Operating Expenses by Object	6,256,306	26,347,468	22,318,225	8,099,197	10,833,324	8,938,051	1,233,837	0
CAPITAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	2,695,864	(3,595,925)	(824,338)	(566,756)	0	(873,773)	473,773	0
SURPLUS (DEFICIT) FROM PROVINCIALLY FUNDED CAPITAL	3,164,338	(2,728,714)	(193,790)	(343,757)	0	(473,773)	473,773	0
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	(468,474)	(867,211)	(630,548)	(222,999)	0	(400,000)	0	0
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	2,695,864	(3,595,925)	(824,338)	(566,756)	0	(873,773)	473,773	0

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 District No. 51

Fund Balances - All Capital Fund Accounts

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

for the Year Ended August 31

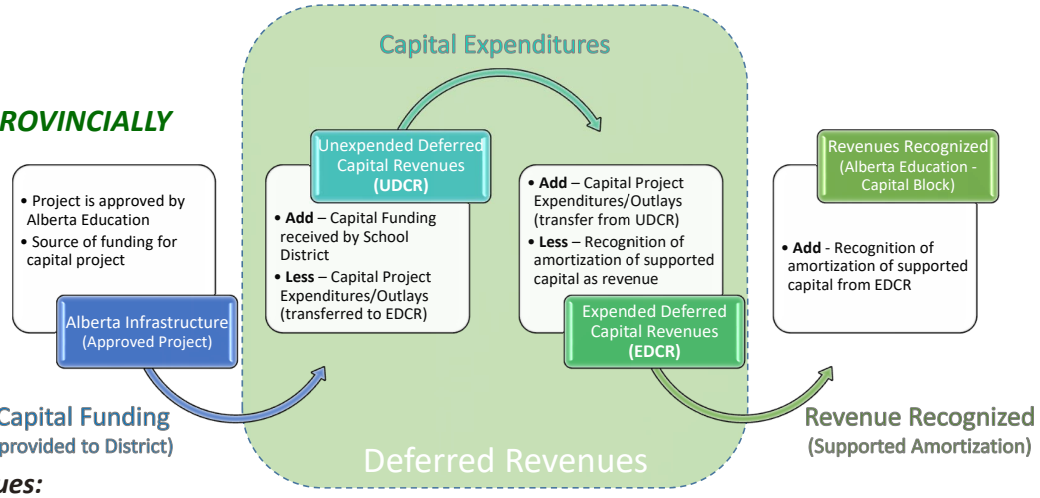
(in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unexpended (UDCR)	**101,923**	**3,266,261**	**537,547**	**343,757**	**0**	**0**	**(473,773)**	**0**
Fund Revenues	8,952,170	22,751,543	21,493,887	7,532,441	10,833,324	8,064,278	1,707,610	0
Fund Expenses/Transfers to EDCR	(5,787,832)	(25,480,257)	(21,687,677)	(7,876,198)	(10,833,324)	(8,538,051)	(1,233,837)	0
Closing Provincially Funded Capital - Unexpended (UDCR)	**3,266,261**	**537,547**	**343,757**	**0**	**0**	**(473,773)**	**0**	**0**
Change in Unexpended Provincially Funded Capital	3,164,338	(2,728,714)	(193,790)	(343,757)	0	(473,773)	473,773	0
Opening Provincially Funded Capital - Expended (EDCR)	**84,476,911**	**86,915,459**	**109,048,230**	**127,179,909**	**131,583,523**	**138,944,263**	**144,009,730**	**141,770,983**
Transfers of capital expenditures from UDCR	5,787,832	25,480,257	21,687,677	7,876,198	10,833,324	8,538,051	1,233,837	0
Capital recognized in revenues	(3,349,284)	(3,347,486)	(3,555,998)	(3,472,584)	(3,472,584)	(3,472,584)	(3,472,584)	(3,472,584)
Closing Provincially Funded Capital - Expended (EDCR)	**86,915,459**	**109,048,230**	**127,179,909**	**131,583,523**	**138,944,263**	**144,009,730**	**141,770,983**	**138,298,399**
Change in Expended Provincially Funded Capital	2,438,548	22,132,771	18,131,679	4,403,614	7,360,740	5,065,467	(2,238,747)	(3,472,584)
Board Funded Capital Balance								
Opening Board Funded Capital	**4,915,674**	**5,080,228**	**5,599,408**	**5,764,643**	**5,522,332**	**5,057,022**	**4,991,712**	**4,526,402**
Board Funded Capital Acquired	468,474	867,211	630,548	222,999	0	400,000	0	0
Transfers to/from General Fund	(303,920)	(348,031)	(465,313)	(465,310)	(465,310)	(465,310)	(465,310)	(465,310)
Closing Board Funded Capital	**5,080,228**	**5,599,408**	**5,764,643**	**5,522,332**	**5,057,022**	**4,991,712**	**4,526,402**	**4,061,092**
Change in Board Funded Capital	164,554	519,180	165,235	(242,311)	(465,310)	(65,310)	(465,310)	(465,310)
Capital Reserve Balance								
Opening Capital Reserves	**925,976**	**1,132,607**	**1,985,515**	**1,921,512**	**2,198,728**	**2,664,038**	**2,729,348**	**3,194,658**
Transfer to Capital Reserves	206,631	852,908	465,310	465,310	465,310	465,310	465,310	465,310
Transfer from Capital Reserves	0	0	(529,313)	(188,094)	0	(400,000)	0	0
Closing Capital Reserves	**1,132,607**	**1,985,515**	**1,921,512**	**2,198,728**	**2,664,038**	**2,729,348**	**3,194,658**	**3,659,968**
Change in Capital Reserves	206,631	852,908	(64,003)	277,216	465,310	65,310	465,310	465,310

As shown above, the Capital Funds that are used to account for all the capital projects include:

- **Provincially Funded Capital**
  - > Deferred Revenue - Unexpended Deferred Capital Revenues (UDCR)
  - > Deferred Revenue - Expended Deferred Capital Revenues (EDCR)
- **Board Funded Capital**
  - > Accumulated Surplus account - Investment in Capital Assets
- **Capital Reserves**
  - > Accumulated Surplus account - Reserves

FLOWCHART OF PROVINCIALLY FUNDED CAPITAL



Deferred Capital Revenues:

Both the UDCR and the EDCR 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 District No. 51

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
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unexpended (UDCR)	**101,923**	**3,266,261**	**537,547**	**343,757**	**0**	**0**	**(473,773)**	**0**
Fund Revenues	8,952,170	22,751,543	21,493,887	7,532,441	10,833,324	8,064,278	1,707,610	0
Wilson Middle School Modernization	3,059,207	5,642,131	6,182,741	450,385	0	0	0	0
Coalbanks Elementary School	3,121,974	10,057,479	3,968,179	578,531	0	0	0	0
Senator Joyce Fairbairn Middle School	822,188	4,824,694	10,008,088	5,210,528	3,002,883	0	0	0
South East Elementary School	0	0	343,757	130,016	6,830,441	8,064,278	1,707,610	0
Modulars/Relocatable Facilities	1,948,801	2,227,239	991,122	1,162,981	1,000,000	0	0	0
Fund Expenditures	(5,787,832)	(25,480,257)	(21,687,677)	(7,876,198)	(10,833,324)	(8,538,051)	(1,233,837)	0
Wilson Middle School Modernization	(1,814,325)	(6,887,314)	(6,182,741)	(450,385)	0	0	0	0
Coalbanks Elementary School	(1,100,595)	(11,683,776)	(4,363,260)	(578,531)	0	0	0	0
Senator Joyce Fairbairn Middle School	(822,188)	(4,681,928)	(10,150,554)	(5,210,528)	(3,002,883)	0	0	0
South East Elementary School	0	0	0	(473,773)	(6,830,441)	(8,538,051)	(1,233,837)	0
Modulars/Relocatable Facilities	(2,050,724)	(2,227,239)	(991,122)	(1,162,981)	(1,000,000)	0	0	0
Closing Provincially Funded Capital - Unexpended (UDCR)	**3,266,261**	**537,547**	**343,757**	**0**	**0**	**(473,773)**	**0**	**0**
Opening Provincially Funded Capital - Expended (EDCR)	**84,476,911**	**86,915,459**	**109,048,230**	**127,179,909**	**131,583,523**	**138,944,263**	**144,009,730**	**141,770,983**
Transfers of capital expenditures from UDCR	5,787,832	25,480,257	21,687,677	7,876,198	10,833,324	8,538,051	1,233,837	0
Supported Capital recognized in revenues	(3,349,284)	(3,347,486)	(3,555,998)	(3,472,584)	(3,472,584)	(3,472,584)	(3,472,584)	(3,472,584)
Reductions in Net Book Value of Capital	(75,778)	0	(83,414)	0	0	0	0	0
Supported Amortization recognized	(3,273,506)	(3,347,486)	(3,472,584)	(3,472,584)	(3,472,584)	(3,472,584)	(3,472,584)	(3,472,584)
Closing Provincially Funded Capital - Expended (EDCR)	**86,915,459**	**109,048,230**	**127,179,909**	**131,583,523**	**138,944,263**	**144,009,730**	**141,770,983**	**138,298,399**

Provincially Funded Capital Funds

Only the approved capital projects are included in the projections; whereas, other requested schools/ modernizations are not guaranteed to be approved (or may be delayed in approvals).

Senator Joyce Fairbairn Middle School:

As the new middle school is opening for the 2018/19 school year, the District is projecting to receive the remaining capital funding from Alberta Infrastructure for the construction of the new west middle school, which would include the completion of the Statement of Final Costs (to receive the final 10% of grant funding).

South East Elementary School:

As the capital grant for the new South East Elementary School has been approved by the Province, it is projected that the District will receive capital funding based on the amount of capital expenditures (up to 90% in 2019/20) and will receive the final 10% of the capital grant in 2020/21 as the project is expected to be completed and with the submission of the Statement of Final Costs. The projected capital expenditures is estimated based on historical costs for the construction of a new school.

Modular/Relocatable Facilities:

Coalbanks Elementary School has received approval for three (3) additional modulars to be added to the school; whereas, the Alberta Infrastructure pays directly for the modulars and they are delivered to the school site (the related funding/expenditures are recorded on the District's financial statements). The District also receives specific grant funding for the setup/installation of the modulars (80% funding initially and 20% upon completion/reporting). These modulars are expected to be all completed within 2018/2019 school year.

Deferred Capital Revenues

As shown on the previous page(s), the capital grants from currently approved projects are allocated to the Unexpended Deferred Capital Revenue (UDCR); whereas, the UDCR is reduced with the capital project expenditures (Capital Outlays) which are then transferred to the Expended Deferred Capital Revenues (EDCR).

In 2018/2019, there is a projected inflow of capital revenues from Alberta Infrastructure of $10.83 million to cover the projected capital expenditures totalling $10.83 million; therefore, the UDCR will likely be completely offset (as all funds will be expended). The $10.83 million of capital expenditures will increase the total tangible capital assets (TCA) and will increase the EDCR accordingly. There is an estimated $3.47 million of amortization of supported assets which will reduce the tangible capital assets (TCA) and will be recognized as revenue from the EDCR. Note: the EDCR balance completely agrees to the net book value (costs less accumulative amortization) of the supported assets.

In 2019/2020, there are projected capital expenditures totalling $8.54 million; however, there is projected to only receive capital revenue inflows of $8.06 million as the South East Elementary School will likely have received 90% funding and will have to wait until the project is completed in 2020/2021 to complete the Statement of Final Costs to receive the remaining 10% funding. Therefore, the UDCR is projected to be in a negative position (receivable from Province) until the capital funds can be received by the completion of the reporting.

As shown on the previous page(s), the EDCR balance is expected to continue to grow (and supported tangible capital assets) with the additional schools in the District. This is expected as the District 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; however, lately there has been more pressure put on School Jurisdictions to capitalize IMR projects (relating to school facilities) should they be considered to extend the useful life of the school.

If the District has IMR projects for school facilities that are considered to extend the useful life, the District will include the related portion of the IMR revenues within the UDCR and the related IMR expenditures will transfer the funds from the UDCR to the EDCR (similar to the approved capital projects). The capitalization of IMR projects is also not budgeted and would only result in an offsetting reduction in the operating revenues/expenses (no net effect - revenues equal expenses) and would increase the EDCR accordingly. This is also not required to be budgeted within the Approved Operating Budget.

As discussed in the Operating Budget, the IMR projects are designed to repair and maintain the existing infrastructure (i.e. school facilities); whereas, modernization projects are for specific renovations that exceed $1 million. School jurisdictions will use IMR funding for major maintenance upgrades under this threshold (unless specifically approved by the Province). Theses 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 District No. 51

Fund Balance - Board Funded Capital Accounts

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

for the Year Ended August 31

(in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Board Funded Capital Balance								
Opening Board Funded Capital	**4,915,674**	**5,080,228**	**5,599,408**	**5,764,643**	**5,522,332**	**5,057,022**	**4,991,712**	**4,526,402**
Board Funded Capital Acquired	468,474	867,211	630,548	222,999	0	400,000	0	0
Buildings	136,630	33,564	0	0	0	300,000	0	0
Equipment	69,635	412,040	351,825	222,999	0	0	0	0
Vehicles	139,488	158,162	101,227	0	0	100,000	0	0
Computer Equipment	122,721	263,445	177,496	0	0	0	0	0
Transfers to/from General Fund	(303,920)	(348,031)	(465,313)	(465,310)	(465,310)	(465,310)	(465,310)	(465,310)
Closing Board Funded Capital	**5,080,228**	**5,599,408**	**5,764,643**	**5,522,332**	**5,057,022**	**4,991,712**	**4,526,402**	**4,061,092**
Change in Board Funded Capital	164,554	519,180	165,235	(242,311)	(465,310)	(65,310)	(465,310)	(465,310)
Capital Reserve Balance								
Opening Capital Reserves	**925,976**	**1,132,607**	**1,985,515**	**1,921,512**	**2,198,728**	**2,664,038**	**2,729,348**	**3,194,658**
Transfer to Capital Reserves	206,631	852,908	465,310	465,310	465,310	465,310	465,310	465,310
Transfer from Capital Reserves	0	0	(529,313)	(188,094)	0	(400,000)	0	0
Closing Capital Reserves	**1,132,607**	**1,985,515**	**1,921,512**	**2,198,728**	**2,664,038**	**2,729,348**	**3,194,658**	**3,659,968**
Change in Capital Reserves	206,631	852,908	(64,003)	277,216	465,310	65,310	465,310	465,310

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 2018/2019, there is currently no 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.

During the next three (3) projected years, the District is projecting on utilizing an estimated $400,000 of capital reserves towards Board Funded Capital projects. This includes an estimated $300,000 of capital reserves used towards potential building repairs to the Administrative Building and Facilities; whereas, this has been planned for a couple years but have been deferred from year-to-year based on other capital and maintenance project requirements. There is also an estimated $100,000 of capital reserves planned to be used towards maintenance vehicle replacements as many of the vehicles are coming towards the end of their useful lives (over 10 years).

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. The Board Funded Capital fund balance is also projected to increase for the 2019/2020 Board Funded Capital projects. 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 District typically contributes the same amount as the unsupported amortization the reserves. The 2019/2020 projects are also funded by reserves.

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 Senator Joyce Fairbairn Middle School (which opens in fall 2018) will increase the District's operating costs including additional staffing, future maintenance costs, and additional utility costs. Additional staffing is required for a new school, including principal/vice-principal positions, administrative support staff, library staff, and caretaking staff (positions required for each separate school). In future years, the facility will require additional maintenance costs (likely not for a couple years). A new facility also increases the utility costs within the District. The costs of additional staffing and utility costs have been included in the 2018/2019 operating budget.

The design/construction of the South East 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. Currently, the District was able to allocate this staffing time within the current staff complement (no additional staffing required). 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 District 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).

In the prior year, Wilson Middle School had completed its capital modernization project; therefore, should result in future cost savings on maintenance with facility being upgraded.

OTHER FINANCIAL INFORMATION

Endowment Funds

The District 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 District No. 51

Fund Balances - Endowment Fund Accounts

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

for the Year Ended August 31

(in dollars)

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected Actual 2017-2018	Preliminary Budget 2018-2019	Projected Budget 2019-2020	Projected Budget 2020-2021	Projected Budget 2021-2022
Endowment Fund Balance								
Opening Endowment Funds	317,674	319,874	319,874	319,874	319,874	319,874	319,874	319,874
Transfer to/from General Fund	2,200	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	2,200	0	0	0	0	0	0	0

Endowments Funds have no effect on the budgets as they are funds held in perpetuity and the District 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, 2017, the District had $46,853 remaining of debenture debt from Alberta Capital Finance Authority (ACFA); in which, these remaining debentures matured and were repaid in January 2018. 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; whereas, based on the District's current financial position and the current funding structures, it is considered unlikely that the District will require to incur new debt.

Debt Limits and Restrictions:
In accordance the Alberta School Act, Division 6 (Borrowing) and Alberta Regulation 188/1998 (Capital Borrowing Regulation), the District is not able to incur capital debt for the purposes of construction/ purchase of a school building as the District is required to obtain approval and funding through the Provincially Funded Capital approval process. The District 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 District 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, 2017, the debt limit for operating purposes is set at $5.58 million.

Obligations for Post-Retirement Benefits:
Currently, the District has effectively no obligations for post-retirement benefits; whereas, as at August 31, 2017, the only accrued Employee Future Benefit Liabilities are the banked overtime hours for a total of $15,539. As the District does not vest or accumulate sick time (expires at the end of each school year), there is no accumulated accrued obligation of sick time.

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 District No. 51 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, 2017, the amount contributed by the Government was $6.396 million (2016 - $6.518 million). For Budget 2018/2019, the revenues and related expenditures have been budgeted at $6.5 million and included in the District's certified benefits.

The School District 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 $1.87 million for the year ended August 31, 2017 (2016 - $1.65 million). For Budget 2018/2019, these pension contribution costs are included in the District's certified and uncertified benefits (as a percentage of applicable staff salaries).



Financial Health Indicators Report

For the year ended August 31, 2017

Updated for Provincial data March 2018

March 2018

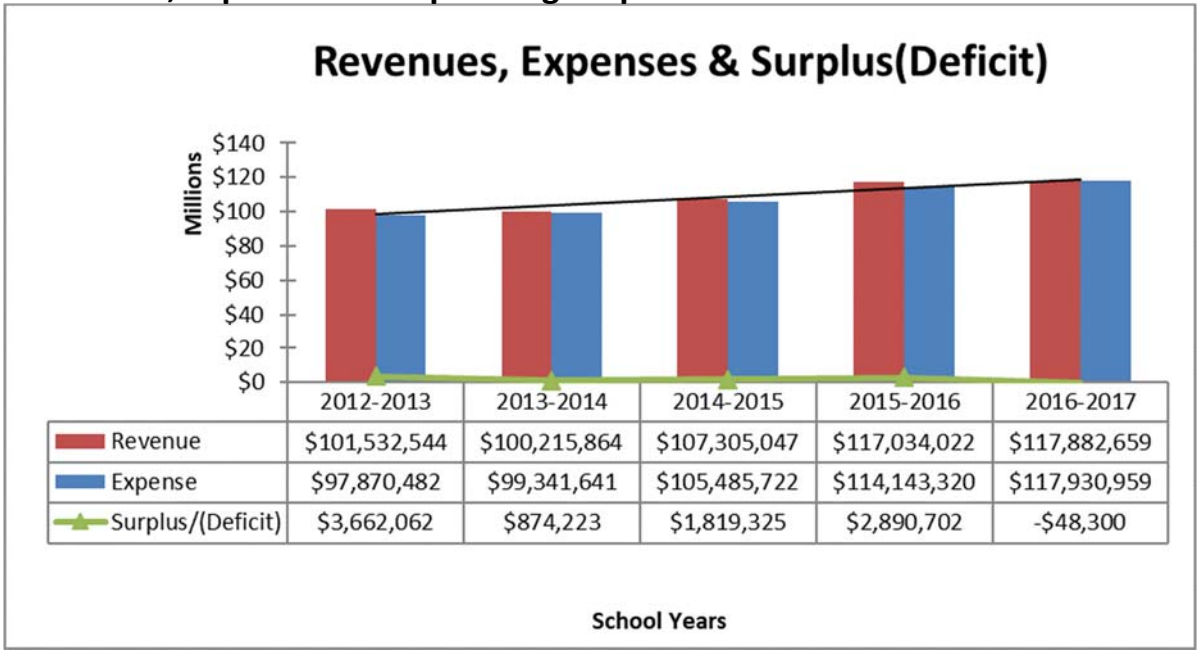
Prepared by the Department of Business Affairs

Lethbridge School District No. 51

Indicators of Financial Health

This document captures the financial health indicators for Lethbridge School District No. 51. This report includes comparisons of Lethbridge School District No. 51 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 2012-2013 to the 2016-2017 school year. In 2014-2015, due to increased enrolment, Lethbridge School District No. 51 is now compared to other Districts that have enrolment from 9000 to 20,000 FTE students.

Revenues, Expenses and Operating Surplus



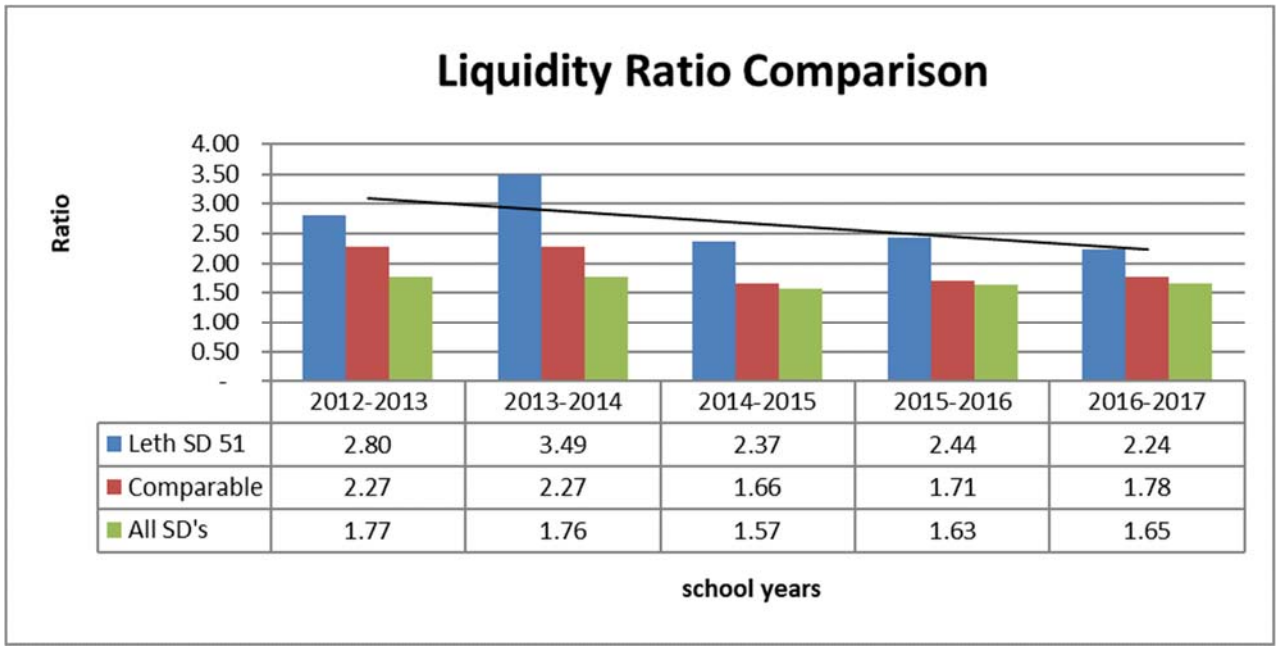
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Revenue	$101,532,544	$100,215,864	$107,305,047	$117,034,022	$117,882,659
Expense	$97,870,482	$99,341,641	$105,485,722	$114,143,320	$117,930,959
Surplus/(Deficit)	$3,662,062	$874,223	$1,819,325	$2,890,702	-$48,300

This chart shows Lethbridge School District No. 51'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 since 2012-2013 with a slight decrease in 2013-2014 due to the reduction of some Alberta Education grants; however there is fluctuation in surplus over the five-year period. In 2015-2016 Immanuel Christian Elementary and High Schools joined the District which significantly increased both revenues and expenditures. Revenues are impacted by enrolment and grant rate increases; while expenditures are primarily impacted by staffing decisions.

In 2012-2013, 2014-2015 and 2015-2016 the surplus is higher than in the previous year as there were unanticipated grant funds received, funds set aside for technology replacement in the future, and reduced staffing costs due to beginning teachers hired throughout the school year. The average yearly surplus over the five-year period is $1.8 million, which would equal 1.56% of operating expenditures. In 2016/2017, the District budgeted to have a $3.7 million deficit, utilizing the District's reserves from prior years; however, the deficit was less than projected as the District was able to achieve savings in technology pricing, wages/benefits, and in Infrastructure, Maintenance and Renewal (IMR) projects.

Liquidity

Liquidity is measured by taking Financial Assets, less Liabilities that have been reduced by Expended Deferred Capital Revenue. A liquidity ratio of greater then one is desirable. This means that the District has the ability to pay current liabilities as they are due. A liquidity ratio of less than one indicates that the District will have to borrow to meet short term obligations. Liquidity = flexibility. A higher liquidity ratio means that the District has the ability to better respond to rapidly changing circumstances.

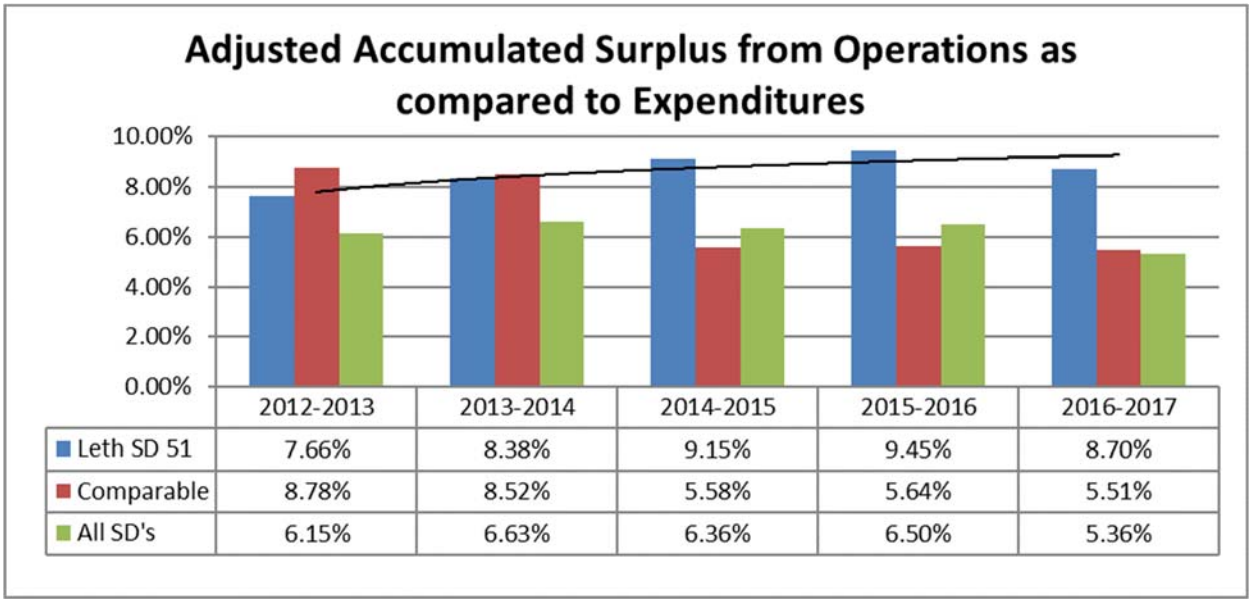


	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Leth SD 51	2.80	3.49	2.37	2.44	2.24
Comparable	2.27	2.27	1.66	1.71	1.78
All SD's	1.77	1.76	1.57	1.63	1.65

The chart above shows that the District has a liquidity ratio greater than one and there is an increase in the District's liquidity in 2012-2013 and in 2013-2014 mainly due to having excess revenues over and above expenditures which increased the Accumulated Surplus from Operations. In 2014-2015 the District's liquidity decreases due to amounts owing on contractual obligations related to capital projects at the fiscal year-end. The District's liquidity has remained relatively consistent over the last three fiscal years (2014-2015 to 2016-2017) with an average of 2.35. The majority of the District's Financial Assets are comprised of cash and cash equivalents (representing approx. 79%); therefore, further increasing the liquidity of the District.

Accumulated Surplus from Operations Compared to Expenditures

Accumulated Surplus from Operations (ASO), which is the District's savings, is compared to expenditures to determine the District's ability to react to emergent situations and the ability to fund special initiatives. Alberta Education considers a district's financial health to be a concern if ASO is less than 1%. If an ASO is higher than 5% there could be a reason, such as one time funding received late in the year that will be used in a following year, or long term savings for the replacement of technology through evergreening.



	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Leth SD 51	7.66%	8.38%	9.15%	9.45%	8.70%
Comparable	8.78%	8.52%	5.58%	5.64%	5.51%
All SD's	6.15%	6.63%	6.36%	6.50%	5.36%

The chart above shows the five-year comparison of the "Adjusted" Accumulated Surplus from Operations as compared to Expenditures of Lethbridge SD 51, comparable, and all other School Districts in the province. "Adjusted" Accumulated Surplus from Operations is the Accumulated Surplus from Operations less School Generated Funds that are now included in Surplus. It also shows that in 2013-2014, Lethbridge School District No. 51 is higher than the average of all School Districts, but is similar to School Districts with comparable enrolment.

