



Lethbridge School Division Annual Budget Report



For the Fiscal Year Ending
August 31, 2025

Lethbridge, Alberta, Canada

Lethbridge School Division
433 - 15th Street South
Lethbridge, Alberta T1J 2Z4
www.lethsd.ab.ca



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

- Mission Statement

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

- Vision Statement



Save Paper, view our report online.

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



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



ANNUAL BUDGET REPORT

2024- 2025

2024-2025 PRELIMINARY BUDGET - APPROVED MAY 27, 2024

FOR FISCAL YEAR ENDING AUGUST 31, 2025
LETHBRIDGE, ALBERTA, CANADA

PREPARED BY LETHBRIDGE SCHOOL DIVISION
DIVISION OF BUSINESS AND OPERATIONS - FINANCE
AUGUST 2024

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



Welcome to Our Budget Report

It is our pleasure to submit Lethbridge School Division's annual budget report for the 2024-2025 school year. The purpose of the annual budget report is to provide our community with a clear and transparent insight into the development of our budget. It also provides an opportunity to analyze and comment on the budget highlights, the information of the Division, and the outlooks for the future.



The budget process is an opportunity for the Board of Trustees, administration, and stakeholders to review the ever-changing budget environment of the Division, while ensuring that the Division continues to provide quality education to our students. These operating and capital budgets are developed to assist in the achievement of meeting the Division's values through growing, leading and supporting:

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

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

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

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

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

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

2024-2025 Significant Budget Factors:

The School Division continues to see enrolment growth. For the 2024-2025 budget year, the Division is projecting a 2.49% or a 305 student increase from the prior year. The fluctuation effects in student enrolment over the last number of years has created challenges in the development of the 2024-2025 budget, as discussed throughout this report due to the Weighted Moving Average (WMA) highlighted below.

- The Provincial Government's funding framework model for education includes the use of the Weighted Moving Average (WMA) to determine funding allocations. The 2024-2025 WMA is calculated based on 20% of actual full time equivalent (FTE) enrolments of 2022-2023, 30% of the estimated final FTE enrolments of 2023-2024, and 50% of the projected funded FTE student enrolments for 2024-2025. Due to the WMA framework, the Division will serve 282 FTE students more than it will receive funding for in 2024-2025. (Note that Pre-K and Kindergarten students are at 0.5 FTE for this calculation).

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

- There were no grant rate increases from Alberta Education, increases were only from enrolment growth.
- The transportation eligibility distance has increased resulting in an increase in funding and costs.
- If the Division meets its enrolment in September 2024, it would be eligible for \$754,000 in enrolment growth funding (allocated to contingent staffing within the current budget)
- A new kindercare pilot program is being offered at two locations throughout the Division to help make access to kindergarten more feasible for families.
- Staffing continues to be the Division's largest expense at 77% of the Division's total budget for the 2024-2025 school year. The Division is the 4th largest employer in the City of Lethbridge (as of 2022).
- The Division's continues to monitor its reserve levels. After years of having a reserve cap of 3.20% as of August 31, 2023, Alberta Education will increase the reserve cap to 6% as of August 31, 2025. Due to funding shortfall and cost pressures, the Division has continued using reserves with its ASO level at 2.70% at August 31, 2023.

In an attempt to further improve the transparency of the Division's budget, this annual budget report was developed to assist in providing additional details on the operating budget, capital plan, and guidelines/process for how the Division budget is prepared. We hope that this report assists you in understanding the Division's budget and the process and factors that went into its development.

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

Respectfully submitted,



Avice DeKolver, CPA, CA
Director of Finance

Budget Recognition

Association of School Business Officials International (ASBO)

The Association of School Business Officials International (ASBO) has awarded the Meritorious Budget Award (MBA) for excellence in the preparation and issuance of its budget to Lethbridge School Division. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the eighteen (18) subsequent years up to and including the 2023-2024 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 2024-2025 Annual Budget Report also complies with ASBO's standards/criteria, and we will be submitting the Annual Budget Report for consideration to be awarded the MBA again.

Notes Regarding this Report

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

This budget is called the "preliminary budget" version although it is the legally adopted budget for purposes of meeting legislative requirements with the Government of Alberta. The budget is required to be approved by the Division's Board of Trustees and submitted to Alberta Education by May 31st of each year. The budget will be updated for actual known enrolments and other known changes as of September 30th, 2024.

The budget year is the fiscal year 2024-2025, representing the period from September 1st, 2024 to August 31st, 2025. This fiscal year may also be referred to as 24-25, 2024-25, 24/25, 2024/2025 and/or Budget 2024. These variations of the fiscal year or school year may be used interchangeably.

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



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL


This Meritorious Budget Award is presented to:

LETHBRIDGE SCHOOL DIVISION

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

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




John W. Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director



Harmony amidst Diversity by Gauresh Lohani, Gilbert Paterson - Gr. 8

About the Art in this Report

The art in this report was produced by students of Lethbridge School Division during the 2023-2024 school year as part of the “Virtually Installed: Lethbridge Schools. Students. Art 2024”.

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



2024-2025

ADOPTED BUDGET

2024-2025 PRELIMINARY BUDGET - APPROVED MAY 27, 2024

Mike Nightingale, Superintendent
Christine Lee, Associate Superintendent, Business and Operations
Avice DeKolver, Director of Finance



Lethbridge School Division

24/25 Annual Budget Report

Condensed Table of Contents:

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

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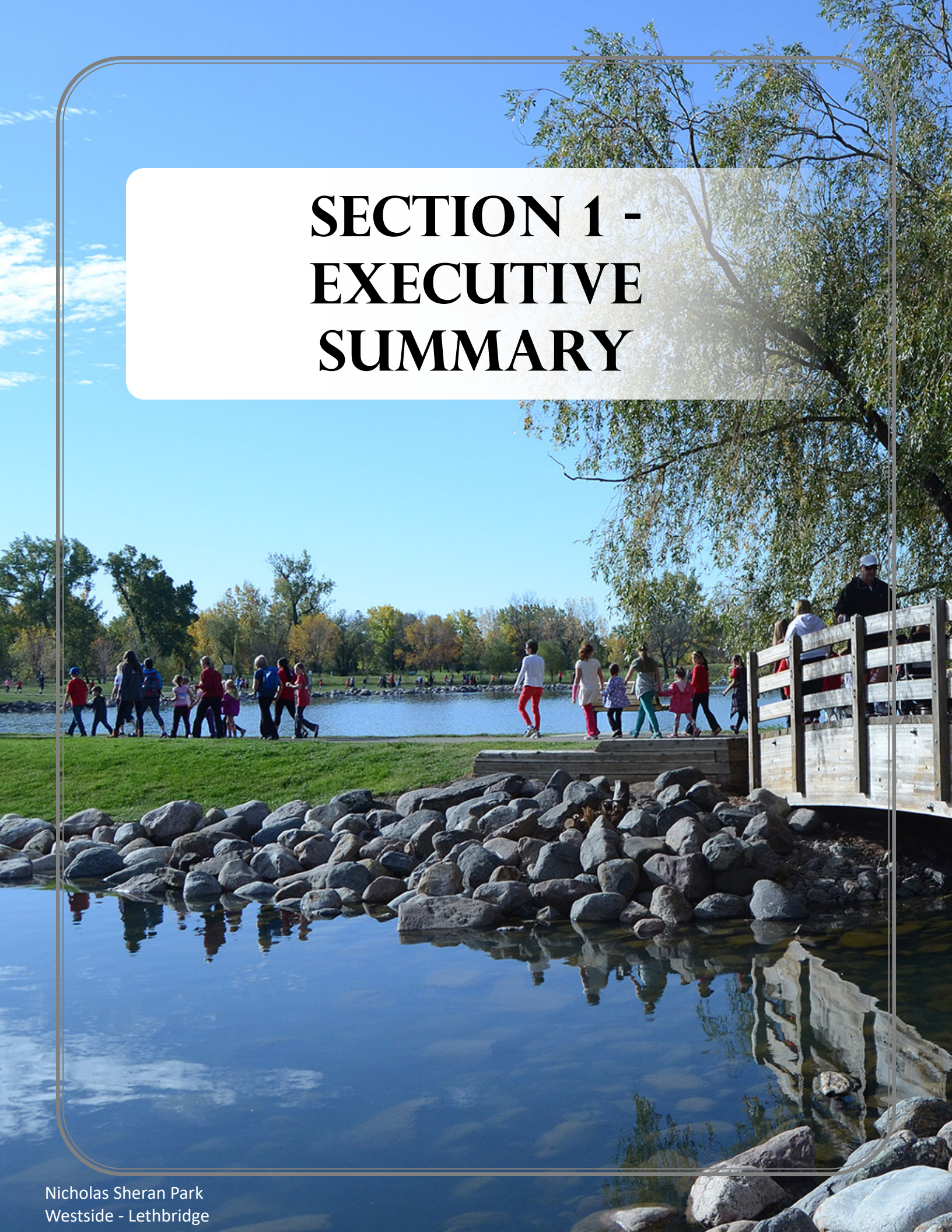
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SECTION 1 - EXECUTIVE SUMMARY



Section 1 - EXECUTIVE SUMMARY

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Executive Summary



Organizational



Financial



Informational



Accountability Statement

The Operating Budget for [Lethbridge School Division](#) for the school year commencing September 1, 2024, was prepared under the direction of the Board of Trustees in accordance with the responsibilities specified in the *Education Act*, the *Government Accountability Act*, the *Policy on System Budgeting*, and the provincial government's accounting policies.


Signed:


Ms. Allison Purcell
Board Chair

Signed:


Mr. Mike Nightingale
Superintendent

Signed:


Ms. Christine Lee
Associate Superintendent, Business and Operations

Our Division at a Glance

12,534

Total
Students
(2.49% increase)

\$150.10
MILLION

Preliminary
Budget
(2024-2025)

93%

Of Revenues
are Provincial
Grants

55%

Of Revenues
are from Base
Grant

\$11,907

Average Cost
Per FTE
Student
(2024-2025)

82%

Spent on
Instructional
Services

18%

Spent on
Non-Instructional
Services

\$108,450

Average
Teacher Cost
(2024-2025)

24

Division
Schools
(K-12)

77%

Spent on
Staffing

4th

Largest
Employer in
the City
(2022)

106,550

City of
Lethbridge
Population
(2023)



2024-2025 DIVISION HIGHLIGHTS



Executive Summary



Organizational



Financial



Informational

Lethbridge School Division

2024-2025 Preliminary Budget Executive Summary

Lethbridge School Division has a total operating budget of \$150.10 million and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

The School Division was established in 1886 and proudly serves a community that has grown to over 107,000 residents. **Lethbridge School Division** serves approximately 12,534 students from early education (pre-school) to grade twelve. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-four (24) schools and four (4) institutional programs.

Division Priorities and Strategies

In February 2024, the Board of Trustees held a consultation session with the education stakeholders of the community. Through both in person and online responses, 1,605 submissions were received. This feedback was reviewed by both the Board of Trustees and Division administration and helped shape priorities for the 2024-2025 school year and beyond.



Areas of Discussion Included:

- *What are the successes of the elementary, middle and high school experiences in Lethbridge School Division?*
- *Where can we improve the elementary, middle and high school experiences in Lethbridge School Division?*
- *What are the impacts of technology in schools?*
- *What should the future of education look like?*
- *What feedback do you have for the Board of Trustees about how they govern Lethbridge School Division?*
- *What can Lethbridge School Division do to make early learning programs and Kindergarten more accessible to parents?*

Division's Priorities:

Student Growth and Achievement
Teaching and Leading
Learning Supports

Division's Values:

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

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

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

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

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

The Board of Trustees used information from public engagement to inform the belief statements for the development of the 2024-2025 budget and then the resources available are allocated with these priorities and values in mind.



Senator Joyce Fairbairn Middle School and Dr. Robert Plaxton Elementary School take First Place in 2023 Canadian Music Class Challenge

Assurance Plan and Performance Measures

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

Annually, [Lethbridge School Division](#) prepares an assurance plan to address the provincial assurance domains. The three main domains are discussed below.



Student Growth and Achievement

Student Growth and Achievement refers to the ongoing progress students make in their learning, relative to identified provincial learning outcomes and consistent with their needs, interests and aspirations. The domain's priorities include:

1. Foundational Learning
2. Diverse Learning Pathways
3. Effective Assessment
4. Indigenous Student Achievement

Teaching and Leading

Teaching and Leading refers to teachers and leaders analyzing the learning context; attending to local and societal considerations; and applying the appropriate knowledge and abilities to make decisions resulting in quality teaching, leading and optimum learning for all. The domain's priorities include:

1. Respond Effectively to Student Needs
2. Professional Growth
3. Communication and Collaboration

Learning Supports

Learning Supports refers to the mobilization of resources (including expertise, facilities, human and community services) required to demonstrate shared, system-wide responsibility for all children and students, and the application of these resources to ensure quality teaching and leading and optimum learning for all. The domain's priorities including:

1. Safe and Caring Culture
2. Equitable Learning Opportunities
3. Active, Healthy Students
4. Truth and Reconciliation

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

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

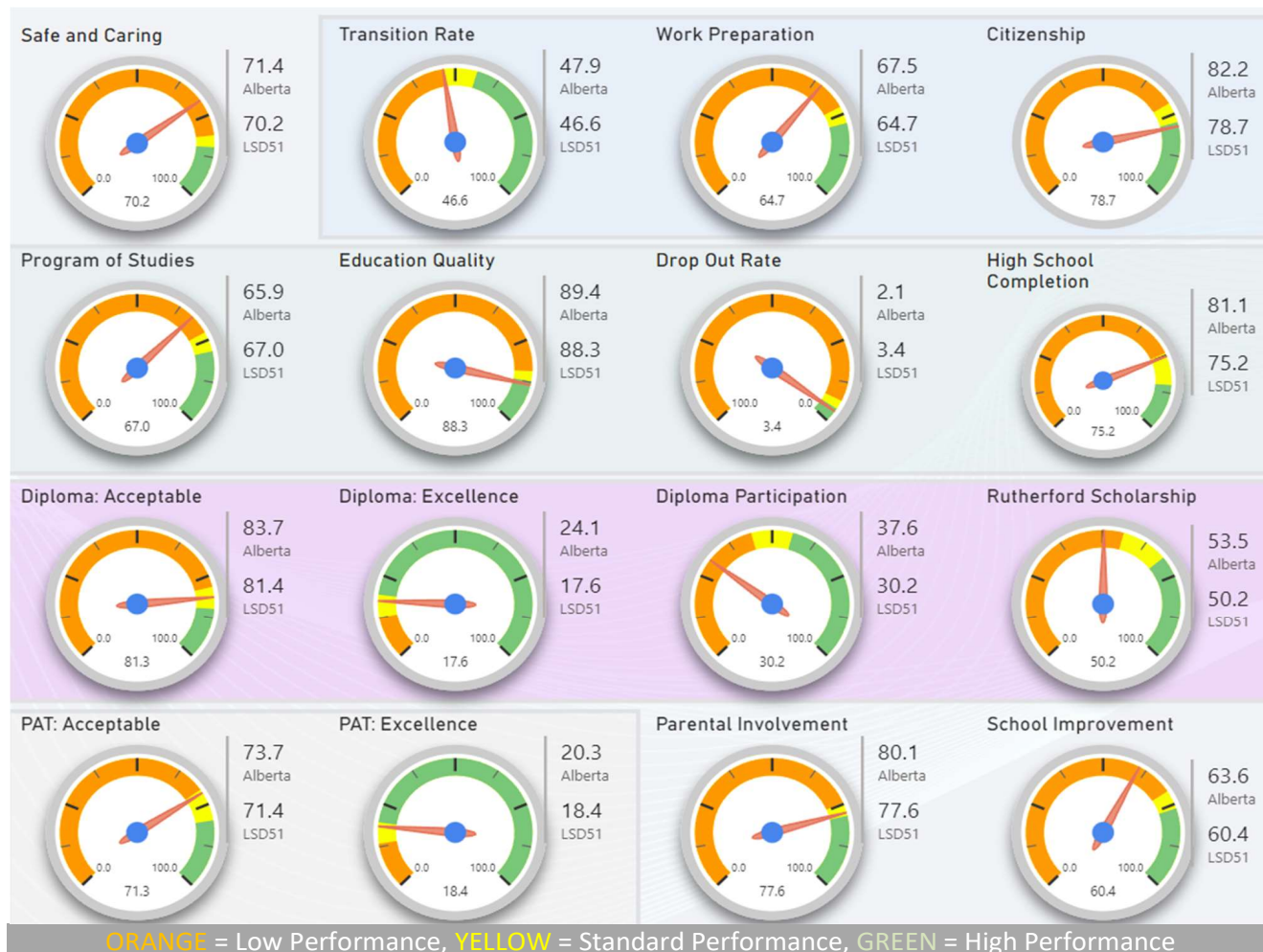
- **Accountability Pillar:** Performance measure on the instructional and operational activities of the Division, including student achievement, opportunities, involvement, and preparedness for their future.
- **Financial Ratios:** Performance measures on the some of the financial aspects of the Division,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



Photos from the 2024 Town Hall

Accountability Pillar Results:

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



Dashboards:

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

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

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

Click to go to the website for the Performance Measures Dashboard



Meritorious Budget Award Program

[Lethbridge School Division](#) is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2024-2025 budget. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the eighteen (18) subsequent years up to and including the 2023-2024 budget. Once the budget is approved by the Board of Trustees, the Division develops the 2024-2025 comprehensive budget report for the public and for the submission to ASBO for consideration for the Meritorious Budget Award.

Budget Process

The Division's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The Division undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 2024-2025 budget. An in person Town Hall meeting was held in February 2024 involving parents, students, staff, and the community to discuss a variety of topics.

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2024 and set priorities which guided the development of the 2024-2025 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2023-2024 budget.

Information on funding and expenditure estimates was gathered and then the budget was developed in consultation with senior administration, school and program administrators, and trustees. Stakeholders, including parents, staff members, administration and trustees, are invited to review the online presentation of the budget in May 2024 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 27th, 2024. 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.

There were no significant budget process or policy changes from the previous 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, 2024.

[Click to view 2024-2025 Budget Development Process \(page 37\)](#)

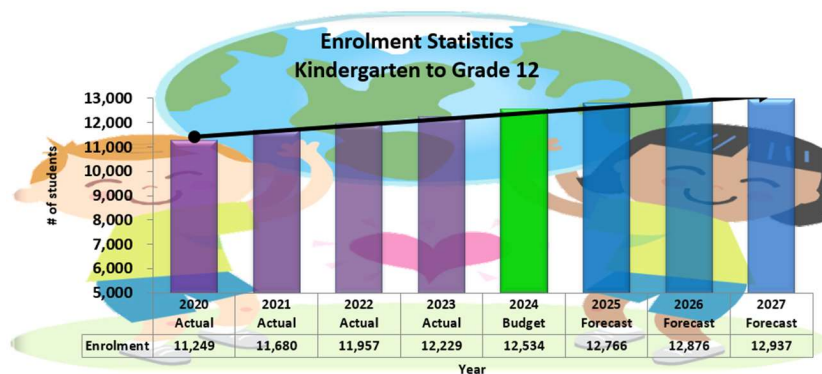


Enrolment

Lethbridge School Division has 12,534 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2024-2025 school year as compared to 12,229 in 2023-2024. This is an increase of 305 students or 2.49% from the prior year count in September 2023. These enrolment numbers are based on estimates submitted to Alberta Education in December 2023 as well as projections completed in March 2024. Actual enrolment numbers for the 2024-2025 are then submitted on September 30th, 2024.

Pre-K and Kindergarten are showing declines in enrolment, whereas elementary, middle and high schools are all showing increases ranging from 1.54% to 5.09%.