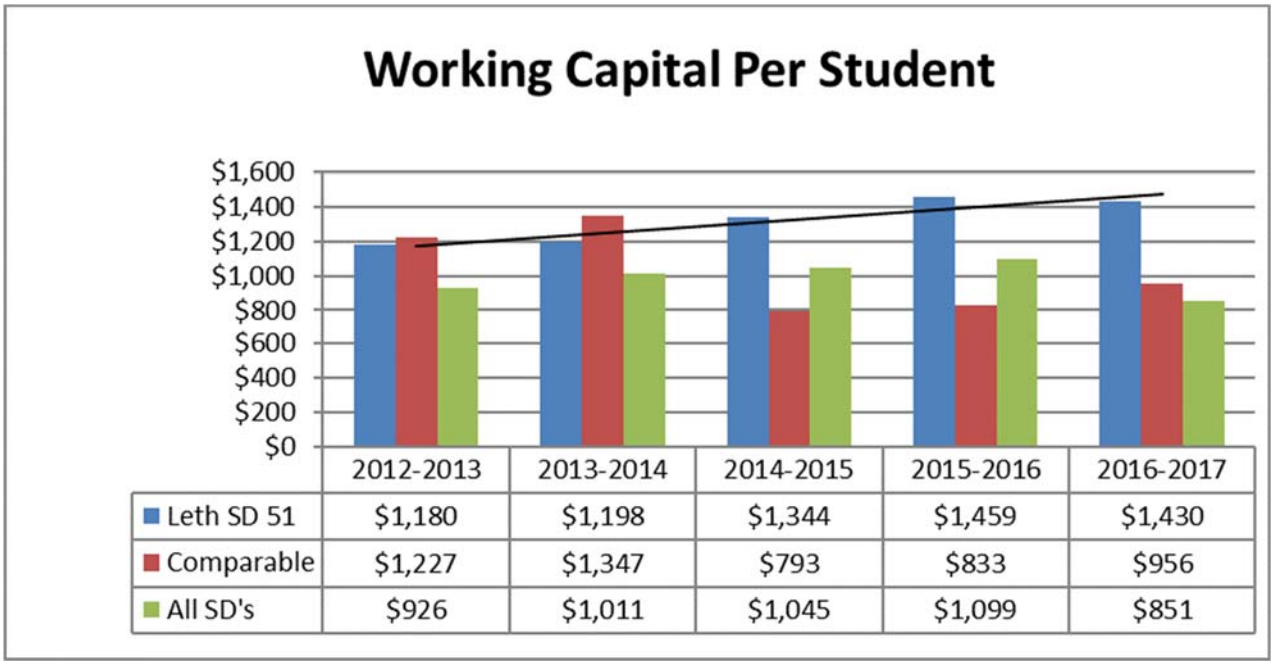
The District has had an adjusted ASO between 7.66% and 9.44% in the last five years. Adjusted ASO increased from 2013-2014, 2014-2015, and 2015-2016 due to unexpended funds during the year. Also, teacher average salary costs were lower than projected due to retirements and new hires during the year which resulted in additional funds being available. As previously noted, the comparable Districts were changed in 2014-2015 due to an increase in enrollment.

In 2016-2017, the ASO decreased as there was an increase in expenditures and there was a decrease in the "Adjusted" Accumulated Surplus from Operations as these reserves were used to fund literacy initiatives at elementary schools and middle school, high school completion, assist students requiring specialized supports, and funds provided to support curriculum, new programming and new school startup costs, technology evergreening and improvement of Wi-Fi access in the District.

The District is considered to be in good financial health even with the decrease in 2016-2017 and is currently higher than comparable districts in prior years. Prudent future use of these unexpended one-time funds will help to smooth staffing cost fluctuations in the next few years and assist in sheltering the impact on the classroom and district operations from unexpended changes in the provincial fiscal climate.

Working Capital per Student

Working capital is the amount of money available after discharging all the District's liabilities. Working capital allows the District 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.



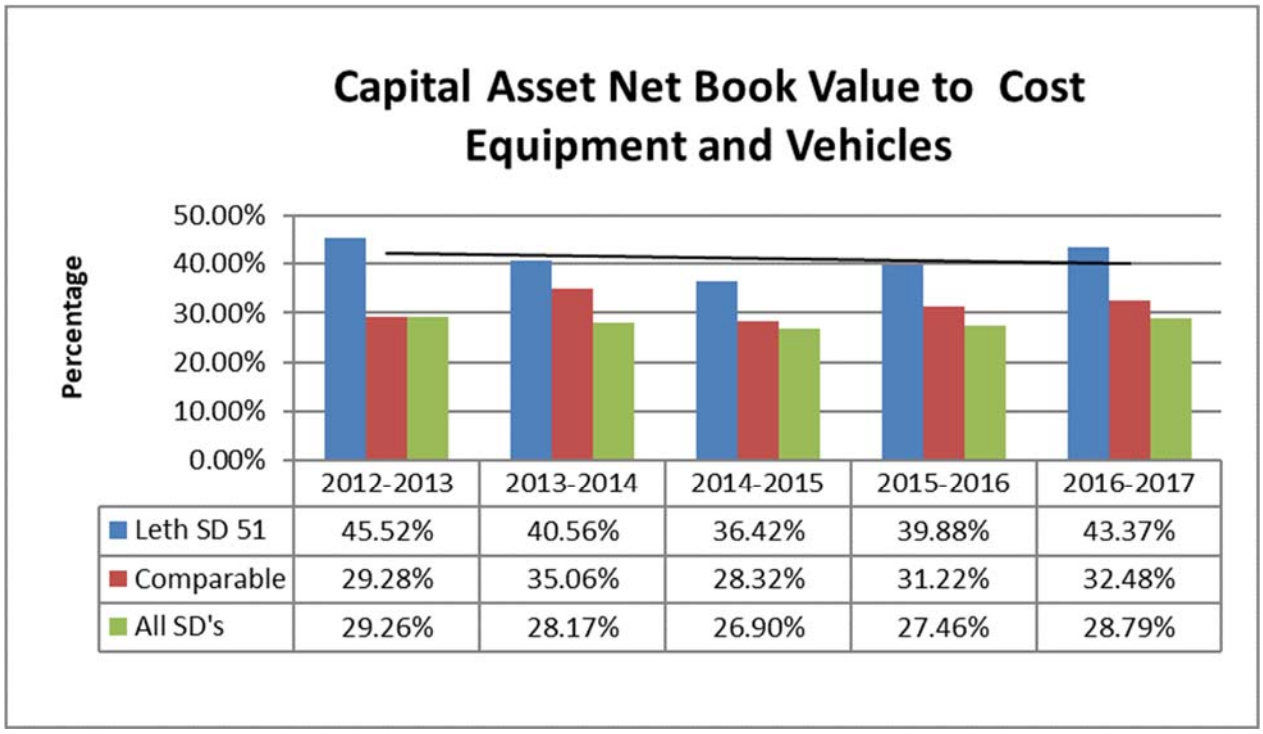
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Leth SD 51	$1,180	$1,198	$1,344	$1,459	$1,430
Comparable	$1,227	$1,347	$793	$833	$956
All SD's	$926	$1,011	$1,045	$1,099	$851

The chart above shows working capital per student over a five-year period. Lethbridge School District No. 51 has ranged from $1,180 to $1,459 working capital per student, which indicates that there has been an increase in working capital from year to year as there have been increases in student enrollment over the last couple years. As previously noted, the comparable Districts were changed in 2014-2015 due to an increase in enrollment.

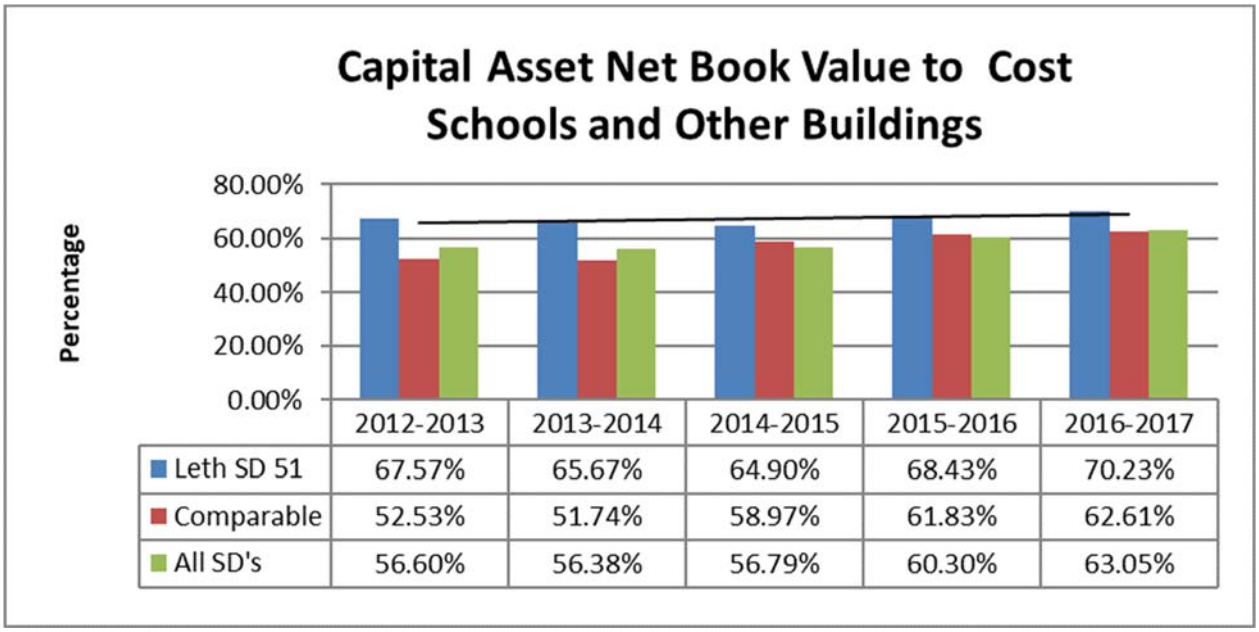
In 2016-2017, the working capital per student decreased mostly due to increase in enrollment; whereas, the working capital remained relatively consistent.

Capital Assets – Net Book Value Compared to Historical Cost

School District's build new school facilities and purchase vehicles and equipment. The cost of these items, when built or purchased, is called the historical cost. These capital assets are depreciated (amortized) over their useful lives. For example, a maintenance truck purchased is considered to have a useful life of five years; therefore the value will be amortized over a five-year period. It is expected that a vehicle will likely have to be replaced after five years (although it may still remain in service for another five years). The percentage of Net Value to Historical Cost illustrates how new a district's assets are. A relatively high % indicates newer assets, whereas a lower % indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an indication of potential health and safety issues, or a significant cost in the future to replace capital assets.



	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Leth SD 51	45.52%	40.56%	36.42%	39.88%	43.37%
Comparable	29.28%	35.06%	28.32%	31.22%	32.48%
All SD's	29.26%	28.17%	26.90%	27.46%	28.79%



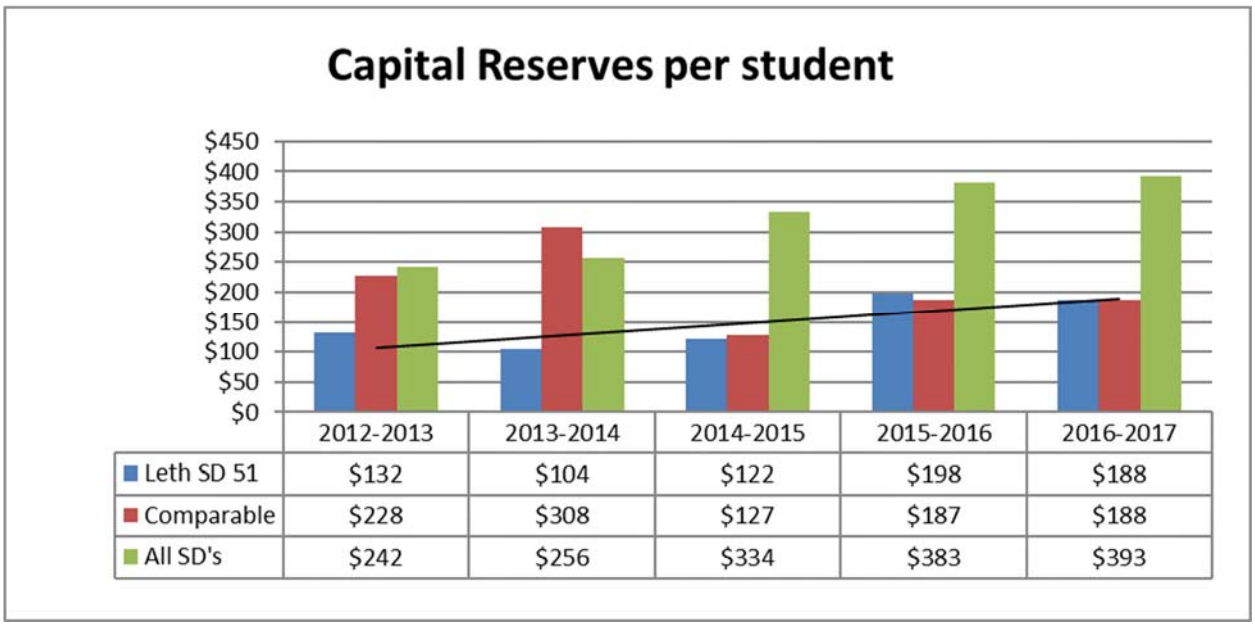
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Leth SD 51	67.57%	65.67%	64.90%	68.43%	70.23%
Comparable	52.53%	51.74%	58.97%	61.83%	62.61%
All SD's	56.60%	56.38%	56.79%	60.30%	63.05%

Over the five-year period, the District'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 districts and comparable FTE student districts. This means that Lethbridge School District No. 51 has newer buildings, equipment and vehicles.

In relation to Schools and Other Buildings, the increases over the last couple years correlate to the construction of the new school sites (Coalbanks Elementary School and Senator Joyce Fairbairn Middle School) and the modernization of Wilson Middle School. These new schools also had increases in equipment as new equipment has been acquired for these new sites.

Capital Reserves per student

Districts 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.



	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Leth SD 51	$132	$104	$122	$198	$188
Comparable	$228	$308	$127	$187	$188
All SD's	$242	$256	$334	$383	$393

Although Lethbridge School District No. 51 has less capital reserves per student, the District has newer assets as compared to other school districts. In 2013-2014 capital reserves were expended to cover the District's share of modular facility installations. To ensure funds are available for the replacement of District supported capital assets, yearly amortization cost of capital assets is transferred to capital reserves. In 2015-2016 funds were transferred to capital reserves to assist with the future cost of the replacement of District owned equipment and vehicles.

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. Since Lethbridge School District No. 51 has newer assets, the lower amount of capital reserves per student is not a significant concern.

Overall Financial Health

Overall, Lethbridge School District No. 51 has a strong financial health; whereas, the District seems to be in a strong financial position when in comparison to many of the other comparable Districts and to Districts 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.

3040 Lethbridge School District No. 51
FINANCIAL REPORTING PROFILE
2012/2013 to 2016/2017 School Years

	2012/2013 Actuals*	2013/2014 Actuals*	2014/2015 Actuals*	2015/2016 Actuals*	2016/2017 Actuals*
TOTAL FTE ENROLLED (K - 12)	8,717	8,881	9,307	10,035	10,243
ANNUAL OPERATIONS					
Total Revenues	$101,532,544	$100,215,864	$107,305,047	$117,034,022	$117,882,659
Total Expenses	$97,870,482	$99,341,641	$105,485,722	$114,143,320	$117,930,959
Excess (Deficiency) of Revenues over Expenses	$3,662,062	$874,223	$1,819,325	$2,890,702	($48,300)
Add (Deduct) Board-funded Capital & Unsupported Debt Transactions	($359,163)	($41,217)	($490,439)	($1,765,318)	($467,505)
Net Change to A.S.O. (A.D.O.)	$3,302,899	$833,006	$1,328,886	$1,125,384	($515,805)
ADJUSTED ACCUMULATED SURPLUS (DEFICIT) FROM OPERATIONS A.S.O. (A.D.O.); AND CAPITAL RESERVES (Note 1)					
Adjusted A.S.O (A.D.O.)	$7,494,362	$8,327,368	$9,656,254	$10,781,638	$10,265,833
Adjusted A.S.O. (A.D.O.) To Expenses Ratio:					
3040 Lethbridge School District No. 51	7.66%	8.38%	9.15%	9.45%	8.70%
Average of All Jurisdictions	6.08%	6.63%	6.36%	6.50%	5.36%
Median of All Jurisdictions	8.16%	8.34%	7.64%	6.25%	6.13%
Average of Jurisdictions having Comparable FTE Enrolment Size	8.59%	8.52%	5.58%	5.64%	5.51%
Median of Jurisdictions having Comparable FTE Enrolment Size	8.69%	8.38%	6.21%	5.29%	4.80%
Adjusted A.S.O. (A.D.O.) Per Student:					
3040 Lethbridge School District No. 51	$860	$938	$1,038	$1,074	$1,002
Average of All Jurisdictions	$733	$798	$770	$808	$673
Average of Jurisdictions having Comparable FTE Enrolment Size	$1,001	$1,008	$651	$662	$648
Adjusted A.S.O. (A.D.O.) - Days of Operation (Note 1):					
3040 Lethbridge School District No. 51	19.14	20.96	22.89	23.61	21.76
Average of All Jurisdictions	15.21	16.58	15.90	16.26	13.40
Average of Jurisdictions having Comparable FTE Enrolment Size	21.47	21.29	13.94	14.10	13.77
Capital Reserves	$1,148,579	$925,976	$1,132,607	$1,985,515	$1,921,512
Capital Reserves Per Student:					
3040 Lethbridge School District No. 51	$132	$104	$122	$198	$188
Average of All Jurisdictions	$242	$256	$334	$382	$393
Average of Jurisdictions having Comparable FTE Enrolment Size	$228	$308	$127	$187	$180
LIQUIDITY					
Adjusted Net Financial Assets (Debt) Ratio (Note 2):					
3040 Lethbridge School District No. 51	2.80	3.49	2.37	2.44	2.24
Average of All Jurisdictions	1.77	1.76	1.57	1.63	1.65
Average of Jurisdictions having Comparable FTE Enrolment Size	2.27	2.27	1.66	1.71	1.78
Adjusted Net Financial Assets per Student (Note 3):					
3040 Lethbridge School District No. 51	$1,180	$1,198	$1,334	$1,459	$1,430
Average of All Jurisdictions	$926	$1,011	$1,045	$1,099	$956
Average of Jurisdictions having Comparable FTE Enrolment Size	$1,227	$1,347	$793	$833	$851
CAPITAL ASSETS					
Schools and Other Buildings - NBV to Historical Cost:					
3040 Lethbridge School District No. 51	67.57%	65.67%	64.90%	68.43%	70.23%
Average of All Jurisdictions	56.60%	56.38%	56.79%	60.30%	62.61%
Average of Jurisdictions having Comparable FTE Enrolment Size	52.53%	51.74%	58.97%	61.83%	63.05%
Equipment & Vehicles - NBV to Historical Cost:					
3040 Lethbridge School District No. 51	45.52%	40.56%	36.42%	39.88%	43.37%
Average of All Jurisdictions	29.26%	28.17%	26.90%	27.46%	28.79%
Average of Jurisdictions having Comparable FTE Enrolment Size	33.63%	35.06%	28.32%	31.22%	32.48%

1. **A.S.O. - Days of Operation = A.S.O. (adjusted for SGF) / (Total Expenses / 250 Operatings Days)**
2. ***Adjusted Net Financial Assets (Debt) Ratio:*** **Financial Assets / (Liabilities - Expended Deferred Capital Revenue)**
3. ***Adjusted Net Financial Assets = Financial Assets - (Liabilities - Expended Deferred Capital Revenue)***

SECTION 4 - INFORMATIONAL SECTION



Galt Gardens Spraypark
Downtown - Lethbridge

Section 4 - INFORMATIONAL SECTION

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Lethbridge School District No. 51

Priorities and Outcomes

Lethbridge School District No.51 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 District'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 District to ensure that high quality programming and services are provided to our students. The District identifies these issues and develops priorities, outcomes, and ongoing strategies to address the issues.

The Board priorities were developed after extensive consultation with education stakeholders of the community. This consultation included a highly successful Town Hall meeting which provided the opportunity for approximately 200 parents, students, district staff, and community members to provide comments and feedback to the trustees. This year's consultation used a World Café format and centered on a question directly related to one of the key themes in the District Vision statement: What strategies can be implemented to develop innovative thinkers within schools, outside of schools in collaboration with parents, business, industry and community? This question also focused on the Board priority of supporting the implementation of initiatives designed to develop innovative thinkers. The Board of Trustees received all the feedback from this consultation to develop the priorities and outcomes to be achieved for the school year.

The Board of Trustees developed three (3) priorities: **Achievement, Inclusion, and Innovation**. Although these have specific outcomes, they are highly correlated with each other; whereas, the success in one priority will likely assist in the other priorities.



Details on the priorities, outcomes, and strategies and measures follow on the next page. Wherever possible, estimated costs were provided to support the priorities.

2018-19 DISTRICT PRIORITIES

PRIORITY ONE: Achievement

Related Provincial Goals (2018-19)

(1) Alberta's students are successful
(2) Alberta's education system supports First Nations, Metis, and Inuit students' success.
(4) Alberta has excellent teachers, and school and school authority leaders.
(5) Alberta's education system is well governed and managed.

Outcomes and Strategies

1. **Students achieve student learning outcomes with strong foundational skills in literacy and numeracy.**
2. **Teachers possess a deep understanding of pedagogy that develops literacy and numeracy.**

Building Capacity (staff, student, school, leadership, District, parent, community)

Build capacity in literacy and numeracy instructional practices across all subject areas to improve student achievement.

Actions:

- Literacy and Numeracy Lead Teachers (cost estimate: $115,000 for Literacy Lead Teacher and $115,000 for the Numeracy Lead Teacher)
- Literacy professional learning: Literacy Lead Teacher residency in schools, leveled reading, comprehensive literacy, literacy in content areas, writing
- District Elementary Literacy Steering Committee
- Enhanced literacy intervention for targeted FNMI students.
- Numeracy Lead Teacher targeting grades 4-9 (as per above)
- District Secondary Math Steering Committee

Build capacity in literacy and numeracy assessment across all subject areas to improve student achievement.
Actions:

- Professional learning in assessment: Fountas and Pinnell as needed. (cost estimate: $100,000 for F&P testing across District [reserve funded])
- Professional learning: Using assessment to inform instructional practice and differentiate instruction

Program Implementation Strategies

Implementation of District Literacy and School Literacy Plans.

Cross-curricular planning recognizing multiple literacies in the classroom (reading, writing, mathematics, technology, language, media) Continue to investigate potentials numeracy assessment tools. (cost estimate: $50,000 for numeracy resources [reserve funded])

Volunteer elementary schools pilot Pearson Mathology

Design a structure that provides for a designate in each school as a literacy lead to work with the Literacy Lead Teacher to build capacity in each school.

Measures

- Data from Fountas &Pinnell (literacy scores grades 1-5), universal literacy measures at middle school

***Required provincial measures*:**

- **Overall percentage of students who achieved the acceptable standard and overall percentage of students who achieved the standard of excellence on Provincial Achievement Tests (based on cohort) and diploma exams.**

- **Percentage of Grade 12 students eligible for a Rutherford Scholarship.**
- **Percentage of students writing four or more Diploma Examinations within 3 years of entering Grade 10.**
- **Overall teacher, parent and student satisfaction with the overall quality of basic education.**

3. Students are lifelong learners possessing the skills and attributes to successfully transition to further education, credentialing or the world of work.

Building Capacity (staff, student, school, leadership, District, parent, community)

Support staff in the implementation of student learning opportunities that build soft skills associated with future success (e.g. communication, work ethic, collaboration, initiative, leadership, organization, decision-making, critical thinking).

Expand connections with business and industry for the purpose of furthering student experience with real-world learning both in and out of the classroom.

Program Emphasis

Implement strategies that support the areas of focus identified by each high school under the umbrella of High School Redesign: flexible learning environments, personalization of learning, rigorous and relevant curriculum, assessment, meaningful relationships.

Implement strategies that support school to school and school to work preparation and transition.
Actions: (cost estimate: $50,567 for a 0.5 FTE teacher)

- Expand off-campus experiential programs, such as Work Experience, to reflect the vision that off-campus opportunities are an integral part of exploring potential career pathways for all students.
- Support existing dual credit opportunities and explore expansion of these opportunities including participation in the Alberta Education announcement of support for new projects. (costs estimate: $217,055 [funded by $50,000 dual-credit grant received and funding for CEUs])
- Plan for purposeful exposure to next generation employment opportunities such as robotics, coding, and small business.

Explore how more emphasis can be placed at the elementary and middle school level for real-world learning, off-campus opportunities, and career exploration.

Develop strategies that support transitions of students vertically within the District.

Measures

- Number of students involved in Work Experience & RAP; Visits to career counselling.
- ***Required provincial measures:***
- **Overall teacher and parent agreement that students are taught attitudes and behaviours that will make them successful at work when they finish school.**
- **High school completion rate of students within three years of entering Grade 10.**
- **Annual dropout rate of students aged 14 to 18.**
- **High school to post-secondary transition rate of students within six years of entering Grade 10.**

4. First Nations, Metis and Inuit (FNMI) student achievement will meet or exceed provincial standards.

Building Capacity (staff, student, school, leadership, District, parent, community)

Provide opportunities to build school staff foundational knowledge of FNMI culture and Truth and Reconciliation via professional learning, and curriculum and resource development.

Build capacity of FNMI staff to share their knowledge with all students.

More purposeful review of data relative to FNMI students to develop strategies for academic improvement

Collaborate with other Districts who are having success and explore best practice

Program Emphasis
Integrate FNMI content into delivery of instruction across curriculum areas for all learners. (Cost estimate: $115,000 for FNMI District Principal and $110,000 for teacher of FNMI language & culture [CIF funding])
Designated administrators at each school site responsible for supporting the work of the FNMI team in an effort to have a coherent and consistent implementation of strategies. (Costs of resources are within school based budgets)
Curriculum resources and artefacts that recognize FNMI culture and history in support of FNMI for all learners "FNMI for all" (Costs of resources are within FNMI budget)
Events that celebrate FNMI culture and create pride in FNMI ancestry.
Provide enhanced services for targeted FNMI students (attendance, academic achievement, interagency)
Board FNMI Standing Committee will establish a District vision, connect with community, and implement community based strategies related to TRC within the education system as per the Calls to Action.
Measures
• TTFM (if able to disaggregate), attendance data, family participation in school events • All schools acknowledge the traditional territory at key events. • Increase in Elder and Knowledge Keepers' participation in schools. ***Required provincial measures:*** • **Overall percentage of self-identified FNMI students who achieved the acceptable standard and overall percentage of students who achieved the standard of excellence on Provincial Achievement Tests (based on cohort) and Diploma Examinations.** • **High school completion rate of self-identified FNMI students within three years of entering Grade 10.** • **Annual dropout rate of students aged 14 to 18.** • **High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10.** • **Percentage of self-identified FNMI Grade 12 students eligible for a Rutherford Scholarship.** • **Percentage of self-identified FNMI students writing four or more Diploma Examinations within 3 years of entering Grade 10**

5. School Leaders are highly skilled in all areas of the Principal Leadership Quality Standard **6. Teachers are highly skilled in all areas of the Teaching Quality Standard.** **7. Support staff possess the knowledge, skills and attributes to support student success and create optimal learning environments**
Building Capacity (staff, student, school, leadership, District, parent, community)
Participation in the University of Lethbridge Project building capacity of school leaders to engage in inquiry based professional growth using generative dialogue. (Resource costs were built-in within leadership grant, other costs are mostly related to staff time)
Develop consistent inquiry based process for engaging District leaders, school leaders and teachers in professional growth using generative dialogue. (as above)
Develop a professional learning plan for the implementation of the new TQS and a tool to measure teacher efficacy with this new standard. (as above)
Build teacher competency in using assessment to improve instructional practice, differentiate instruction, and enhance student learning.
Program Emphasis
Implementation of the Administrator Mentorship Program with structure of content deriving from the Principal Leadership Quality Standard.

Implementation of Teacher Induction Program (TIP) for first and second year teachers with focus on the development of knowledge, skills and attitudes to meet the TQS.

Measures

- Pre and post teacher efficacy scale relative to the new TQS.
- Teacher participation in collaborative communities.
- Alignment of collaborative community areas of focus with Board priorities.
- Collaborative community use of technology to further learning as a group.
- University of Lethbridge research study measures relative to Inquiry-based professional growth.

8. Effective learning and teaching is achieved through collaborative leadership and structures that build capacity to improve within and across schools.

Building Capacity (staff, student, school, leadership, District, parent, community)

Collaborative Communities will be an integral structure for building instructional capacity and professionalization. (cost estimate of $110,000 for curriculum redesign and collaborative communities)

Leaders are knowledgeable about the effective and innovative use of technology and apply this knowledge to build staff capacity for best practice in effective integration of technology. (costs noted in innovation priority)

The Professional Learning of administrators will be planned by the Administrator PL Committee with a focus on building capacity to lead District Priorities and develop attributes outlined in the School Leader Quality Standard. (costs noted in above TQS development)

Program Emphasis

Measures

Performance Measures

- APORI – Satisfaction with quality of schools; satisfaction that schools have improved.
- New Administrator Mentorship participants' pre and post gap analysis.
- School staff professional learning targets areas identified as challenges or in need of improvement.

Required Measures

Overall percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years

9. A comprehensive wellness approach promotes well-being and fosters learning

Building Capacity (staff, student, school, leadership, District, parent, community)

Vision and subsequent implementation of the DIS work plan focuses on Wellness for all.

Build community partnerships through Healthy Schools Committee work.

Program Emphasis

Realigning Wellness Services to support our School Community.

Actions

- Determine what an integrated wellness model looks like and develop a Wellness Work Plan.
- Early intervention for Wellness includes strategies relative to Early Learning, universal programming in schools, and early identification of targeted needs.
- Identify policy/procedural work that needs to be done to reflect best practice.
- Wellness grant applications to build school capacity around self-regulation, resilience, outdoor learning, and physical activity.

Promotion of healthy lifestyles is integrated into overall plan for Wellness Services

Actions

- Healthy Schools Committee will identify Wellness Goal(s) and strategies for next three years

• Parent engagement in learning (nutrition, sleep, core story, trauma, FNMI, addiction, mental health
Access provincial funding to implement a food/nutrition program that aligns with provincial requirements for the project.
Measures
• Alberta Health services data • EDI • Participation rates in the Healthy Schools Forum
10. The education system demonstrates collaboration and engagement to further District priorities, • **Parents feel welcome, included and possess agency to be full partners in their child's education.** • **Community members feel ownership as collaborative partners in the education of children and you** • **Community minded organizations are engaged in collaborative delivery of programs and services to students**
Building Capacity (staff, student, school, leadership, District, parent, community)
Provide opportunities for stakeholders to be involved in feedback loops, including Town Hall, regarding District priorities, budgeting, and new policy. (costs are mostly within existing staff time)
Parent learning opportunities that build knowledge and partnerships among homes, schools and services will be provided.
Program Emphasis
The Board will engage stakeholders in some Board committee work: Policy, FNMI. Wellness, Poverty, Community Engagement
The Board Community Engagement Committee will develop strategies that build connections in the community, including a Communications Plan.
Parent engagement in learning (nutrition, sleep, core story, trauma, FNMI, addiction, mental health
Measures
Overall teacher and parent satisfaction with parental involvement in decisions about their child's education.
11. Effective management of growth and capacity building to support learning spaces and the provision of programs
Building Capacity (staff, student, school, leadership, District, parent, community)
Program Emphasis
Capital Plan Preventative Maintenance Plan (costs are within IMR program - plan to optimize effectiveness)
Measures

PRIORITY TWO: INCLUSION

Related Provincial Goals (2018-19)

(1) Alberta's students are successful.
(2) The systemic education achievement gap between First Nations, Métis, and Inuit students and all other students is eliminated.
(3) Alberta's education system respects diversity and promotes inclusion

1. Schools are welcoming, caring, respectful and safe learning environments.

Building Capacity (staff, student, school, leadership, District, parent, community)

Vision and subsequent implementation of the DIS work plan focuses on Wellness for all.

Build staff capacity for Trauma informed practice.

Positive Spaces Committee continues to work with the administrative committee to build common commitment and understandings relative to diversity.

Program Emphasis

Celebrate what we currently are doing to support diversity and inclusion for all students.

Wellness grant applications to build school capacity around self-regulation, resilience, outdoor learning, physical activity

Counsellors provide universal Wellness support in the classroom.

Measures

- Tell Them From Me measures associated with safe and caring schools
- APORI: Satisfaction with services; safe and caring schools measure

2. Schools are inclusive learning environments that embrace all populations.

Building Capacity (staff, student, school, leadership, District, parent, community)

Administrators and teachers value diversity and demonstrate strategies that develop an increasingly inclusive school environment.

Actions:

- Ongoing professional learning regarding the Inclusive Policy Framework
- Create a shared vision that values and supports diverse learning needs.
- Identify and provide learning opportunities for staff and parents that will develop a shared understanding of Universal Design for Learning

Program Emphasis

Implementation of an English as a Second Language (ESL) Work Plan to support transition to school, and literacy development for all English Language Learners (ELL). (cost estimates: $115,000 for ESL Lead Teacher and $101,134 for District ESL teacher [CIF funded])

School communities will use a continuum of supports framework to identify and implement effective supports for all students.

A common understanding is developed around universal classroom strategies to support diverse learning environments through the lens of Universal Design for Learning.

Measures

- Education Centre work with schools in circumstances regarding guidance or intervention indicate that school staff have an understanding of how students' needs are met through inclusion and UDL.
- Student attendance
- Tell Them From Me survey data relative to school belonging
- Literacy measures of ELL learners; transition or completion measures of ELL learners

Required provincial measure: • **Overall teacher, parent and student agreement that students are safe at school, learning the importance of caring for others, learning respect for others and are treated fairly at school.** • **Overall teacher, parent and student agreement that students model the characteristics of active citizenship.**
3. The Response to Instruction and Intervention model (RTI2) meets the needs of students 4. All students are able to grow as learners. 5. Staff differentiate instruction to meet student learning needs
Building Capacity (staff, student, school, leadership, District, parent, community)
Program Emphasis
Measures

PRIORITY THREE: INNOVATION

Related Provincial Goals (2018-19)

(1) Alberta's students are successful.

(4) Alberta has excellent teachers, and school and school authority leaders.

1. **Students demonstrate the attributes of innovation, creativity and critical thinking in a process based learning environment.**
2. **Breadth of program choice provides opportunities for students to explore and grow as learners**

Building Capacity (staff, student, school, leadership, District, parent, community)
Build a common understanding of the meaning of student success and language for innovation, creativity and critical thinking.
Conduct a literature/research review to inform understanding of innovation and process learning.
Use research and leadership learning to design professional learning that will support teacher capacity towards creating "process based learning environments"
Build the common understanding that the core business of student achievement and meeting provincial standards aligns with best practice in innovation.
Emphasize the application of the student competencies as part of building an understanding of the new curriculum framework (e.g. innovation and creativity, critical thinking).
Build a culture of risk-taking as part of everyday practice in teaching and learning.
Support teacher engagement in the provincial curriculum development process and leverage this participation to build leader and teacher knowledge across the district. (costs of curriculum redesign included in above collaborative communities section)
Program Emphasis
Implement learning opportunities in the classroom that require critical thinking, creativity, and innovation, and align with the Programs of Study.
Build capacity to implement process learning in the classroom at all grade levels/ subject areas.
Promote and celebrate engaging learning opportunities that support creative and innovative thinking.
Access to technology is embedded as part of the tools students can use to solve problems and think critically.
Measures

- TTFM – add new questions specific to innovation, creativity and critical thinking.
- Participation in professional learning that targets development of pedagogy associated with innovation.
- Student attendance / dropout rate
- APORI satisfaction surveys as applicable
- Explore Buck Institute as potential for assessment that measures project based learning.
- Canada 150 ICE Scholarships

Required provincial measures:

Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.

Overall teacher, parent and student satisfaction with the opportunity for students to receive a broad program of studies, including fine arts, career, technology, health and physical education.

3. All learners effectively use technology as creative and critical thinkers capable of accessing, sharing and creating knowledge.

Building Capacity (staff, student, school, leadership, District, parent, community)

The Learning Technology Policy Framework will be the impetus for the development of a technology learning plan that purposefully addresses district priorities.

Implementation of software that enhances instructional capacity such as i-pad apps and Microsoft Classroom.

Develop common understandings of how the parameters that guide the use of technology are integrated as part of overall program delivery (e.g. digital citizenship, social media, accessibility to devices).

Build capacity among school leaders to model how the integration of technology can be seamless and reflect conscious choices of tools that align with delivery of curriculum outcomes.

Actions: (cost estimates: $115,000 for Interactive Technology Lead Teacher [reserve funded])

- Support teachers and administrators in the application of research related to technology, such as online and digital learning, in the classroom context. Support includes access to technology, secondary technology lead teacher, and professional learning.
- Support includes access to technology, secondary technology lead teachers, and professional learning.
- Examine structures that support the development of leadership at the elementary school level for the development of teacher capacity in the effective integration of technology.

Program Emphasis

Implement standards and guidelines around digital citizenship within the Health/CALM scope and sequence.

Engage the parent community in digital citizenship.

Measures

- School annual plans reflect an alignment with the strategies of the LTPF.

4. The education system demonstrates collaboration and engagement to further District priorities, including innovative thinking.

Building Capacity (staff, student, school, leadership, District, parent, community)

Provide opportunities for stakeholders to be involved in feedback loops regarding District priorities, budgeting, and new policy.

The District will build connections in the community for the purpose of providing opportunities for innovative experiences for students.

The District will recognize and celebrate innovative approaches in schools and innovative accomplishments of students.

Program Emphasis

Develop a comprehensive strategy to engage parents & community as part of the Board Communication Plan.

Schools will purposefully implement strategies that focus on increasing student engagement as part of moving the District's broadened understanding of success forward.

Measures

Performance Measures

- Public engagement measures such as participation in surveys, participant count on social media sites.
- Tell Them From Me student engagement data.

Required provincial measures:

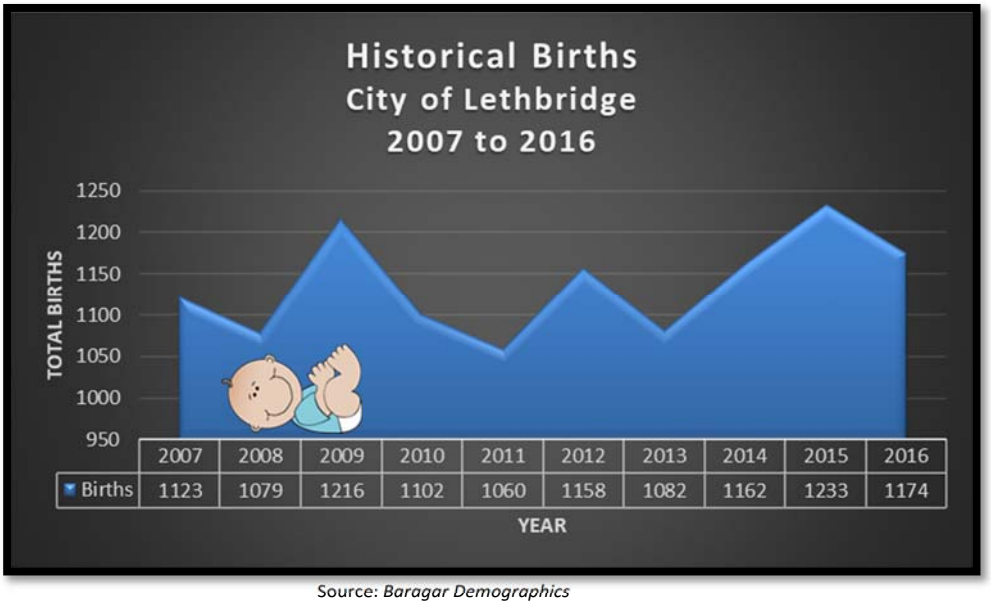
Lethbridge School District No. 51
Enrolment Statistics

The District utilizes enrolment statistics to predict the number of students who will be enrolled in Lethbridge School District No. 51 schools in future years. Enrolment statistics are important in predicting grant funding from Alberta Education as 60% of the District'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 2018 the District reviews actual enrolments as of September 2017 and January 2018, reviews forecasting software, birth rates, student promotion, and estimated move in and move out activity through consultation with school administration to develop a preliminary enrolment projection for the 2018-2019 school year. The District relies heavily on current information and local knowledge of the community for developing current projections. Projections for 2019 through 2021 are prepared using information from *Baragar Demographics,* 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 2007 to 2016. There is a significant decrease in 2008 followed by a 12.7% increase in 2009. The birth rate then drops by 9.4% in 2010 and by 3.8% in 2011. In 2012 there is an increase in the birth rate by 9.2% followed by a 6.6% decrease in 2013. In 2014 there is a 7.4% increase followed by a further increase of 6.1% in 2015. In 2016 the birth rate dropped by 4.8%. Overall, there is an upward trend in birth rates since 2007, however there is significant fluctuation during this period. Lethbridge School District No. 51 historically receives 62-65% of the population base of school-aged children living in the City of Lethbridge.

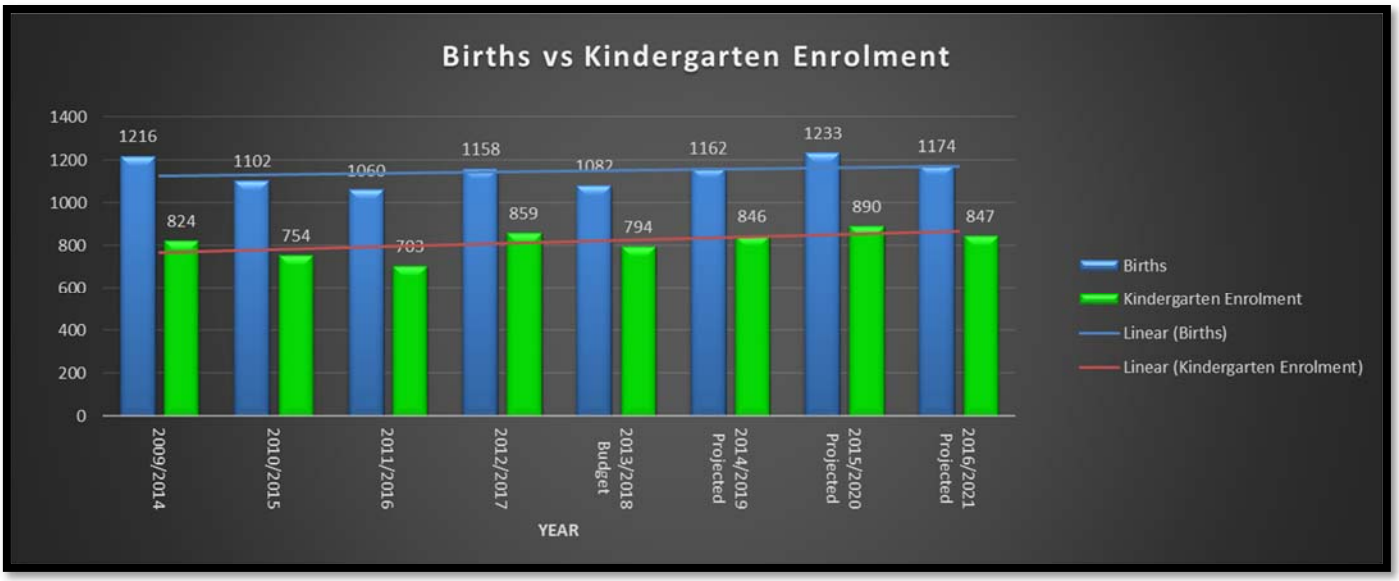


	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Births	1123	1079	1216	1102	1060	1158	1082	1162	1233	1174

Source: *Baragar Demographics*

Enrolment Trend by Program

The chart below demonstrates the importance of reviewing birth rates when projecting kindergarten enrolments.



The data above illustrates that there is a correlation between the amount of birth and the amount of kindergarten enrolment; whereas, 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.

The chart below illustrates the historical enrolment data by program for the period September 2014 to September 2017. Projected enrolments by program are also illustrated for September 2018 to 2021.

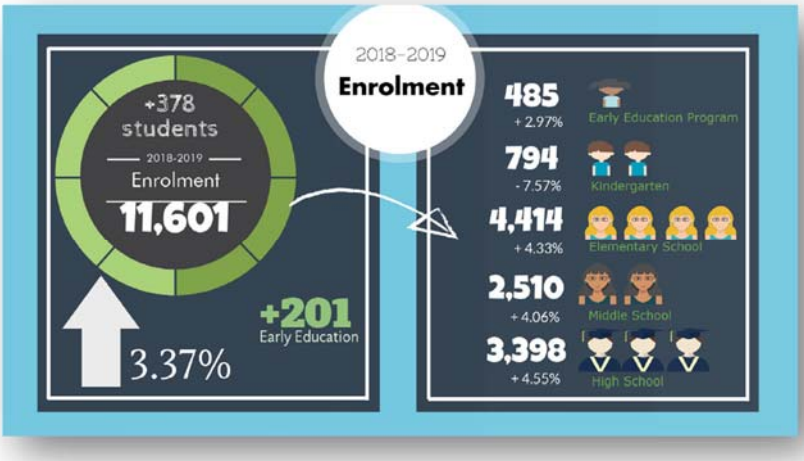
Lethbridge School District No. 51
Enrolment Trend by Program
2014 to 2021

	Actual				Projected			
Program	September 2014	September 2015	September 2016	September 2017	September 2018	September 2019*	September 2020*	September 2021*
Early Education	349	417	415	471	485	499	488	496
Kindergarten	824	754	703	859	794	846	890	847
Elementary (Grades 1 - 5)	3625	4088	4212	4231	4414	4518	4461	4598
Middle School (Grades 6 - 8)	1992	2175	2278	2412	2510	2606	2813	2869
High School (Grades 9 - 12)	3066	3195	3125	3250	3398	3488	3644	3823
Total	9856	10629	10733	11223	11601	11957	12296	12633

* Source: Baragar Demographics trend information

In the 2015-2016 school year, Immanuel Christian Elementary School added 263 students for Kindergarten to Grade 6 to the District and Immanuel Christian High School added 224 students for Grades 7 to Grade 12 to the District.

A review of program enrolments indicates that elementary**,** middle school, and high school enrolment will generally show enrolment growth over the period 2012 to 2021.



Early Education
The District continues to provide early education (preschool) programs to provide assistance to early learners and will have 24 programs in the fall of 2018. These measures should continue to attract more students to the District in the long term.

Kindergarten
There has been a decrease in kindergarten enrolments in 2015 and 2016, followed by a significant increase in 2017, and a decrease again in 2018. This increase in 2017 correlates to the increased births in 2012; in which, the decrease in 2018 correlates to the decreased births in 2013. Enrolment is projected to grow for 2019 and 2020.

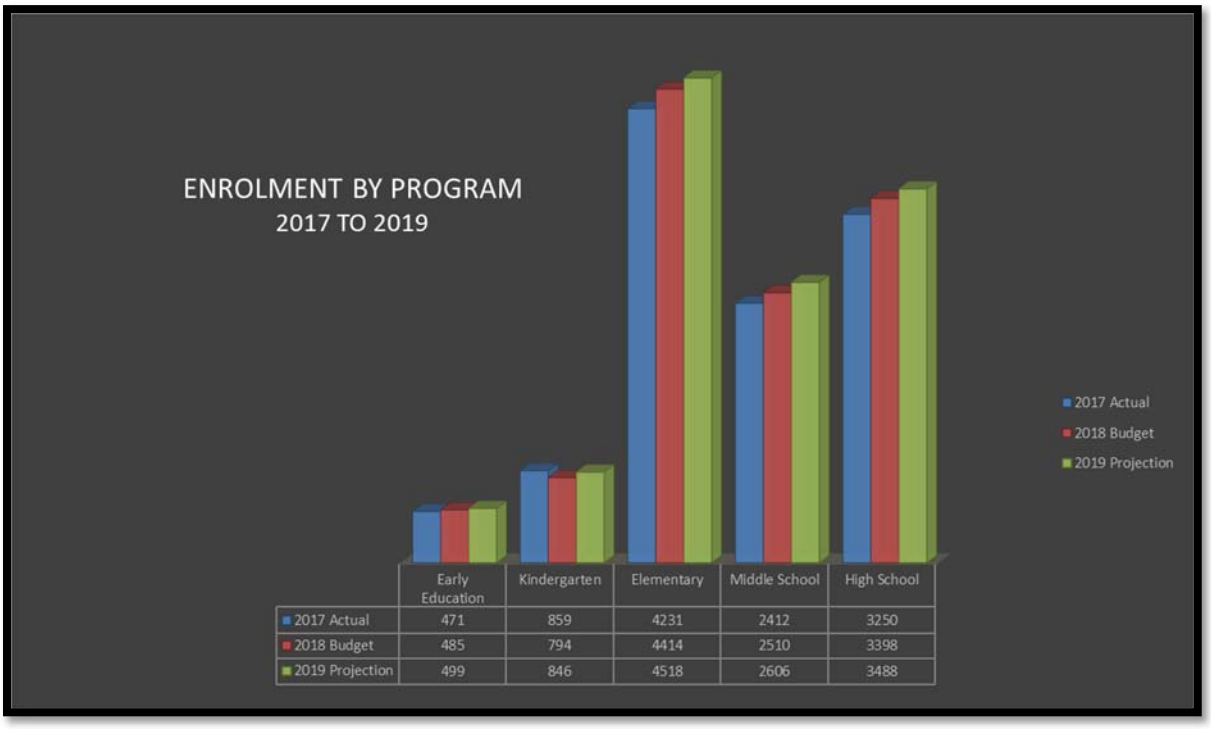
Elementary School:
Elementary enrolment has grown from 2013 until 2016, remains relatively stable in 2017, and is projected to keep increasing until 2018, followed by a slight dip in 2020. At the end of 2021, elementary school enrolment will be 973 students higher than in 2014. The District has added Coalbanks Elementary School (up to 600 student spaces) in 2017 and has received approval in March 2018 for a new South East Elementary school which will add an additional 600 spaces for kindergarten to grade five students and is opening in September 2020. This new school will help to address enrolment growth at the elementary school level.

Middle School:
Middle school enrolment has had significant increase from 2014 to 2021. At the end of 2021, middle school enrolment will be 877 students higher than in 2014. The District is opening the new 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.

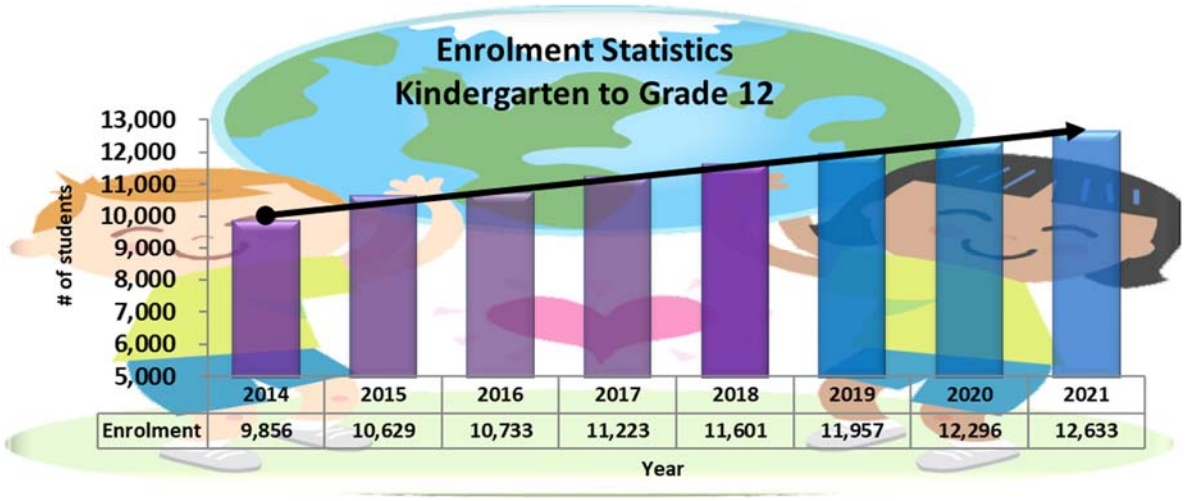
High School:
High school enrolment increases from 2014 through to 2015, there is a decrease in 2016, and then projecting increases through to 2021. At the end of 2021, high school enrolment will be 757 students higher than in 2014. The last high school that was built was in 2012 (Chinook High School) and is projected to be reaching capacity by 2022; however, the Lethbridge Collegiate

Institute (LCI) currently is under capacity (41% capacity utilized) and has room for enrolment growth.

The chart below takes a snap shot of the trend in program enrolment over the 2017 to 2019:



	Early Education	Kindergarten	Elementary	Middle School	High School
2017 Actual	471	859	4231	2412	3250
2018 Budget	485	794	4414	2510	3398
2019 Projection	499	846	4518	2606	3488



	2014	2015	2016	2017	2018	2019	2020	2021
Enrolment	9,856	10,629	10,733	11,223	11,601	11,957	12,296	12,633

This chart shows a steady increase in enrolment over the nine-year period reviewed. Enrolment will increase from 9856 in 2014 to 12,633 in 2021, which is an increase of 2,777 students or 28.2% (average of 3.1% per year increase).

Enrolment Statistics by Grade

The chart below illustrates historical enrolment from September 2014 to September 2017, the budgeted enrolment for September 2018, and projected enrolment over the next three years to September 2021.

Lethbridge School District No. 51
Enrolment Statistics by Grade
2014 to 2021

	Actual				Projection			
	September 2014	September 2015	September 2016	September 2017	September 2018	September 2019*	September 2020*	September 2021*
Grade Level								
Early Education	349	417	415	471	485	499	488	496
Kindergarten	824	754	703	859	794	846	890	847
Grade 1	767	943	824	817	941	871	895	959
Grade 2	755	810	956	834	819	939	883	911
Grade 3	747	812	790	956	837	827	952	890
Grade 4	663	815	818	805	1004	860	848	977
Grade 5	693	708	824	819	813	1021	883	861
Grade 6	655	761	760	839	856	852	1062	909
Grade 7	649	704	795	762	871	866	863	1075
Grade 8	688	710	723	811	783	888	888	885
Grade 9	685	734	755	747	847	815	928	923
Grade 10	684	767	772	825	800	897	869	984
Grade 11	739	720	769	765	827	797	895	862
Grade 12	958	974	829	913	924	979	952	1054
Total Students	9856	10629	10733	11223	11601	11957	12296	12633
% change		7.84%	0.98%	4.57%	3.37%	3.07%	2.84%	2.74%

* Source using Baragar Demographics trend information

The data shows that in the periods between 2014 and 2017, enrolment increased overall by 13.9%, including the having the Immanuel Christian schools (487 students) join the District in 2015/2016. According to data in the *City of Lethbridge 2017 Census Report*, the City of Lethbridge increased its population by 5.6% in this time period.

Projected enrolments from 2018 to 2021 period show an increase of 8.90%. There is a projected increase of 3.37% in 2018, an increase in 2019 of 3.07%, followed by further increases in enrolment in 2020 and 2021.

Lethbridge School District No. 51

District Staffing

Lethbridge School District No. 51 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 district. The Board and district 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. District elementary principals, in collaboration with the Associate Superintendent, have determined that a centralized staffing model is desirable and implemented this approach in the 2003-2004 school year. A committee of elementary administrators and Human Resources personnel makes final staffing allocation decisions. 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 district 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 30th, student numbers are confirmed in early September, and then after September 30th, and depending on enrolment, there may be additions or transfers of teaching staff.

Support Staff

Funding for the provision of support staff for regular and inclusive learning programs is provided to the District from a variety of provincial sources. The Director of Human Resources and school administrators work collaboratively to develop formulae 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 Student Services 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. District 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.

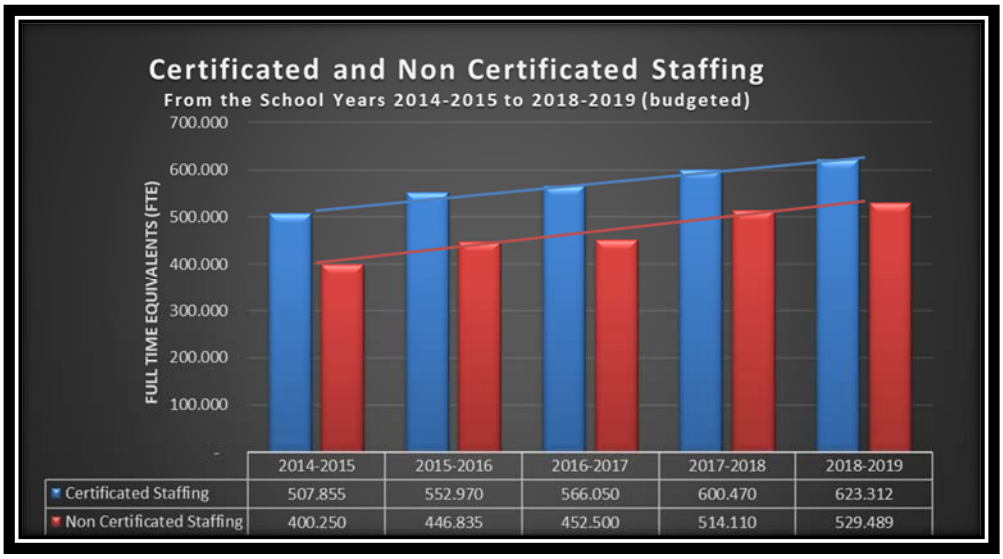
The posting and filling of vacancies are governed by collective bargaining agreements. Human Resources works collaboratively with school administrators to ensure that qualified support staff are placed with students, and that those staff are hired and placed according to the provisions of the collective bargaining agreement, District policy, and Provincial and Federal statutes.

Caretaking/Maintenance Staff

The allocation of caretaking staff within the district 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.

District Staffing from a Historical Perspective

The chart below outlines the level of total certificated and non-certificated staff within the district over a five-year period.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Certificated Staffing	507.855	552.970	566.050	600.470	623.312
Non Certificated Staffing	400.250	446.835	452.500	514.110	529.489

In the five year period from 2014-2015 total district staffing will have increased by 244.70 FTE or 26.95%. Teaching staff will have increased by 115.48 FTE or 22.73% and support staff has increased by 129.24 FTE or 32.29%. Support staff have grown significantly in the last five years. The Classroom Improvement Fund (CIF), which has been available in budget 2017-2018 and 2018-2019 has provided funding for additional teaching and support staffing in the classrooms.

In 2015-2016 teaching staff increased by 45.11 FTE, due to the addition of Immanuel Christian Schools, the significant growth in grades 1 to 5, and to reduce class sizes at elementary school and middle schools. In 2015-2016 support staff increased by 46.59 FTE due to staffing for the addition of Immanuel Christian Schools. Also, additional Educational Assistants were hired due to increased funding for early learners requiring additional support under the Program Unit Funding program and to provide additional Educational Assistant support in the classroom.

In 2016-2017 teacher staffing increased by 13.08 FTE. The increase is to address growth in grades 1-5, Inclusive Learning and ESL teacher support, literacy intervention, secondary interactive technology, and high school completion initiatives. There is a slight increase in support staff at 5.67 FTE.

In 2017-2018 teacher staffing will increase by 34.42 FTE due to enrolment growth and addressing class size concerns at elementary school, the implementation of the Classroom Improvement Fund (CIF), the opening of Coalbanks Elementary School, and a new middle school principal to prepare for the opening of the new Senator Joyce Fairbairn Middle School for the 2018/2019 school year. Support Staff will increase by 61.61 staff for office and library support for the new elementary school, staff for the five additional early education programs, assistant support for a growing student population with identified learning needs, opening of Coalbanks Elementary School, and the implementation of the Classroom Improvement Fund (CIF).

In 2018-2019 teacher staffing will increase by 22.84 FTE due to enrolment growth and addressing class size concerns at elementary school, the continuation of the Classroom Improvement Fund (CIF), the opening of Senator Joyce Fairbairn Middle School. Support Staff will increase by 15.38 staff for office and library support for the new middle school, educational assistant support for a growing student population with identified learning needs, increases in caretaking and maintenance staff for the new middle school (and other growth), and the continuation of the Classroom Improvement Fund (CIF).

The chart that follows on the next page, *District Staffing Levels,* details the staffing level of the district over the past four years and projected staffing for the 2018-2019 budget. Staffing full time equivalents are outlined for the major Certificated Staffing positions (Teachers/Administration) and Non-Certificated Staffing (Support Staff).