Program	Actual				September 2024	Change	
	September 2020	September 2021	September 2022	September 2023			
Early Education	357	299	241	180	177	-3	-1.67%
Kindergarten	725	747	784	667	628	-39	-5.85%
Elementary (Grades 1 - 5)	4,111	4,279	4,398	4,467	4,536	69	1.54%
Middle School (Grades 6 - 8)	2,687	2,787	2,765	2,773	2,840	67	2.42%
High School (Grades 9 - 12)	3,369	3,568	3,769	4,142	4,353	211	5.09%
Total	11,249	11,680	11,957	12,229	12,534	305	2.49%
% Change		3.83%	2.37%	2.27%	2.49%		



Historical enrolment data and other factors are used to predict enrolment for subsequent budget periods. The preceding chart illustrates the change in enrolment from September 2020 to September 2023 and projected enrolment over the next four years to September 2027. There has typically been an upward trend in enrolment due in part to the significant growth that the City of Lethbridge has experienced in prior years. In the four-year period 2023 to 2026 enrolments are projected to increase by 509 students or 4.24%.

Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. The Provincial funding is based on a Weighted Moving Average (WMA) based on the following weighting for the 2024-2025 funding:

School Year	FTE	Weighting	WMA
2022-2023 Actual FTE Enrolment	11,312	20%	2,262.40
2023-2024 Estimated FTE Enrolment	11,716	30%	3,514.80
2024-2025 Projected FTE Enrolment	12,118	50%	6,059.00

Weighted Moving Average (WMA) FTE Enrolment

11,836.20

Due to the Weighted Moving Average (WMA), the Division will not be funded for 282 FTE students.

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



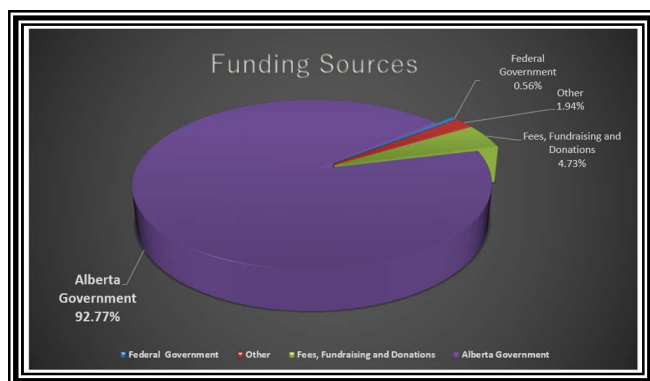
Summary of Revenues and Expenses

Below is a summary of the Division's revenue and expenses actual for 2022-2023 year, the projected estimates for 2023-2024 school year, the 2024-2025 budget and then projections for the 2025-2026 through the 2027-2028 budget.

Explanations on how the Division is funded, how that funding is allocated and what expenses the Division has will be discussed in the following pages.

	Projected Actual 2023-2024	Preliminary Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
REVENUES					
Government of Alberta	\$133,464,994	\$139,247,219	\$141,077,851	\$142,148,179	\$142,741,725
Federal Government and Other Government	\$849,610	\$845,396	\$350,000	\$350,000	\$350,000
Fees	\$1,981,593	\$4,631,982	\$4,683,424	\$4,735,438	\$4,788,029
Other sales and services	\$1,637,198	\$993,541	\$993,541	\$993,541	\$993,541
Investment income	\$590,031	\$597,893	\$597,893	\$597,893	\$597,893
Gifts and Donations	\$463,008	\$368,000	\$368,000	\$368,000	\$368,000
Rentals of facilities	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304
Fundraising	\$1,239,845	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000
Total Revenues	\$140,246,583	\$148,864,335	\$150,251,013	\$151,373,355	\$152,019,492
EXPENSES					
Certificated salaries and benefits	\$84,985,699	\$84,156,791	\$85,100,531	\$85,931,400	\$86,381,252
Uncertificated salaries and benefits	\$27,773,307	\$31,639,776	\$31,642,026	\$31,845,266	\$31,957,972
Contracted and general services	\$10,744,620	\$11,241,843	\$10,888,327	\$10,926,539	\$10,958,600
Supplies	\$2,004,330	\$4,483,726	\$4,483,726	\$4,483,726	\$4,484,668
Utilities	\$2,737,600	\$2,869,659	\$2,869,659	\$2,869,659	\$2,869,659
Contingency, commitments and transfers	\$83,900	\$329,538	\$583,900	\$583,900	\$583,900
School Generated Activities	\$3,308,163	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512
Capital and debt services	\$6,753,582	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928
Total Expenses	\$138,391,201	\$149,354,708	\$150,251,014	\$151,373,355	\$152,019,491
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	\$1,855,382	(\$490,373)	(\$0)	\$0	\$0
Accumulated Surplus from Operations (Deficit) beginning of Period	\$6,518,465	\$7,217,552	\$5,977,179	\$5,977,179	\$5,977,179
Surplus (Deficit) of Revenues over Expenses	\$1,855,382	(\$490,373)	(\$0)	\$0	\$0
Net Transfer to Capital and Capital Reserves	(\$900,000)	(\$750,000)	\$0	\$0	\$0
Accumulated Surplus from Operations (ASO) - End of Period	\$7,473,847	\$5,977,179	\$5,977,179	\$5,977,179	\$5,977,179
Less: School Generated Funds in Reserves	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)
Adjusted ASO - End of Period	\$4,992,461	\$3,495,793	\$3,495,793	\$3,495,793	\$3,495,793
	3.61%	2.34%	2.33%	2.31%	2.30%

Funding Sources

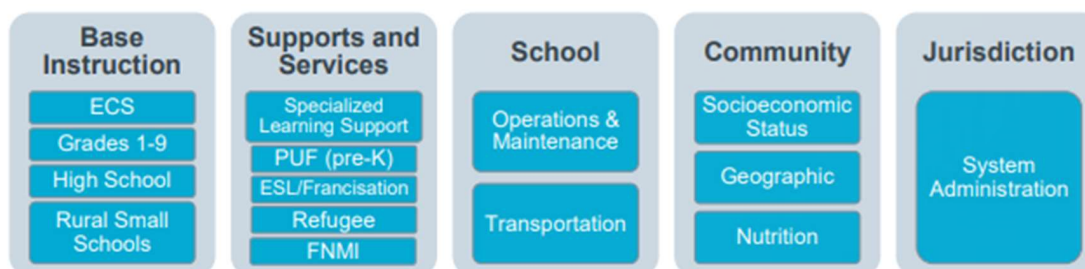


Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 92.77% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment revenues, and one-time reserve funds, which comprise 7.23% of the Division's revenue.

Total budgeted revenues and allocations for 2024-2025 are \$150.10 million. Included in these revenues is \$1,240,373 of prior year's reserves. Total revenues and allocations for the Division increased by 4.38% over the operating budget for 2023-2024.

Revenues and Allocations	2024-2025 Preliminary Budget	2023-2024 Operating Budget	Variance from 2023-2024 Operating Budget	Change %	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %
Alberta Education - Base Instruction	\$83,201,135	\$78,345,038	\$4,856,097	6.20%	\$77,934,815	\$5,266,320	6.76%
Alberta Education - Services and Support	\$17,058,208	\$16,357,788	\$700,420	4.28%	\$16,227,405	\$830,803	5.12%
Alberta Education - Schools/Facilities	\$17,349,510	\$15,893,896	\$1,455,614	9.16%	\$15,885,740	\$1,463,770	9.21%
Alberta Education - Community	\$3,622,281	\$3,772,018	(\$149,737)	-3.97%	\$3,772,018	(\$149,737)	-3.97%
Alberta Education - Jurisdiction	\$4,371,026	\$4,253,325	\$117,701	2.77%	\$4,253,325	\$117,701	2.77%
Projects/Contracts	\$426,786	\$862,008	(\$435,222)	-50.49%	\$667,745	(\$240,959)	-36.09%
Other Provincial Revenue	\$727,846	\$821,346	(\$93,500)	-11.38%	\$803,279	(\$75,433)	-9.39%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%	\$6,500,000	\$0	0.00%
Federal Government Funding	\$845,396	\$388,944	\$456,452	117.36%	\$388,944	\$456,452	117.36%
Other Revenues	\$8,771,719	\$9,465,745	(\$694,026)	-7.33%	\$9,452,773	(\$681,054)	-7.20%
Capital and Debt Services	\$5,990,427	\$5,145,860	\$844,567	16.41%	\$5,145,860	\$844,567	16.41%
Total Operating Revenue	\$148,864,334	\$141,805,968	\$7,058,366	4.98%	\$141,031,904	\$7,832,430	5.55%
Prior Years Reserves (one-time funds)	\$1,240,373	\$1,995,731	(\$755,358)	-37.85%	\$798,399	\$441,974	55.36%
Total Revenue and Allocations	\$150,104,707	\$143,801,699	\$6,303,008	4.38%	\$141,830,303	\$8,274,404	5.83%

Alberta Education funding falls into 5 main targeted grants:



Alberta Education - Base Instruction – 55.43% of Division Revenues

As part of the Provincial Funding Framework, the Base Instruction funding is based on the Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The 2024-2025 WMA is calculated based the following:

- 20% of actual FTE enrolments of 2022-2023,
- 30% of the estimated final FTE enrolments of 2023-2024, and
- 50% of the projected funded FTE student enrolments for 2024-2025.



The Base Instruction grant is the largest grant the Division receives and is based on WMA enrolment amounts for ECS, Grades 1-9, High School and Outreach Programs. The WMA is set by Alberta Education for the 2024-2025 school year during the preliminary budget based on initial student enrolment projections. In September, the final student enrolment counts are updated but do not take account until the following budget year as part of estimated enrolments and as part of a prior year WMA adjustment.

The Base Instruction Grant saw an increase due to increased enrolments for the Division, however the grant rate itself did not increase. Included in this area as well is the Teacher Salary Settlement grant of \$2.3 million (which is based off the 2022-2023 average salary costs for teachers).

Alberta Education – Services and Supports – 11.36% of Division Revenues

As part of the Provincial Funding Framework, the Services and Supports funding includes various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as through the Specialized Learning Supports (both for Kindergarten and Grades 1 to 12), Program Unit Funding (PUF), Moderate Language Delay, English as an Additional Language (EAL), First Nations Metis and Inuit Education, Refugee, Classroom Complexity and other Institutional Programs. Most of these grants also use the WMA to determine the funding levels.

For the 2024-2025 school year, the Services and Supports grants were increased due to enrolment growth, however the grant rates were not increased.

Alberta Education – Schools/Facilities – 11.56% of Division Revenues

As part of the Provincial Funding Framework, the Schools/Facilities funding includes Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. There was a \$190,072 increase in the Operations and Maintenance grant for the 2024-2025 school year. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization.

School divisions apply for Capital Maintenance and Renewal (CMR) funding for specific projects. For 2024-2025, the Division will receive approximately \$1,944,976 in CMR funding. These funds are capital grants and not included in the operating budget. The CMR funding the Division will receive will continue to be used for the Victoria Park modernization project that started in the 2022-2023 school year.

A new transportation funding model will be implemented starting September 1, 2024 (for the 2024-2025 school year). The distance for eligible riders will change from 2.4 KM to 1.0 KM for grades K-6 and 2.0 KM for grades 7-12. The transportation grant application process was adjusted in the 2023-2024 school year resulting in an increase of approximately \$1 million during this current school year. The increase for the 2024-2025 school year is estimated to be \$150,000. Funding for 2024-2025 will be adjusted after the grant application is completed at the end of November 2024 based on eligible riders at September 30th, 2024.

Alberta Education – Community – 2.41% of Division Revenues

As part of the Provincial Funding Framework, the Community funding is a category of provincial funding that includes various grants such as Socio-Economic, Geographic, and School Nutrition. These funding allocations are specific provincial allocations based on the Division's factors and indexes compared to the province and the respective funding allocations.

For the 2024-2025 budget, the school nutrition grant will remain the same at \$299,500. The other two grants in this area (socio-economic status and geographic) have decreased by \$149,737 due to updated census numbers being used by Alberta Education in the formula (from 2016 to 2021) which resulted in changes to the allocations to the school divisions throughout the province.

Alberta Education – Jurisdiction – 2.91% of Division Revenues

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

For the 2024-2025 budget, the grant amount has increased by \$117,701.

Other Provincial Revenues:

Projects/Contracts – 0.28% of Division Revenues

Project/contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. For the 2024-2025 budget, three Alberta Education specific grants have been included, \$165,000 for new curriculum funding (all for staffing costs), \$111,786 for the mental health in schools pilot program (known in the Division as the Digital Wellness program – this is the last year of this grant, the Division will have received \$360,000 over three years for this grant) and a new digital assessment grant of \$150,000 which is being used throughout the Division.

Other Provincial Revenues – 0.48% of Division Revenues

Other provincial revenue includes the provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network and targeted OLEP funding (for French Immersion initiatives within the Division).

Teacher Pension Costs – 4.33% of Division Revenues

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

Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Preliminary 2024-2025	Operating 2023-2024	Total Change	% Change
Alberta Education Operating Grants	111,536,256	106,658,198	\$4,878,058	4.57%
Operations and Maintenance	11,320,757	11,077,618	\$243,139	2.19%
Transportation	4,505,181	3,292,559	\$1,212,622	36.83%
Capital and Debt Servicing	5,990,427	5,145,860	\$844,567	16.41%
Infrastructure Maintenance Renewal (IMR)	1,523,572	1,523,719	(\$147)	-0.01%
Jurisdiction	4,371,026	4,253,325	\$117,701	2.77%
	139,247,219	131,951,279	\$7,295,940	5.53%

Other Division Revenues:

Federal Government – 0.56% of Division Revenues

The revenues from the federal government relates to the funding received from Kainai Board of Education (KBE) for their students attending our Division. New for 2024-2025 is \$456,000 from Indigenous Services Canada with an agreement with Jordan's Principle. This funding is targeted and is being used for Educational Assistants.

Other Revenues – 5.84% of Division Revenues

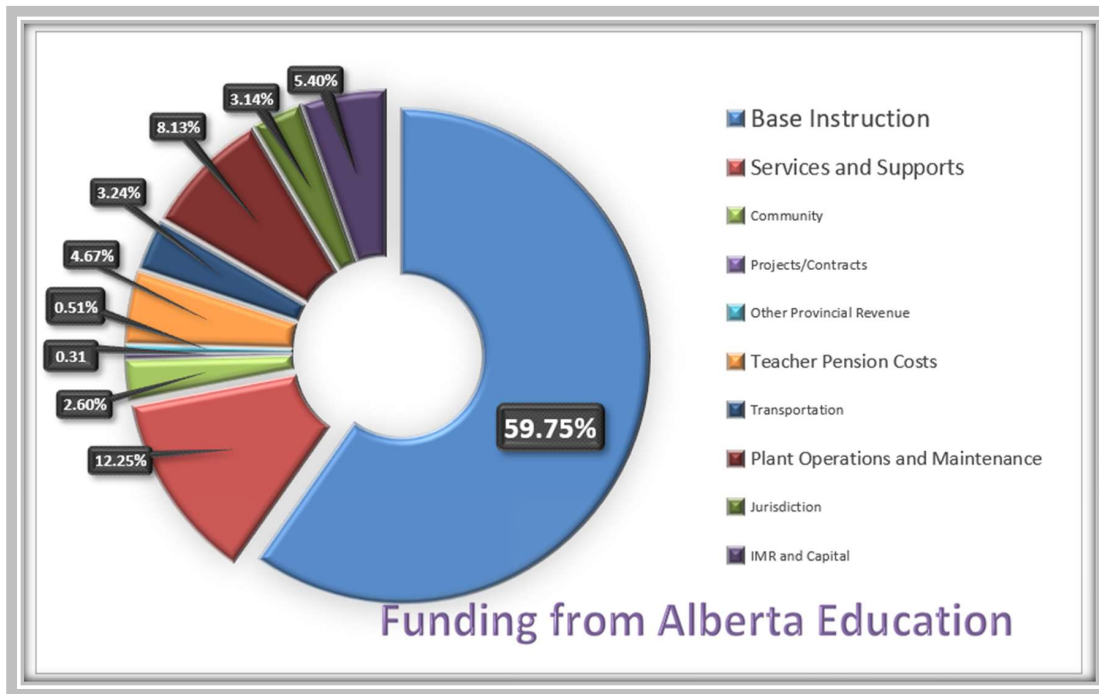
Other revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees. A new fee for 2024-2025 is the Kindercare pilot to be opened at two elementary schools with estimated fees of \$54,000.

Capital Block – 3.99% of Division Revenues

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

Prior Year Reserves – 0.85% of Division Revenues

Prior year reserves are the amounts of one-time reserves used to address priority areas. All reserve usage for the 2024-2025 preliminary budget are within instruction.



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

Funding Allocations and Programs:

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

Revenues Sources	2024-2025 Preliminary Budget			2023-2024 Operating Budget			Variance from 2023-2024 Operating Budget			
	Operating Revenues	One-time Reserves	2024-2025 Preliminary Budget	Operating Revenues	One-time Reserves	2023-2024 Operating Budget	Operating Revenues	One-time Reserves	Variance from 2023-2024 Operating Budget	Change %
Alberta Government	\$139,247,219	\$0	\$139,247,219	\$131,951,279	\$0	\$131,951,279	\$7,295,940	\$0	\$7,295,940	5.53%
Fees, Fundraising and Donations	\$7,107,447	\$0	\$7,107,447	\$7,657,971	\$0	\$7,657,971	(\$550,524)	\$0	(\$550,524)	-7.19%
Other Revenues	\$1,664,272	\$0	\$1,664,272	\$1,807,774	\$0	\$1,807,774	(\$143,502)	\$0	(\$143,502)	-7.94%
Federal Government	\$845,396	\$0	\$845,396	\$388,944	\$0	\$388,944	\$456,452	\$0	\$456,452	117.36%
One-time Reserves	\$0	\$1,240,373	\$1,240,373	\$0	\$1,995,731	\$1,995,731	\$0	(\$755,358)	(\$755,358)	-37.85%
Total Allocations	\$148,864,334	\$1,240,373	\$150,104,707	\$141,805,968	\$1,995,731	\$143,801,699	\$7,058,366	(\$755,358)	\$6,303,008	4.38%

As shown above, there is a \$6.3 million increase in revenue from the 2023-2024 operating budget. This is due to increases in Alberta Education grants (mainly base grant and the transportation grant) as well as the new funding from Jordan's Principle under the Federal Government. These increases are offset by decreases in school generated fund fees, and a decrease in the use of reserves from the prior year.