Lethbridge School District No. 51

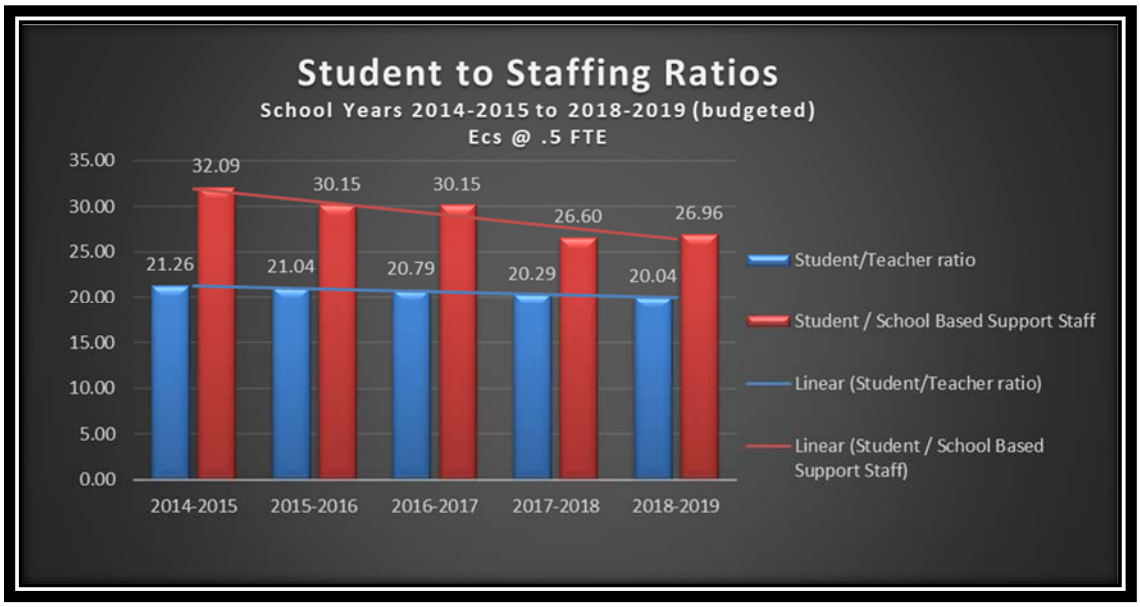
District Staffing Levels

The years 2014-2015 through 2018-2019

(reported as Full Time Equivalents)

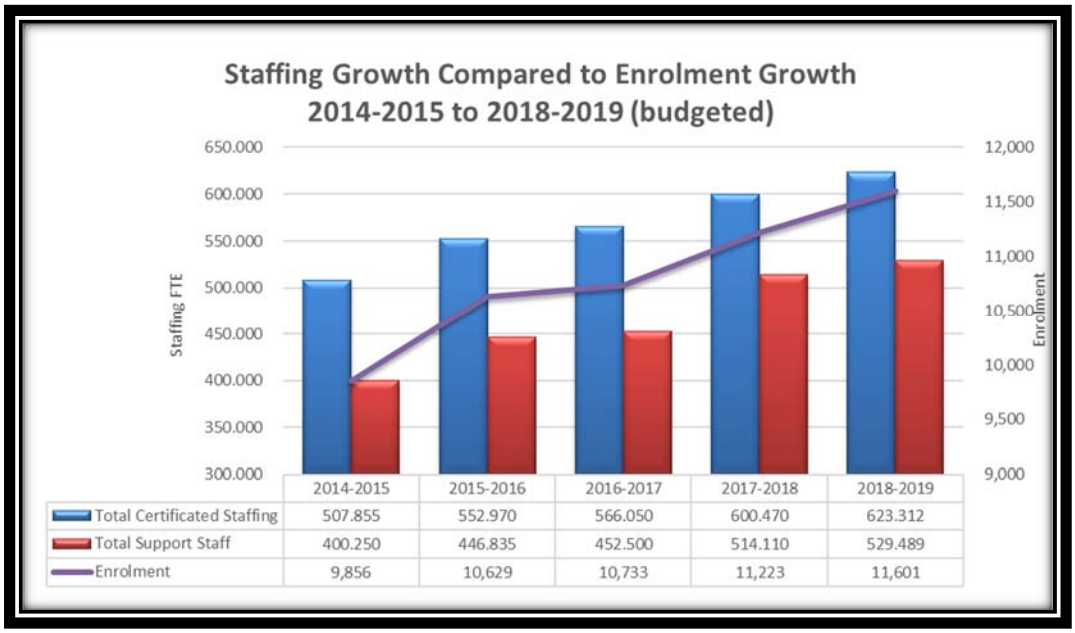
Position	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Teacher	444.255	487.370	499.260	531.870	559.212
Principal/ Vice Principal/Assistant Principal	49.000	51.000	51.690	54.000	53.000
Superintendent/Associate Superintendents	3.000	3.000	3.000	3.000	3.000
Directors	3.000	3.000	3.000	3.000	3.000
Other Certificated Staff	8.600	8.600	9.100	8.600	5.100
Total Certificated Staffing	507.855	552.970	566.050	600.470	623.312
Year over year change FTE- Certificated Staff		45.115	13.080	34.420	22.842
%		8.88%	2.37%	6.08%	3.80%
Five year change- Certificated Staff					115.457
%					22.73%
School Administrative Assistants/School Support	39.370	40.430	41.185	42.080	42.870
Student Support Workers	14.740	16.620	16.740	16.740	18.740
Early Education Managers	8.780	10.000	10.000	11.500	12.000
Educational Assistants/Advanced Education Support	209.380	244.360	235.580	290.910	297.669
Speech Language Pathologists		4.440	4.060	5.300	4.800
Family School Liaison	3.000	3.000	5.790	5.000	6.660
Making Connections Staff			10.000	10.000	11.000
School Business Support	3.000	3.000	3.000	3.000	3.000
Library Operations Support	16.060	18.205	18.005	18.410	18.835
District Technology Support	10.000	11.000	11.500	11.000	12.000
First Nations Metis and Inuit program staff	8.570	8.570	9.430	10.320	10.000
Central Office Support Staff	21.140	21.000	21.000	22.400	23.365
Associate Superintendent/Director of Finance	2.000	2.000	2.000	2.000	2.000
Caretaking Staff	53.550	53.550	53.550	54.450	55.450
Maintenance Staff	10.660	10.660	10.660	11.000	11.100
Total Non Certificated Staffing	400.250	446.835	452.500	514.110	529.489
Year over year change FTE- Support Staff		46.585	5.665	61.610	15.379
%		11.64%	1.27%	13.62%	2.99%
Five year change FTE -Support Staff					129.239
%					32.29%
Total District Staffing	908.105	999.805	1,018.550	1,114.580	1,152.801
Year over year change FTE - All staff		91.700	18.745	96.030	38.221
%		10.10%	1.87%	9.43%	3.43%
Five year change FTE - All staff					244.696
%					26.95%

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 2014–2015 to 2017-2018 and the budget year 2018-2019.



Student/Teacher ratios, which are different from class size ratios, show that there has been a deceasing trend from 2014-2015 to 2016-2017, then further decrease in 2017-2018 to 2018-2019 with the Classroom Improvement Fund (CIF) utilized towards teaching staff.

Support Staff Ratios decrease significantly in 2015-2016, level out in 2016-2017 and decrease in 2017-2018 due to additional educational assistant support provided and the implementation of the Classroom Improvement Fund (CIF) utilized towards support staff. Slight increase in 2018/2019 (more consistent with the linear ratios



In the five year period from 2014-2015 total district staffing will have increased by 244.70 FTE or 26.95%. Teaching staff will have increased by 115.48 FTE or 22.73% and support staff has increased by 129.24 FTE or 32.29%. Enrolment has grown by 1,745 students since September 2014 which is a 17.70% increase. Support staff have grown significantly in the last five years. The Classroom Improvement Fund (CIF), which has been available in budget 2017-2018 and 2018-2019 has provided funding for additional teaching and support staffing in the classrooms.

Reducing class sizes and maintaining other supports and services is a difficult balancing act. According to an Alberta School Boards Association Survey, in 2016-2017, Lethbridge School District No. 51's teaching staff have more years of experience and teacher training than the provincial average of school boards across the province. The provincial average for teacher training is 4.99 years and teacher experience is 7.97 years. The District average is 5.27 years of teacher training and 7.98 years of experience. This means that Lethbridge School District No. 51 would spend approximately $1,165 per teacher more than school districts with teaching staff at the average years of teacher training or experience.

The following chart illustrates the change in class size over the past three years and compares our District's class sizes to the other four (4) largest public school jurisdictions within the Province of Alberta.

Average Class Size Comparison

School Juridication	# of Schools	K to 3			3 to 6			7 to 9			10 to 12		
		2015/16	2016/17	2017/18	2015/16	2016/17	2017/18	2015/16	2016/17	2017/18	2015/16	2016/17	2017/18
Edmonton - Public	213	22.3	22.2	21.8	23.2	22.9	22.8	25.1	24.9	25.1	27.9	26.8	27.4
Calgary - Public	230	19.7	20.0	20.0	22.9	22.9	23.2	25.8	26.0	25.9	28.7	29.1	28.5
Lethbridge - Public	**21**	**21.6**	**21.3**	**20.9**	**24.8**	**24.5**	**24.0**	**26.1**	**26.3**	**25.4**	**26.6**	**24.5**	**23.8**
Medicine Hat - Public	16	17.7	18.6	18.7	21.9	21.6	21.8	25.1	24.5	25.0	25.9	24.1	23.8
Red Deer - Public	24	19.0	19.7	20.1	24.2	25.2	24.8	23.8	24.8	25.0	25.4	25.9	23.9

** Alberta Open Government Portal (July 3, 2018)*

As shown above, on average Lethbridge School District No. 51 has been able to reduce its class sizes during the past three years. The District is also shown to have very comparable class sizes to these other larger public school jurisdictions within the Province of Alberta.

Budget 2018/19 includes staffing increases in an attempt to keep pace with student enrolment growth; whereas, it is projected that class sizes should remain at the same levels as in 2017/18. Should the Classroom Improvement Fund (CIF) funding not be provided in 2019/20 (as projected), there may be slight increases in class sizes in 2019/20 to levels similar to the 2016/17 as CIF funding has been available to the District in 2017/18 & 2018/19.

Lethbridge School District No. 51

Goals, Outcomes, and Performance Measures

As part of the three-year planning cycle, Alberta Education provides the District with Goals, Outcomes and Performance Measures. The District 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 District No. 51 analyzes the results of the Accountability Pillar and develops strategies for improvement over the next three-year planning cycle. The District Annual Education Results report and an Annual Planning document that is submitted to Alberta Education are now combined and submitted by November 30th each year. The performance results that follow are related to results of the 2016-2017 school year and performance measures and strategies are for the 2017-2018 school year. The 2017-2018 school year results and 2018-2019 measures and strategies will be developed and reported in November 2018.

Combined Accountability Pillar Overall Summary

Measure Category	Measure	Lethbridge School Dist No. 51			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	**88.6**	88.7	88.5	**89.5**	89.5	89.3	Very High	Maintained	Excellent
Student Learning Opportunities	Program of Studies	**84.2**	85.0	84.7	**81.9**	81.9	81.5	Very High	Maintained	Excellent
	Education Quality	**89.2**	88.7	89.0	**90.1**	90.1	89.6	High	Maintained	Good
	Drop Out Rate	**4.3**	4.6	4.8	**3.0**	3.2	3.3	Intermediate	Maintained	Acceptable
	High School Completion Rate (3 yr)	**72.5**	69.9	69.2	**77.9**	76.5	76.1	Intermediate	Improved	Good
Student Learning Achievement (Grades K-9)	PAT: Acceptable	**71.2**	69.6	70.2	**73.4**	73.6	73.2	Intermediate	Maintained	Acceptable
	PAT: Excellence	**17.5**	18.3	17.2	**19.5**	19.4	18.8	Intermediate	Maintained	Acceptable
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	**80.7**	80.2	82.3	**83.0**	82.7	83.1	Intermediate	Maintained	Acceptable
	Diploma: Excellence	**16.6**	15.7	16.0	**22.2**	21.2	21.5	Intermediate	Maintained	Acceptable
	Diploma Exam Participation Rate (4+ Exams)	**46.1**	43.4	43.3	**54.9**	54.6	53.1	Intermediate	Improved	Good
	Rutherford Scholarship Eligibility Rate	**56.8**	53.2	53.2	**62.3**	60.8	60.8	n/a	Improved	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	**57.1**	57.2	57.2	**57.9**	59.4	59.3	High	Maintained	Good
	Work Preparation	**79.0**	80.1	79.6	**82.7**	82.6	81.9	High	Maintained	Good
	Citizenship	**81.0**	81.4	80.7	**83.7**	83.9	83.6	High	Maintained	Good
Parental Involvement	Parental Involvement	**79.5**	79.0	78.4	**81.2**	80.9	80.7	High	Maintained	Good
Continuous Improvement	School Improvement	**79.7**	79.8	78.9	**81.4**	81.2	80.2	High	Maintained	Good



Trends, Issues and Opportunities

Examining trends in the planning process informs strategic decisions and ensures Lethbridge School District No. 51 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 change in curriculum, the integration of technology, instructional pedagogy, and the structure of programs and services to create an inclusive learning environment that is flexible and focused on personalization. Trends and issues need to be examined with a solution-based perspective that aligns with the vision of the District and brings exciting opportunities.



Student Achievement:

Lethbridge School District 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 results from the 2016-17 school year show modest overall improvement in the combined Provincial Achievement Test results.

The trend that was showing decline in Language Arts previous to this year seems to have leveled off with modest improvement. Literacy (Language Arts) has been a significant focus at a District level for 2 years. A comprehensive literacy strategy delineated through a District Literacy Work Plan has been articulated and elementary schools have developed Literacy Work Plans specific to their schools. A universal literacy assessment was put in place during the 2015-16 school year enabling teachers to use the results to inform instruction, implement targeted intervention strategies, and move forward with benchmark data. Many Collaborative Learning Communities across grades and schools are also focusing on literacy intervention strategies and overall literacy across all subject areas. English Language Arts at the middle school level is also an area of continued focus with literacy initiatives in place that inform best practice in instruction. Work is being done to enhance guided reading and cross-curricular literacy strategies.

Mathematics is an area identified as a focus for growth across all grade levels. The grade 9 and grade 12 (Diploma examination) mathematics results improved this year, but results for grades 6, 9 and 12 remain below provincial average. The District is currently looking at developing a numeracy action plan and examining ways to provide support for improvement. Strategies include focused collaborative learning groups, professional learning, and identified supports at the school level. High levels of competency in the areas of literacy and numeracy provide students with the core competencies necessary for higher-level thinking and the opportunity to think critically, create, and explore innovation.

In addition to a focus on these two areas, school leaders are developing strategies to address school transitions and develop clear understandings of priority pre-requisite outcomes for successful transition.



English as a Second Language with Limited Formal Schooling Learners:

Over the past several years, our English Language Learner (ELL) population has continued to grow. During the 2016-17 school year, the number of foreign-born students new to our district was 213, and in the 2017-18 school year to date, we have welcomed 105 more. This population has increased the demand for differentiated teaching strategies and supports for English Language Learners. There are currently 918 ELL students receiving supports in our district. Over one third of the 918 English Language Learners have limited formal education prior to coming to Canada. Refugee English Language Learners with limited formal schooling face significant challenges and require instructional strategies and interventions beyond what is available in regular school classes and general English as a Second Language supports. A High School ESL Assessment and Intake classroom for students arriving to our district with limited formal schooling has been in place since 2011. The focus of the program is to assess literacy and numeracy levels of refugee students. Based on these levels, students either proceed to regular classes with ESL support or continue on in the intake class for up to two years. Those students who remain in the intake class receive intensive literacy and numeracy instruction. A middle school Assessment and Intake Program for students in Grades 6-8 who arrive with limited formal schooling was launched in 2013. In the 2015-16 school year, the District added the position of ESL Lead Teacher. This skilled teacher helps students transition to school and supports teachers in developing the instructional capacity to meet the needs of our growing ELL population.

Lethbridge School District No. 51 schools are fortunate to have increasing diversity in their school populations. It provides opportunity to learn about and celebrate different cultures, and collectively build a community for the future. Structuring programs to meet the needs of ELL students will provide them with the opportunity to gain skills and become successful, contributing citizens in our community.

Supporting Families:



Although the District has always provided support to children and their families, there is a growing need for more intensive supports, particularly with respect to assisting parents in accessing services in the community. The needs include assistance with accessing food banks, parenting workshops, and supported referrals and transportation to community agencies and government services. In addition, there is an increased need to support parents as they navigate custodial arrangements resulting from divorce or separation. The District has responded to these needs in several ways. Through funding from Mental Health Capacity Building, Human Services, Family and Community Support Services City of Lethbridge,

and Parent Link Centres. The District's mental health program focused on prevention, Making Connections, serves all elementary schools and three middle schools. Making Connections workers support children, youth and families and work with schools in the delivery of preventative programming.

As we increase connections with families, there is opportunity to learn and grow together. The alignment of home and school to support student needs will contribute to student academic and personal success.

Health and Wellness:

The District and their educational stakeholder partners have long recognized the need for a focus on the health and wellness of students and staff. Decreasing levels of activity among youth, nutritional gaps, and increasing challenges in the area of mental health continue to call for attention to programs and services that promote healthy lifestyles. Guided by a Wellness Committee and Board direction, the District has been meeting this challenge with a nutrition policy and guidelines, and support to schools. Breakfast, lunch or healthy snack programs have been implemented in some schools for a number of years, made possible with the generous support of industry, business, service clubs, and volunteers. This year, the nutrition programs in some schools have expanded with the infusion of money for school nutrition programs by the province. Schools are also giving attention to building student knowledge and understanding of healthy lifestyle choices. Staff have an opportunity to engage in the district's Wellness and Health Initiative Program and are encouraged to share successes.



In order to support wellness and growth in the schools, comprehensive counselling services are provided. At the elementary level, counselling services target social and emotional growth, and at the secondary level, the counselling support is enhanced with the addition of education and career exploration services. Career exploration is supported by an on-line career exploration program called BluePrints that can be accessed at school and home. Supporting health and wellness contributes to the development of healthy students and optimal learning environments.

Inclusive Education:

Lethbridge School District 51 has always demonstrated a very inclusive school philosophy.



There are some trends that have evolved as we continue to respond to the learning needs of an increasing breadth of students and create places where all students experience a sense of belonging. These include increased use of differentiated instructional strategies, attention to behavior strategies such as self-regulation, enhancing the role of learning support teachers, and focusing on the use of assessment to inform instruction and program planning. The District has 1,300 students with identified learning needs. Support for identified learning needs are addressed in individual program plans that are developed and reviewed by the teacher and learning team. The student's learning team includes the student, parents, school staff and any linked community agencies who work together to plan for the student's success. This shared commitment to students focuses on all areas of student development including social, emotional, academic and behavioural. A collaborative approach to providing access to supports and services is essential to an inclusive education system. Collaboration extends beyond the narrow school environment and demands seamless integration of services to students in schools.

Early Education Programming with the Public Education System:

Lethbridge School District No. 51 values and supports the best possible start in a child's learning journey and life success by providing Early Childhood Services programming that is based on current research in the field of early learning and development. There are twenty-five District Early Education Programs offered at eleven different school sites. Early education programs provide opportunity for growth at an early age when physical development, brain development, and social competencies are optimal for intervention and enhancement. With the belief that strong brain foundations are critical to support future learning and life success, Lethbridge School District continues to look at ways to provide expanded program offerings.



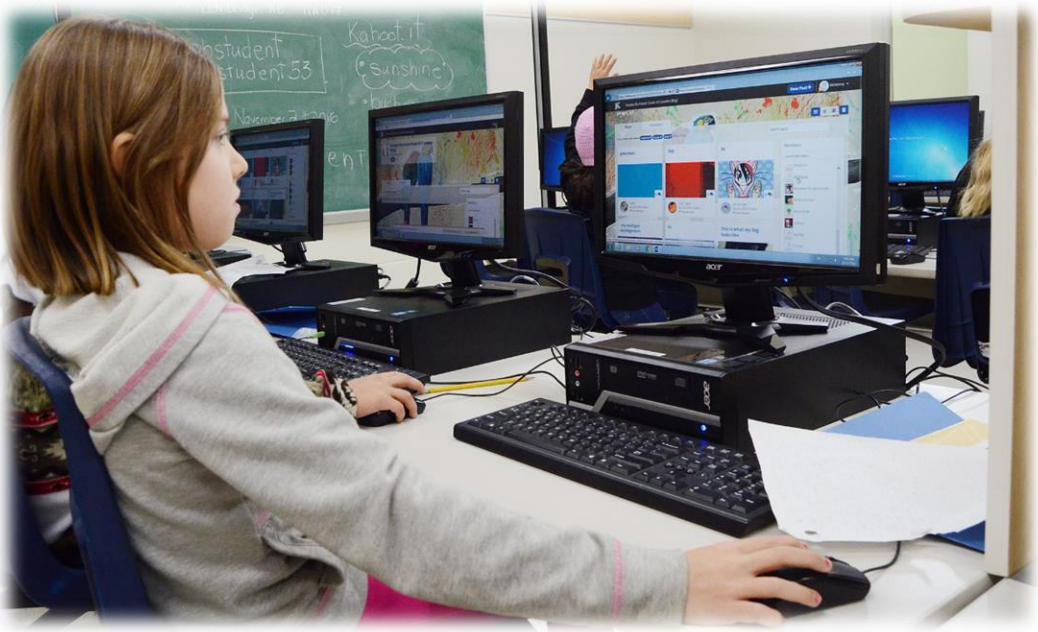
Curriculum Development and Assessment:

The province of Alberta continues to work on the development of new curriculum that is structured to include learning competencies across all subjects and grades. The learning competencies include: critical thinking, problem solving, managing information, creativity and innovation, communication, collaboration, cultural and global citizenship, and personal growth and well-being. In preparation for curriculum implementation, teachers have participated in professional learning opportunities targeting learning competencies. As we embrace professional learning that emphasizes quality teaching and best practices, a continued and sustained focus on the needs of contemporary learners will align with the integration of the learning competencies throughout the curriculum.

With a new District vision that focuses on the development of "innovative thinkers," Lethbridge School District is focusing on instructional strategies that promote critical thinking. Intent on building pedagogy grounded in process-based learning, the goal is to develop learner competencies associated with creative thinking, innovation, and collaboration.

Technology:

A shift in trends and subsequent response in the area of technology is driven by a change in how we think about technology as part of the teaching/learning process. With an increasingly complex web of information and social networks available to enhance learning, the inherent connection between the use of technology in schools and in the home, as well as continually changing District owned and personal digital devices, the possibilities for the use of technology has grown beyond a narrow set of rules and restrictions. Trends in technology demand attention to Digital Citizenship. We believe that we have an important role to play in preparing students to live, work and share responsibly and ethically in digital environments. Digital citizenship will allow students and staff to use technology in critical, discerning and innovative ways to create new knowledge.



Access to technology is critical for developing the learning competencies outlined in the *Ministerial Order on Student Learning.* Educational paradigms are shifting to include online learning, hybrid learning and collaborative models. Students increasingly own personal digital devices and this has the potential to increase digital access considerably. The challenge is to prepare an infrastructure and network that will support increased access. Additional challenges to furthering the integration of technology include the need for staff professional development that is valued and integrated into the culture of the schools, the development of digital media literacy with students and staff, the transformation of libraries into Learning Commons with accessible technology, and spaces for students to create knowledge with technology and other resources.

Growth and Staff Demographics:

Over the past 5 years the District has grown in student population by 21 percent. With a total enrollment of 11,274 students in the 2017-18 school year, inclusive of Pre-K programs, this is an increase of almost 2,000 students. The continued growth creates a system that is healthy and sustainable. It also puts pressure on capacity in our facilities and we have been fortunate to have two capital projects on the west side of Lethbridge approved by provincial infrastructure: Coalbanks Elementary School that opened August 2017, and a west side middle school that is under construction and slated for opening in August 2018. We also had a significant modernization of Wilson Middle School on the north side of Lethbridge. The Board is hopeful that their next capital priority, an elementary school on the south side, receives approval for construction. The planning phase was approved last school year and with the plans close to completion, it is a "shovel ready" project.

With student growth comes increased number of staff. Over the past 5 years, the District has added 117.85 teaching positions and 111.44support staff positions. Of note, the increase in Educational Assistant positions has been 34.7%. Filling positions can be challenging and this is compounded by increasing numbers of retirements reflective of the staff demographics. This trend compels the District to be proactive in human resource practices (recruitment and retention), as well as professional learning that builds the knowledge and capacity of newer teachers and support staff.



Summary of Accomplishments



1. The Board hosted a Town Hall with stakeholders representing students, parents, staff, and community members for the purpose of collaboratively identifying strategies to move forward the Board's strategic priorities.
2. Lethbridge School District No. 51 completed one major capital project, Coalbanks Elementary School, that opened to serve 489 children on the west side of Lethbridge in September 2017. The major modernization of Wilson Middle School on the north side of Lethbridge is complete. The third major project, the construction of a middle school in west Lethbridge continues with anticipated opening the fall of 2018.
3. Over 210 facility maintenance projects were completed over the summer months to help maintain safe and clean schools that accommodate growing program needs.
4. The Board invested over $120,000 to purchase literacy resources at the elementary level to ensure all schools have access to basic and consistent literacy resources in the area of both reading and writing.
5. 2016-17 saw the final phase of District-wide use of the Fountas and Pinnell Benchmark Assessment System in elementary schools to inform teacher instruction in reading.
6. A District Literacy Work Plan was developed and an Elementary Comprehensive Literacy Steering Committee was formed to guide best practice in literacy instruction.
7. Evergreening of elementary school technology was completed with a new PC's in all the labs and a new PC provided for every classroom.
8. A major upgrade of equipment was successfully deployed on the District servers almost doubling the storage capacity for the District.
9. The District Leadership Team commenced work with the University of Lethbridge on a project designed to build capacity in generative leadership practices.
10. The District celebrated 39 FNMI graduates.
11. The Board furthered the work of the Community Engagement Committee launching an ICE (innovation, creativity, entrepreneur) Scholarship fund.
12. Immanuel Christian Secondary School successfully transitioned grade 6 students into the school composition framed within a middle school philosophy and structure.
13. The third year of a new off-campus model at the high school level was highly successful with students completing over 1,100 courses in off-campus (Work Experience and the Registered Apprenticeship Program).
14. A dual credit partnership between LCI and The University of Lethbridge is in its third year of implementation with demonstrated success.
15. A Behaviour Consultant was hired for the 2017-18 school year to build capacity in District schools to meet the behavioural needs of students.
16. With the District purchase of Dossier, a program integrated into PowerSchool, planning for student support is enhanced. Teachers can now complete ESL Benchmarks, Success in School Plans, Medical Management Plans, and Behaviour Support Plans in Dossier and access a range of reports to monitor student needs, supports, and progress.

Satisfaction Survey Highlights

- Satisfaction that Lethbridge School District No. 51 schools are safe and caring was *Excellent.*
- Satisfaction with the programs of study provided in our schools was *Excellent.*
- Levels of satisfaction for Education Quality, Parental Involvement, and School Improvement were *High.*
- Levels of satisfaction in measures associated with preparation for Work Preparation and Citizenship were *High.*
- High School Completion rates increased and the Drop Out Rate decreased.
- High School Completion rates for our First Nations Metis & Inuit students increased by 8%, Transition Rate increased, and Diploma Examination participation rates increased.

Highlights of Academic Achievement

- Provincial Achievement Tests (PAT's - Grades 6 and 9)
  - We have experienced improved results in the percentage of students who achieved the Acceptable Standard and the Standard of Excellence on the PATs, over a period of four years.
  - In Grade 9 subjects, we have increased the average score in all PATs from last year's scores.

- Diploma Exams (Grade 12)
  - The percentage of district students achieving the Acceptable Standard approached or exceeded the provincial average in seven out of the eleven exams.
  - The overall percentage of students who achieved the Acceptable Standard and the Standard of Excellence improved from the previous year.



District Priority 1

Supporting Student Achievement and Closing the Achievement Gap



Related Provincial Goals:

- Alberta's students are successful
- The systemic achievement gap between First Nations, Métis, and Inuit students and all other students is eliminated
- Alberta's education system is inclusive
- Alberta has excellent teachers, school and school authority leaders

Outcomes:

- Students achieve student learning outcomes with strong foundational skills in literacy and numeracy.
- Teachers possess a deep understanding of pedagogy that develops literacy and numeracy.
- Students are lifelong learners possessing the skills and attributes to successfully transition to further education, credentialing or the world of work.
- School leaders are highly skilled in all areas of the Principal Leadership Quality Standard and teachers are highly skilled in all areas of the Teaching Quality Standard.
- Effective learning and teaching is achieved through collaborative leadership and structures that build capacity to improve within and across schools.

Learning Outcomes:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
Overall percentage of students who achieved the acceptable standard on diploma examinations (overall results).	83.0	83.2	83.5	80.2	80.7	85	Intermediate	Maintained	Acceptable	85	86	87
Overall percentage of students who achieved the standard of excellence on diploma examinations (overall results).	17.4	16.1	16.1	15.7	16.6	16.5	Intermediate	Maintained	Acceptable	17	18	19

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2012	2013	2014	2015	2016	2016	Achievement	Improvement	Overall	2017	2018	2019
High School Completion Rate - Percentage of students who completed high school within three years of entering Grade 10.	67.5	69.1	68.7	69.9	72.5	71.0	Intermediate	Improved	Good	73	74	75
Drop Out Rate - annual dropout rate of students aged 14 to 18	4.2	4.8	4.9	4.6	4.3	4.3	Intermediate	Maintained	Acceptable	4.2	4.1	4.0

High school to post-secondary transition rate of students within six years of entering Grade 10.	57.5	58.8	55.6	57.2	57.1	58	High	Maintained	Good	58	59	60
Percentage of Grade 12 students eligible for a Rutherford Scholarship.	n/a	n/a	n/a	53.2	56.8	55	n/a	Improved	n/a	57	58	59
Percentage of students writing four or more diploma exams within three years of entering Grade 10.	48.4	44.5	42.1	43.4	46.1	45	Intermediate	Improved	Good	47	48	48

Literacy and Numeracy Outcomes:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
Overall percentage of students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	71.4	70.9	70.2	69.6	71.2	71	Intermediate	Maintained	Acceptable	72	73	74
Overall percentage of students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	16.5	15.7	17.7	18.3	17.5	19	Intermediate	Maintained	Acceptable	19	20	21

Strategies to Achieve Outcomes:

1. Build capacity in literacy and numeracy instructional practices across all subjects to improve student achievement through:
   - Literacy professional learning: Literacy Lead Teacher residency in schools, leveled reading, comprehensive literacy, literacy in content areas, writing
   - District Elementary Literacy Steering Committee
   - Literacy resource purchasing and professional learning to support the resource
   - Enhanced literacy intervention for targeted FNMI students
   - Implementation of District Literacy and School Literacy Plans
   - Engage in cross-curricular planning recognizing multiple literacies in the classroom (reading, writing, mathematics, technology, language, media)
   - District Secondary Math Steering Committee
   - Examine structures that will facilitate the development of leaders in mathematics with the goal of building capacity at the school level
   - Pilot Pearson Mathology in volunteer elementary schools
   - Continue to investigate potential numeracy assessment tools
   - Professional learning in assessment with Fountas and Pinnell and the use of assessment to inform instructional practice and differentiate instruction.

2. Support staff in the implementation of student learning opportunities that build soft skills associated with future success (e.g. communication, work ethic, collaboration, initiative, leadership, organization, decision-making, critical thinking).

    - Expand connections with business and industry for the purpose of furthering student experience with real-world learning both in and out of the classroom

3. Implement strategies that support the areas of focus identified by each high school under the umbrella of High School Redesign: flexible learning environments, personalization of learning, rigorous and relevant curriculum, assessment, and meaningful relationships.

4. Implement strategies that support school-to-school and school-to-work preparation and transition, through:
    - ensuring Health curriculum scope and sequence include an examination of how career exploration and digital career portfolios scaffold across the grades in preparation for transition.
    - expanding off-campus experiential programs, such as Work Experience, to reflect the vision that off-campus opportunities are an integral part of exploring potential career pathways for all students.
    - supporting existing dual credit opportunities and exploring expansion of these opportunities including participation in the Alberta Education announcement of support for new projects.
    - planning for purposeful exposure to next generation employment opportunities such as robotics, coding, and small business
    - Explore how more emphasis can be placed at the elementary and middle school level for real-world learning, off-campus opportunities, and career exploration

5. Develop capacity in leadership focusing on instructional leadership
    - Participate in the University of Lethbridge Project building capacity of school leaders to engage in inquiry-based professional growth using generative dialogue.
    - Develop a professional learning plan for administrators to implement the new Teaching Qualilty Standard pending provincial approval
    - Focus the content of the Administrator Mentorship Program on the impending Principal Leadership Quality Standard.

6. Develop instructional capacity of teachers
    - Implement the Teacher Induction Program (TIP) second year program with a focus on District Priorities.
    - Implement the use of software that enhances instructional capacity such as iPad apps and Microsoft Classroom.
    - Make use of Collaborative Communities as an integral structure for building instructional capacity and professionalization.

Performance Measures:

- Data from Fountas & Pinnell (literacy scores for grades 1-5)
- Universal literacy measures at middle school
- Overall percentage of students who achieved the acceptable standard on Provincial Achievement Tests and Diploma Exams (based on cohort)

- Overall percentage of students who achieved the standard of excellence on Provincial Achievement Tests and Diploma Exams (based on cohort)
- Percentage of grade 12 students eligible for the Rutherford Scholarship
- Percentage of students writing four or more Diploma Exams within three years of entering grade 10
- Number of students involved in Work Experience and RAP (Registered Apprenticeship Program)
- Number of students visiting Career Counsellors
- Overall teacher, parent, and student agreement that students model the characteristics of active citizenship.
- Overall teacher and parent agreement that students are taught attitudes and behaviours that will make them successful at work when they finish school.
- High school completion rate of students within three years of entering Grade 10
- Annual dropout rate of students aged 14 to 18
- High school to post-secondary transition rate of students within six years of entering Grade 10
- Teacher participation in Collaborative Communities.
- Alignment of Collaborative Community areas of focus with Board priorities.
- University of Lethbridge research study measures relative to Inquiry-based professional growth.
- APORI – Satisfaction with quality of schools; satisfaction that schools have improved.



FNMI Learning



Related Provincial Goals:

- The systemic achievement gap between First Nations, Metis and Inuit (FNMI) students and all other students is eliminated

Outcome:

- First Nations, Metis and Inuit (FNMI) student achievement will meet or exceed provincial standards.

Performance Measures

Combined 2016 Accountability Pillar FNMI Summary:

Measure Category	Measure	Lethbridge School Dist No. 51 (FNMI)			Alberta (FNMI)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
Student Learning Opportunities	Program of Studies	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
	Education Quality	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
	Drop Out Rate	**11.1**	10.3	13.9	**5.8**	6.1	6.7	Very Low	Maintained	Concern
	High School Completion Rate (3 yr)	**47.3**	39.1	35.3	**53.6**	50.2	47.8	Very Low	Improved	Issue
Student Learning Achievement (Grades K-9)	PAT: Acceptable	**42.4**	37.2	43.2	**51.7**	52.4	52.1	Very Low	Maintained	Concern
	PAT: Excellence	**3.4**	4.7	4.9	**6.7**	6.3	6.3	Very Low	Maintained	Concern
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	**73.0**	83.9	85.2	**77.1**	76.1	76.3	Low	Declined	Issue
	Diploma: Excellence	**10.8**	8.0	10.8	**10.7**	10.2	10.2	Low	Maintained	Issue
	Diploma Exam Participation Rate (4+ Exams)	**21.0**	18.5	16.2	**21.8**	20.7	20.3	Very Low	Maintained	Concern
	Rutherford Scholarship Eligibility Rate	**35.6**	30.8	30.8	**34.2**	31.9	31.9	n/a	Maintained	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	**31.9**	28.3	28.6	**31.8**	33.5	33.3	Very Low	Maintained	Concern
	Work Preparation	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
	Citizenship	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
Parental Involvement	Parental Involvement	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
Continuous Improvement	School Improvement	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a



Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	49.5	46.1	46.3	37.2	42.4	45	Very Low	Maintained	Concern	45	48	50
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	4.5	5.1	5.0	4.7	3.4	8	Very Low	Maintained	Concern	8	9	10
Overall percentage of self-identified FNMI students who achieved the acceptable standard on diploma examinations (overall results).	81.4	80.7	90.9	83.9	73.0	87	Low	Declined	Issue	80	81	82
Overall percentage of self-identified FNMI students who achieved the standard of excellence on diploma examinations (overall results).	5.7	10.8	13.6	8.0	10.8	12	Low	Maintained	Issue	12	13	14



Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2012	2013	2014	2015	2016	2016	Achievement	Improvement	Overall	2017	2018	2019
High School Completion Rate - Percentage of self-identified FNMI students who completed high school within three years of entering Grade 10.	37.8	33.2	33.6	39.1	47.3	41	Very Low	Improved	Issue	48	49	50
Drop Out Rate - annual dropout rate of self-identified FNMI students aged 14 to 18	11.5	15.7	15.6	10.3	11.1	8	Very Low	Maintained	Concern	10	9	8
High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10.	29.1	30.3	27.1	28.3	31.9	32	Very Low	Maintained	Concern	33	34	35
Percentage of Grade 12 self-identified FNMI students eligible for a Rutherford Scholarship.	n/a	n/a	n/a	30.8	35.6	n/a	n/a	Maintained	n/a	n/a	n/a	n/a
Percentage of self-identified FNMI students writing four or more diploma exams within three years of entering Grade 10.	21.3	13.3	16.8	18.5	21.0	20	Very Low	Maintained	Concern	22	23	24

Strategies to Achieve Outcomes:

1. Provide opportunities to build school staff understanding of FNMI culture and Truth and Reconciliation via professional learning and curriculum and resource development
    - Integrate FNMI content into delivery of instruction across curriculum areas for all learners
    - Build capacity of FNMI staff to share their knowledge with all students
    - Invest in curriculum resources and artefacts that recognize FNMI culture and history in support of FNMI for all learners ("FNMI for all")

2. Complete a purposeful review of data relative to FNMI students and develop strategies for academic improvement
    - Collaborate with other districts who are having success and explore best practice
    - Designate administrators at each school site responsible for supporting the work of the FNMI team in an effort to have a coherent and consistent implementation of strategies
    - Provide enhanced services for targeted FNMI students (attendance, academic achievement, interagency support)

3. Celebrate FNMI cultural events which create pride in FNMI ancestry

4. Board FNMI Standing Committee will establish a District vision, connect with community, and implement community-based strategies related to Truth and Reconciliation within the education system, as per the Calls to Action

Performance Measures:

- Attendance data
- OurSchool survey data (if able to disaggregate)
- Family and elder participation in school events
- Overall percentage of self-identified FNMI students who achieved the acceptable standard and overall percentage of FNMI students who achieved the standard of excellence on Provincial Achievement Tests (based on cohort) and Diploma Examinations.
- High school completion rate of self-identified FNMI students within three years of entering Grade 10.
- Annual dropout rate of students aged 14 to 18.
- High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10.
- Percentage of self-identified FNMI Grade 12 students eligible for a Rutherford Scholarship.
- Percentage of self-identified FNMI students writing four or more Diploma Examinations within 3 years of entering Grade 10

Please see the FNMI Strategic Plan for 2017-18 which is an addendum to this Annual Education Plan.



District Priority 2

Supporting the Implementation of Initiatives Designed to Develop Innovative Thinkers

Related Provincial Goals:

- Alberta's students are successful
- Alberta has excellent teachers, school and school authority leaders
- Alberta's education system is well governed and managed

Outcomes:

- Students demonstrate the attributes of innovation, creativity and critical thinking in a process based learning environment.
- All learners effectively use technology as creative and critical thinkers capable of accessing, sharing, and creating knowledge.
- The education system demonstrates collaboration and engagement to further District priorities, including innovative thinking.

Students demonstrate attributes of innovation, creativity, and critical thinking in a process-based learning environment:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
Percentage of teachers and parents who agree that students are taught attitudes and behaviours that will make them successful at work when they finish school.	77.7	78.1	80.7	80.1	79.0	82	High	Maintained	Good	82	83	84

Teacher preparation and professional growth focus on the competencies needed to help students learn:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
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.	85.4	85.1	84.2	85.0	84.2	86	Very High	Maintained	Excellent	86	87	88

The education system demonstrates collaboration and engagement to further District priorities, including innovative thinking:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
Percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.	79.9	79.0	77.9	79.8	79.7	82	High	Maintained	Good	82	83	84
Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.	77.9	80.1	76.2	79.0	79.5	80	High	Maintained	Good	81	82	83
Percentage of teachers, parents and students satisfied with the overall quality of basic education.	88.2	89.1	89.1	88.7	89.2	89	High	Maintained	Good	91	92	93

Strategies to Achieve Outcomes:

1. Build a common understanding of the meaning of student success and language for innovation, creativity, and critical thinking
   - Conduct a literature/research review to inform understanding of innovation and process learning
   - Build the common understanding that the core business of student achievement and meeting provincial standards aligns with best practice in innovation
   - Build a culture of risk-taking as part of everyday practice in teaching and learning

2. Build capacity to implement process learning in the classroom at all grade levels/subject areas
   - Use research and leadership learning to design professional learning that will support teacher capacity towards creating “process-based learning environments”
   - Promote, implement and celebrate engaging learning opportunities that support creative and innovative thinking
   - Support teacher engagement in the provincial curriculum development process and leverage this participation to build leader and teacher knowledge across the District
   - Emphasize the application of the student competencies as part of building an understanding of the new curriculum framework (e.g. innovation and creativity, critical thinking)

3. Use The Learning Technology Policy Framework as the impetus for the development of a technology learning plan that purposefully addresses District priorities
   - Ensure that access to technology is embedded as one of the tools students can use to solve problems and think critically

- Develop common understandings of how the parameters that guide the use of technology are integrated as part of overall program delivery (e.g. digital citizenship, social media, accessibility to devices)
- Support teachers and administrators in the application of research related to technology, such as online and digital learning, in the classroom context
- Support which includes access to technology, secondary technology lead teacher, and professional learning
- Implement standards and guidelines around digital citizenship within the Health/CALM scope and sequence.

4. Engage the community
    - Provide opportunities for stakeholders to be involved in feedback loops regarding District priorities, budgeting, and new policy
    - Build connections in the community to facilitate opportunities for innovative experiences for students
    - Board Community Engagement Committee implements strategies to celebrate innovation of students within the community

Performance Measures:

- OurSchool data on specific questions pertaining to innovation, creativity, and critical thinking
- OurSchool data on student engagement
- Participation in Professional Learning for staff that targets development of pedagogy associated with innovation
- Attendance/drop out rate
- Number of students applying for District Canada 150 ICE Scholarships
- Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning
- Overall teacher, parent and student satisfaction with the opportunity for students to receive a broad program of studies, including fine arts, career, technology, health and physical education
- Public engagement measures such as participation in surveys, participant count on social media sites
- Overall teacher and parent satisfaction with parental involvement in decisions about their child's education
- Overall percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.
- Overall teacher, parent and student satisfaction with the overall quality of basic education.

District Priority 3

Supporting Student Diversity

Related Provincial Goals:

- Alberta's students are successful
- The systemic achievement gap between First Nations, Métis, and Inuit students and all other students is eliminated
- Alberta's education system is inclusive

Outcomes

- Schools are welcoming, caring, respectful, and safe learning environments
- Schools are learning environments that promote healthy lifestyles
- Schools are inclusive learning environments

Strategies to Achieve Outcomes:

1. Ensure vision and subsequent implementation of the Division of Instructional Services work plan focuses on Wellness for all
   - Build community partnerships through Healthy Schools Committee work
   - Build staff capacity for Trauma Informed Practice

2. Realign Wellness Services to support our School Community through:
   - Determining what an integrated wellness model looks like and developing a Wellness Work Plan
   - Target early intervention for wellness, including strategies relative to Early Learning, universal programming in schools, and early identification of targeted needs
   - identify policy/procedural work that needs to be done to reflect best practice
   - Award Wellness grants to build school capacity around self-regulation, resilience, outdoor learning, and physical activity
   - Provide universal wellness support in the classroom through Counselling Team
   - Engage parents in learning about nutrition, sleep, core story, trauma, FNMI, addiction, mental health
   - Access provincial funding to implement a food/nutrition program that aligns with provincial requirements for the project

3. Build capacity in administrators and teachers to value diversity and demonstrate strategies that develop an increasingly inclusive school environment, through:
   - Ongoing professional learning regarding the Inclusive Policy Framework
   - Further develop a shared vision that values and supports diverse learning needs
   - Identify and provide learning opportunities for staff and parents that will develop a shared understanding of Universal Design for Learning
   - Enhance teacher competence in the implementation of universal classroom strategies to support diverse learning environments through the lens of Universal Design for Learning.

- Support the work of the Positive Spaces Committee as it continues to work with the administrative committee to build common commitment and understandings relative to diversity
- Implement an English as a Second Language (ESL) Work Plan to support transition to school and literacy development for all English Language Learners (ELL)

Performance Measures:

- OurSchool measures associated with wellness and belonging
- Alberta Health services data
- EDI mapping data
- Participation rates in the Healthy Schools Forum
- Education Centre work with schools in circumstances regarding guidance or intervention indicate that school staff have an understanding of how students' needs are met through inclusion and UDL
- Attendance at parent education nights
- Attendance data
- Literacy measures of ELL learners
- Transition or completion measures of ELL learners
- Overall teacher, parent and student agreement that students are safe at school, learning the importance of caring for others, learning respect for others and are treated fairly at school.



Students and communities have access to safe and healthy learning environments:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
Percentage of teacher, parent and student agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.	87.5	88.2	88.8	88.7	88.6	90	Very High	Maintained	Excellent	90	91	92

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.	80.1	80.4	80.2	81.4	81.0	82	High	Maintained	Good	82	83	84



Lethbridge School District No. 51

2016-2017 Accountability Pillar Results

The information that follows is the Accountability Pillar results for the 2016-2017 school year as provided by Alberta Education. These results inform strategies and improvement for the 2018-2019 school year which will be reported in the District's three year Education Plan and Annual Education Results report in November 2018.

*All of the following reports/results are an extract of the **Accountability Pillar Results for 3-Year Educational Plans** (May 2018) as provided to the District by the Alberta Education.*

Accountability Pillar Overall Summary
3-Year Plan - May 2018
Authority: 3040 Lethbridge School District No. 51

Alberta Government

Measure Category	Measure	Lethbridge School Dist No. 51			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	**87.8**	88.6	88.7	**89.0**	89.5	89.4	High	Declined	Acceptable
Student Learning Opportunities	Program of Studies	**84.0**	84.2	84.4	**81.8**	81.9	81.7	Very High	Maintained	Excellent
	Education Quality	**89.1**	89.2	89.0	**90.0**	90.1	89.9	High	Maintained	Good
	Drop Out Rate	**4.5**	4.3	4.6	**2.3**	3.0	3.3	Intermediate	Maintained	Acceptable
	High School Completion Rate (3 yr)	**68.3**	72.5	70.4	**78.0**	78.0	77.0	Intermediate	Maintained	Acceptable
Student Learning Achievement (Grades K-9)	PAT: Acceptable	**71.2**	69.6	70.2	**73.4**	73.6	73.2	Intermediate	Maintained	Acceptable
	PAT: Excellence	**17.5**	18.3	17.2	**19.5**	19.4	18.8	Intermediate	Maintained	Acceptable
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	**80.7**	80.2	82.3	**83.0**	82.7	83.1	Intermediate	Maintained	Acceptable
	Diploma: Excellence	**16.6**	15.7	16.0	**22.2**	21.2	21.5	Intermediate	Maintained	Acceptable
	Diploma Exam Participation Rate (4+ Exams)	**42.6**	46.1	43.8	**55.7**	54.9	54.7	Low	Maintained	Issue
	Rutherford Scholarship Eligibility Rate	**56.9**	56.8	55.0	**63.4**	62.3	61.5	n/a	Maintained	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	**55.8**	57.1	56.6	**58.7**	57.9	59.0	Intermediate	Maintained	Acceptable
	Work Preparation	**77.5**	79.0	79.9	**82.4**	82.7	82.4	Intermediate	Declined	Issue
	Citizenship	**79.1**	81.0	80.9	**83.0**	83.7	83.7	High	Declined Significantly	Issue
Parental Involvement	Parental Involvement	**76.7**	79.5	78.2	**81.2**	81.2	81.0	Intermediate	Maintained	Acceptable
Continuous Improvement	School Improvement	**76.0**	79.7	79.2	**80.3**	81.4	80.7	Intermediate	Declined Significantly	Issue

Notes:
1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
3. Results for the ACOL measures are available in the detailed report: see "ACOL Measures" in the Table of Contents.
4. Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.
5. 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), Français (Grades 6, 9), French Language Arts (Grades 6, 9), Mathematics (6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), Social Studies (Grades 6, 9, 9 KAE).
6. Participation in Provincial Achievement Tests was impacted by the flooding in June 2013 (Grade 9 only) and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
7. Aggregated Diploma results are a weighted average of percent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Mathematics 30-1, Mathematics 30-2, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, Social Studies 30-2.
8. Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
9. Participation in Diploma Examinations was impacted by the flooding in June 2013 and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
10. Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/2016 school year. Caution should be used when interpreting trends over time.
11. Due to the change from previous data source systems to Provincial Approach to Student Information (PASI), Rutherford Scholarship Eligibility Rate results prior to 2015 are not available.
12. 2016 results for the 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.

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Data Current as of Mar 01, 2018

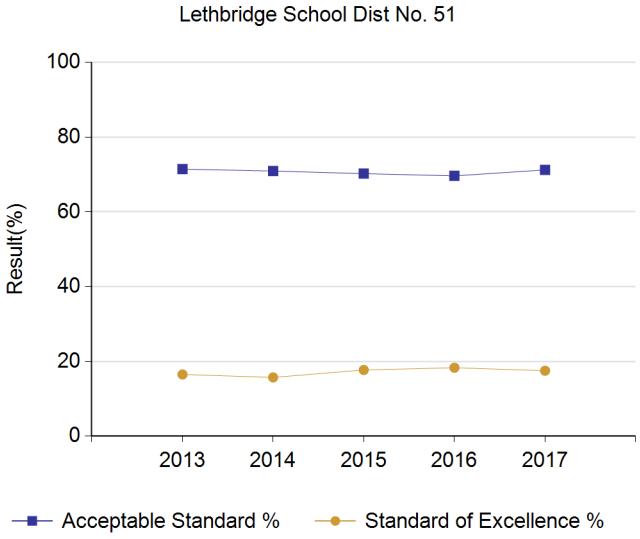
Student Learning Achievement (Grades K-9)

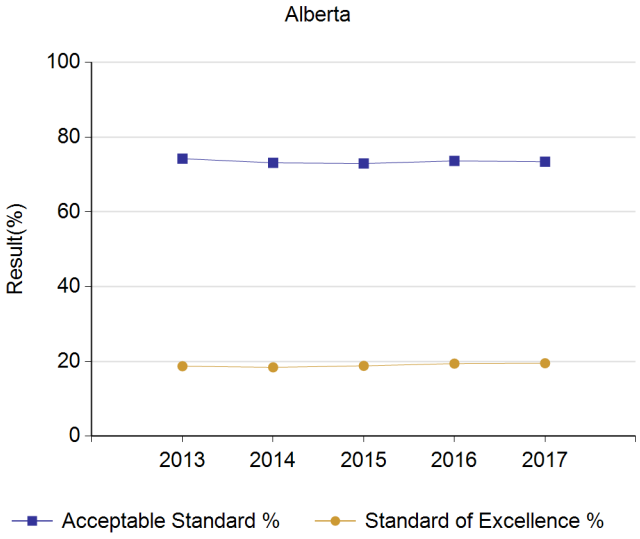
PAT Results By Number Enrolled Measure History

Authority: 3040 Lethbridge School District No. 51

Province: Alberta

	Lethbridge School Dist No. 51					Alberta				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
N	1,322	1,285	1,333	1,510	1,500	77,241	91,327	93,095	93,217	96,659
Acceptable Standard %	71.4	70.9	70.2	69.6	71.2	74.2	73.1	72.9	73.6	73.4
Standard of Excellence %	16.5	15.7	17.7	18.3	17.5	18.7	18.4	18.8	19.4	19.5





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. 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), Français (Grades 6, 9), French Language Arts (Grades 6, 9), Mathematics (6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), Social Studies (Grades 6, 9, 9 KAE).
3. Participation in Provincial Achievement Tests was impacted by the flooding in June 2013 (Grade 9 only) and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

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Student Learning Achievement (Grades K-9)

PAT Results Course By Course Summary By Enrolled With Measure Evaluation

Authority: 3040 Lethbridge School District No. 51

		Lethbridge School Dist No. 51							Alberta			
		Achievement	Improvement	Overall	2017		Prev 3 Year Average		2017		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Language Arts 6	Acceptable Standard	Intermediate	Maintained	Acceptable	752	80.9	679	80.9	49,572	82.5	46,989	82.5
	Standard of Excellence	Intermediate	Declined	Issue	752	13.2	679	16.6	49,572	18.9	46,989	19.2
French Language Arts 6	Acceptable Standard	Intermediate	Maintained	Acceptable	60	88.3	51	86.8	3,185	85.1	2,864	87.7
	Standard of Excellence	Intermediate	Maintained	Acceptable	60	8.3	51	12.5	3,185	13.5	2,864	14.4
Français 6	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	542	92.1	524	90.3
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	542	21.6	524	16.5
Mathematics 6	Acceptable Standard	Low	Declined Significantly	Concern	752	65.0	678	72.7	49,507	69.4	46,906	73.0
	Standard of Excellence	Low	Declined Significantly	Concern	752	9.8	678	13.8	49,507	12.6	46,906	14.5
Science 6	Acceptable Standard	Low	Declined	Issue	752	74.6	677	77.7	49,501	76.9	46,914	76.7
	Standard of Excellence	High	Maintained	Good	752	28.9	677	27.5	49,501	29.0	46,914	25.8
Social Studies 6	Acceptable Standard	Intermediate	Maintained	Acceptable	752	72.2	677	73.3	49,485	72.9	46,903	70.5
	Standard of Excellence	High	Maintained	Good	752	24.6	677	22.9	49,485	21.7	46,903	18.9
English Language Arts 9	Acceptable Standard	Low	Improved	Acceptable	720	75.4	643	72.4	45,487	76.8	43,746	76.3
	Standard of Excellence	Intermediate	Maintained	Acceptable	720	12.1	643	13.3	45,487	14.9	43,746	14.9
English Lang Arts 9 KAE	Acceptable Standard	Low	Maintained	Issue	24	41.7	49	40.5	1,428	58.8	1,576	61.9
	Standard of Excellence	High	Improved Significantly	Good	24	16.7	49	0.7	1,428	5.9	1,576	4.8
French Language Arts 9	Acceptable Standard	Intermediate	Maintained	Acceptable	47	87.2	45	88.9	2,763	83.1	2,625	85.1
	Standard of Excellence	Intermediate	Maintained	Acceptable	47	10.6	45	11.3	2,763	11.2	2,625	10.7
Français 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	379	88.9	392	87.0
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	379	26.1	392	21.6
Mathematics 9	Acceptable Standard	Intermediate	Improved Significantly	Good	721	65.7	644	59.6	45,020	67.2	43,295	66.7
	Standard of Excellence	Intermediate	Improved	Good	721	17.3	644	13.9	45,020	19.0	43,295	17.6
Mathematics 9 KAE	Acceptable Standard	Low	Maintained	Issue	25	40.0	48	40.8	1,848	57.5	2,026	61.8
	Standard of Excellence	Low	Maintained	Issue	25	4.0	48	5.7	1,848	13.3	2,026	14.0
Science 9	Acceptable Standard	Intermediate	Improved	Good	720	71.4	647	68.3	45,445	74.0	43,808	73.8
	Standard of Excellence	Very High	Maintained	Excellent	720	18.6	647	16.9	45,445	21.4	43,808	22.4
Science 9 KAE	Acceptable Standard	Low	Maintained	Issue	26	46.2	47	47.6	1,440	63.9	1,547	64.1
	Standard of Excellence	Low	Declined	Issue	26	3.8	47	11.6	1,440	13.3	1,547	14.8
Social Studies 9	Acceptable Standard	Intermediate	Improved	Good	721	65.6	644	61.7	45,484	67.0	43,722	65.1
	Standard of Excellence	Intermediate	Maintained	Acceptable	721	17.6	644	16.6	45,484	20.2	43,722	19.2
Social Studies 9 KAE	Acceptable Standard	Low	Maintained	Issue	23	43.5	49	34.8	1,393	56.3	1,533	59.0
	Standard of Excellence	Intermediate	Maintained	Acceptable	23	8.7	49	5.5	1,393	12.7	1,533	11.2

Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Achievement Evaluation is not calculated for courses that do not have sufficient data available, either due to too few jurisdictions offering the course or because of changes in tests.
3. Participation in Provincial Achievement Tests was impacted by the flooding in June 2013 (Grade 9 only) and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

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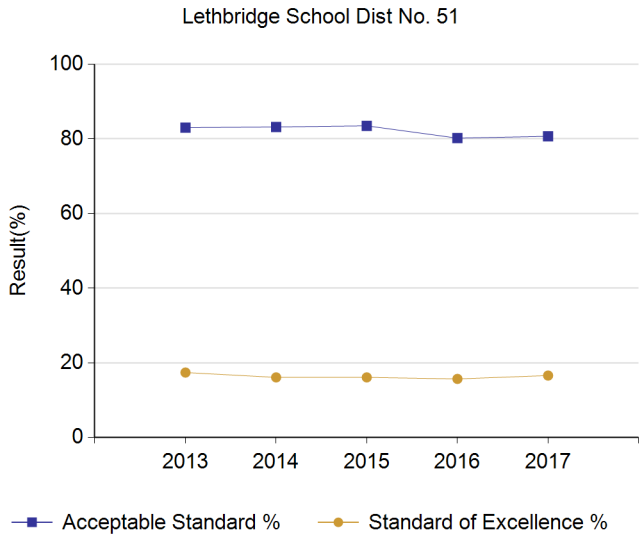
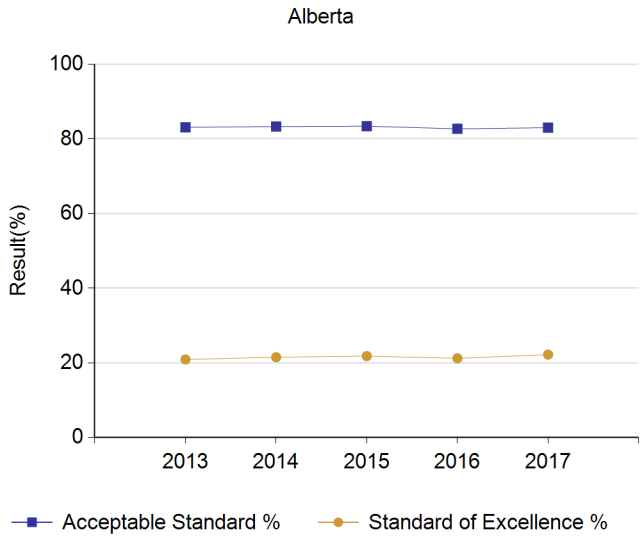
Student Learning Achievement (Grades 10-12)

Diploma Exam Results By Students Writing Measure History

Authority: 3040 Lethbridge School District No. 51
Province: Alberta

	Lethbridge School Dist No. 51					Alberta				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
N	885	866	934	921	882	61,345	62,693	62,746	65,429	65,851
Acceptable Standard %	83.0	83.2	83.5	80.2	80.7	83.1	83.3	83.4	82.7	83.0
Standard of Excellence %	17.4	16.1	16.1	15.7	16.6	20.9	21.5	21.8	21.2	22.2





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Aggregated Diploma results are a weighted average of percent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Mathematics 30-1, Mathematics 30-2, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, Social Studies 30-2.
3. Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
4. Participation in Diploma Examinations was impacted by the flooding in June 2013 and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

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Data Current as of Aug 21, 2017

Student Learning Achievement (Grades 10-12)