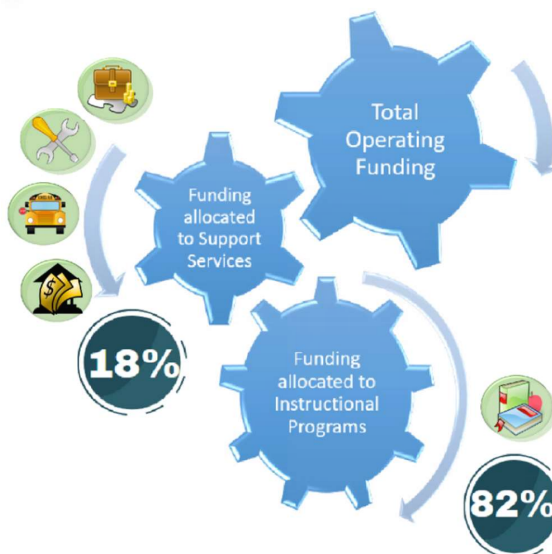
Funding Allocations	2024-2025 Preliminary Budget			2023-2024 Operating Budget			Variance from 2023-2024 Operating Budget			
	Operating Revenues	One-time Reserves	2024-2025 Preliminary Budget	Operating Revenues	One-time Reserves	2023-2024 Operating Budget	Operating Revenues	One-time Reserves	Variance from 2023-2024 Operating Budget	Change %
Instruction	\$121,438,451	\$1,240,373	\$122,678,824	\$116,715,270	\$1,995,731	\$118,711,001	\$4,723,181	(\$755,358)	\$3,967,823	3.34%
Administration	\$4,371,026	\$0	\$4,371,026	\$4,253,329	\$0	\$4,253,329	\$117,697	\$0	\$117,697	2.77%
Plant Operations and Maintenance	\$10,979,748	\$0	\$10,979,748	\$10,751,228	\$0	\$10,751,228	\$228,520	\$0	\$228,520	2.13%
Transportation	\$4,550,181	\$0	\$4,550,181	\$3,332,559	\$0	\$3,332,559	\$1,217,622	\$0	\$1,217,622	36.54%
Capital and Debt Services	\$7,524,928	\$0	\$7,524,928	\$6,753,582	\$0	\$6,753,582	\$771,346	\$0	\$771,346	11.42%
Total Allocations	\$148,864,334	\$1,240,373	\$150,104,707	\$141,805,968	\$1,995,731	\$143,801,699	\$7,058,366	(\$755,358)	\$6,303,008	4.38%

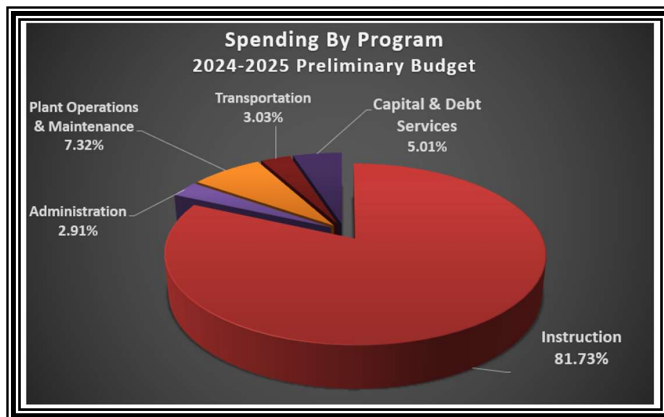
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions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

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

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

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





Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$150.10 million of funding resources are allocated to five (5) major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

The chart below compares spending by program of the 2024-2025 Preliminary Budget, the 2023-2024 Operating Budget, and with the 2023-2024 Preliminary Budget:

Spending by Program	2024-2025 Preliminary Budget	2023-2024 Operating Budget	Variance from 2023-2024 Operating Budget	Change %	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %
Instruction	\$122,678,824	\$118,711,001	\$3,967,823	3.34%	\$116,739,605	\$5,939,219	5.09%
Administration	\$4,371,026	\$4,253,329	\$117,697	2.77%	\$4,253,329	\$117,697	2.77%
Plant Operations and Maintenance	\$10,979,748	\$10,751,228	\$228,520	2.13%	\$10,751,228	\$228,520	2.13%
Transportation	\$4,550,181	\$3,332,559	\$1,217,622	36.54%	\$3,332,559	\$1,217,622	36.54%
Capital and Debt Services	\$7,524,928	\$6,753,582	\$771,346	11.42%	\$6,753,582	\$771,346	11.42%
Total Expenditures and Transfers	\$150,104,707	\$143,801,699	\$6,303,008	4.38%	\$141,830,303	\$8,274,404	5.83%

Instruction Allocations – 81.73% of Division Spending

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

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

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

Budget Item	Board Priorities	Instructional Budget Committee Priority
Informed by Town Hall & Strategic Planning		

<ul style="list-style-type: none"> Inclusive Learning Supports -\$1,900,000 of funding allocated from K-12 Base Grant to support services Increase in FTE for EA's throughout the Division (18 FTE - Kindergarten, Inclusive Learning, and Jordan's Principle) Reserves added to support staffing (Educational Assistants, \$272,000) 	Student Growth and Achievement	Classroom Supports
	Learning Supports	Addressing Classroom Complexity
<ul style="list-style-type: none"> Classroom Complexity grant (\$607,899 - increase from the prior year of \$10,553) To be allocated to: <ul style="list-style-type: none"> Off Campus Alternative High School Program and Educational Assistants at the Elementary and Middle School level 	Learning Supports	Classroom Supports Addressing Classroom Complexity
<ul style="list-style-type: none"> Continuation of Mental Health in Schools Pilot Program (Digital Wellness Initiatives) Maintaining counselling supports throughout the Division 	Learning Supports	Maintain Wellness Supports
<ul style="list-style-type: none"> Early Learning Programs (EEP, PUF and KG Severe) Base Grant Supporting programs in addition to targeted PUF and KG Severe grant Total of \$235,421 from Base Grant to maintain programming 	Growing Learners and Achievement	Classroom Supports
<ul style="list-style-type: none"> New Kindergarten Pilot Program - 2 locations with funding from Base Grant (\$150,000) and Fee Estimates (\$54,000) 	Growing Learners and Achievement	Classroom Supports
<ul style="list-style-type: none"> Increased Elementary allocation to support increased enrolment and staffing 	Growing Learners and Achievement	Classroom Supports
<ul style="list-style-type: none"> Secondary funding allocation increased to support increased enrolment and staffing 	Growing Learners and Achievement	Classroom Supports
<ul style="list-style-type: none"> Maintained technology evergreening capital fund to ensure planned and equitable replacements of technology 	Growing Learners and Achievement	Classroom Supports



The increase in instructional expenses of 3.34% from September 2023 is a combination of the following:

- An increase (approximately \$2.3 million or 2.82%) in certificated staffing is due to an increase in salary and benefit costs, additional teachers hired through all grade levels as well as some currently in contingency to use to address “hot spots” in the fall once enrolment is updated.
- An increase (approximately \$2.8 million or 13.25%) in uncertificated staffing due to increases in salaries, increases in FTE for Educational Assistants and two new positions for program leads for the Kindercare pilot program.
- A decrease (approximately \$664,000 or -15.72%) in contracted and general services from a \$332,790 decrease in professional learning (in 2023-2024 there had been targeted funds from new curriculum for professional learning) and a decrease of \$272,500 in building maintenance as one of the high schools used their reserves to complete some building maintenance in 2023-2024 and this will not occur again in 2024-2025.
- A decrease (approximately \$879,405 or -7.90%) in supplies from a decrease in new curriculum funding (prior year had been \$197,575), prior year commitments (timing of expenses at year-end, prior year had been \$331,426).
- An increase (approximately \$467,375 or 88.47%) in contingency and capital purchases from reinstating the technology evergreening transfer (increase of \$400,000 from prior year to match the amount from 2022-2023).

Administration Allocations – 2.91% of Division Spending

The allocation to Administration directly correlates to the specific provincial funding to the jurisdiction (covering Board and System Administration). There was a \$117,697 increase in the funding for these areas for 2024-2025 (from the 2023-2024 preliminary budget). Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support.

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

Plant Operation and Maintenance (POM) – 7.32% of Division Spending

The allocation to Plant Operation and Maintenance (POM) directly correlates to the specific provincial funding within the schools/facilities. Based on the 2024-2025 grant funding, the POM allocation resulted in a \$190,072 increase.

The Plant Operations and Maintenance activities relate to the Division’s responsibility for the construction, operation, maintenance, safety and security of all school buildings. Expenditures also include the transfer of maintenance dollars to Lethbridge Christian School and Immanuel Christian School Societies for the maintenance of these Society owned facilities.

Transportation – 3.03% of Division Spending

The allocation to the Transportation program directly correlates to the specific provincial funding within the schools/facilities (for Transportation). There was a change in the 2023-2024 year as to the application process of the Transportation grant which resulted in a mid-year adjustment in 2023-2024 of approximately \$1 million. For the 2024-2025 school year, there was an increase of \$146,248 from the mid-year adjustment. A funding adjustment for 2024-2025 will be based on the grant application submitted by November 30th, 2024. There continues to be cost pressures in this area with increased bussing costs due to a 2% service contract increase, increased fuel charges, and additional buses being added due to both enrolment and distance changes to be implemented in 2024-2025. The Division is continuing to provide the coordination of transportation services for another school division so that both divisions can maximize the combined services (fee revenues for services).

The Transportation program relates to all activities of transporting students to, from and between schools. Funding is provided to transport students who live a driving distance of 1 kilometers or greater away from their resident school (for K-6) or 2 kilometers away (grades 7-12).

Capital and Debt Services – 5.01% of Division Spending

The allocation to Capital and Debt Services directly correlates to the specific provincial funding for Infrastructure, Maintenance and Renewal (IMR) and the specific projected capital allocation revenues for the supported tangible capital assets. The Division currently does not have any long-term of debenture debt and there are no plans to incur any additional debt.

Capital and Debt Services includes the amortization of capital assets and the Infrastructure Maintenance Renewal Program (IMR). For the 2024-2025 school year, the Division saw a \$10,929 increase in its IMR funding.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$83,401,856	\$754,934	\$0	\$0	\$0	\$84,156,790
Uncertificated Staffing	\$23,584,653	\$2,417,716	\$5,503,864	\$133,544	\$0	\$31,639,777
Contracted and General Services	\$3,559,892	\$1,033,263	\$2,294,651	\$4,354,037	\$0	\$11,241,843
Supplies	\$11,136,789	\$81,213	\$364,174	\$10,000	\$0	\$11,592,176
Utilities	\$0	\$52,600	\$2,817,059	\$0	\$0	\$2,869,659
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,524,928	\$7,524,928
Transfers - Contingency/Other	\$134,792	\$31,300	\$0	\$52,600	\$0	\$218,692
Total Operating Expenditures	\$121,817,982	\$4,371,026	\$10,979,748	\$4,550,181	\$7,524,928	\$149,243,865
Transfers - Reserve Allocations	\$860,842	\$0	\$0	\$0	\$0	\$860,842
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Transfers	\$122,678,824	\$4,371,026	\$10,979,748	\$4,550,181	\$7,524,928	\$150,104,707

Expenditures by Object

Lethbridge School Division will spend approximately \$115.80 million on staffing, which is about 77% of the Division's \$150.10 million budget.

The chart below compares the expenditures of the 2024-2025 Preliminary Budget, the 2023-2024 Operating Budget, and with the 2023-2024 Preliminary Budget:

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$83,401,856	\$754,934	\$0	\$0	\$0	\$84,156,790
Uncertificated Staffing	\$23,584,653	\$2,417,716	\$5,503,864	\$133,544	\$0	\$31,639,777
Contracted and General Services	\$3,559,892	\$1,033,263	\$2,294,651	\$4,354,037	\$0	\$11,241,843
Supplies	\$11,136,789	\$81,213	\$364,174	\$10,000	\$0	\$11,592,176
Utilities	\$0	\$52,600	\$2,817,059	\$0	\$0	\$2,869,659
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,524,928	\$7,524,928
Transfers - Contingency/Other	\$134,792	\$31,300	\$0	\$52,600	\$0	\$218,692
Total Operating Expenditures	\$121,817,982	\$4,371,026	\$10,979,748	\$4,550,181	\$7,524,928	\$149,243,865
Transfers - Reserve Allocations	\$860,842	\$0	\$0	\$0	\$0	\$860,842
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Transfers	\$122,678,824	\$4,371,026	\$10,979,748	\$4,550,181	\$7,524,928	\$150,104,707



Certificated Staffing – 56.07% of Division Spending

Approximately \$84.16 million is expended on teaching staff (certificated staffing), which includes all staff that hold a teaching certificate (i.e., classroom teachers, principals, directors and superintendents). There is an approximate \$2.29 million increase (or 2.80%) to certificated staffing costs from the 2023-2024 operating budget. Average teacher costs are projected to increase about 1% from 2023-2024 operating budget due to grid movement and benefit costs (no grid increases).

Uncertificated Staffing – 21.08% of Division Spending

Approximately \$31.64 million is spent on support staff (uncertificated staffing), which includes all other support staffing (i.e., educational assistants, administrative support/assistants, caretaking, maintenance, and other support staffing).

The Division has settled current collective agreements with both CUPE 290 and CUPE 2843 during the 2023-2024 school year. Both agreements resulted in salary increases which have been reflected in the average salary costs for 2024-2025 as well as increased benefit costs.

Contracted and General Services – 7.49% of Division Spending

Contracted and General Services are expected to increase from 2023-2024 by \$405,807 (or 3.74%). The majority of this increase is from higher contractor bussing costs due to the changes within the eligibility rules for transportation.

Supplies – 7.72% of Division Spending

Supplies are expected to decrease from 2023-2024 by \$931,634 (or 7.44%). The majority of the decrease (\$549,524) is due to the decrease in School Generated Funds (SGF) activity costs (which correlates directly with the increased SGF fee revenue) and in the prior year there had been a targeted grant for resources for the new curriculum (\$197,575) that was to be spent in the 2023-2024 year (at this time, there have been no announcements for any new curriculum funds for 2024-2025).

Utilities – 1.91% of Division Spending

Utilities are expected to increase from 2023-2024 by \$132,059 (or 4.82%). While the Division has entered into fixed contracts for the majority of its utility expenses, there are increases in admin and carbon tax fees.

Capital and Debt Services – 5.01% of Division Spending

Capital and Debt Services expenses directly correlate to the revenue allocation which includes amortization, and the Infrastructure Maintenance and Renewal (IMR) grant for the 2024-2025 year. This area has increased due to more IMR funding received (approximately \$10,000) and more budgeted amortization.

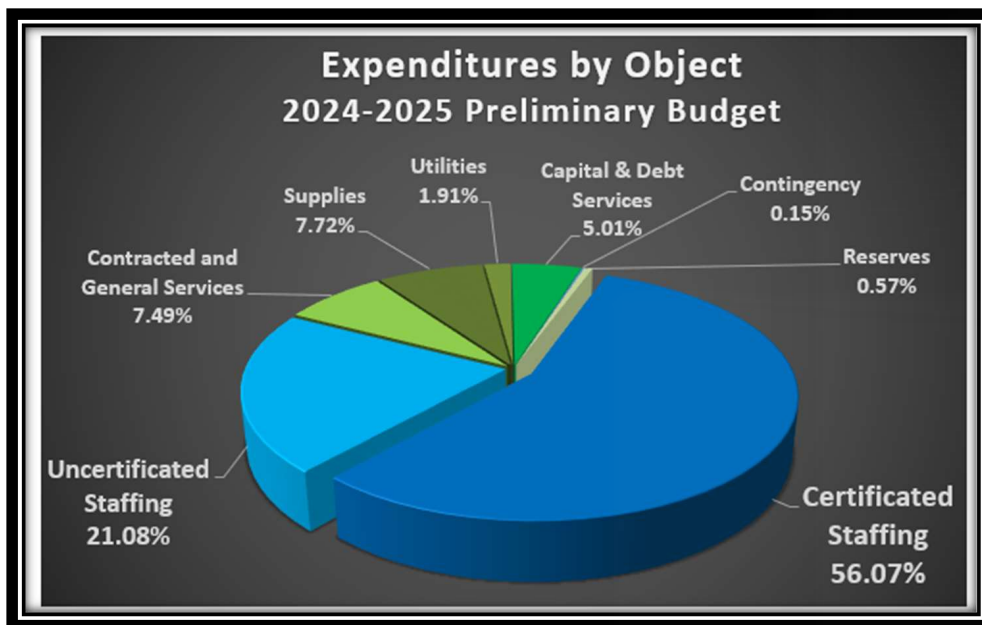
Transfers – Contingency/Other – 0.15% of Division Spending

Contingencies and Commitments are projected to be similar to the 2023-2024 operating budget.

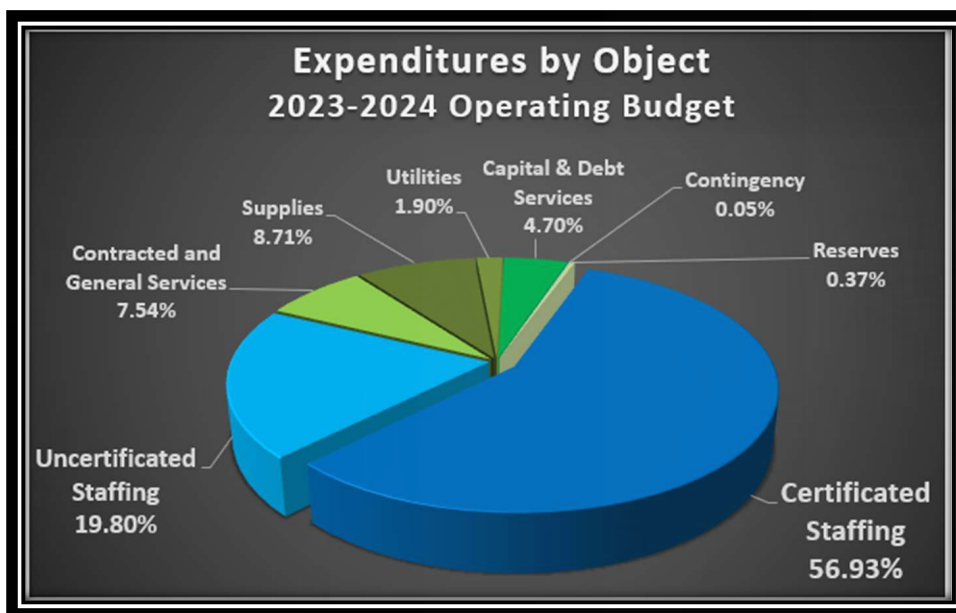
Transfers – Reserve Allocations – 0.57% of Division Spending

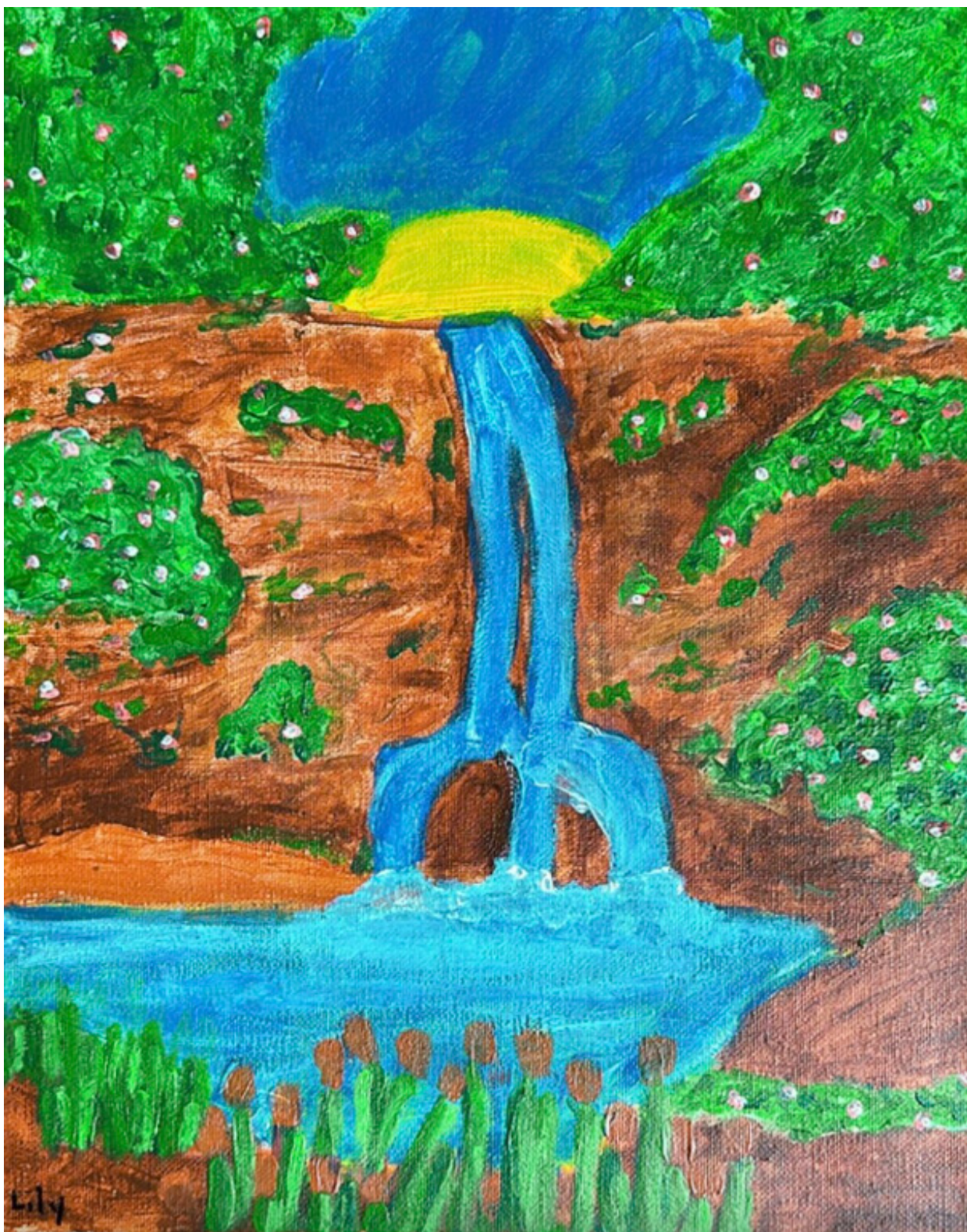
Reserve Allocations includes the operating funding to be set aside for future use, including the \$750,000 funding saved for the technology evergreening capital reserves (saved for future large evergreening cycles). The Division is able to obtain significant cost savings by replacing technology in large evergreening cycles (economies of scale) compared to replacing technology on an annual basis.