Diploma Exam Results Course By Course Summary With Measure Evaluation

Authority: 3040 Lethbridge School District No. 51

		Lethbridge School Dist No. 51							Alberta			
		Achievement	Improvement	Overall	2017		Prev 3 Year Average		2017		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	Intermediate	Maintained	Acceptable	416	87.5	382	89.0	30,150	86.5	28,895	87.0
	Diploma Examination Standard of Excellence	High	Improved	Good	416	11.3	382	8.5	30,150	11.7	28,895	11.3
English Lang Arts 30-2	Diploma Examination Acceptable Standard	Low	Declined	Issue	224	86.2	250	90.2	16,797	89.5	16,361	89.2
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	224	10.3	250	13.2	16,797	11.4	16,361	12.2
French Lang Arts 30-1	Diploma Examination Acceptable Standard	Very High	Maintained	Excellent	33	100.0	21	97.5	1,375	94.7	1,256	95.3
	Diploma Examination Standard of Excellence	Intermediate	Improved	Good	33	12.1	21	1.0	1,375	9.4	1,256	11.0
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	156	98.1	140	98.0
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	156	18.6	140	22.2
Mathematics 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	215	67.4	234	69.5	20,371	73.1	20,934	74.0
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	215	23.3	234	20.5	20,371	30.7	20,934	28.5
Mathematics 30-2	Diploma Examination Acceptable Standard	n/a	n/a	n/a	170	75.3	151	77.6	14,327	74.7	12,738	73.6
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	170	18.2	151	14.1	14,327	15.9	12,738	15.8
Social Studies 30-1	Diploma Examination Acceptable Standard	Intermediate	Maintained	Acceptable	360	83.3	362	85.0	22,249	86.0	21,875	85.9
	Diploma Examination Standard of Excellence	Low	Declined Significantly	Concern	360	6.4	362	12.7	22,249	14.8	21,875	14.9
Social Studies 30-2	Diploma Examination Acceptable Standard	Intermediate	Maintained	Acceptable	242	80.2	256	81.1	20,054	80.6	19,579	82.1
	Diploma Examination Standard of Excellence	Low	Maintained	Issue	242	7.9	256	8.2	20,054	12.6	19,579	13.5
Biology 30	Diploma Examination Acceptable Standard	Low	Declined	Issue	319	76.5	338	79.8	22,993	84.2	21,843	85.4
	Diploma Examination Standard of Excellence	Intermediate	Improved	Good	319	26.6	338	23.1	22,993	32.3	21,843	32.4
Chemistry 30	Diploma Examination Acceptable Standard	High	Improved Significantly	Good	227	84.1	224	76.7	18,751	83.1	19,161	81.7
	Diploma Examination Standard of Excellence	High	Improved	Good	227	32.6	224	25.4	18,751	38.6	19,161	34.6
Physics 30	Diploma Examination Acceptable Standard	Intermediate	Maintained	Acceptable	116	79.3	122	83.2	9,952	85.7	10,553	84.3
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	116	28.4	122	29.7	9,952	41.8	10,553	36.6
Science 30	Diploma Examination Acceptable Standard	Very Low	Declined Significantly	Concern	33	51.5	18	83.5	9,323	84.9	7,914	84.4
	Diploma Examination Standard of Excellence	Low	Maintained	Issue	33	9.1	18	14.3	9,323	28.4	7,914	26.6

Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Achievement Evaluation is not calculated for courses that do not have sufficient data available, either due to too few jurisdictions offering the course or because of changes in examinations.
3. Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
4. Participation in Diploma Examinations was impacted by the flooding in June 2013 and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

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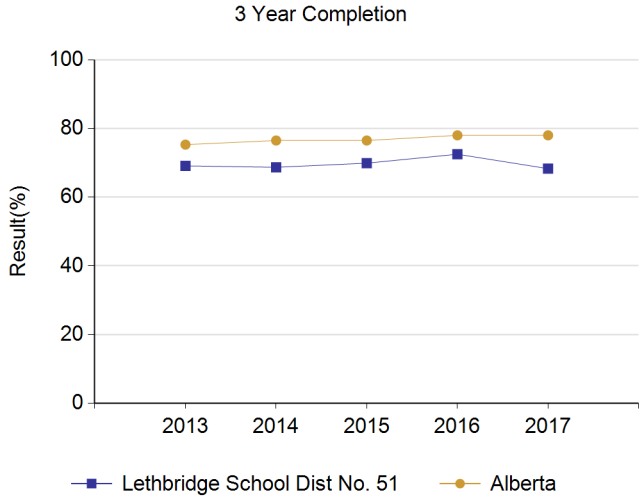
Report Version 1.0
Data Current as of Aug 21, 2017

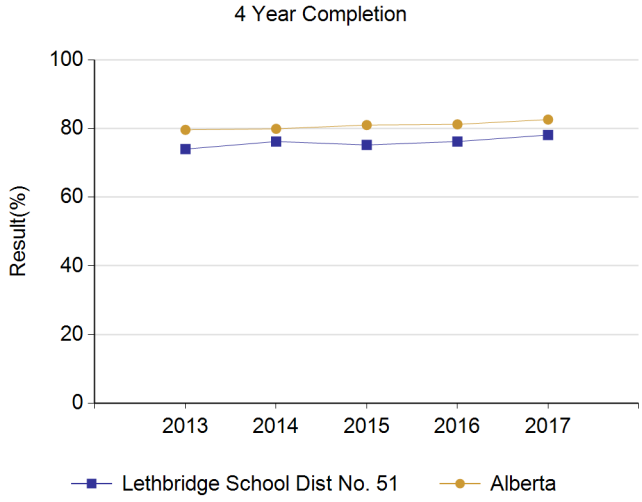
Student Learning Opportunities

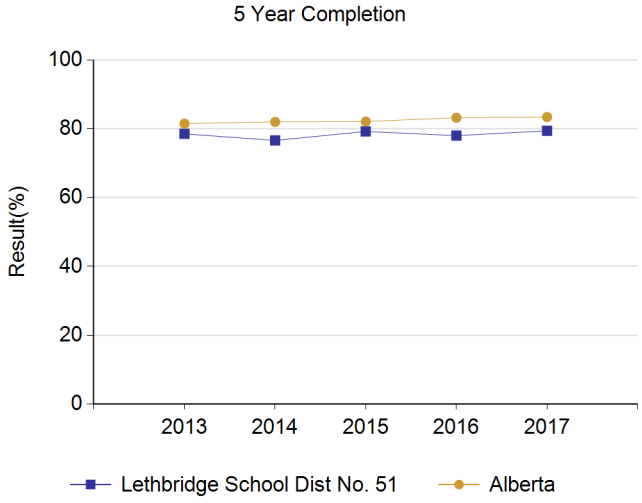
High School Completion Rates - Measure History

Authority: 3040 Lethbridge School District No. 51
Province: Alberta

	Lethbridge School Dist No. 51										Alberta									
	2013		2014		2015		2016		2017		2013		2014		2015		2016		2017	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
3 Year Completion	**744**	**69.1**	**677**	**68.7**	**751**	**69.9**	**758**	**72.5**	**705**	**68.3**	**45,052**	**75.3**	**44,328**	**76.5**	**43,810**	**76.5**	**45,034**	**78.0**	**45,207**	**78.0**
4 Year Completion	645	74.0	742	76.2	680	75.2	800	76.2	759	78.1	45,239	79.6	45,101	79.9	44,394	81.0	43,918	81.2	45,174	82.6
5 Year Completion	704	78.5	645	76.6	743	79.2	714	78.0	801	79.4	45,151	81.5	45,243	82.0	45,111	82.1	44,418	83.2	43,950	83.4







Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/2016 school year. Caution should be used when interpreting trends over time.
3. 2016 results for 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.

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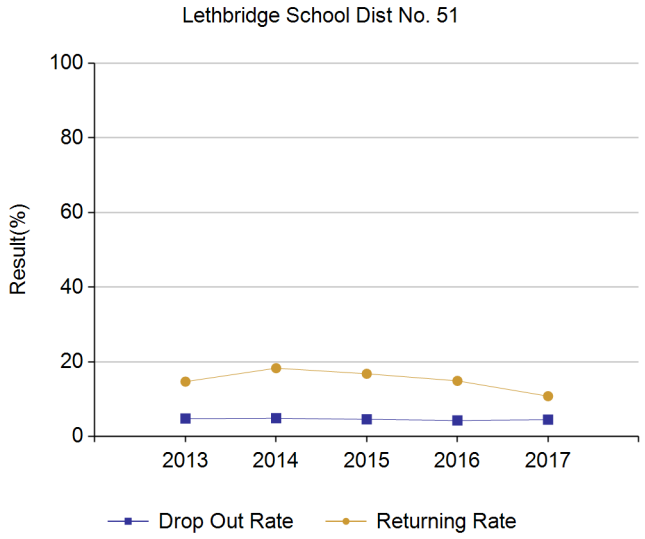
Report Version 1.0
Data Current as of Mar 01, 2018

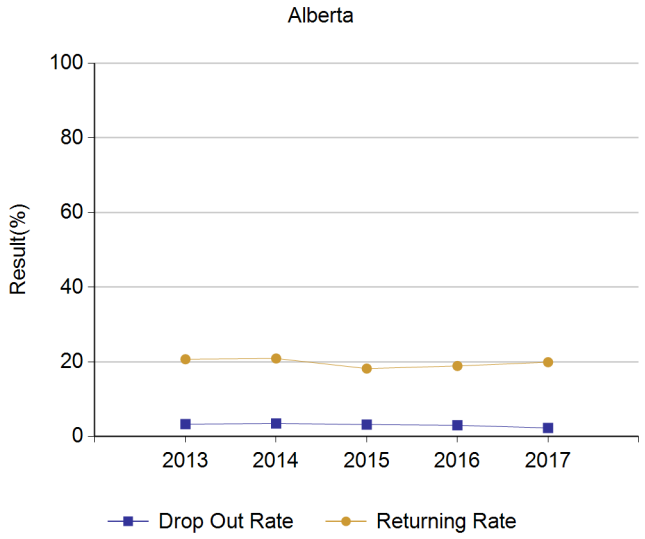
Student Learning Opportunities

Drop Out Rate - Measure History

Authority: 3040 Lethbridge School District No. 51
Province: Alberta

	Lethbridge School Dist No. 51										Alberta									
	2013		2014		2015		2016		2017		2013		2014		2015		2016		2017	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Drop Out Rate	**2,739**	**4.8**	**2,826**	**4.9**	**2,783**	**4.6**	**2,989**	**4.3**	**2,912**	**4.5**	**177,748**	**3.3**	**179,794**	**3.5**	**180,104**	**3.2**	**181,382**	**3.0**	**182,062**	**2.3**
Returning Rate	136	14.7	159	18.3	161	16.8	155	14.9	149	10.8	8,553	20.7	7,733	20.9	7,960	18.2	7,614	18.9	7,626	19.9





Notes:
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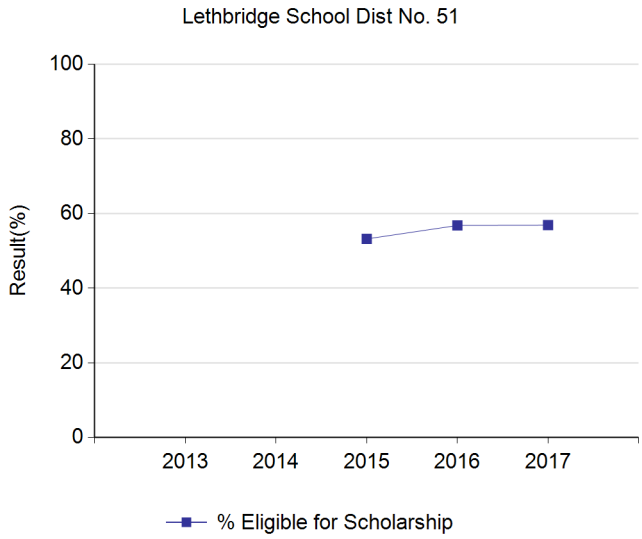
Data Current as of Mar 01, 2018

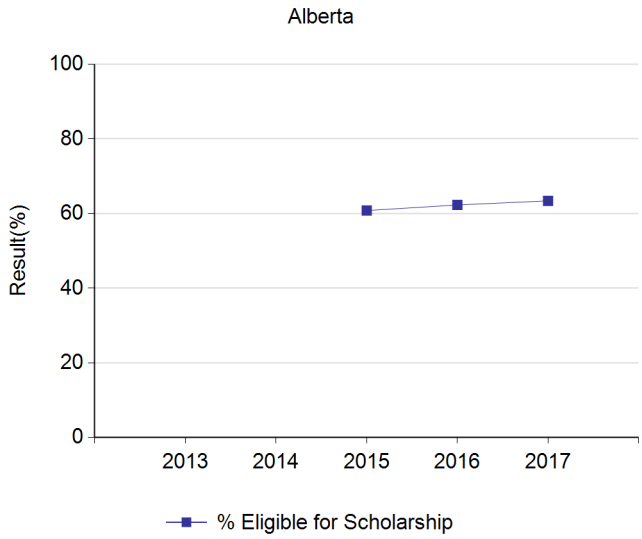
Student Learning Achievement (Grades 10-12)

Rutherford Scholarship Eligibility Rate - Measure History

Authority: 3040 Lethbridge School District No. 51
Province: Alberta

	Lethbridge School Dist No. 51					Alberta				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Total Gr 12 Students	n/a	n/a	909	881	785	n/a	n/a	58,041	59,063	60,127
Percent Eligible for Scholarship	n/a	n/a	53.2	56.8	56.9	n/a	n/a	60.8	62.3	63.4





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Due to the change from previous data source systems to Provincial Approach to Student Information (PASI), historical Rutherford Scholarship Eligibility Rate results are not available.
3. Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/2016 school year. Caution should be used when interpreting trends over time.

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Report Version 1.0
Data Current as of Mar 01, 2018

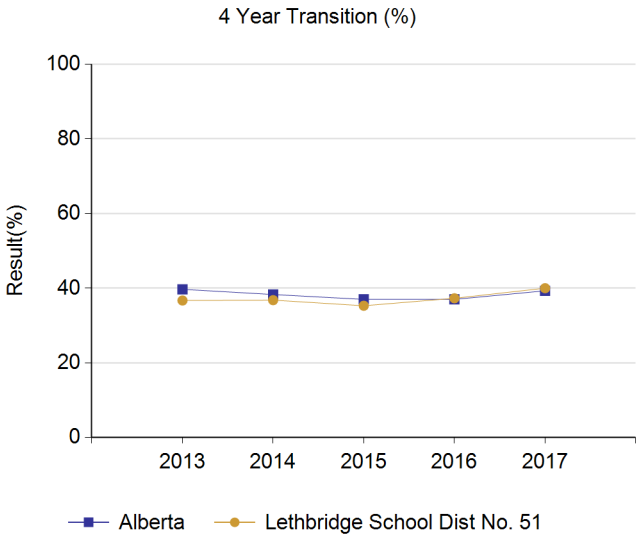
Preparation for Lifelong Learning, World of Work, Citizenship

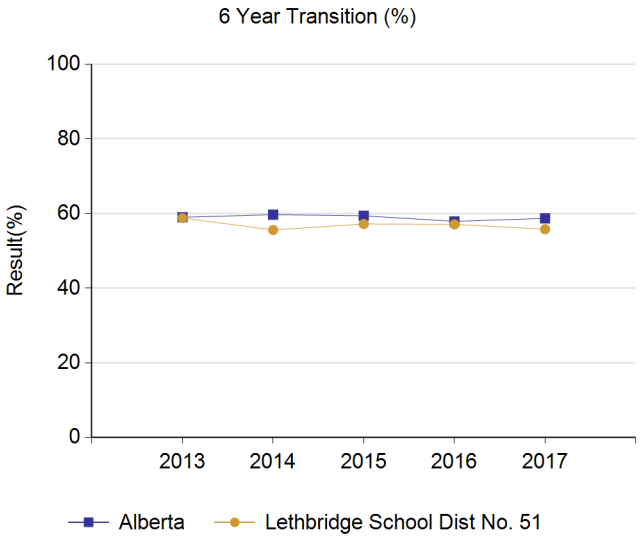
High School to Post-Secondary Transition Rates - Measure History

Authority: 3040 Lethbridge School District No. 51

Province: Alberta

	Lethbridge School Dist No. 51										Alberta									
	2013		2014		2015		2016		2017		2013		2014		2015		2016		2017	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
4 Year Transition	645	36.7	742	36.8	680	35.3	800	37.3	759	40.0	45,239	39.7	45,101	38.3	44,394	37.0	43,918	37.0	45,174	39.3
6 Year Transition	**698**	**58.8**	**705**	**55.6**	**643**	**57.2**	**790**	**57.1**	**713**	**55.8**	**45,803**	**59.0**	**45,131**	**59.7**	**45,231**	**59.4**	**45,105**	**57.9**	**44,412**	**58.7**





Notes:

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Data Current as of Mar 01, 2018

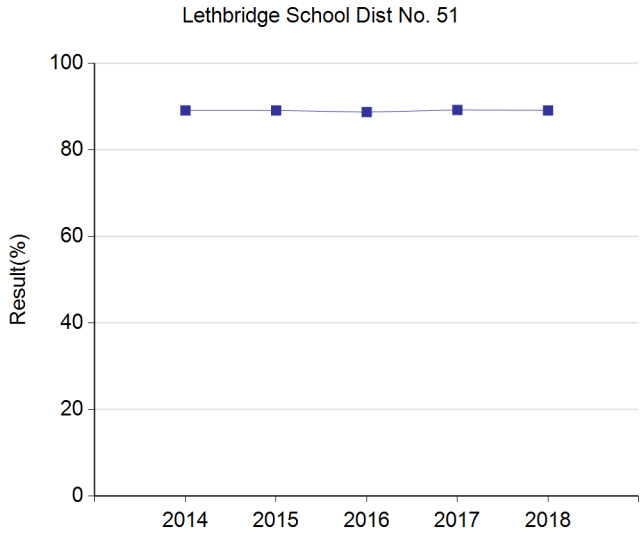
Student Learning Opportunities

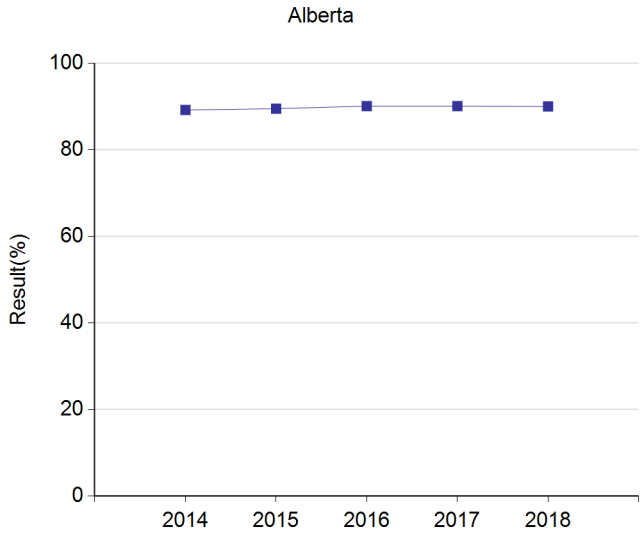
A.4 Education Quality Measure History

Authority: 3040 Lethbridge School District No. 51
Province: Alberta

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

Lethbridge School Dist No. 51										Alberta									
2014		2015		2016		2017		2018		2014		2015		2016		2017		2018	
N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
4,144	89.1	4,350	89.1	4,930	88.7	5,395	89.2	3,600	89.1	259,083	89.2	310,056	89.5	285,217	90.1	300,253	90.1	254,026	90.0





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.

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Report Version 1.0
Data Current as of Mar 21, 2018

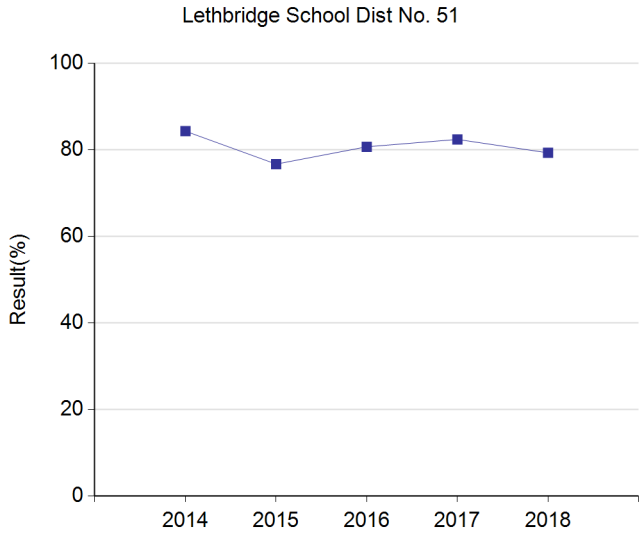
ACOL Measure

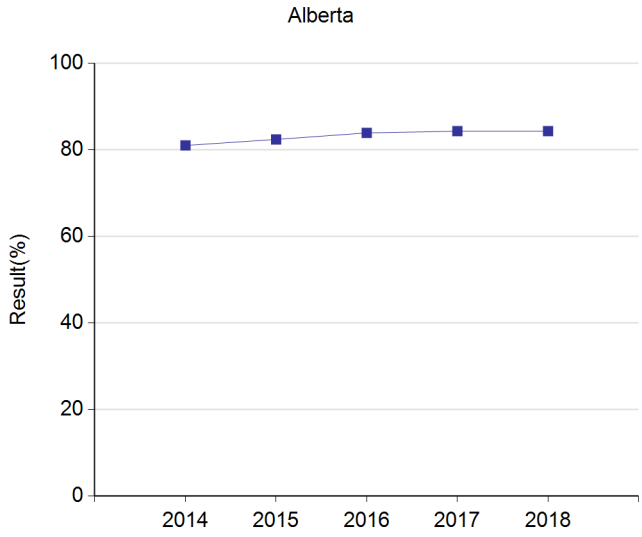
D.6 In-service jurisdiction Needs Measure History

Authority: 3040 Lethbridge School District No. 51
Province: Alberta

The percentage of teachers reporting that in the past 3-5 years the professional development and in-servicing received from the school authority has been focused, systematic and contributed significantly to their ongoing professional growth.

Lethbridge School Dist No. 51										Alberta									
2014		2015		2016		2017		2018		2014		2015		2016		2017		2018	
N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
433	84.3	429	76.7	417	80.7	434	82.4	461	79.3	27,137	81.0	28,738	82.4	30,287	83.9	31,288	84.3	32,428	84.3





Notes:
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Report Generated: Apr 20, 2018
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Data Current as of Mar 21, 2018



Lethbridge School District No. 51

2017-2018 Student Surveys

The information that follows are the results of online student surveys relating to the 2017/2018 school year. These surveys are used to gather information from our student on the school environments, student engagement/participation, and other factors.

The District utilizes the online surveys and reports generated by **The Learning Bar Inc**. through tools such as OurSCHOOL online surveys (http://thelearningbar.com/)

Lethbridge School District No. 51
OurSCHOOL Student Survey
Bullying and School Safety - Secondary (2017/2018)

The Learning Bar

A safe school environment is critical for students' learning and well-being. Schools are safer when school staff, students, parents and community agencies work together to prevent bullying, exclusion and sexual harassment. ***Bullying*** is when a person tries to hurt another person, and does it more than once. It can be physical, verbal, or social, and can also take place over the internet with emails or text messages. Sometimes a group of students will bully others. ***Exclusion*** is when students feel excluded or treated unfairly at school because of ethnic or cultural background, social class, sexual orientation, religion, disability, or other perceived categorical boundary. ***Sexual harassment*** is any unwanted or inappropriate language or touching that makes a person feel upset, hurt or angry. Exclusion and sexual harassment are forms of bullying, and often students that are excluded or harassed are victims of other forms of bullying. Students who are bullied are prone to experiencing low self-esteem, anxiety, depression, and disaffection from school. In extreme cases bullying can lead to suicide.

Key Findings from the Research

- Data from *OurSCHOOL* surveys in 2009-10 found students who reported being victims of bullying were five-and-a-half times as likely to be suffering depression, and were almost three times as likely to have a low sense of belonging at school. They were also less likely to be intellectually engaged.

- Schools vary in their reported prevalence of moderate and severe bullying. In 2009-10, data from *OurSCHOOL* found that among middle schools the prevalence of moderate and severe bullying varied from 4% to 52%, with one-half of all schools having a prevalence between 24% and 35%. The prevalence of moderate and severe bullying reported was less in secondary schools; on average it was 22% compared with the middle school average of 29%.

- There are several actions schools can take to prevent bullying, exclusion and sexual harassment. School staff must be able to recognize different forms of bullying and be willing to step in when they observe a student being bullied.[1] Positive school policies and practices can make it safe for students to report bullying when it occurs and ensure that there are clear consequences for bullying that are consistently enforced. Schools can help equip students with appropriate strategies to deal with bullying, exclusion and sexual harassment.[2]

- Data from students can help school staff develop positive practices and policies.

Students from Lethbridge School District No. 51 completed the OurSCHOOL survey which included questions about bullying, school safety and exclusion and sexual harassment. This report summarizes their views.

1. The Prevalence of School Bullying

The literature distinguishes between bullies, victims and those who are both bullies and the victims of bullying.[3] The percentage of students who report being victims of bullying is a useful school-level measure of the extent of bullying and its potential effects on youth. Students' reports of taking part in bullying and students' accounts of witnessing bullying are less useful as a school measure, because even a single incident of bullying may be seen or talked about by a wide range of students.

Overall, 35.5% of students in Lethbridge School District No. 51 reported being a victim of bullying about once a week or more often, for at least one of the four types of bullying. In addition, *OurSCHOOL* classifies students as being moderate or severe victims. Figure 1 shows the results for all students in Lethbridge School District No. 51 , and separately for boys and girls, compared with the national average. Figure 2 indicates the types of bullying most often experienced by the students at Lethbridge School District No. 51 . The results are based on students' reports of being victims of physical, social, verbal and cyber bullying in the previous 30 days.

Figure 1: Prevalence of bullying in Lethbridge School District No. 51

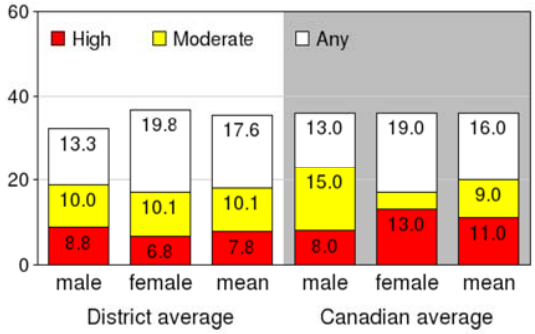
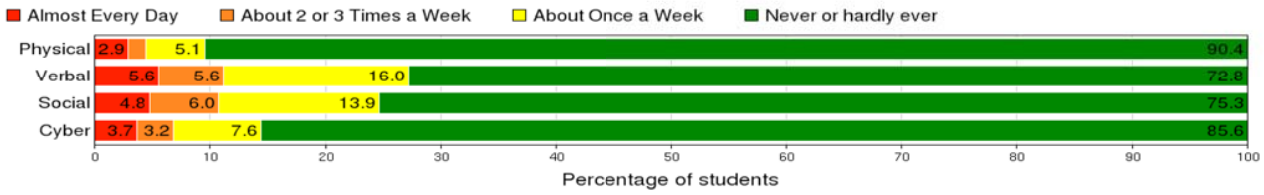


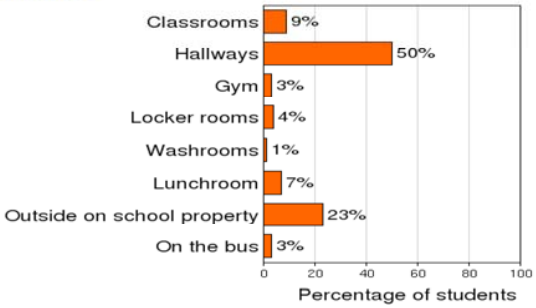
Figure 2: Bullying by type in Lethbridge School District No. 51



2. Where and When Bullying Occurs

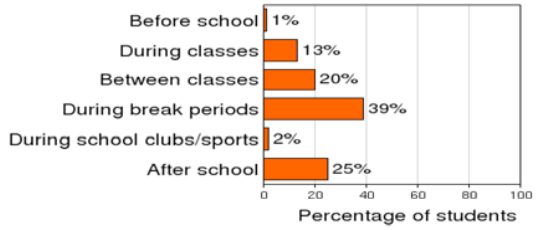
Bullying tends to occur most frequently in classrooms, hallways and the lunchroom, but this can vary among schools.[4] Students quickly learn where the 'hot-spots' are, which tend to be places where there is inadequate supervision.[5] Students in Lethbridge School District No. 51 were asked where bullying happened most often in and near their school. The results are shown in Figure 3.

Figure 3: Where bullying occurs in Lethbridge School District No. 51



The students in Lethbridge School District No. 51 were also asked when bullying most often occurred. Figure 4 displays the results.

Figure 4: When bullying occurs in Lethbridge School District No. 51



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3. How Students Respond to Bullying

Students in Lethbridge School District No. 51 who reported being bullied in the past 30 days were asked what they did the last time they were bullied. Figure 5 summarizes their responses.

Figure 5: How students respond when bullied in Lethbridge School District No. 51

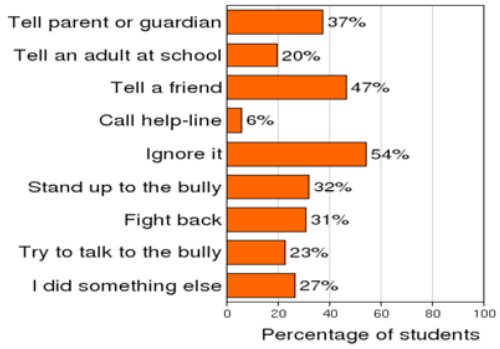
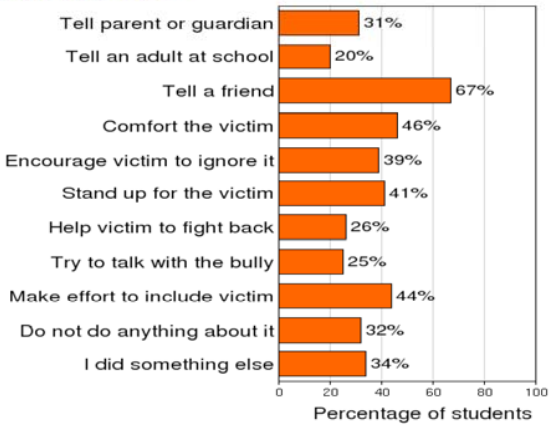


Figure 6 summarizes student responses when they saw or heard about a student being bullied.

Figure 6: Response when others are bullied in Lethbridge School District No. 51



4. Measures to Prevent Bullying

School policies and practices can help prevent student bullying. Students in Lethbridge School District No. 51 indicated the extent to which they felt certain anti-bullying measures were practiced in their school. Figure 7 shows the percentage of students that agreed or strongly agreed that these practices were evident in their school.

Figure 7: Measures to prevent bullying in Lethbridge School District No. 51



5. Students Who Feel Excluded

Many students feel excluded by their peers or treated unfairly by school staff because of their ethnic or cultural background, social class, sexual orientation, religion, disability, or other perceived categorical boundary. Figure 8 shows the percentage of students who felt excluded by other students for various reasons.

Figure 8: Reasons students feel excluded in Lethbridge School District No. 51

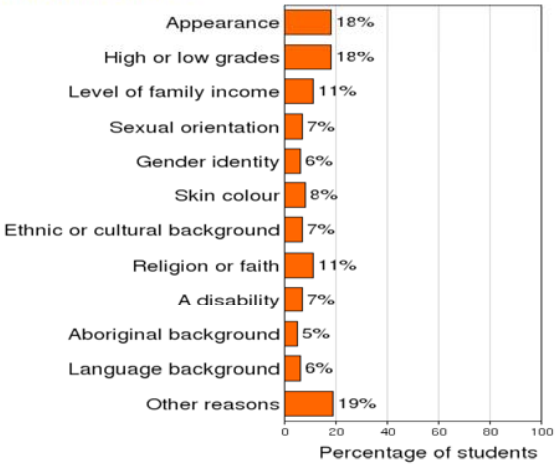
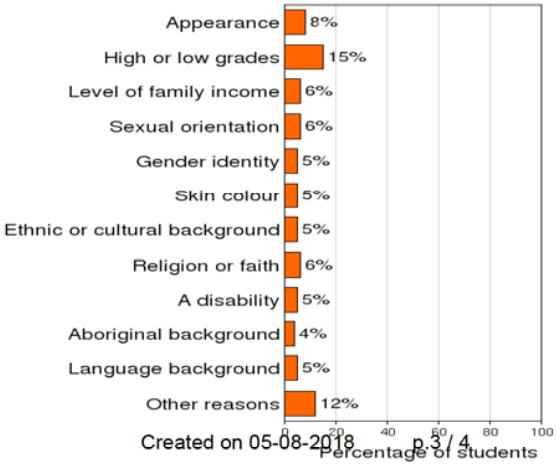


Figure 9 shows the percentage of students who felt they were treated unfairly by school staff for these same reasons.

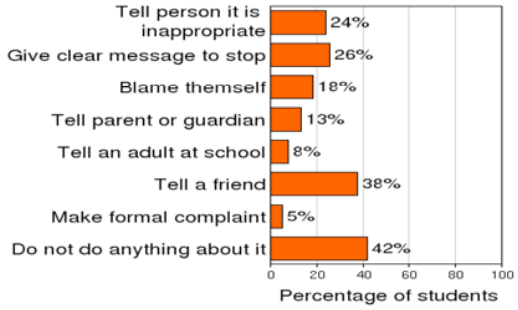
Figure 9: Reasons students feel they are treated unfairly by staff in Lethbridge School District No. 51



6. Sexual Harassment at School

Students were presented with a definition of sexual harassment and asked if they had felt sexually harassed at school in the past 30 days. In Lethbridge School District No. 51 , 14% of girls and 8.2% of boys felt they had been sexually harassed. Those who indicated being sexually harassed were asked how they responded at the time. Figure 10 summarizes their responses.

Figure 10: How students respond if they are sexually harassed in Lethbridge School District No. 51



7. Feeling Safe at School

Students were asked whether they felt safe at school, and safe going to and from school. Overall, 13.7% of girls and 13.8% of boys in Lethbridge School District No. 51 indicated that they did not feel safe at school. A further 20.7% of girls and 17.1% of boys indicated a neutral position, neither agreeing nor disagreeing that they felt safe at school. Figure 11 shows the percentage of students that felt safe at school.

Figure 11: Students who feel safe in Lethbridge School District No. 51

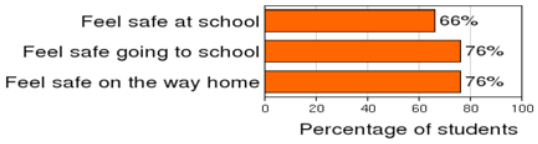
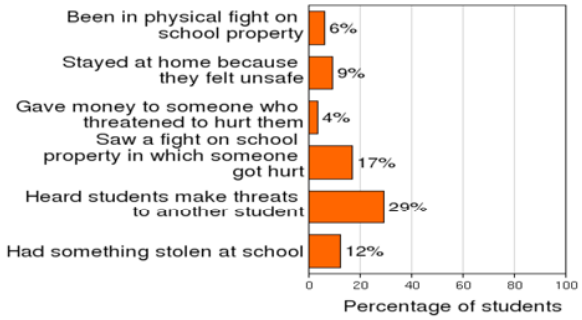


Figure 12 shows students' responses to six other questions concerning how safe they felt at school.

Figure 12: Indicators of an unsafe environment in Lethbridge School District No. 51



About *OurSCHOOL*

OurSCHOOL is an evaluation system that includes a dynamic web-based student survey, and optional teacher and parent surveys. The system provides leading indicators of student engagement and wellness, and the aspects of classroom and school learning climate that research has shown affect student engagement and learning outcomes. Please see www.thelearningbar.com for further information.

About this School Report

This report was prepared by Dr. J. Douglas Willms, President and CEO of The Learning Bar. It was based on data from 1634 students in Lethbridge School District No. 51 that completed the *OurSCHOOL* student survey in 2017. Schools can print this report free of charge for use in staff meetings and professional development activities. It can also be reproduced for distribution to parents or guardians.

References:

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Created on 05-08-2018

Report on Student Outcomes and School Climate
OurSCHOOL Elementary - Middle School Survey (5986)
Lethbridge School District No. 51 Schools Highlights

Your version of the **OurSCHOOL** student survey measures 17 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 2,412 students in 12 schools that participated in the survey between 26 Jan. 2018 and 31 May. 2018.

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. The calculation of the district average represents the results for an equal number of boys and girls at each grade level assessed.

For details on the survey see www.thelearningbar.com.

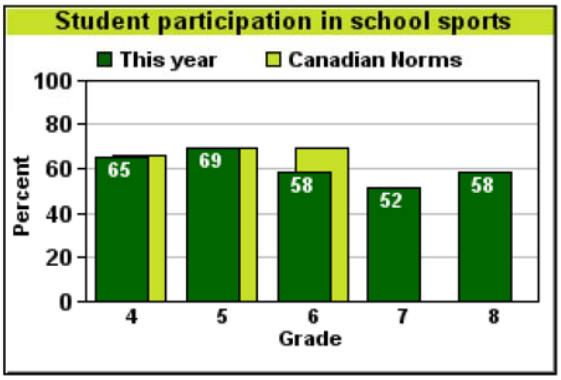
*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

Social-Emotional Outcomes

Student participation in school sports

Students who play sports with an instructor at school, other than in a gym class.

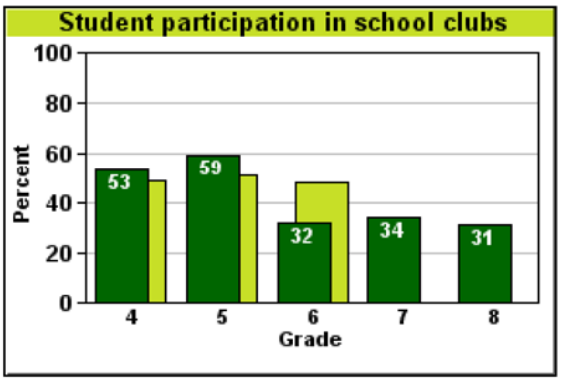
- 61% of students in this district had a high rate of participation in sports; the Canadian norm for these grades is 68%.
- 56% of the girls and 65% of the boys in this district had a high rate of participation in sports. The Canadian norm for girls is 66% and for boys is 70%.



Student participation in school clubs

Students who take part in art, drama, or music groups; school clubs; or a school committee.

- 42% of students in this district had a high rate of participation in clubs; the Canadian norm for these grades is 49%.
- 48% of the girls and 35% of the boys in this district had a high rate of participation in clubs. The Canadian norm for girls is 57% and for boys is 42%.



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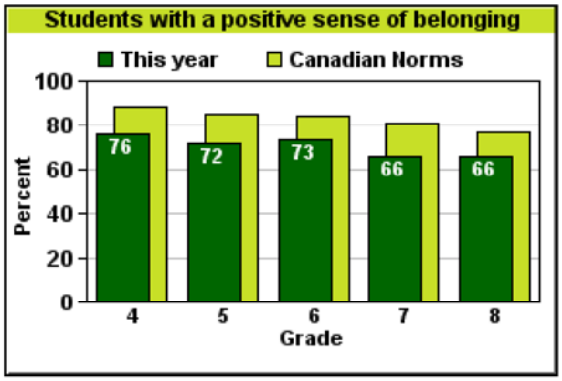
05-08-2018

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.

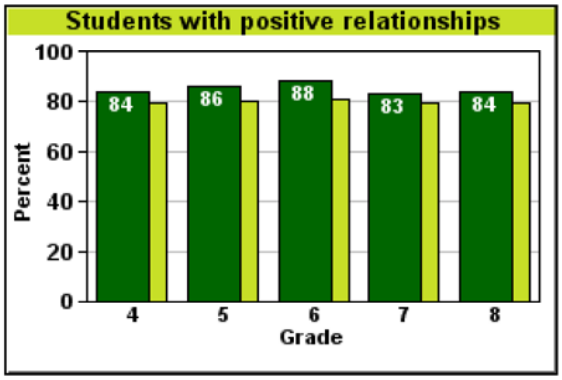
- 71% of students in this district had a high sense of belonging; the Canadian norm for these grades is 83%.
- 68% of the girls and 74% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 83% and for boys is 83%.



Students with positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

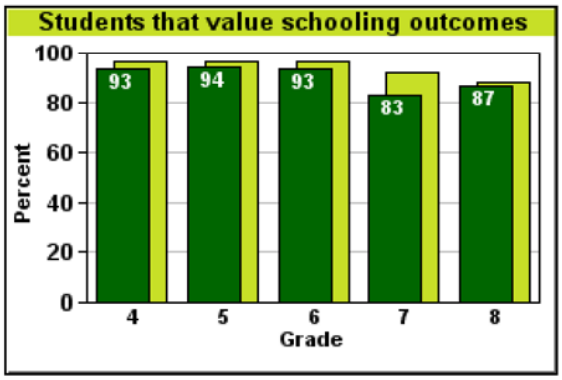
- In this district, 85% of students had positive relationships; the Canadian norm for these grades is 80%.
- 88% of the girls and 82% of the boys in this district had positive relationships. The Canadian norm for girls is 84% and for boys is 76%.



Students that value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

- 90% of students in this district valued school outcomes; the Canadian norm for these grades is 94%.
- 92% of the girls and 88% of the boys in this district valued school outcomes. The Canadian norm for girls is 95% and for boys is 92%.



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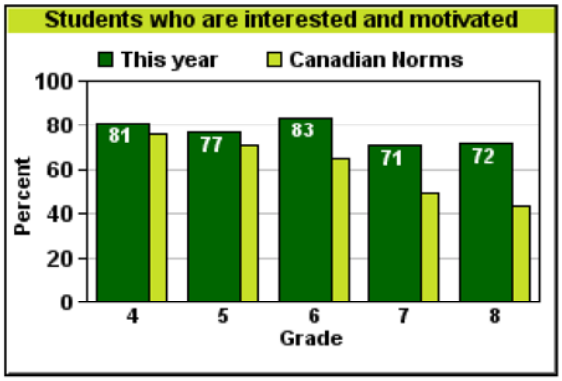
Social-Emotional Outcomes

Students who are interested and motivated

Students who are interested and motivated in their learning.

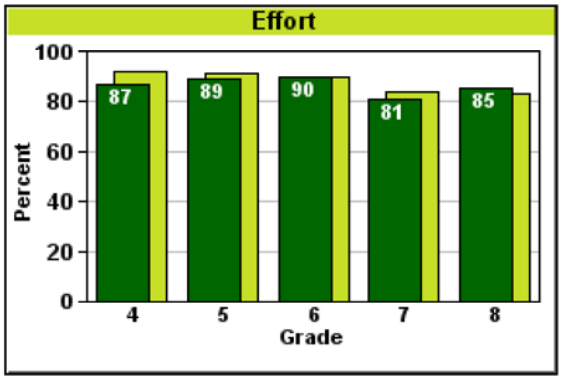
- 77% of students in this district were interested and motivated; the Canadian norm for these grades is 61%.
- 80% of the girls and 73% of the boys in this district were interested and motivated. The Canadian norm for girls is 64% and for boys is 58%.



Effort

Students who try hard to succeed in their learning.

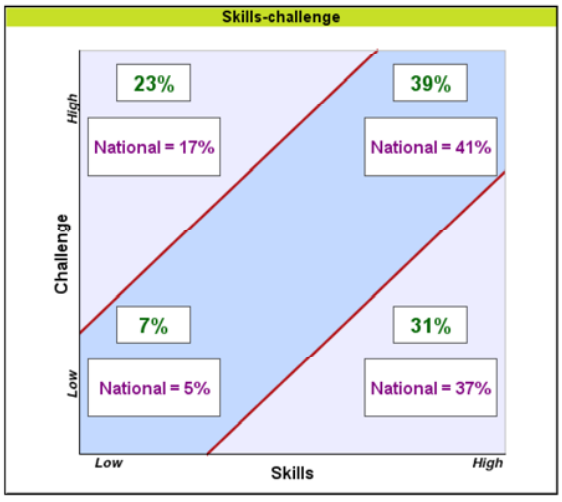
- 87% of students in this district tried hard to succeed; the Canadian norm for these grades is 88%.
- 88% of the girls and 86% of the boys in this district tried hard to succeed. The Canadian norm for girls is 89% and for boys is 87%.



Skills-challenge

Students who feel challenged in their language arts, math and Science classes and feel confident of their skills in these subjects.

- 39% 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 41%.
- 31% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 37%.
- 23% of students were not confident of their skills and found language arts or math challenging. The Canadian norm for this category is 17%.
- 7% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 5%.



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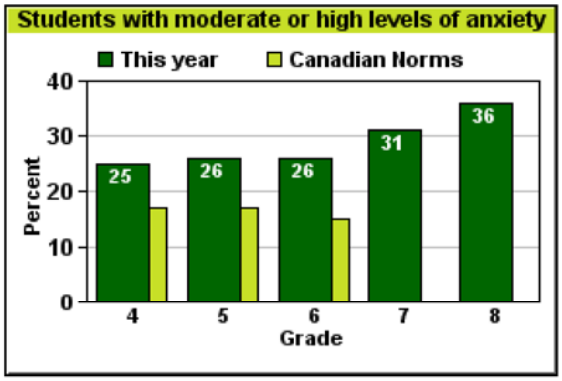
Social-Emotional Outcomes

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 16%.
- 36% of the girls and 21% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 20% and for boys is 13%.



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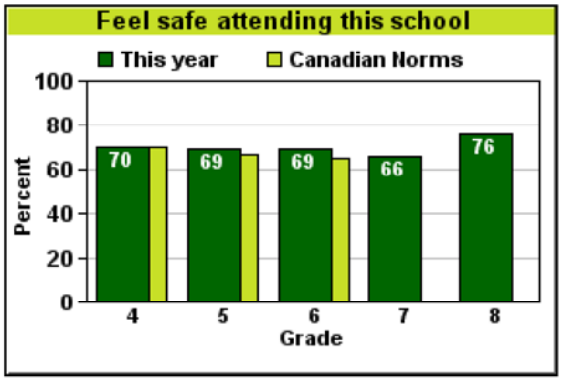
DRIVERS of Student Outcomes

Feel safe attending this school

Students who feel safe at school as well as going to and from school.

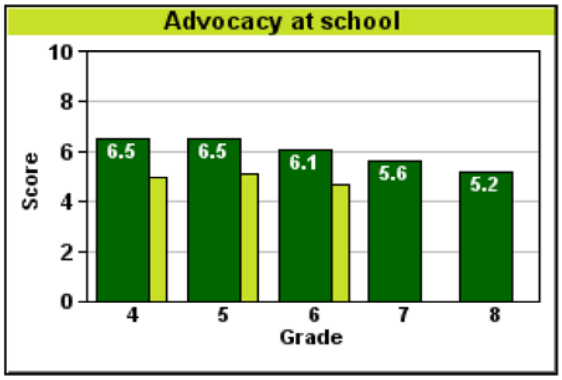
- 70% of students felt safe attending the district; the Canadian norm for these grades is 68%.
- 72% of the girls and 68% of the boys felt safe attending the district. The Canadian norm for girls is 67% and for boys is 68%.



Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

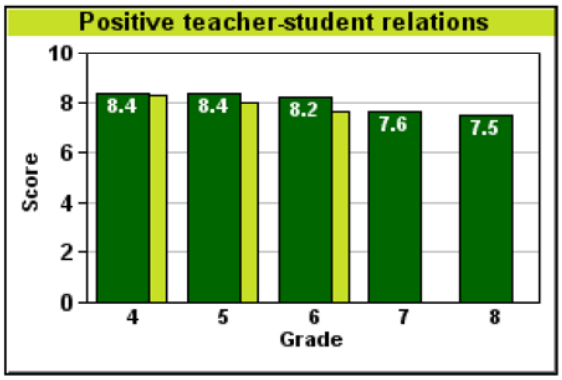
- In this district, students rated advocacy at school 6 out of 10; the Canadian norm for these grades is 4.9.
- In this district, advocacy at school was rated 6 out of 10 by girls and 5.9 out of 10 by boys. The Canadian norm for girls is 4.9 and for boys is 5.



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 out of 10; the Canadian norm for these grades is 7.9.
- In this district, positive teacher-student relations were rated 8.2 out of 10 by girls and 7.9 out of 10 by boys. The Canadian norm for girls is 8.1 and for boys is 7.8.



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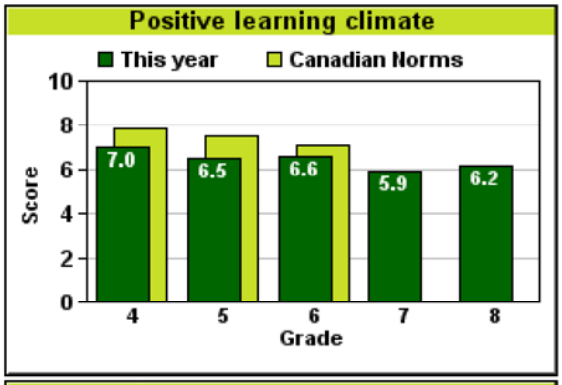
DRIVERS of Student Outcomes

Positive learning climate

There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

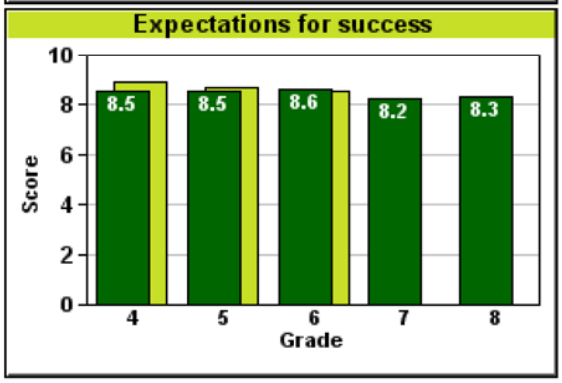
- In this district, students rated disciplinary climate of the classroom 6.4 out of 10; the Canadian norm for these grades is 7.4.
- In this district, disciplinary climate of the classroom was rated 6.4 out of 10 by girls and 6.5 out of 10 by boys. The Canadian norm for girls is 7.5 and for boys is 7.4.



Expectations for success

The school staff emphasizes academic skills and hold high expectations for all students to succeed.

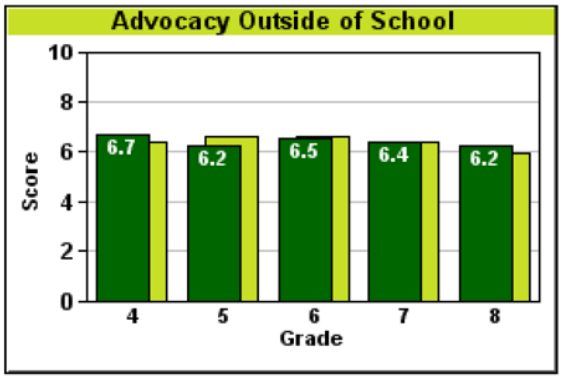
- In this district, students rated teachers' expectations for academic success 8.4 out of 10; the Canadian norm for these grades is 8.7.
- In this district, teachers' expectations for academic success were rated 8.5 out of 10 by girls and 8.4 out of 10 by boys. The Canadian norm for girls is 8.8 and for boys is 8.6.



Advocacy Outside of School

Students who feel they have someone at home or in their community who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy outside of school 6.4 out of 10; the Canadian norm for these grades is 6.4.
- In this district, advocacy outside school was rated 6.6 out of 10 by girls and 6.2 out of 10 by boys. The Canadian norm for girls is 6.4 and for boys is 6.3.



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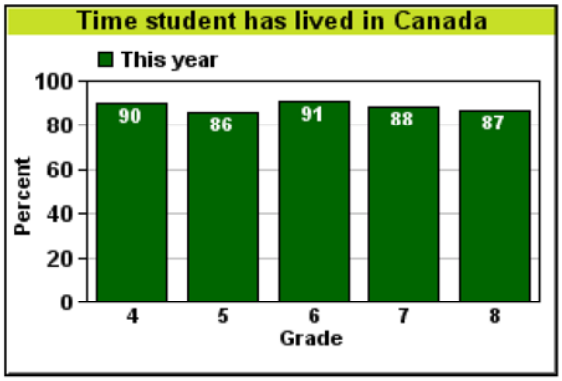
Demographic Factors

Time student has lived in Canada

Students who were born in Canada.

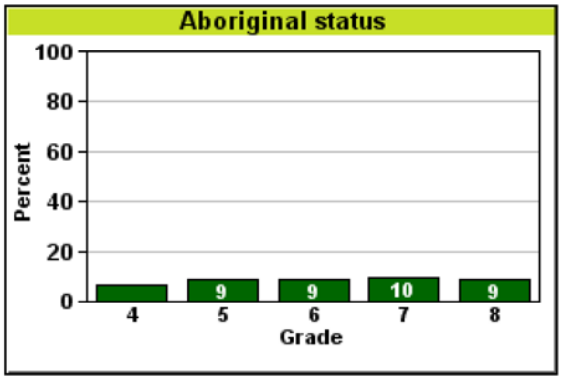
- 88% of students in this district were born in Canada.
- 89% of the girls and 88% of the boys in this district were born in Canada.



Aboriginal status

Students who are of Aboriginal origin, that is, First Nations, Métis, or Inuk.

- 9% of students in this district are of Aboriginal origin.
- 9% of the girls and 8% of the boys in this district are of Aboriginal origin.



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Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (5985)
Lethbridge School District No. 51 Schools Highlights

Your version of the **OurSCHOOL** student survey measures 33 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 1,634 students in 5 schools that participated in the survey between 2 Feb. 2018 and 23 May. 2018.

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. The calculation of the district average represents the results for an equal number of boys and girls at each grade level assessed.

For details on the survey see www.thelearningbar.com.

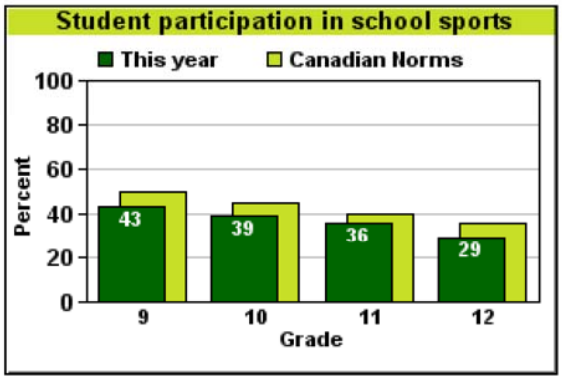
*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

Social-Emotional Outcomes

Student participation in school sports

Students who play sports with an instructor at school, other than in a gym class.

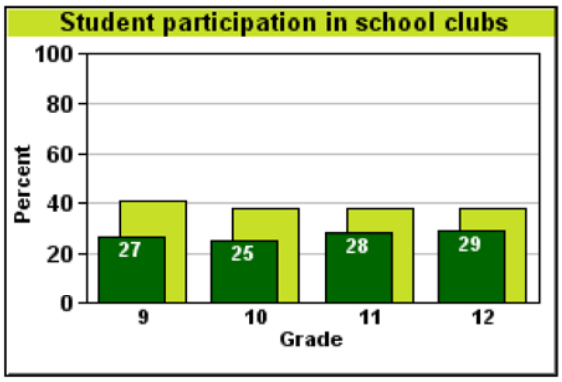
- 37% of students in this district had a high rate of participation in sports; the Canadian norm for these grades is 43%.
- 32% of the girls and 42% of the boys in this district had a high rate of participation in sports. The Canadian norm for girls is 38% and for boys is 48%.



Student participation in school clubs

Students who take part in art, drama, or music groups; school clubs; or a school committee.

- 27% of students in this district had a high rate of participation in clubs; the Canadian norm for these grades is 39%.
- 31% of the girls and 22% of the boys in this district had a high rate of participation in clubs. The Canadian norm for girls is 46% and for boys is 32%.



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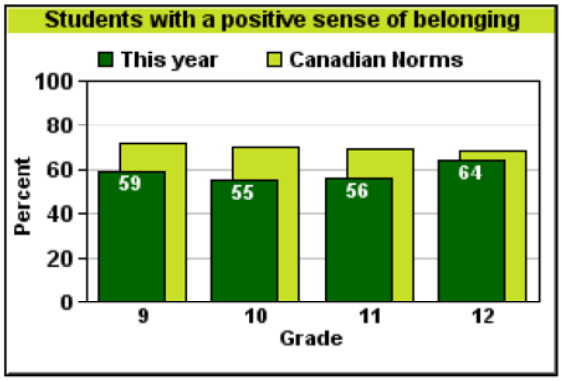
05-08-2018

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.

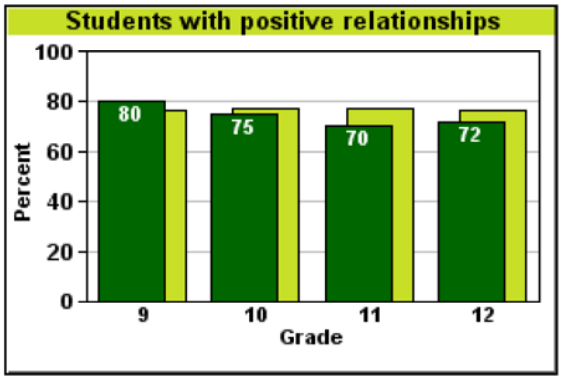
- 59% of students in this district had a high sense of belonging; the Canadian norm for these grades is 70%.
- 55% of the girls and 65% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 69% and for boys is 70%.



Students with positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

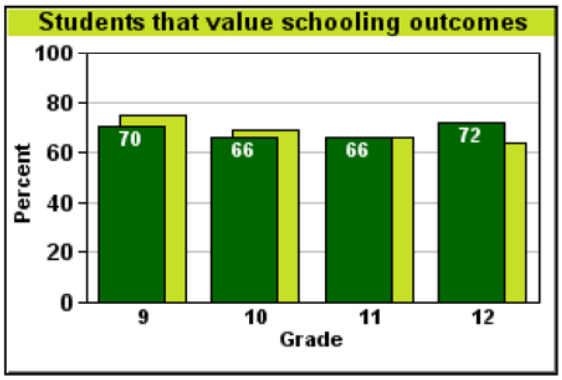
- In this district, 74% of students had positive relationships; the Canadian norm for these grades is 77%.
- 79% of the girls and 71% of the boys in this district had positive relationships. The Canadian norm for girls is 81% and for boys is 72%.



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.

- 68% of students in this district valued school outcomes; the Canadian norm for these grades is 69%.
- 70% of the girls and 69% of the boys in this district valued school outcomes. The Canadian norm for girls is 72% and for boys is 65%.



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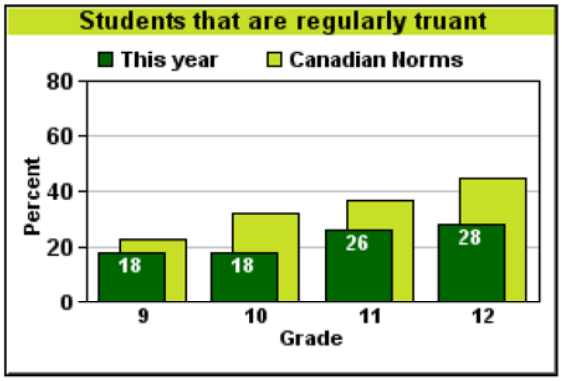
Social-Emotional Outcomes

Students that are regularly truant

Students who skip classes or miss days at school without a reason, or arrive late for school or classes.

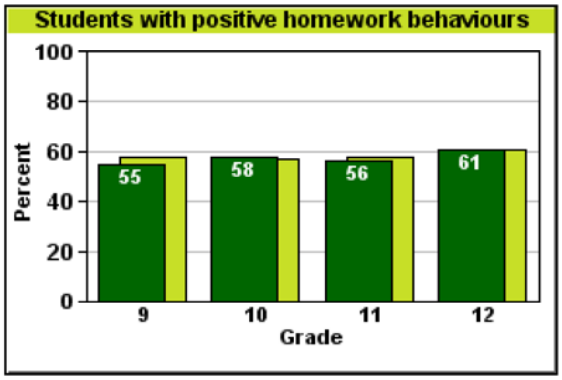
- In this district, the student truancy rate was 22%; the Canadian norm for these grades is 34%
- In this district, the truancy rate for girls was 19% and for boys, 24%. The Canadian norm for girls is 31% and for boys is 38%.



Students with positive homework behaviours

Students who do homework for their classes with a positive attitude and in a timely manner.

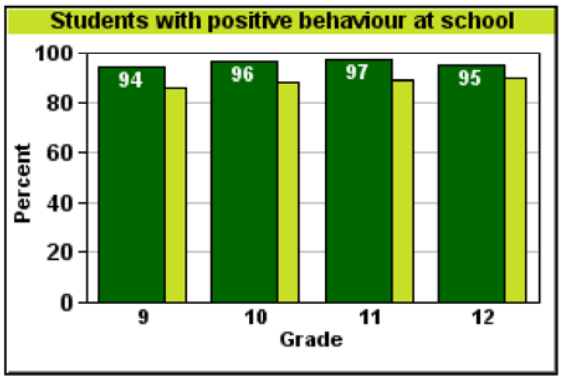
- In this district, 57% of students had positive homework behaviours; the Canadian norm for these grades is 59%.
- 65% of the girls and 51% of the boys in this district had positive homework behaviours. The Canadian norm for girls is 68% and for boys is 50%.