In 2021-2022, the cost was approximately \$11,486 to educate a full time equivalent (FTE) student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$11,260 per FTE student (most recent provincial information available from 2021-2022). In 2023-2024 this cost is estimated to be \$11,715 per FTE student (know the actual cost once the year-end is completed). For 2024-2025, the cost is estimated to be \$11,907 for FTE student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for [Lethbridge School Division](#) students.



Expenditures for the 2024-2025 budget are compared with budgeted expenditures from 2023-2024 to illustrate the similarity between the two years.





Springtime Waterfall by Lily Olitch, Coalbanks - Gr. 4



Financial Impact

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

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

The province had declared a limit on reserves with a maximum Adjusted ASO of 3.20% at the end of August 31, 2024. This maximum was increased by the province to 6% for the end of August 31, 2025.

	Actual	Actual	Actual	Projected	Projected
School Year	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Adjusted ASO ratio	7.07%	5.29%	2.70%	3.49%	2.40%

In budget 2023-2024, there was a total of \$1,664,305 in reserve funds planned to be utilized to balance expenditures. The entire amount is to be used within instruction and will be used within specific schools or departments for staffing.

In budget 2024-2025, there was a total of \$1,240,373 reserves allocated with \$815,373 (or 65.74%) used for staffing and \$425,000 (or 34.26%) used for supplies (\$400,000 being used to outfit the new Garry Station elementary school for its opening in September 2025).

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



WCHS Math Club Hosts Northside Elementary Math Night

Financial Forecast

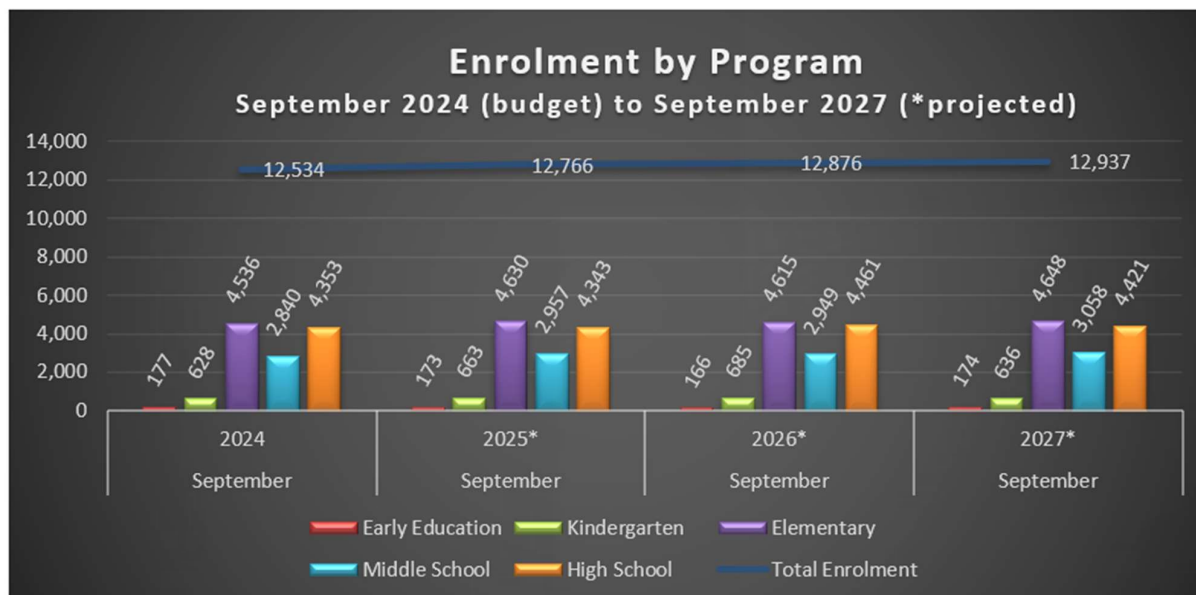
Lethbridge School Division receives over 90% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. The chart to the right shows the average daily price of a West Texas Intermediate (WTI) barrel of oil over the last five years ending with June 2024. The fluctuations in the price of oil have a significant impact on the Alberta Economy as it rides the booms and busts. The current government is continually looking to diversify revenues to lessen the impact the fluctuations in oil prices have on the provincial finances.



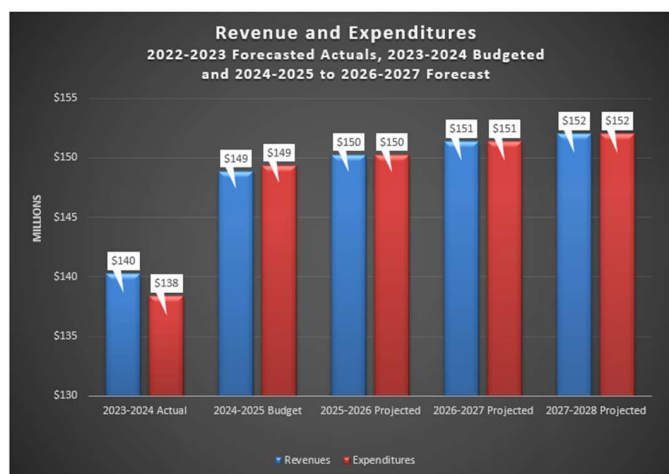
<http://markets.businessinsider.com>

The Province has committed to funding school boards for student growth based on their new weighted moving average (WMA) framework. The province balances funding allocations based on the economy and inflationary considerations. There were no grant rate increases within the provincial allocations, only enrolment growth increases. Enrolment grant revenues make up approximately 60% of total revenues while other grants from the Province are approximately 40% of total revenues.

Student enrolment is expected to increase by 403 students over the next four years to September 2027. Enrolment impacts future grant revenues as well as programming and staffing decisions. The Division is expected to continue to see increased enrolment for the next few years.



	Projected Actual 2023-2024	Preliminary Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
REVENUES					
Government of Alberta	\$133,464,994	\$139,247,219	\$141,077,851	\$142,148,179	\$142,741,725
Federal Government and Other Government	\$849,610	\$845,396	\$350,000	\$350,000	\$350,000
Fees	\$1,981,593	\$4,631,982	\$4,683,424	\$4,735,438	\$4,788,029
Other sales and services	\$1,637,198	\$993,541	\$993,541	\$993,541	\$993,541
Investment income	\$590,031	\$597,893	\$597,893	\$597,893	\$597,893
Gifts and Donations	\$463,008	\$368,000	\$368,000	\$368,000	\$368,000
Rentals of facilities	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304
Fundraising	\$1,239,845	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000
Total Revenues	\$140,246,583	\$148,864,335	\$150,251,013	\$151,373,355	\$152,019,492
EXPENSES					
Certificated salaries and benefits	\$84,985,699	\$84,156,791	\$85,100,531	\$85,931,400	\$86,381,252
Uncertificated salaries and benefits	\$27,773,307	\$31,639,776	\$31,642,026	\$31,845,266	\$31,957,972
Contracted and general services	\$10,744,620	\$11,241,843	\$10,888,327	\$10,926,539	\$10,958,600
Supplies	\$2,004,330	\$4,483,726	\$4,483,726	\$4,483,726	\$4,484,668
Utilities	\$2,737,600	\$2,869,659	\$2,869,659	\$2,869,659	\$2,869,659
Contingency, commitments and transfers	\$83,900	\$329,538	\$583,900	\$583,900	\$583,900
School Generated Activities	\$3,308,163	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512
Capital and debt services	\$6,753,582	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928
Total Expenses	\$138,391,201	\$149,354,708	\$150,251,014	\$151,373,355	\$152,019,491
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	\$1,855,382	(\$490,373)	(\$0)	\$0	\$0
Accumulated Surplus from Operations (Deficit) beginning of Period	\$6,518,465	\$7,217,552	\$5,977,179	\$5,977,179	\$5,977,179
Surplus (Deficit) of Revenues over Expenses	\$1,855,382	(\$490,373)	(\$0)	\$0	\$0
Net Transfer to Capital and Capital Reserves	(\$900,000)	(\$750,000)	\$0	\$0	\$0
Accumulated Surplus from Operations (ASO) - End of Period	\$7,473,847	\$5,977,179	\$5,977,179	\$5,977,179	\$5,977,179
Less: School Generated Funds in Reserves	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)
Adjusted ASO - End of Period	\$4,992,461	\$3,495,793	\$3,495,793	\$3,495,793	\$3,495,793
	3.61%	2.34%	2.33%	2.31%	2.30%



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

- 24/25 - \$148.86 million (6.14% increase)
- 25/26 - \$150.25 million (0.93% increase)
- 26/27 - \$151.37 million (0.75% increase)
- 27/28 - \$152.02 million (0.43% increase)

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

Budget 2024/2025 does not include increases to the Alberta Education grant rates themselves, only increases for enrolment growth. Future years estimates only have increases for enrolment grow as well.



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

This Division plans to add both certificated and uncertificated staffing in the 2024-2025 school year. There are also some funds set aside for contingent staffing to be placed in September to address any "hot spots".

Although student enrolment is still projected to increase in future years, the impacts of the weighted moving average (WMA) funding model impact Lethbridge School Division. As a result of the WMA, the Division will serve 282 FTE more than it will receive funding for in 2024-2025.

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

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

Alberta Education had set a cap on reserves for school divisions in effect at the end of the 2023-2024 school year. Lethbridge School Division's Accumulated Surplus from Operations (ASO) will need to be 3.20% at the end of August 31, 2024 to meet this cap. However, Alberta Education has now increased this cap for the 2024-2025 school year to 6%. Due to the funding shortfalls from the weighted moving average, reserves have been used the last number of years to maintain programming. At the end of the 2022-2023 school year, the Division's ASO was 2.70% and projected to be 2.40% by the end of August 31, 2025.

The Division will need to monitor the Accumulated Surplus from Operations (ASO) in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. The amount of the ASO will be dependent on future financial resources provided by Alberta Education and expenditure decisions made by the Division. A higher ASO balance allows the Division to be more flexible to emergent needs that arise.



Nicholas Sheran Elementary School Science and Heritage Fair

Human Resources

Division staffing has the greatest impact on the educational opportunities provided to students within [Lethbridge School Division](#) and consequently makes up 77% of the Division's budget. The Division will employ 676 full-time equivalent (FTE) teachers and 488 full-time equivalents (FTE) support staff in 2024-2025.



The Division spends 56% of the budget on teaching staff. The majority of the staffing is determined in the preliminary budget; however the Division has held back \$754,000 of enrolment growth funding to be allocated in September 2024 if the Division meets its enrolment targets. This is the increase of 5.75 FTE on the instructional and contingency line below (this funding in the fall if enrolment is met can be used for either certificated or uncertificated staffing, however for simplicity has been included in one spot in the preliminary budget). Included in the Elementary school allocations below is the principal position at West Coulee Station Elementary School (the Division's newest elementary school to open in September 2025). A decrease of enrolment at one of the middle schools has resulted in a decrease of 1 FTE at the middle school level. The largest growth in the Division is being seen at the High School level and as a result there is the largest increase of teaching FTE.

Teacher Staffing (Certificated):	Preliminary	Operating	Preliminary				
	2024/2025	2023/2024	FTE Change	% Change	2023/2024	FTE Change	% Change
Elementary Schools	292.60	290.40	2.20	0.75%	288.40	4.20	1.46%
Middle Schools	130.43	131.41	(0.98)	(0.75%)	128.08	2.35	1.83%
High Schools	197.00	191.00	6.00	3.05%	190.14	6.86	3.61%
Inclusive Learning, Counselling and Early Learning	24.00	24.00	0.00	0.00%	24.00	0.00	0.00%
Other Instructional (Plus Contingency)	18.00	12.25	5.75	31.94%	11.25	6.75	60.00%
Classroom Teachers	662.03	649.06	12.97	1.96%	641.87	20.16	3.14%
Other Certificated Staffing	14.000	14.000	0.00	0.00%	14.000	0.00	0.00%
Total Teacher Staffing	676.03	663.06	12.97	1.92%	655.87	20.16	3.07%

The Division spends 21% of the budget on support staff. This is an increase from the prior year due to both salary and benefit costs increases as well as additional positions being added. Within the Educational Assistants section in the chart below, the Grade 1-12 has increased due new external Jordan's Principle funding (tied to specific children), as well as the majority of the Classroom Complexity grant being allocated to Educational Assistants mainly at the elementary and middle school levels. The 1.68 FTE in Kindercare is also new for the 2024-2025 school year. Lastly, the other support staffing includes increases throughout the Division for administrative support at the schools (allocations based on enrolment increases) as well as a 1.0 FTE student support worker for the Off Campus Alternative High School (OCAH) program (funded from Distance Learning) and adding an allocation for the new administrative assistant for the new Garry Station elementary school (allocation is from February 2025 to June 2025).

Support Staffing (Uncertificated):	Preliminary	Operating	Preliminary				
	2024/2025	2023/2024	FTE Change	% Change	2023/2024	FTE Change	% Change
Grade 1 - Grade 12	205.72	189.51	16.21	7.88%	183.59	22.13	12.05%
Kindercare Pilot	1.68	0.00	1.68	100.00%	0.00	1.68	100.00%
Specialized Learning Supports - Severe KG	17.20	17.20	0.00	0.00%	17.25	(0.05)	(0.29%)
Program Unit Funding (PUF)	16.72	16.72	0.00	0.00%	11.62	5.10	43.89%
Early Education Program (EEP)	4.00	4.00	0.00	0.00%	3.60	0.40	11.11%
Educational Assistants	245.32	227.43	17.89	7.29%	216.06	29.26	13.54%
Other Support Staffing	242.68	237.31	5.37	2.21%	238.05	4.63	1.94%
Total Support Staffing	488.00	464.74	23.26	4.77%	454.11	33.89	7.46%

Capital Plan

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

The Division's comprehensive Three (3) Year Capital Plan (2024-2025 to 2026-2027) provides details on the Division's capital planning processes and priorities, reviews utilization, and provides details on the Division's plans for capital projects and modernizations. The Capital Plan is available to the public on the Division's website.

Construction on the new westside elementary school, West Coulee Station Elementary School that was announced as part of the provincial budget in 2021 has been underway since the summer of 2023. This new 900 student school will be opened for the 2025-2026 school year. It will be the Division's first two story elementary build since the 1950s when Senator Buchanan Elementary School and Westminster Elementary School were constructed.



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

The Division's number one modernization priority in the Capital Plan is the modernization of Galbraith Elementary School, the Division's oldest elementary school that resides in north Lethbridge. The Division received design funds for the upcoming school year.

The Division's Capital Maintenance and Renewal (CMR) funding will be used to continue the upgrade of Victoria Park High School which has been approved by the Board of Trustees and Alberta Education. The update of Victoria Park will be done over a 3 to 4 year period in phases as CMR and IMR funding is available. The project will cost approximately \$8.5 million. Priority areas for the upgrade include ventilation, air conditioning, and accessibility to all learning spaces.

The following is an overview of the Division's capital projects costs and projections over the current year and over the next three (3) years. These include all the provincially funded capital projects that have been approved:

	Projected Actual 2023-2024	Preliminary Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
CAPITAL FUNDING					
Capital Planning (Galbraith Modernization)	\$0	\$1,000,000	\$10,000,000	\$20,000,000	\$3,000,000
New West Elementary School	\$8,624,836	\$20,000,000	\$0	\$0	\$0
IMR/CMR Capital Projects	\$1,862,246	\$1,994,976	\$1,994,976	\$1,994,976	\$1,994,976
Modulars/Relocatable Facilities	\$615,147	\$0	\$0	\$0	\$0
Total Revenues	\$11,102,229	\$22,994,976	\$11,994,976	\$21,994,976	\$4,994,976
Capital Project Outlays					
Capital Planning (Galbraith Modernization)	\$0	\$1,000,000	\$10,000,000	\$20,000,000	\$3,000,000
New West Elementary School	\$8,624,836	\$20,000,000	\$0	\$0	\$0
IMR/CMR Capital Projects	\$1,862,246	\$1,994,976	\$1,994,976	\$1,994,976	\$1,994,976
Modulars/Relocatable Facilities	\$615,147	\$0	\$0	\$0	\$0
Total Expenses	\$11,102,229	\$22,994,976	\$11,994,976	\$21,994,976	\$4,994,976
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	\$0	\$0	\$0	\$0	\$0
Unspent Deferred Capital Contributions (UDCC), Beginning of Period	\$0	\$0	\$0	\$0	\$0
Surplus (Deficit) of Revenues over Expenses	\$0	\$0	\$0	\$0	\$0
Unspent Deferred Capital Contributions (UDCC) - End of Period	\$0	\$0	\$0	\$0	\$0
Spent Deferred Capital Contributions (SDCC), Beginning of Period	\$140,935,019	\$145,944,888	\$162,847,504	\$168,750,120	\$184,652,736
Capital Project Outlays (transferred from UDCC)	\$11,102,229	\$22,994,976	\$11,994,976	\$21,994,976	\$4,994,976
Supported Amortization recognized	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)
Spent Deferred Capital Contributions (SDCC) - End of Period	\$145,944,888	\$162,847,504	\$168,750,120	\$184,652,736	\$183,555,352

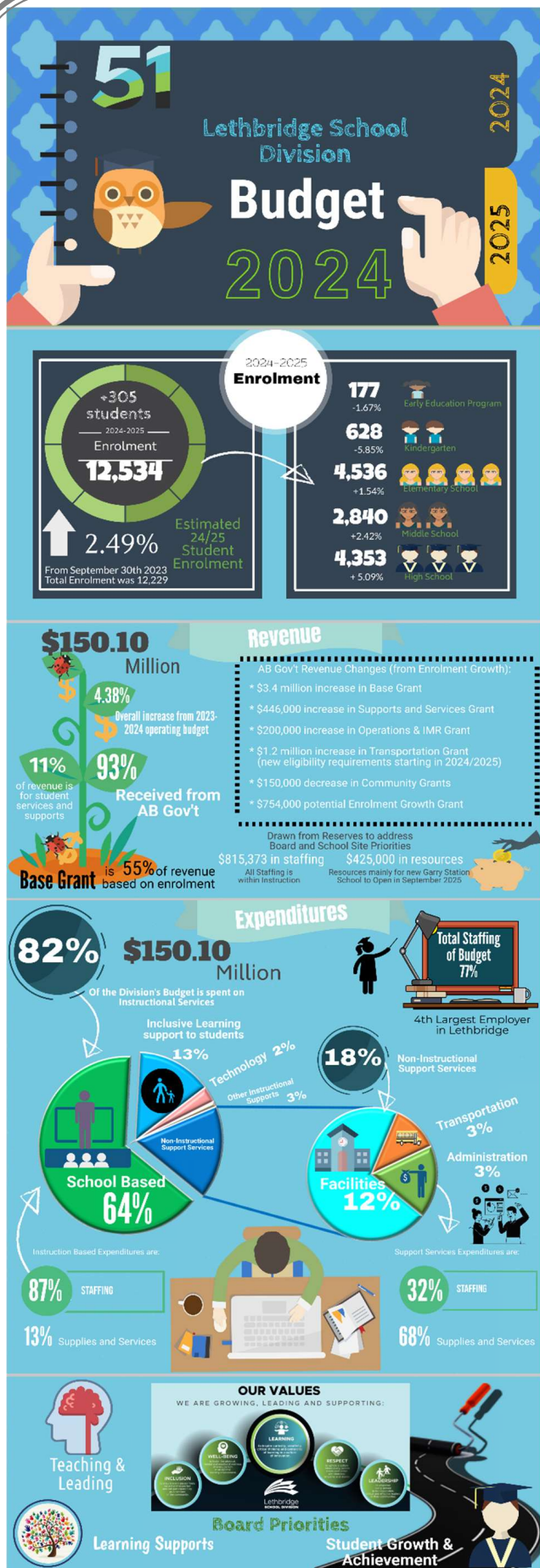
The construction of a new elementary school in west Lethbridge (officially named West Coulee Station Elementary School in May 2024) was approved by Alberta Education on March 10th, 2021 for an initial opening of 610 spaces with a full build out to 900 student capacity. The initial construction costs are estimated at \$31.1 million, and the project is fully managed by Alberta Infrastructure. The school will be open for the start of the school year in September 2025.

Two modular projects (one a Chinook High School and one at Coalbanks Elementary) were completed during the 2023-2024 school year and no current modular projects are underway. The Division was approved for two additional modular classrooms at Coalbanks that will be installed in the spring of 2025.

The Division has received design funds for the Galbraith Elementary School modernization project and it has been projected that the modernization project will continue over the next few years. Galbraith Elementary School is the Division's oldest school at 112 years old.

Continuing for the 2024/2025 school year, Alberta Education has specifically identified the required capital portion the Infrastructure Maintenance & Renewal (IMR) grant funding as the Capital Maintenance & Renewal (CMR) grant for a total of \$1.99 million. This funding is going towards a modernization of Victoria Park High School. The remaining IMR grant funding can still be used for either operating or capital purposes, however, these funds no longer have the 30% capital requirement as majority are likely to be used for operational purposes.

In relation to the board funded capital, there are operating contributions planned toward the technology evergreening funds of \$750,000 in 2024/2025. The technology evergreening reserves are saved up over multiple years and the funds are utilized when completing the related evergreening phases.



The elected Board of Trustees of **Lethbridge School Division** for the period October 2021 to October 2025:

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

Senior administration for **Lethbridge School Division**:

Mike Nightingale,
Superintendent

Morag Asquith,
Associate Superintendent, Instructional Services

Christine Lee,
Associate Superintendent, Business and Operations

Robbie Charlebois,
Associate Superintendent, Human Resources

Lethbridge School Division prides itself on providing outstanding educational opportunities for the students of the City of Lethbridge and believes in its mission “Lethbridge School Division is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences that develop strong foundations, innovative minds and responsible citizens”. For further information about **Lethbridge School Division** view the Division’s Three-Year Education Plan and Annual Education Results Report and the Audited Financial Statements on the Division’s website at www.lethsd.ab.ca. The website is a great resource to provide further information about **Lethbridge School Division’s** schools services, and resources.

[Click to view 2024-2025 Budget Overview Infographics \(page 34-35\)](#)

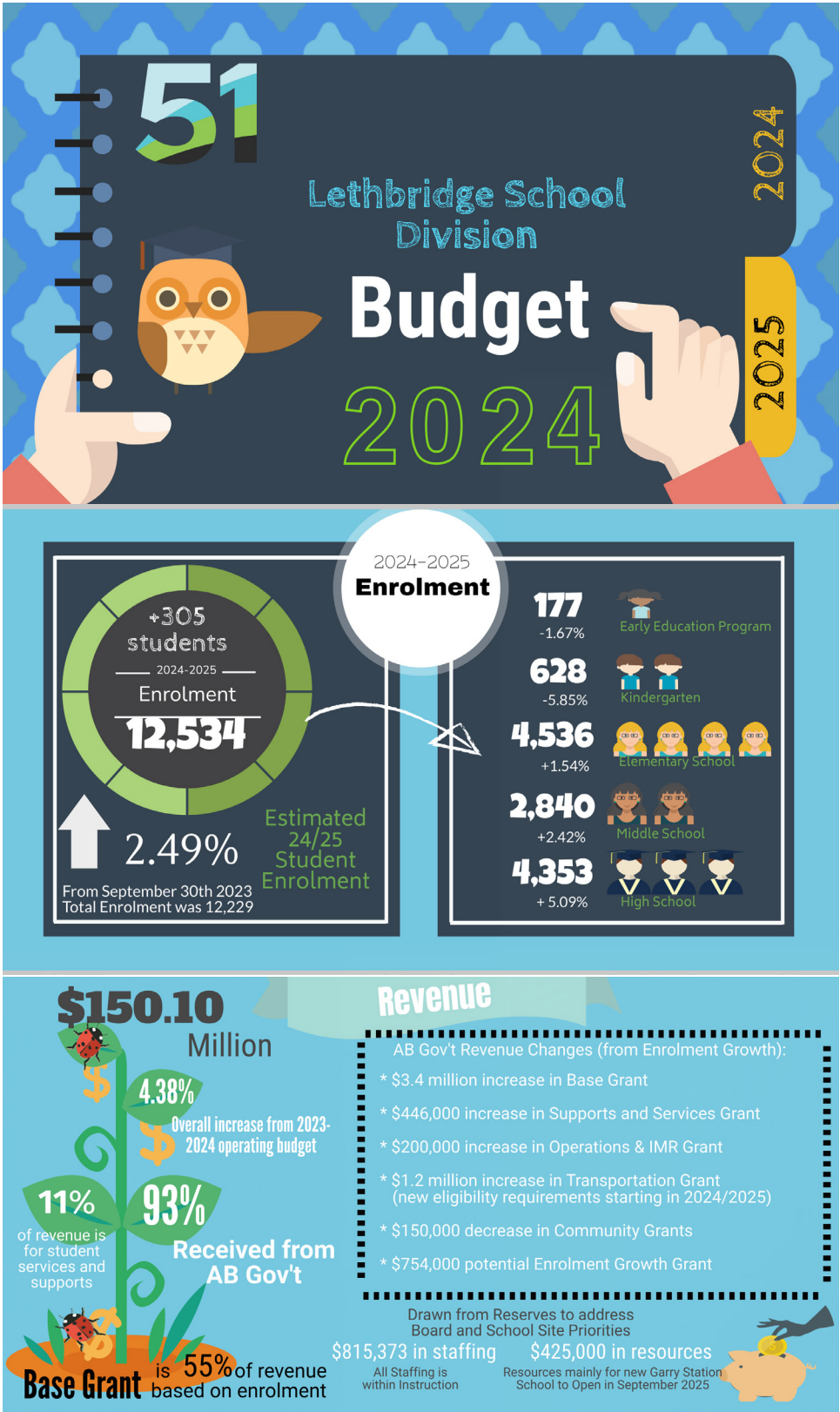


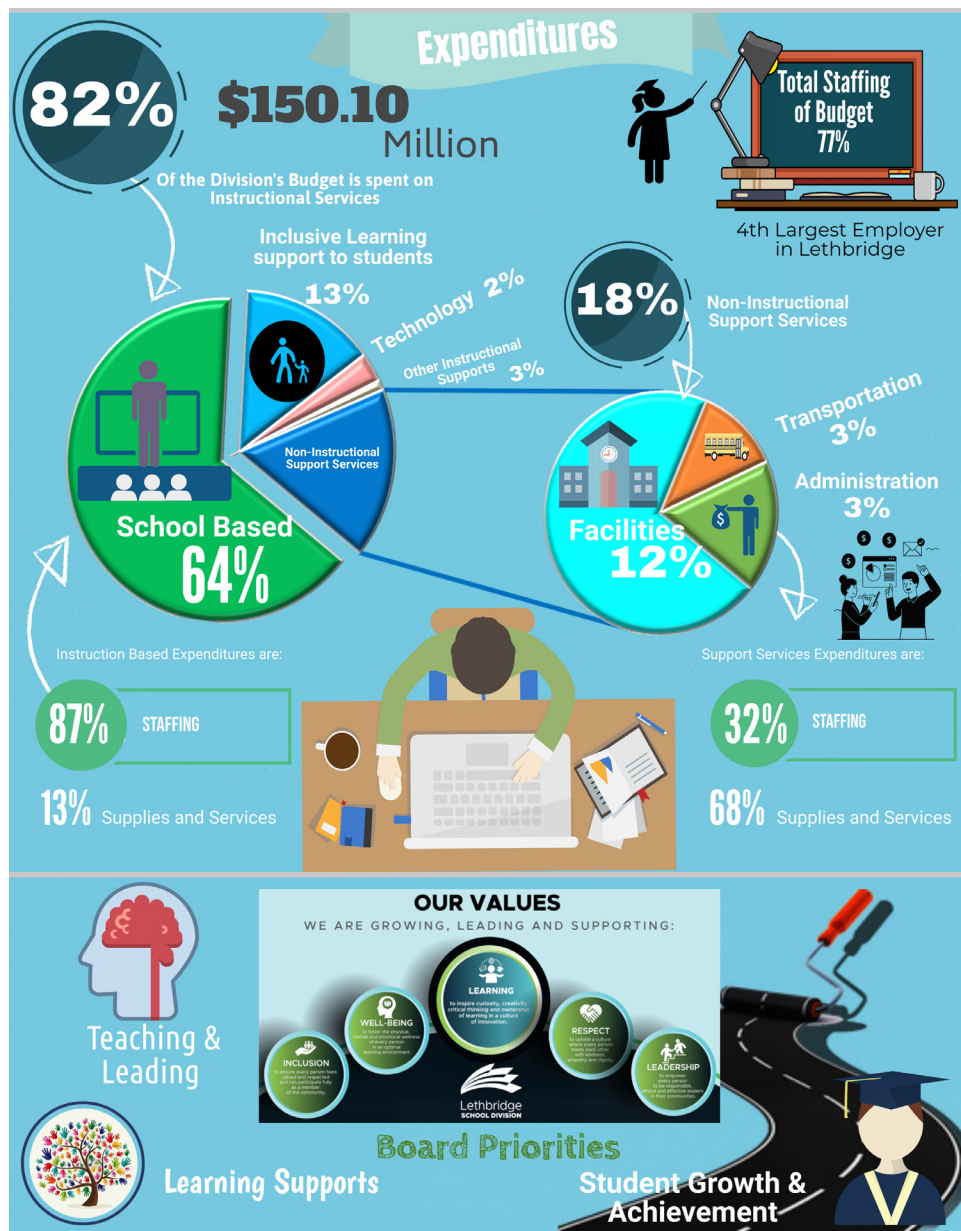
Bill by Olivia Tindall, Chinook - Gr. 9

BUDGET INFOGRAPHICS

2024-2025 Budget Overview

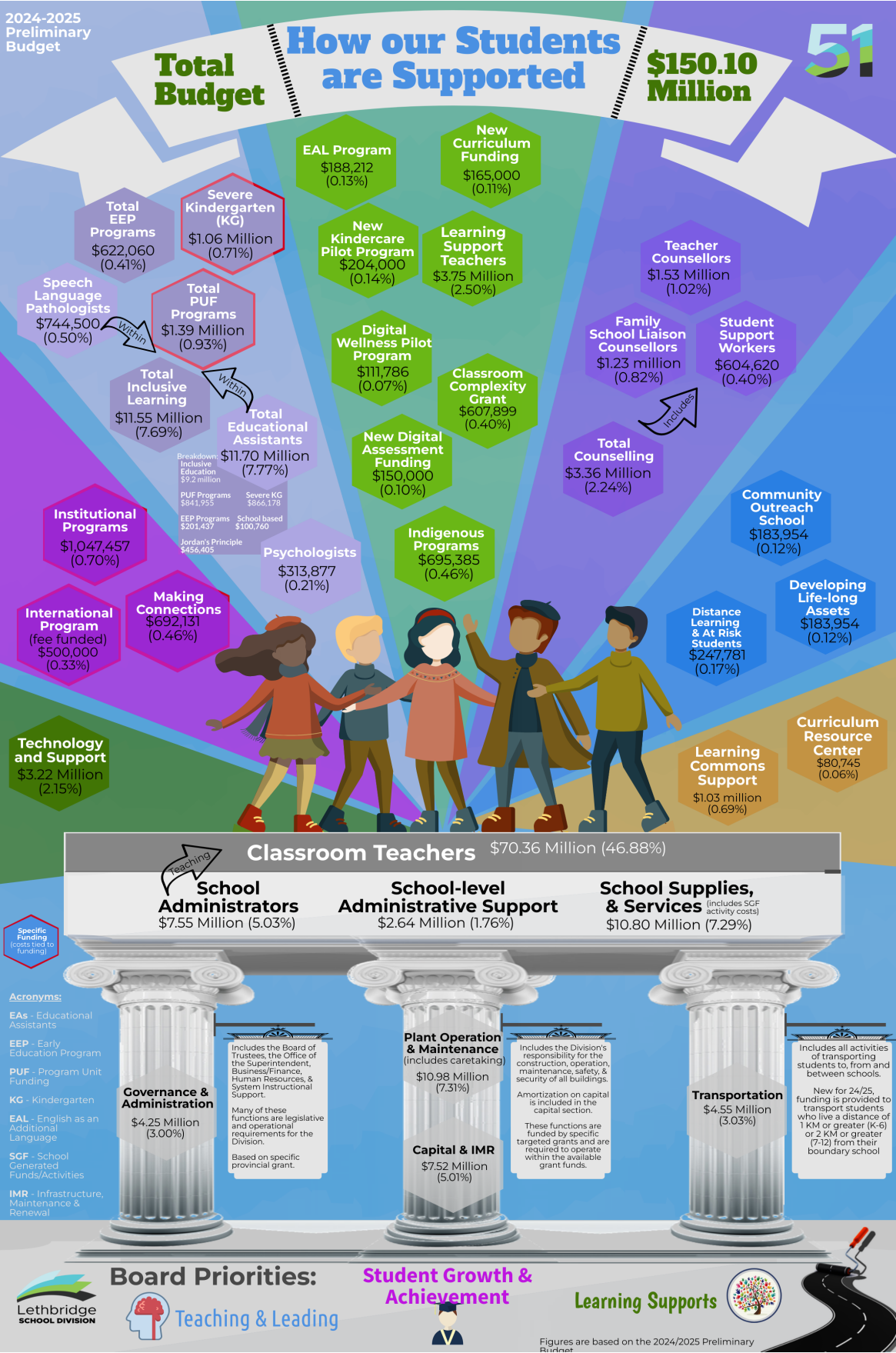
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2024-2025 Budget Poster

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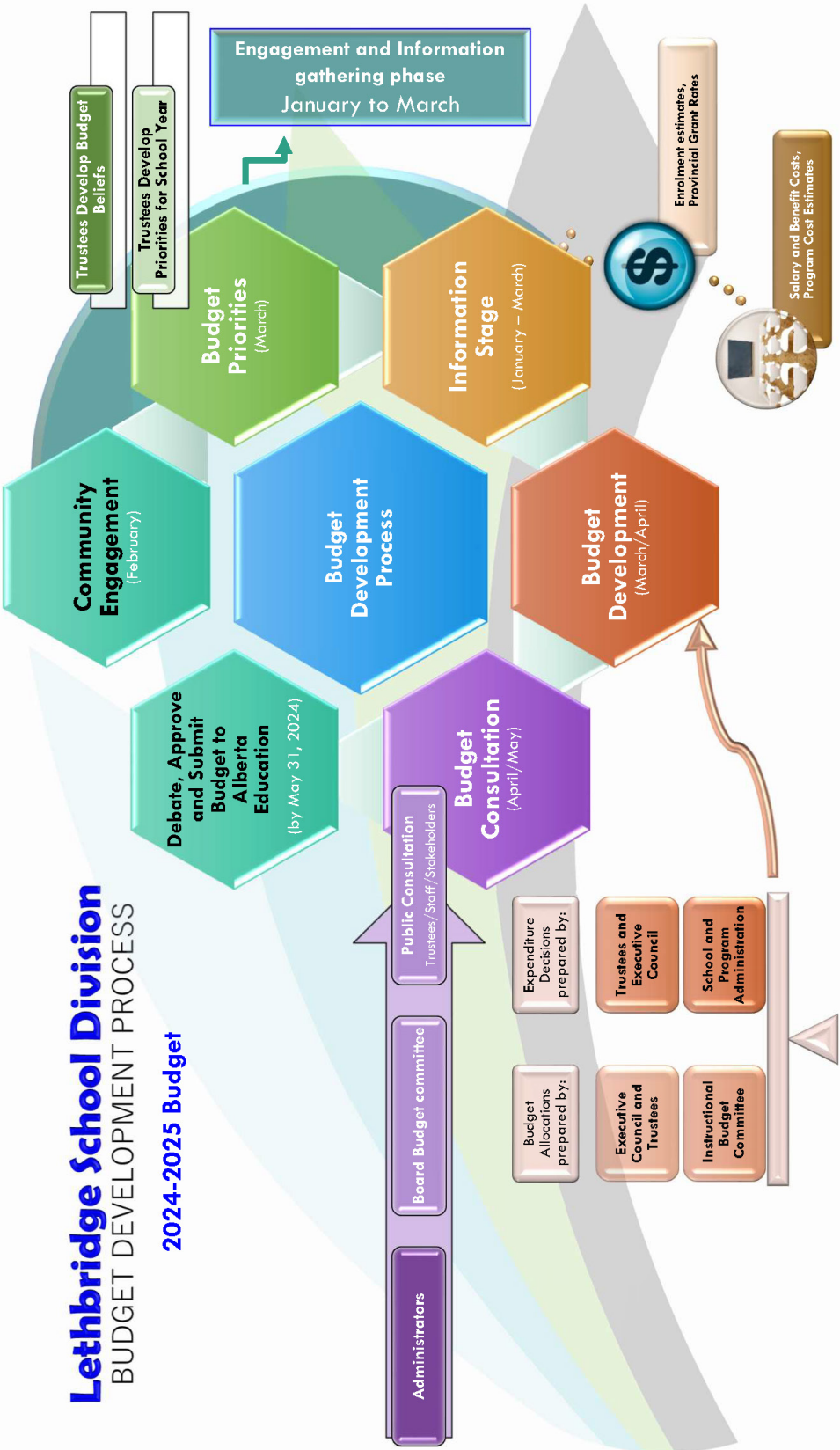
Executive Summary

Organizational

Financial

Informational

2024-2025 Budget Development Process



Budget Timeline 2024-2025



Executive Summary



Organizational



Financial



Informational

January

- Enrolment projected
- Staffing requirements reviewed with Administrators

February

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

March

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

April

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

May

- Site budgets completed and updated
- Board Committee of the Whole to review budget documents
- Draft budget is presented to Trustees and the public for feedback and comment on May 21st, 2024
- Board of Trustees debate and approve budget on May 27th, 2024
- Budget Submitted to Alberta Education on or before May 31st, 2024



SECTION 2 - ORGANIZATIONAL SECTION

High-Level Train Bridge
River bottom - Lethbridge

Section 2 - ORGANIZATIONAL SECTION

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Executive Summary



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DIVISION PROFILE

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



The Division will serve approximately 12,534 students from early education (preschool) to grade twelve in 2024-2025. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-four (24) schools and four (4) institutional programs.

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

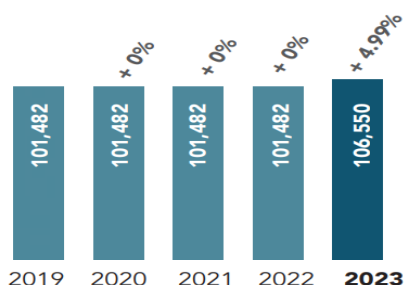
Geographical Location

Lethbridge School Division is the public school system for the residents of the City of Lethbridge. The city has a population of approximately 107,825 residents (2023 Municipal Census) and is located in the southern part of the Province of Alberta at latitude 49.7 degrees north and 112.8 degrees east longitude and covers just over 124 square kilometers of land, which is located on the traditional territory of the Blackfoot First Nations.

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



Total Population



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

* Statistical Information is an extract from the City of Lethbridge's 2023 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.



CITY OF
Lethbridge





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

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

Click the logos to go to the school website

Elementary Schools

Elementary schools are schools that provide instruction to students from kindergarten to grade five (Grades K-5), except for Lethbridge Christian School that provides instruction from kindergarten to grade eight (Grades K-8). Enrolment numbers are based on March 2024 estimates for September 2025.