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 88%.
- 98% of the girls and 95% of the boys in this district with positive student behaviour at school. The Canadian norm for girls is 93% and for boys is 83%.



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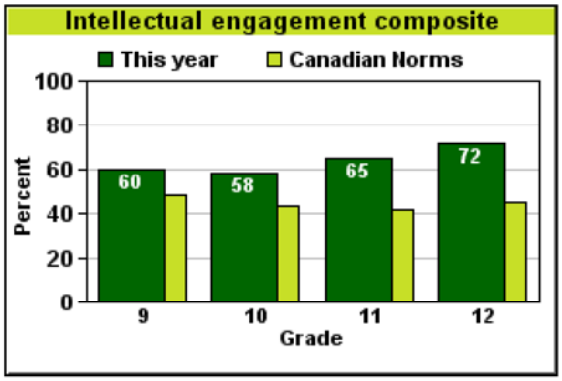
Social-Emotional Outcomes

Intellectual engagement composite

Students who are intellectually engaged and find learning interesting, enjoyable, and relevant.

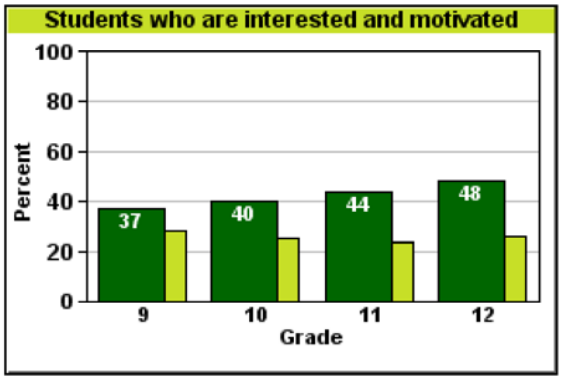
- 64% of students in this district are intellectually engaged. The Canadian norm for these grade levels is 44%.
- 66% of the girls and 64% of the boys in this district were intellectually engaged. The Canadian norm for girls is 46% and for boys is 43%.



Students who are interested and motivated

Students who are interested and motivated in their learning.

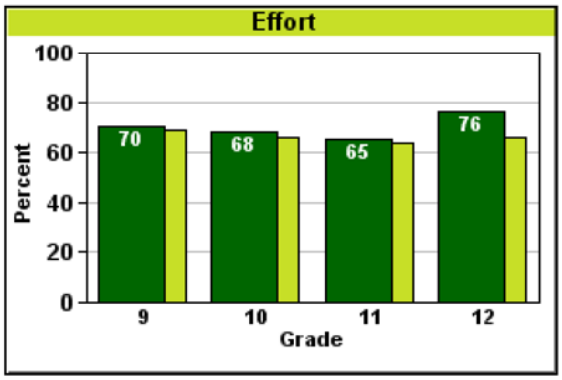
- 42% of students in this district were interested and motivated; the Canadian norm for these grades is 26%.
- 43% of the girls and 42% of the boys in this district were interested and motivated. The Canadian norm for girls is 26% and for boys is 26%.



Effort

Students who try hard to succeed in their learning.

- 70% of students in this district tried hard to succeed; the Canadian norm for these grades is 66%.
- 72% of the girls and 70% of the boys in this district tried hard to succeed. The Canadian norm for girls is 70% and for boys is 62%.



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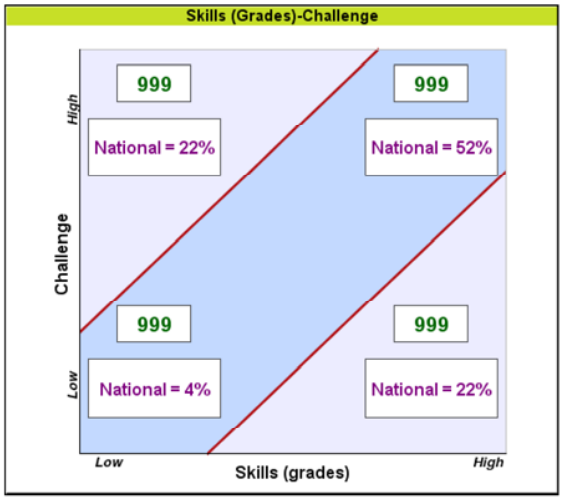
Social-Emotional Outcomes

Skills (grades)-challenge

Students who feel challenged in their Language Arts, Math and Science classes and feel confident of their skills in these subjects.

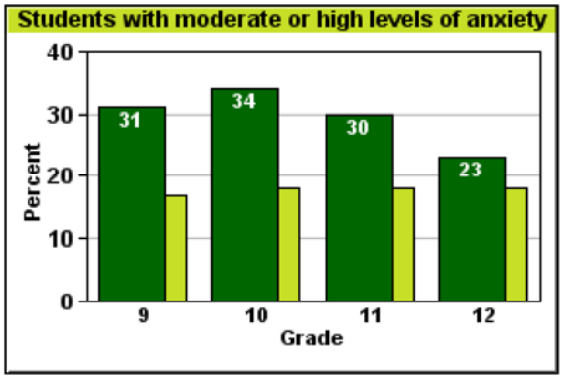
- 999% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 52%.
- 999% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 22%.
- 999% of students were not confident of their skills and found language arts, math or science challenging. The Canadian norm for this category is 22%.
- 999% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 4%.



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.

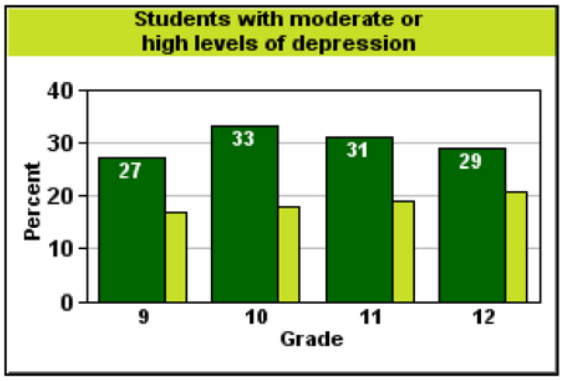
- 30% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 18%.
- 41% of the girls and 17% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 21% and for boys is 14%.



Students with moderate or high levels of depression

Students who have prolonged periods when they feel sad, discouraged, and inadequate.

- 30% of students in this district had moderate to high levels of depression; the Canadian norm for these grades is 19%.
- 38% of the girls and 20% of the boys in this district had moderate to high levels of depression. The Canadian norm for girls is 22% and for boys is 16%.



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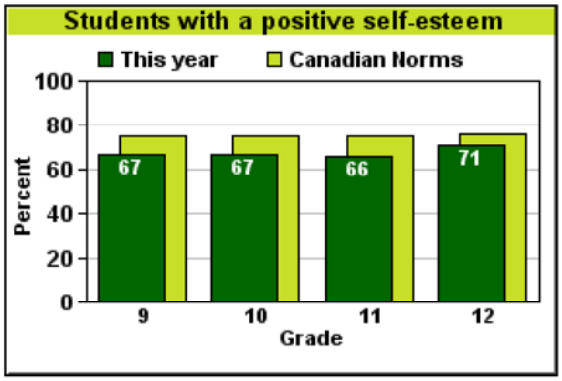
Social-Emotional Outcomes

Students with a positive self-esteem

Students who like and accept themselves, and are proud of their accomplishments.

- 67% of students in this district had high self-esteem; the Canadian norm for these grades is 75%.
- 62% of the girls and 76% of the boys in this district had high self-esteem. The Canadian norm for girls is 72% and for boys is 79%.



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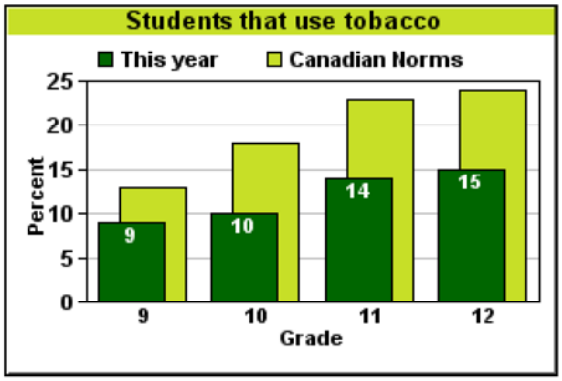
Physical Health Outcomes

Students that use tobacco

The percentage of students that use tobacco occasionally or at least once every day.

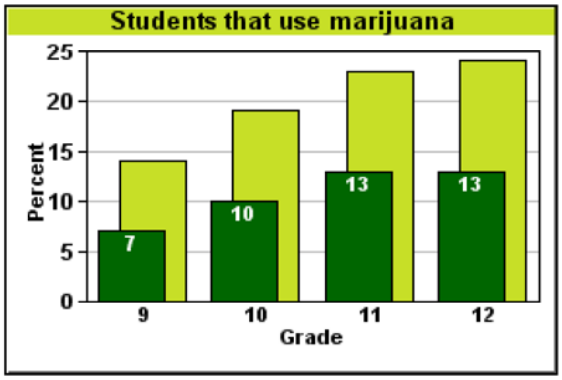
- 12% of students in this district indicated they were occasional or regular tobacco users; the Canadian norm for these grades is 20%.
- 10% of the girls and 12% of the boys in this district were occasional and regular tobacco users. The Canadian norm for girls is 16% and for boys is 23%.



Students that use marijuana

The percentage of students that use marijuana occasionally or at least once every day.

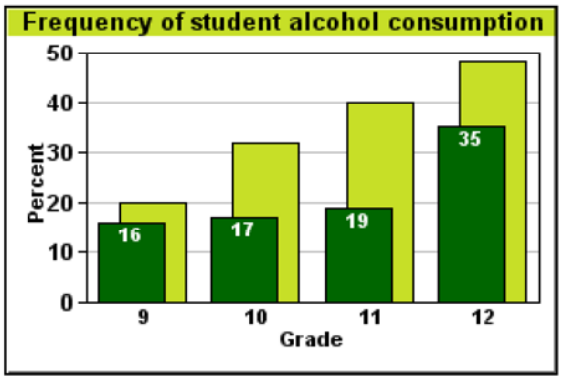
- 11% of students in this district indicated they were occasional or regular marijuana users; the Canadian norm for these grades is 20%.
- 9% of the girls and 10% of the boys in this district were occasional and regular marijuana users. The Canadian norm for girls is 16% and for boys is 23%.



Frequency of student alcohol consumption

The percentage of students who have at least one drink of alcohol per week.

- 22% of students in this district have had at least one alcoholic drink per week; the Canadian norm for these grades is 35%.
- 21% of the girls and 21% 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 32% and for boys is 39%.



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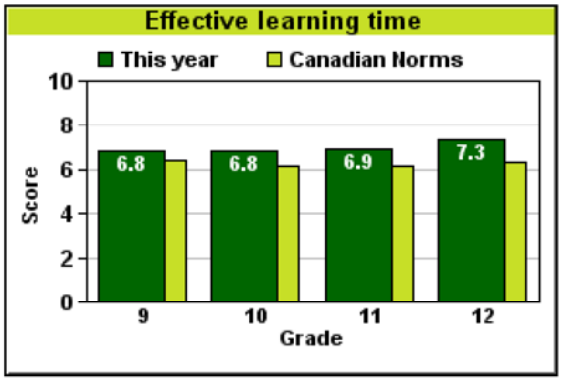
DRIVERS of Student Outcomes

Effective learning time

Important concepts are taught well, class time is used efficiently, and homework and evaluations support course objectives.

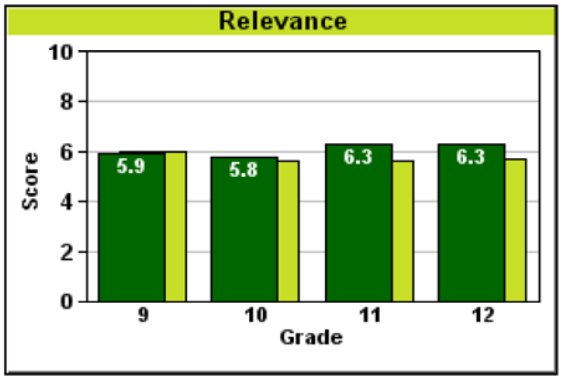
- In this district, students rated effective classroom learning time 7 out of 10; the Canadian norm for these grades is 6.3.
- In this district, effective classroom learning time was rated 7 out of 10 by girls and 7 out of 10 by boys. The Canadian norm for girls is 6.4 and for boys is 6.2.



Relevance

Students who find classroom instruction relevant to their everyday lives.

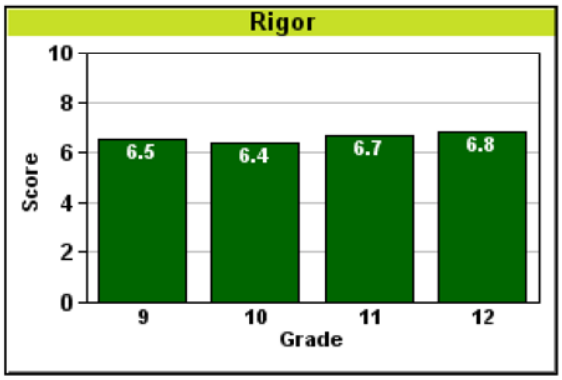
- In this district, students rated relevance 6.1 out of 10; the Canadian norm for these grades is 5.7.
- In this district, relevance was rated 6.1 out of 10 by girls and 6.1 out of 10 by boys. The Canadian norm for girls is 5.8 and for boys is 5.6.



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 6.6 out of 10.
- In this district, rigor was rated 6.7 out of 10 by girls and 6.6 out of 10 by boys.



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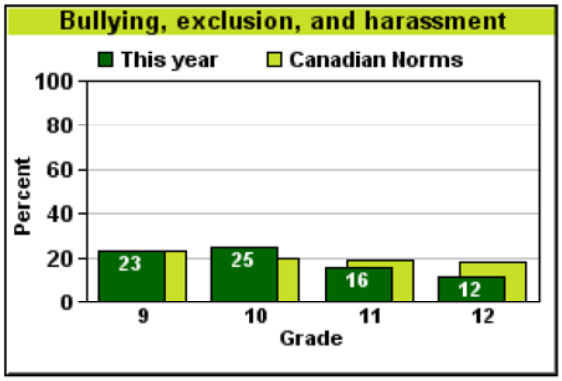
DRIVERS of Student Outcomes

Bullying, exclusion, and harassment

Students who are subjected to physical, social, or verbal bullying, or are bullied over the internet.

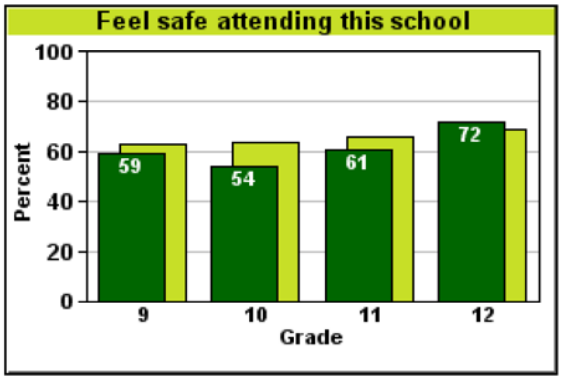
- 19% of students in this district were victims of moderate to severe bullying in the previous month; the Canadian norm for these grades is 20%.
- 17% of the girls and 19% of the boys in this district were victims of moderate to severe bullying in the previous month. The Canadian norm for girls is 17% and for boys is 23%.



Feel safe attending this school

Students who feel safe at school as well as going to and from school.

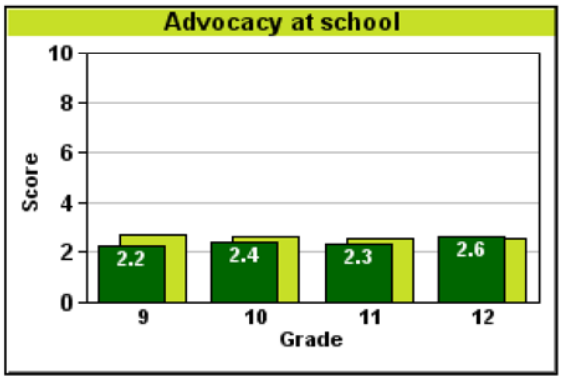
- 62% of students felt safe attending the district; the Canadian norm for these grades is 65%.
- 60% of the girls and 66% of the boys felt safe attending the district. The Canadian norm for girls is 65% and for boys is 65%.



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 2.3 out of 10; the Canadian norm for these grades is 2.6.
- In this district, advocacy at school was rated 2.2 out of 10 by girls and 2.5 out of 10 by boys. The Canadian norm for girls is 2.5 and for boys is 2.6.



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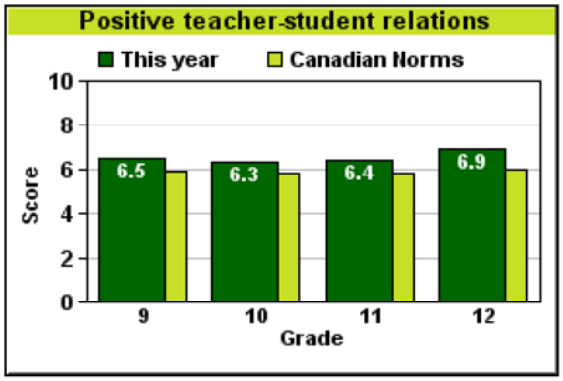
DRIVERS of Student Outcomes

Positive teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

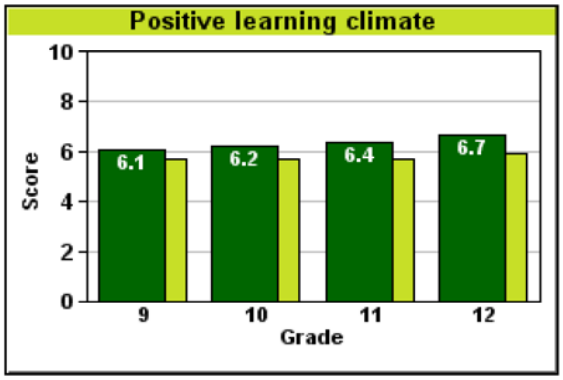
- In this district, positive teacher-student relations were rated 6.5 out of 10; the Canadian norm for these grades is 5.9.
- In this district, positive teacher-student relations were rated 6.5 out of 10 by girls and 6.6 out of 10 by boys. The Canadian norm for girls is 5.9 and for boys is 5.8.



Positive learning climate

There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

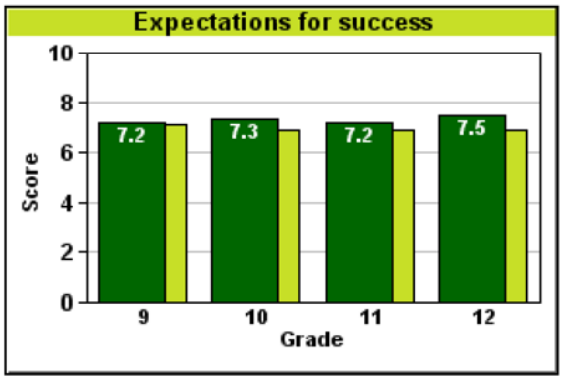
- In this district, students rated disciplinary climate of the classroom 6.3 out of 10; the Canadian norm for these grades is 5.7.
- In this district, disciplinary climate of the classroom was rated 6.4 out of 10 by girls and 6.4 out of 10 by boys. The Canadian norm for girls is 5.8 and for boys is 5.7.



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 7.3 out of 10; the Canadian norm for these grades is 6.9.
- In this district, teachers' expectations for academic success were rated 7.5 out of 10 by girls and 7.2 out of 10 by boys. The Canadian norm for girls is 7.1 and for boys is 6.7.



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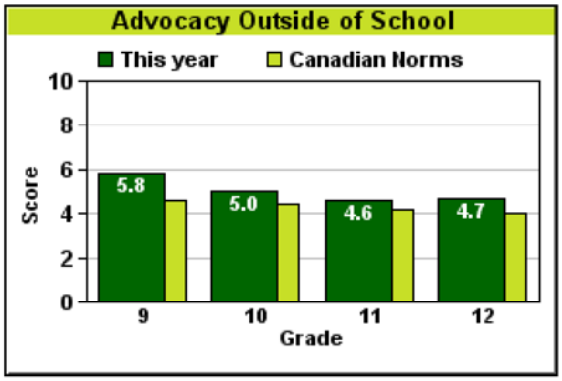
DRIVERS of Student Outcomes

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 4.3.
- In this district, advocacy outside school was rated 5.2 out of 10 by girls and 4.9 out of 10 by boys. The Canadian norm for girls is 4.4 and for boys is 4.2.



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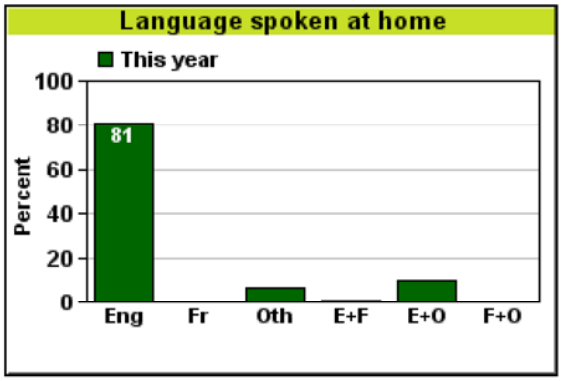
Demographic Factors

Language spoken at home

Students are asked to indicate the language they speak most often at home.

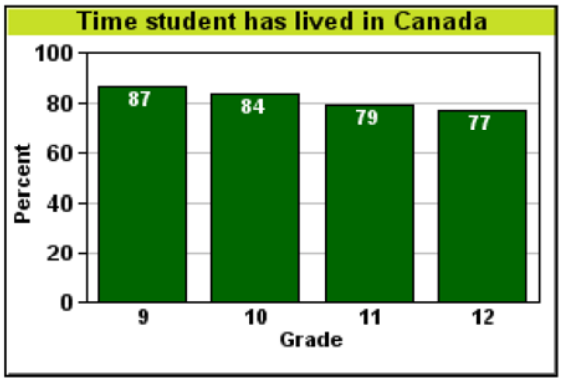
- 81% of students in this district speak English at home.
- 0% of students in this district speak French at home.
- 7% of students in this district speak other languages at home.
- 1% of students in this district speak English and French at home.
- 10% of students in this district speak English and another languages at home.
- 0% of students in this district speak French and another languages at home.



Time student has lived in Canada

Students who were born in Canada.

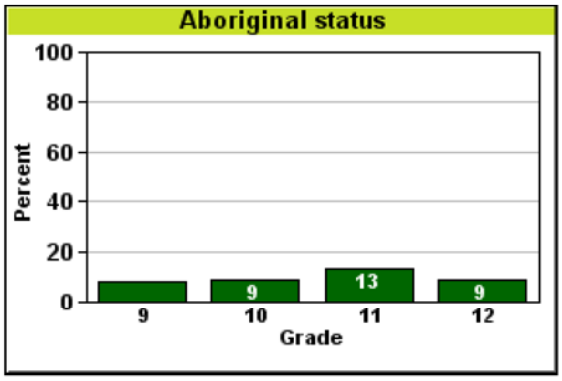
- 82% of students in this district were born in Canada.
- 83% of the girls and 81% of the boys in this district were born in Canada.



Aboriginal status

Students who are of Aboriginal origin, that is, First Nations, Métis, or Inuk.

- 9% of students in this district are of Aboriginal origin.
- 7% of the girls and 10% of the boys in this district are of Aboriginal origin.



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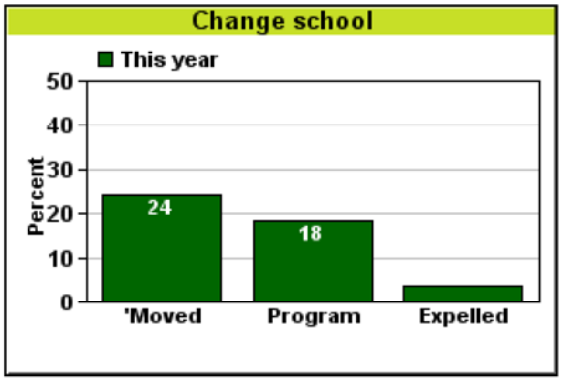
Demographic Factors

Change school

Students who have changed schools for reasons below.

- 24.3% of students in this district changed school because they moved.
- 18.4% of students in this district changed school to take advantage of a different program.
- 3.8% of students in this district changed school because they were expelled from their old school.



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Lethbridge School District No. 51

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 - is the total unrestricted net assets and operating reserves of the District.

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, Aboriginal 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 and Transportation - 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 - represents the yearly cost of capital assets aging over their useful lives.

Base Funding - funding provided on a per 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 district's capital assets, Infrastructure Maintenance and Renewal grant expenditures, and interest on debenture debt.

Certificated Staffing - employees (teachers) holding a valid teaching certificate.

Class Size Initiative - funding provided to school jurisdictions to hire additional teachers in order to lower class size averages to those recommended by the Alberta Commission on Learning (ACOL), over a three year period.

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 district.

Differential Funding - funding allocated to recognize the uniqueness of school boards. A funding allocation designed to address variable cost factors that a school jurisdiction may face due to the uniqueness of the student population or jurisdiction profile. Some of this funding includes First Nation Métis and Inuit, Severe Disabilities, English as A Second Language, and Small Schools by Necessity funding.

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 Childhood Development (ECD) Mapping Initiative - the Early Child Development (ECD) Mapping Initiative is a province-wide, five-year research project activity looking at the factors that may influence healthy child development. The Initiative will use the results to support communities and families in ensuring that all children have the best possible start in life.

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. Will replace the School Act when proclaimed. Proclamation date was scheduled for September 1, 2015, but has been placed on hold.

Education Property Tax - taxes levied by the Province of Alberta, based on a uniform mill rate, which is collected by the municipality based on assessed property values. These funds are submitted by the municipality to the province. All Education Property Tax collected from across the province is pooled together into one fund called the Alberta School Foundation Fund (ASFF).

Elementary School - schools that provide instruction to students enrolled in Kindergarten to grade five. Also includes Lethbridge Christian School which is a Kindergarten to grade eight school and Immanuel Christian Elementary School which is a Kindergarten to grade six school.

English as a Second Language (ESL) - instruction is provided to assist students who have insufficient fluency in English to achieve grade level expectations in English Language Arts and other subject areas.

English Language Learning - see English as a Second Language.

Equity of Opportunity Grant – special per student funding allocation to supplement grant funding from the Province of Alberta.

Expended Deferred Capital Revenues (EDCR) – deferred revenues relating to Provincially Approved Capital Projects that have been used for the capital expenditure. EDCR equals the net book value of the supported tangible capital assets.

Executive Council - the senior administration team of Lethbridge School District No. 51 which includes the Superintendent, and the Associate Superintendents of Instructional Services, Human Resources, and Business Affairs.

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 (FNMI) Program - a program that provides ongoing support for aboriginal students in their efforts to obtain an education. This program provides opportunities for aboriginal students to study and experience their own and other aboriginal cultures and lifestyles.

High School - schools that provide instruction to students enrolled in grade nine to twelve. Also includes Immanuel Christian High 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.

Home Logic - a web based program for parents and students to provide access to information on a student's educational programming, progress and other related school information.

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.

Inclusive Education Planning Tool (IEPT) - the new inclusive education planning process, supported by the digital resource *Inclusive Education Planning Tool*, focuses on helping teachers change their practice to better meet the diverse learning needs of all students. The planning process offers teachers information and strategies on getting to know students, understanding the implications of medical conditions and disabilities on student learning, and identifying supports students need for learning.

Inspiring Education - an initiative of Alberta Education to prepare students to understand new learning tools, inspire them to become ethical citizens and engaged thinkers with an entrepreneurial spirit.

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 District No. 51 provides instruction to four institutional programs. Harbour House (Emergency Women' Shelter), Lethbridge Regional Hospital School (Hospital), and Pitawani School (Sifton Children's Centre), and Stafford Ridge School.

KinderCare Program - a program that offers before and after school care for kindergarten aged students.

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 district for a school year. It does not include capital expenditures over $250,000, which is included under the District's Capital plan.

Other Revenues - revenues of the school district 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 - funding provided for educational programming offered to children who are at least 2 years 6 months of age 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 3, 6, and 9 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 districts).

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.

Renewed 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.

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 District.

School Act - legislation of the Province of Alberta governing the formation, governance, and operation of school jurisdictions.

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.

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.

Special Needs Tribunal - if a school board decides that a student has special needs that cannot be met in an education program that the board can provide, or to which the board can direct the student, the board will refer the matter to a Special Needs Tribunal. The tribunal will identify an appropriate program for the student. It will also identify the agencies which will provide the program, and it will apportion the costs of the program. The tribunal's decision is subject to review by the Minister of Education.

Student Learning Assessment (SLA) - a new learning assessment tool that is being piloted to replace Provincial Achievement Tests. These assessments are digitally based and focused on literacy, numeracy, and the cross-discipline competencies of Inspiring Education. They take place at the start of the school year to enable both parents and teachers to identify student strengths and areas needing improvement. The pilot project is starting with grade three only.

Supplies - general supplies purchased by the District.

Supported Capital – tangible capital assets that have been funded by the Province through the relating to 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 district.

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 $5000, 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.

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 District'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.

Unexpended Deferred Capital Revenues (UDCR) – 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)

Lethbridge School District No. 51

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

CIF – Classroom Improvement Fund

ECS – Early Childhood Services

EDCR – Expended Deferred Capital Revenues

EEP – Early Education Program

ESL – English as a Second Language

FNMI – First Nations Métis and Inuit Program

FTE – Full Time Equivalent

IBC – Instructional Budget Committee

IMR – Infrastructure, Maintenance and Renewal

LSD51 – Lethbridge School District No. 51

MBA – Meritorious Budget Award

POM – Plant Operation and Maintenance

PSAS – Public Sector Accounting Standards

RCSD – Regional Collaborative Service Delivery

SGF – School Generated Funds

TCA – Tangible Capital Assets

UDCR – Unexpended Deferred Capital Revenues

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