Lethbridge School Division operates 15 elementary schools:



Coalbanks Elementary School

230 Coalbanks Blvd West
Grades K-5 - 661 students



Lakeview School

1129 Henderson Lake Blvd South
Grades K-5 - 345 students



Dr. Gerald B. Probe School

120 Rocky Mt Blvd West
Grades K-5 - 418 students



Lethbridge Christian School

3 St James Blvd North
Grades K-8 - 238 students



Dr. Robert Plaxton School

4510 Fairmont Gate South
Grades K-5 - 355 students



Mike Mountain Horse School

155 Jerry Potts Blvd West
Grades K-5 - 565 students



Ecole Agnes Davidson School

2103 20th St South
Grades K-5 - 517 students



Nicholas Sheran School

380 Laval Blvd West
Grades K-5 - 390 students



Fleetwood Bawden School

1222 9th Ave South
Grades K-5 - 339 students



Park Meadows School

50 Meadowlark Blvd North
Grades K-5 - 285 students



Galbraith School

1801 8th Ave A North
Grades K-5 - 292 students



Senator Buchanan School

1101 7th Ave North
Grades K-5 - 290 students



General Stewart School

215 Corvette Cres South
Grades K-5 - 102 students



Westminster School

402 18th St North
Grades K-5 - 213 students



Immanuel Christian Elementary School

2010 - 5th Avenue North
Grades K-5 - 234 students

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

Click the logos to go to the school website

Middle Schools

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

The four middle schools in the jurisdiction are:



Gilbert Paterson Middle School
2109 12th Ave South
Grades 6-8 - 846 students



Senator Joyce Fairbairn Middle School
301 Rocky Mountain Blvd West
Grades 6-8 - 635 students



G.S. Lakie Middle School
50 Blackfoot Blvd West
Grades 6-8 - 539 students



Wilson Middle School
2003 9th Ave North
Grades 6-8 - 614 students

High Schools

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

The five high schools in the jurisdiction are:



Chinook High School
259 Britannia Blvd West
Grades 9-12 - 1,225 students



Winston Churchill High School
1605 15th Ave North
Grades 9-12 - 1,027 students



Immanuel Christian Secondary School
802 - 6th Avenue North
Grades 6-12 - 307 students



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



Lethbridge Collegiate Institute
1701 5th Ave South
Grades 9-12 - 1,580 students

Institutional Programs

Lethbridge School Division has four institutional programs:

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



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

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

Cost of Living
Consistently low housing prices, short commute times and affordable consumer goods all contribute to Lethbridge's low cost-of-living.

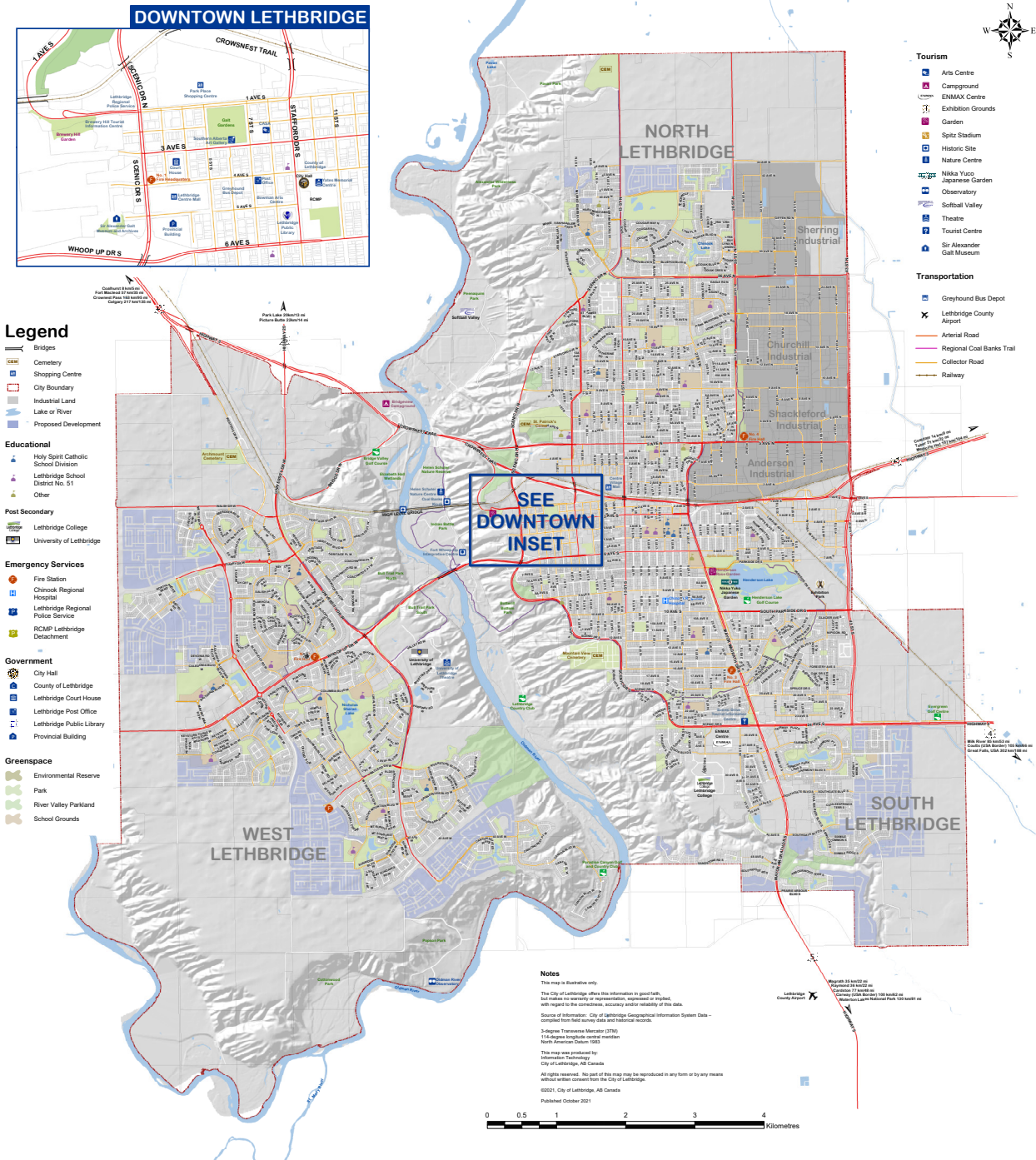
Parks, Recreation and Nature
Lethbridge has over 70 parks and playgrounds totaling 4500 acres and more than 10 kilometres of trails. It also has 5 indoor pools, 6 ice arenas, a curling club, indoor soccer facility, many baseball diamonds, 5 golf courses and a climbing centre.

Geography
Latitude: 49 degrees 41 minutes 39 seconds
Longitude: 112 degrees 59 minutes 27 seconds
City Area: 124.8 sq km
Mean Elevation: 914 m

Lethbridge College
Canada's first public community college, Lethbridge College (LC) was founded in 1960 and has a long tradition of meeting the educational and training needs of students from southern Alberta, Canada and around the globe. More than 7,500 students access LC each year in over 70 programs.

University of Lethbridge
The U of L attracts more than 7,000 students from 60 countries offering first-class education in a personalized setting. The university offers more than 150 program options through 5 faculties: Fine Arts, Arts and Science, Management, Education and Health Services.













Employment
Service and trade industries comprise over on half of all the occupations in Lethbridge. Other occupations are diversified across the industries of manufacturing, public sector services, construction, transportation, finance insurance / real estate, and primary industry.
- Information compiled from Business Investment Profile Economic Development Lethbridge
* City of Lethbridge population compiled from 2016 Census data



Elementary School Boundaries (Grades K to 5)

March 2021

Schools

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

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

Map Legend

-  Elementary School
-  Lethbridge Street Network
-  Water Body

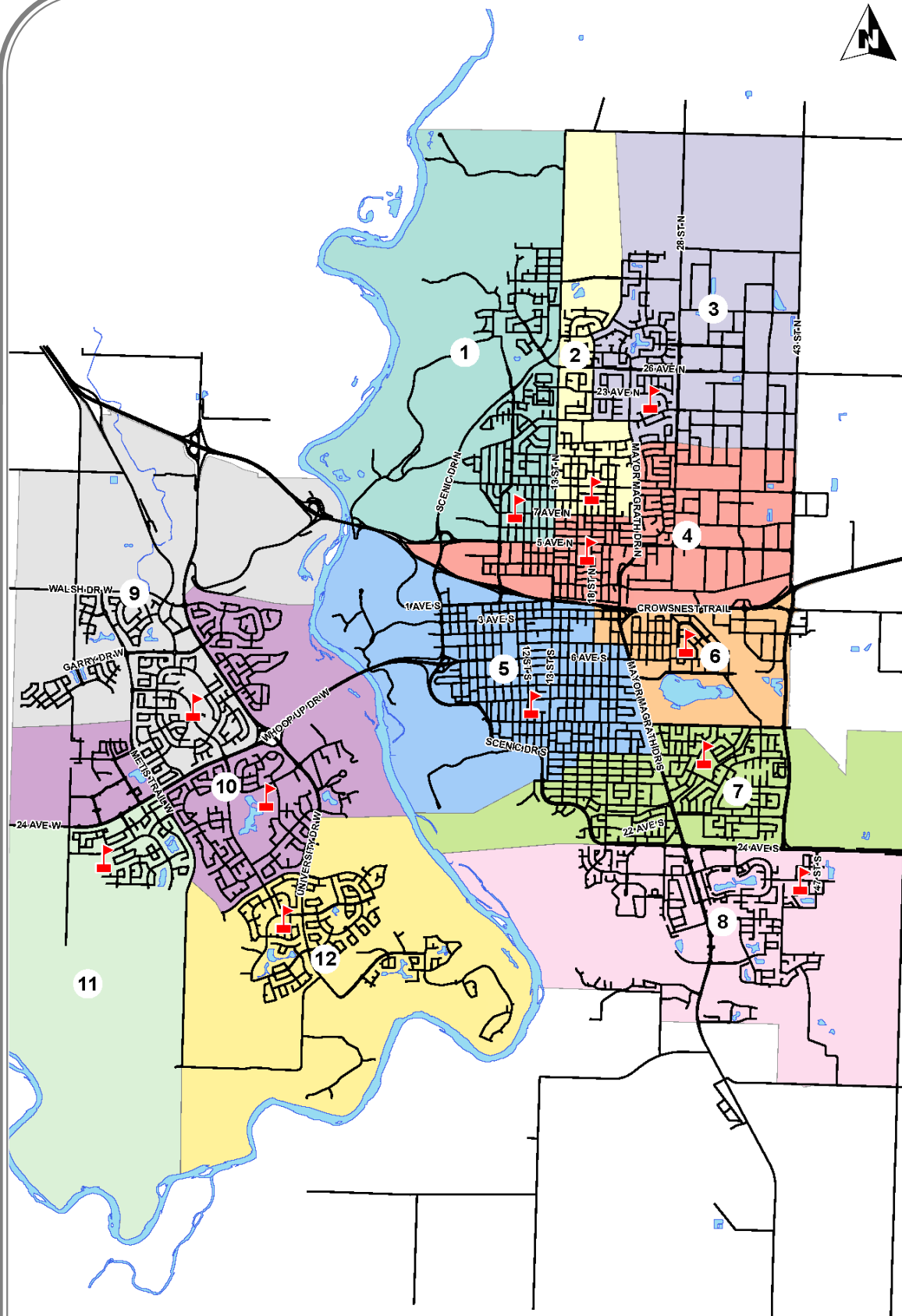
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Ventus Geospatial Inc.

Spatial Reference

Coordinate System:
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Projection:
Transverse Mercator
Datum:
North American 1983

Map Scale

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



Ecole Agnes Davidson, Immanuel Christian Elementary School and Lethbridge Christian School do not have specific boundaries.


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



Middle School Boundaries (Grades 6 to 8)




March 2021

Schools

-  1 - Wilson
-  2 - Gilbert Paterson
-  3 - Sen. Joyce Fairbairn
-  4 - G.S. Lakie

Note: Immanuel Christian Secondary School boundary covers the entire City of Lethbridge.

Map Legend

-  Middle School
-  Lethbridge Street Network
-  Water Body

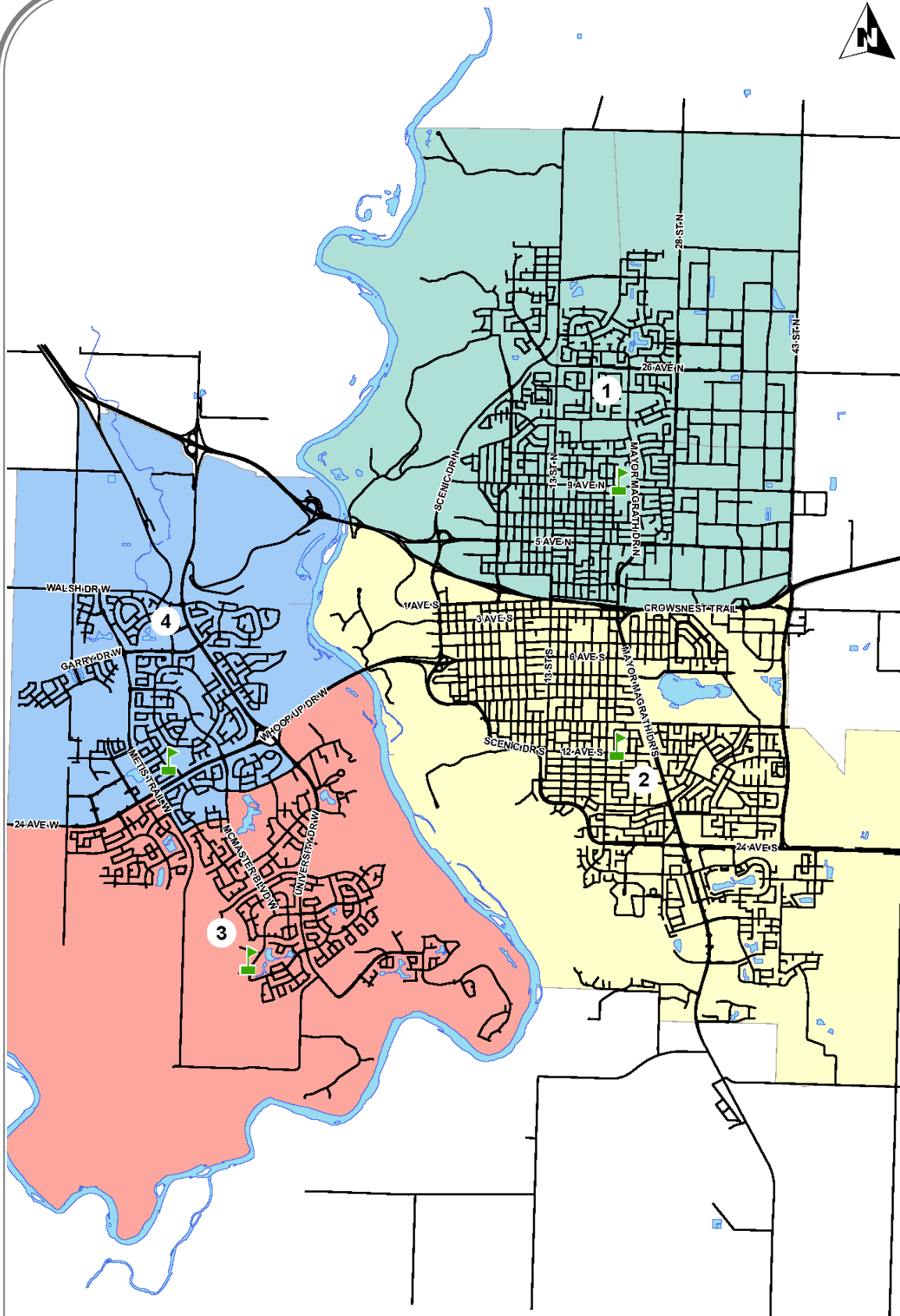
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Ventus Geospatial Inc.

Spatial Reference

Coordinate System:
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Projection:
Transverse Mercator
Datum:
North American 1983

Map Scale

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Metres
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Executive Summary



Organizational



Financial



Informational

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

High School Boundaries (Grades 9 to 12)

March 2021

Schools

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

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

Map Legend

- High School
- Lethbridge Street Network
- Water Body

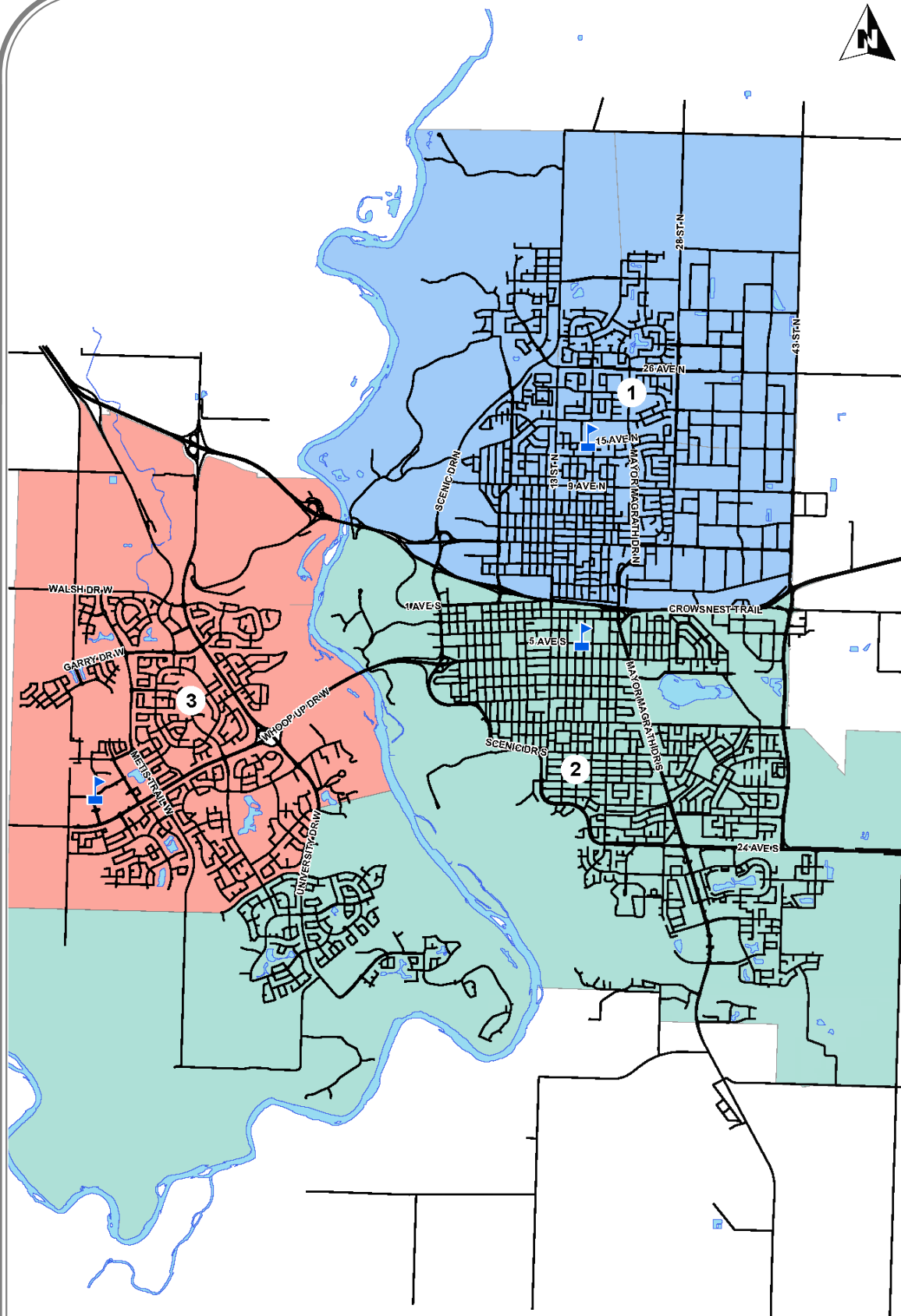
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Spatial Reference

Coordinate System:
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Projection:
Transverse Mercator
Datum:
North American 1983

Map Scale

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Metres
1:75,000
1 cm = 750 m



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

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



Services Provided by the Division

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

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

Other instructional programs include kindergarten offered in all elementary schools, Indigenous education, and early literacy. The Division's Early Education program will have 10 programs in seven schools and new for 2024-2025 a Kindercare pilot program at two Division schools. A Montessori program is established in grades one to five. Lethbridge Christian School provides Christian education for students from kindergarten to grade eight. In 2015-2016, the Division welcomed two new schools offering Christian education as alternate schools, Immanuel Christian Elementary and Immanuel Christian High School. The Division continues to enhance inclusive practices in order to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential.

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



SCHOOL BOARD GOVERNANCE

Board of Trustees

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



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

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

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

Board Members:



Allison Purcell
Board Chair / Trustee
2021-date



Christine Light
Vice-Chair / Trustee
2017-date



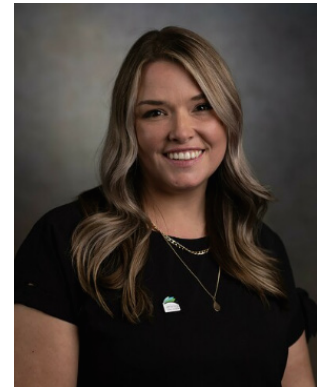
Andrea Andreachuk
Trustee
2021-date



Tyler Demers
Trustee
2007-2010, 2013-date



Kristina Larkin
Trustee
2021-date



Genny Steed
Trustee
2021-date



Craig Whitehead
Trustee
2021-date

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

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



Division Administration

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

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



Mike Nightingale
Superintendent



Morag Asquith
Associate Superintendent,
Instructional Services



Robbie Charlebois
Associate Superintendent,
Human Resources

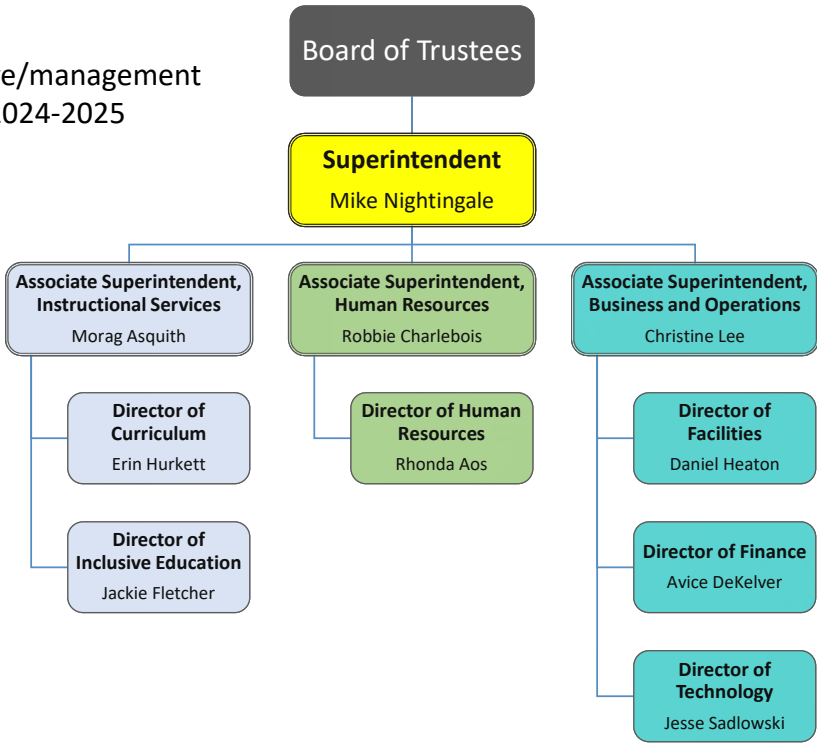
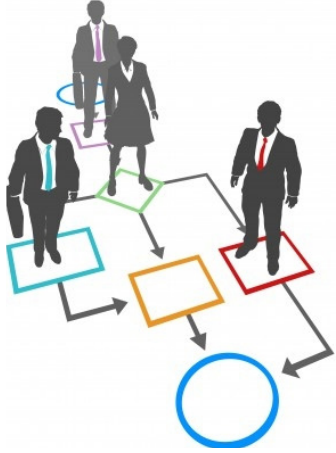


Christine Lee
Associate Superintendent,
Business and Operations

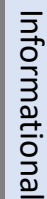
Organizational Structure/Charts

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

The following is the administrative/management structure of the Division for the 2024-2025 school year:



2024-2025 Organizational Chart



VISION, MISSION STATEMENT, & VALUES



Vision

Thinkers
Confident
Successful
Innovative
Learners
Respectful

Vision Statement

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

Mission

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

Mission Statement

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

OUR VALUES

WE ARE GROWING, LEADING AND SUPPORTING:



Guiding Principles

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

Learning Foundations

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

Cultural Foundations

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

System Foundations

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

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

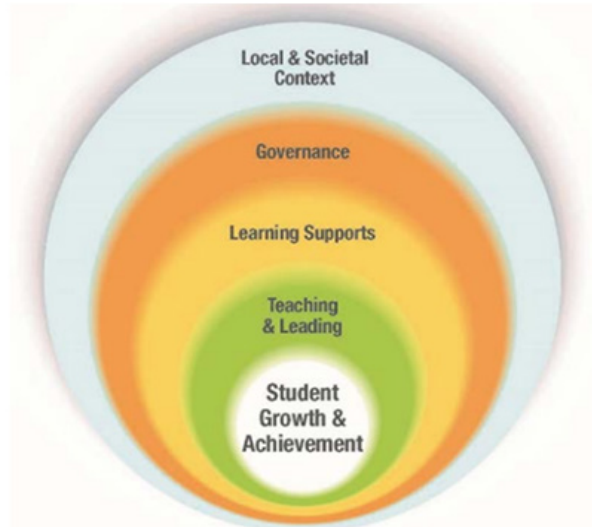


STRATEGIC PLAN AND PRIORITIES

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

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

Division's Assurance Plan



Lethbridge School Division structures its planning and reporting using the Alberta Education Assurance Framework. The Board of Trustees uses the vision, and mission statement and guiding principles for the development of priorities and strategies.

A domain is an area of activity where education partners have specific responsibilities they are accountable for and provide assurance about. Each domain contains the following:

- Domain priorities - are areas of intentional focus
- Outcomes - are descriptions of the desired future
- Strategies - are sets of actions taken to help achieve priorities and outcomes
- Measures - are ways to measure progress towards achieving outcomes

Alberta Education has identified five domains in which education partners engage:

- Local and Societal Context
- Governance
- Learning Supports
- Teaching and Leading
- Student Growth and Achievement

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



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

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

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

Ongoing Reporting of Measures

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

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

Dashboards:

→ Accountability Pillar

→ Financial Ratios

→ Social-Emotional

→ Student Outcomes

→ Demographics

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

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

Click to go to the website for the Performance Measures Dashboard

Community Engagement

In February 2024, the Board of Trustees held a consultation session with the education stakeholders of the community. Through both in person and online responses, 1,605 submissions were received. This feedback was reviewed by both the Board of Trustees and Division administration and helped shaped priorities for the 2024-2025 school year and beyond.

Areas of discussion included:

- What are the successes of the elementary, middle and high school experiences in Lethbridge School Division ?
- Where can we improve the elementary, middle and high school experiences in Lethbridge School Division?
- What are the impacts of technology in school?
- What should the future of education look like?
- What feedback do you have for the Board of Trustees about how they govern Lethbridge School Division?
- What can Lethbridge School Division do to make early learning programs and Kindergarten more accessible to parents?

For the full Town Hall survey summary, please click on the picture.



DOMAIN: Student Growth and Achievement

PRIORITIES & OUTCOMES:

1. Foundational Learning: Students are empowered to reach their potential through building strong foundations in literacy, numeracy and critical thinking.
2. Diverse Learning Pathways: Students are inspired to be lifelong learners through diverse learning pathways that allow them to discover areas of passion and interest.
3. Effective Assessment: Students are provided with multiple ways to demonstrate progress, identify strengths and areas for growth through effective assessment practices.
4. Indigenous Student Achievement: To provide learning environments that nurture and support Indigenous student achievement.



2024-2025 Board Priorities

DOMAIN: Teaching and Leading

PRIORITIES & OUTCOMES:

1. Respond effectively to student needs: staff responds effectively to the unique needs of all learners.
2. Professional growth: staff engage in ongoing professional learning to support optimal student learning.
3. Communications and collaboration: staff communicate with students, parents/guardians and other stakeholders to collaboratively enhance student learning and achievement.
4. Ongoing professional learning programs prepare teachers and leaders to meet the standard for professional practice.

DOMAIN: Learning and Supports

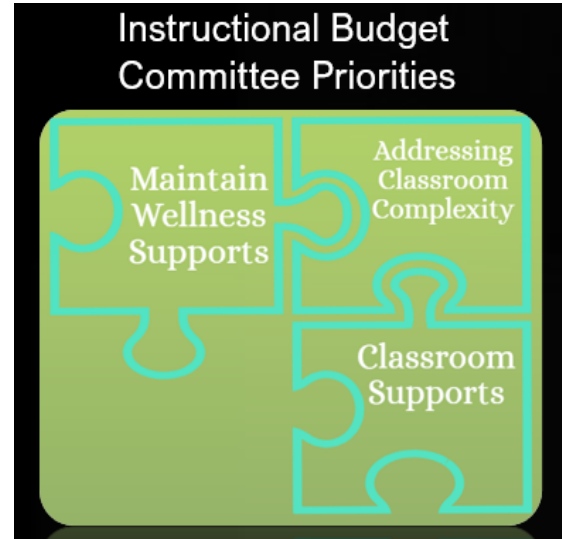
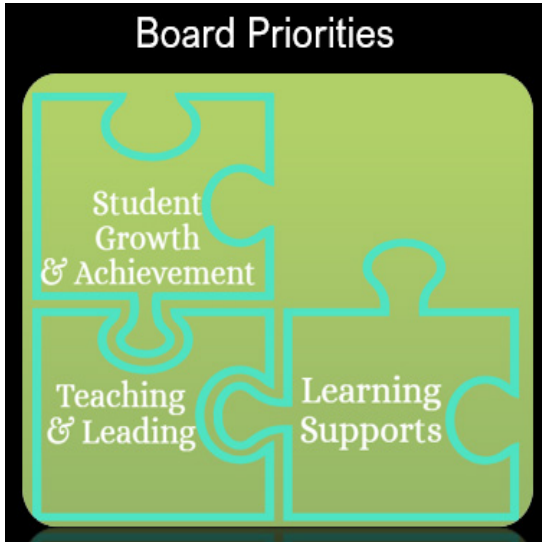
PRIORITIES & OUTCOMES:

1. Safe and Caring Culture: to ensure every person feels valued, respected, safe and welcomed in our school communities.
2. Equitable learning opportunities: to foster learning environments that enable each student to achieve learning success.
3. Active, health students: to foster physical, mental and emotional wellness of students to support optimal learning.
4. Truth and Reconciliation: school communities take action to advance Truth and Reconciliation.



Budget Impacts of Board Priorities

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



Investments in Early Education:

New Kindercare Pilot

Base Grant supporting Early Learning Programs

Inclusive Learning Supports:

Transferring \$1.9 million from the Base Grant to support Inclusive Learning (Educational Assistants)

Increased teacher positions at all school levels to address enrolment growth

Classroom Complexity Grant:

Allocated to Off Campus Alternative High School and Educational Assistants

Maintaining counselling supports throughout the Division

Continuation of the Mental Health in Schools pilot program (Digital Wellness Initiatives)

Maintaining technology evergreening allocation

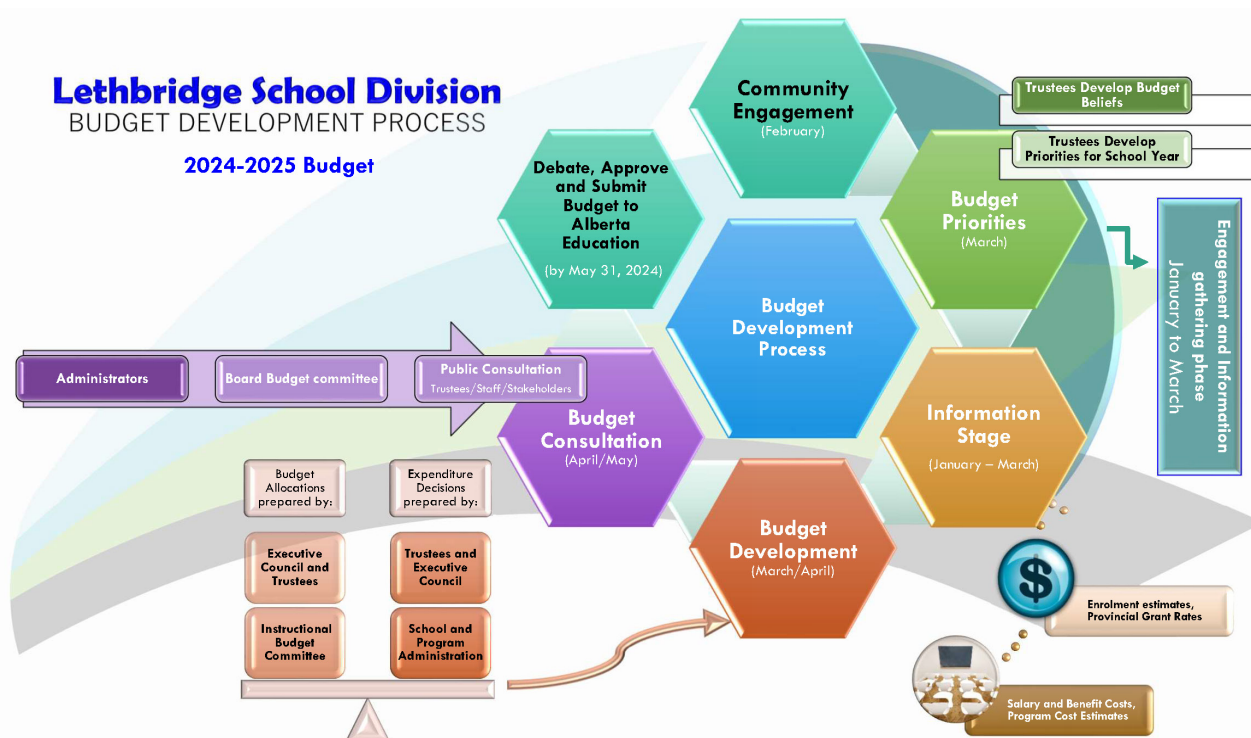


BUDGET DEVELOPMENT

The development of 2024-2025 Budget for Lethbridge School Division is the responsibility of Division administration in conjunction with the Board Budget Committee and the Instructional Budget Committee. The approval of the budget is the responsibility of the Division's Board of Trustees.

After final approval by the Board, the budget is then submitted to Alberta Education, as required under legislation. Under legislation, the budget is to be submitted to Alberta Education by May 31st of each year. This budget is called the "Preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements (included on the annual financial statements). The budget is subsequently updated for actual known enrolment, allocations, and other known changes as of September 30th, 2024. This updated budget will become the budget under which the Division operates for the 2024-2025 school year.

The following is the budget development process:



Instructional Budget Committee (IBC):

The IBC is comprised of representatives from elementary, middle, and high schools. It also includes members of Division senior administration. This committee, through consultation with our schools and groups within the Division, determines the funding allocation for the Instructional programs. Division senior administration on the committee for the 24/25 budget:

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

Board Budget Committee:

The Board of Trustees appoints two Trustees to be included on the Board Budget Committee. This committee is involved throughout the budget process. The Trustees on the committee for the 24/25 budget:

- Kristina Larkin (Committee Chair)
- Andrea Andreachuk (Trustee)

Note for the 24/25 budget, the majority of the Board Budget Committee meetings were committee of the whole meetings to give all Trustees an opportunity to be up to date on the budget process.

Basis of Budgeting

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

Modified Accrual Basis of Accounting

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

Short-term Transactions:

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

Long-term Transactions and Projects:

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



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

The precise determination of many revenue and expenditures is dependent on future events. As a result, the preparation of the budget for the 2024-2025 school year involved the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates and approximations.

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



Fund Accounting

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

General Operating Funds

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

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

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



School Generated Funds (SGF)

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

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

Reserves

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

Alberta Education has increased the level of the cap on reserves to be implemented for the 2024-2025 school year. The Division's reserves cannot be lower than 1% or exceed 6% or the funds will be clawed back by the Provincial Government in the following fiscal year, unless an exemption is provided. Prior year cap level had been 3.20%

Provincially Funded Capital

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

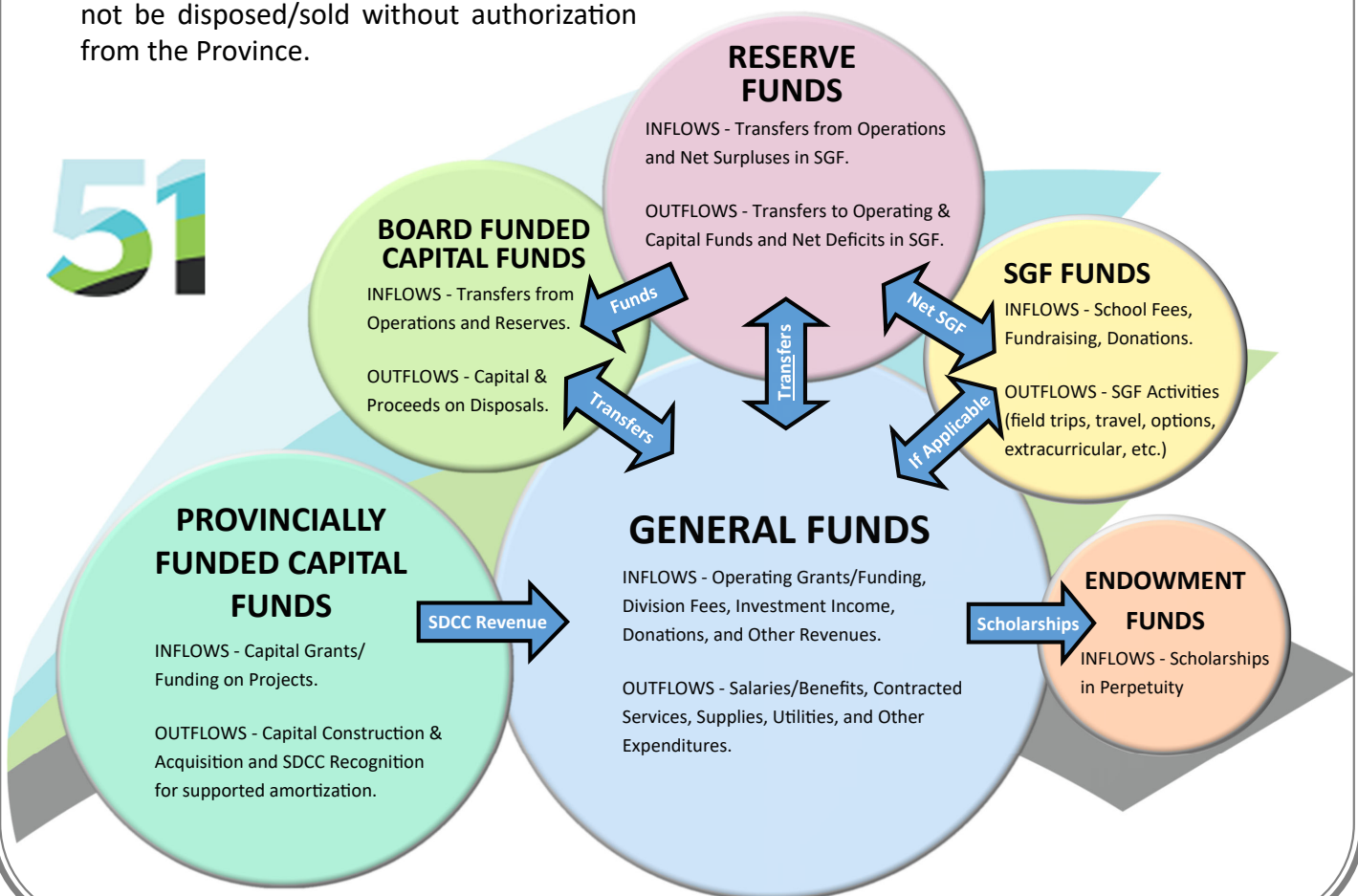
Some of the legislative restrictions on these funds include that the supported TCA may not be disposed/sold without authorization from the Province.

Board Funded Capital

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

Endowments

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



Classification of Revenues and Expenses

OPERATING REVENUES:

Operating revenues are classified based on the following major categories:

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

The 2024-2025 budget included the provincial funding framework (implemented in 2020-2021) for school divisions throughout the province. The model is a “3-year funding commitment to education” to allow for [predictability](#) and [sustainability](#).

FUNDING FRAMEWORK



Base Instruction



Services & Supports



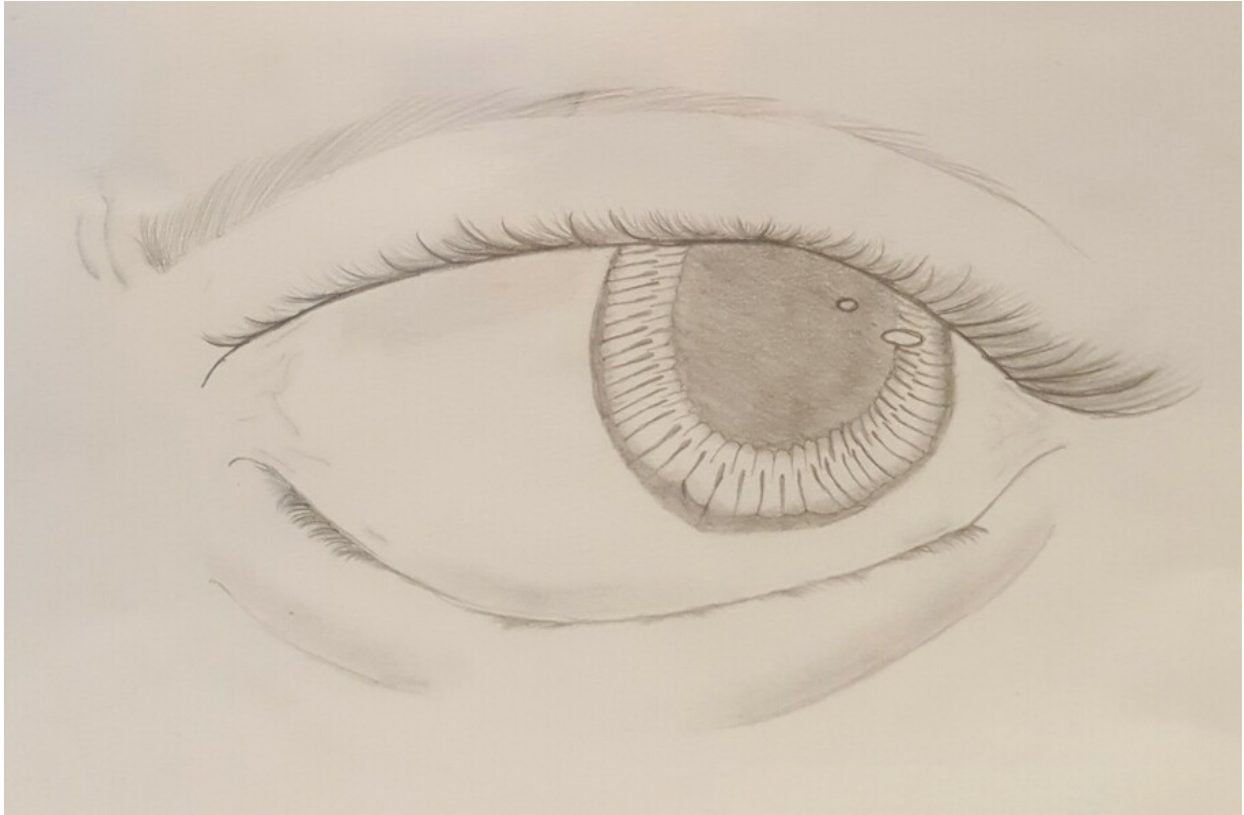
School / Facilities



Community



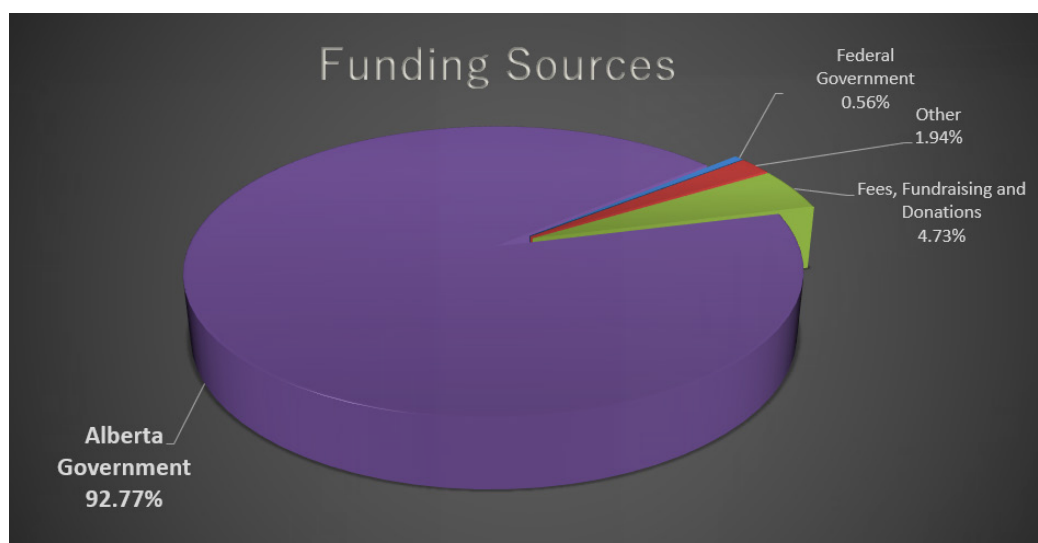
Jurisdiction



Realistic Eye by Ami Clark, GS Lakie - Gr. 7



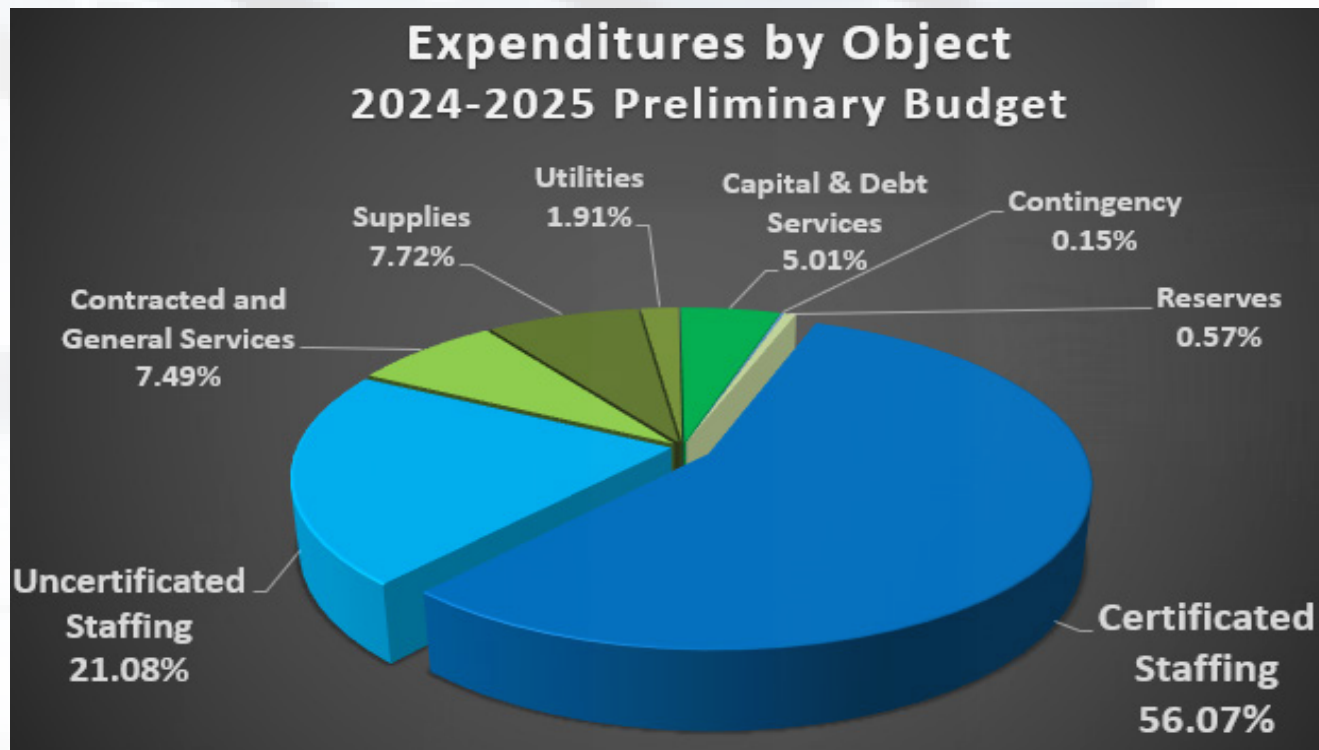
- **Projects/Contracts** – Funding received by Alberta Education that is targeted funding for a specific project or purposes. School jurisdictions are responsible to spend funds specifically for the purpose of the funding received.
- **Other Provincial Revenue & Teacher Pension Costs** – Includes all additional operating funding from the Province of Alberta, that is not already specified through the Alberta Education Funding Framework. This includes Making Connection funding (Alberta Mental Health and the Family Resource Network) and to record the provincial contributions towards teacher pension costs. Jurisdictions are required to report employer contributions to teacher pension plans that are made on behalf of the school jurisdiction. School jurisdictions also record the offsetting pension costs in Certificated Salary and Benefits.
- **Federal Government Revenue** – Funding received for federal programs such as tuition received for federal government First Nation students. New for 2024-2025 are targeted funds from Indigenous Services Canada as part of a Jordan's Principle agreement. The targeted funds are to be used mainly for Educational Assistants.
- **Other Revenues** – Operating revenues that are not from Alberta Education or for Federal Government programming. Generally includes investment income, donations, and school generated funds (SGF). The SGF revenues are included as inflows to the SGF Funds. In relation to school fees, the Division can not charge fees for K-12 curricular activities. Fees can only be charged for optional and programming fees to enhance the student's educational experience.
- **Capital Block** – Includes the provision for amortization of the jurisdiction's tangible capital assets (TCA) and interest on debenture debt that is paid by Alberta Education. The recognition of the Spent Deferred Capital Contributions (SDCC) is a transfer from the Provincially Funded Capital Funds into the Operating Funds as the provision for amortization of the supported capital assets.



OPERATING EXPENDITURES:

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

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





OPERATING PROGRAMS:

There are five (5) major operating programs:

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

CAPITAL REVENUES:

Capital revenues are classified based on the following major categories:

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

CAPITAL EXPENDITURES:

Capital expenses are classified based on the following major categories:

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

Local Revenue Sources

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

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

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



Winston Churchill High School celebrates annual Colour Day



Spring Bloom by Margaret Pinkowski, MMH - Gr. 2





LETHBRIDGE SCHOOL DIVISION

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2024-2025 BUDGET

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

Board Values:

Learning, Inclusion, Respect, Wellbeing, Leadership

- The Board believes the budget should be developed in the best interests of all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes the budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes in partnering with municipalities, other boards, and community-based service agencies to effectively address the needs of all students.
- The Board believes that investment in early learning is foundational to student success.
- The Board believes funds need to be allocated to promote access to educational opportunities and resources for all students.
- The Board believes in keeping Division and school levied fees as low as possible.
- The Board believes maintaining an uncommitted reserve is necessary for emergent and contingent situations.
- The Board believes opportunities for student learning are supported by allocating funds to centralized services.
- The Board believes in supporting opportunities to further board priorities within schools.

Board Priorities:

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



Financial Policies, Procedures and Principles

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

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



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

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

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

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

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

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

801.1 System Budgeting

Policy

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

Regulations

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

800 – Business Procedures

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

800 – Business Procedures



801.9 Financial Planning and Management - General

Policy

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

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

Regulations

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

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

Budget Timeline 2024-2025

January

- Enrolment projected
- Staffing requirements reviewed with Administrators

February

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

March

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

April

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

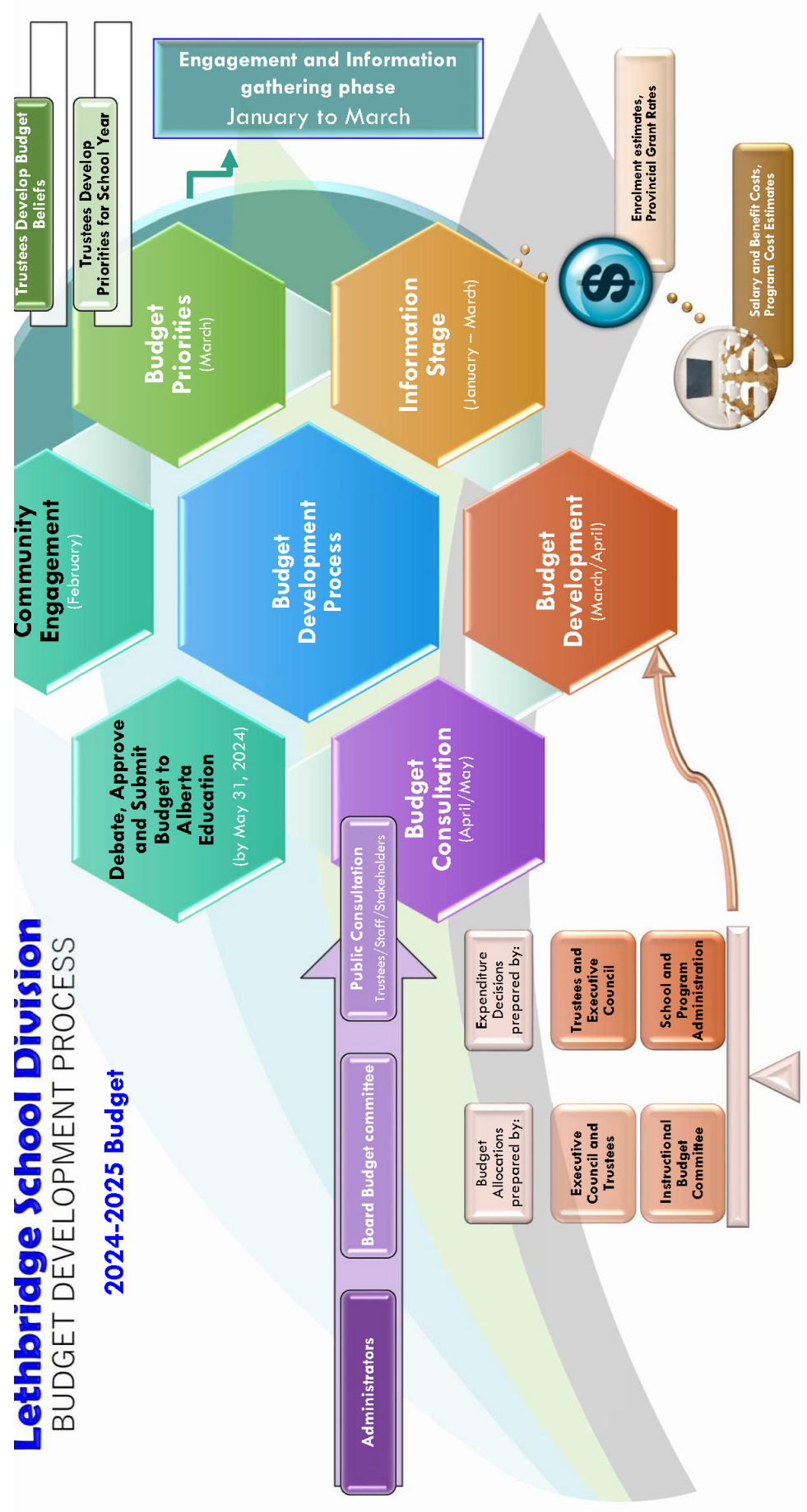
May

- Site budgets completed and updated
- Board Committee of the Whole to review budget documents
- Draft budget is presented to Trustees and the public for feedback and comment on May 21st, 2024
- Board of Trustees debate and approve budget on May 27th, 2024
- Budget Submitted to Alberta Education on or before May 31st, 2024

Lethbridge School Division

BUDGET DEVELOPMENT PROCESS

2024-2025 Budget



Lethbridge School Division Budget Development Process

Step 1: Budget Process and Timeline Approval

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

Step 2: Enrolment Estimates

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

Step 3: Revenue Estimates

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

Step 4: Budget Priorities

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

Step 5: Expenditure Estimates

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

Step 6: Central Site Budget Estimates Prepared

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

Step 7: Draft Budget Document Prepared and Reviewed

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



Step 8: Instructional Budget Committee Review of Draft Budget

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

Step 9: School Site Budget Preparation

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

Step 10: Draft Budget Prepared

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

Step 11: Presentation of Draft Budget

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

Step 12: Budget Debate

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

Step 13: Budget Update

After the school year begins and Division enrolment is confirmed after September 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 Division’s budget for operating and monitoring purposes for the school year and forms the comparison budget for the preliminary budget at the start of each year’s budget cycle.

Step 14: Financial Monitoring

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

Lethbridge School Division
2024-2025 Budget Development Schedule

DRAFT and Subject to Change

Date (draft and subject to change)	Meeting/Process	Time	Who Attends	Meeting Description
January 9th, 2024	Board Committee of the Whole	3pm to 5 pm	Trustees/Executive Council	Preliminary Discussions in preparation of budget
January 18th, 2024	Board and Administrator Committee Budget Session	TBD	Trustees/Administrators	Preliminary Discussions in preparation of budget
February 6, 2024	Town Hall Meeting	6:00 to 8:30 pm	Trustees/Administration/Staff/Public	The Board hosts a Town Hall meeting to gather input on priorities for the coming school year and beyond. This information will influence planning and priorities for the budget.
February 13th, 2024	Board Committee of the Whole	3pm to 5 pm	Trustees/Executive Council	Preliminary Discussions in preparation of budget
March 7th & 8th, 2024	Board Strategic Planning Retreat	All Day both days	Trustees/Executive Council	Trustees and Executive Council develop priorities for the 2024-2025 school year that will inform the development of the 2024-2025 Budget.
March 10th to March 17th 2024	TBD-Budget Engagement Tool Survey	Available all days online	General Public	Giving the general public an opportunity to provide input into allocations of the instructional budget.
March 5, 2024	Preliminary Budget Estimates	9:00 am 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.
April 9, 2024	Preliminary Budget Estimates	1:00 pm to 3:00 pm	Instructional Budget Committee	
April 9, 2024	Board Committee of the Whole	3:00 pm to 5:00 pm	Trustees/Executive Council	
April 15, 2024	Preliminary Budget Estimates	10:00 am to 12:00 pm	Instructional Budget Committee	
April 17, 2024	Instructional Budget Review	9:00 am to 11:00 am	Instructional Budget Committee	
April 23, 2024	Board In Camera Meeting	1:00 PM	Board of Trustees	The Instructional budget committee reviews the draft budget, and with the information gathered makes recommendations for allocations for schools and instructional programs. Update Board Budget Committee on progress of budget discussions



Date	Meeting/Process	Time	Who Attends	Meeting Description
April 25, 2024	Instructional Budget Committee Presentation of Budget Recommendations to Admin Committee		Administrators Committee (Special Meeting)	The Instructional Budget Committee (IBC) will present the recommendations for the budget allocations. The allocations will be reviewed and questions for clarification will be addressed. Administrators will have an opportunity to discuss the budget recommendations and provide feedback to the IBC.
April 26, 2024 to May 3rd 2024	MyBudgetfile available for Administrators to balance budgets			Admin and Department heads will have access in MBF to go and balance their budgets
May 7, 2024	Board Budget Committee Meeting	3 pm to 4:30 pm	Board Budget Committee	The Board Budget committee will get a summary review of the Budget highlights and recommendations made by the Instructional Budget Committee.
May 21, 2024	Public Presentation of the Draft Budget to the Public	Meeting with board 1 to 3:30 for presentation of draft budget, video posted to public	Trustees/Administration/Staff/Public	The Draft Budget is presented to stakeholders. There will be an opportunity for questions and discussion of the Draft Budget
May 24, 2024	Budget Feedback Due			All stakeholders are invited to comment on the draft budget. This information is provided to the Trustees for consideration during the Board Budget Debate.
May 27, 2024	Board Budget Debate	3:00 to 5:00pm	Trustees/Executive Council/Director of Finance (public welcome)	The Board reviews and Debates the Budget. This meeting is open to the public.
On or before May 31st, 2024	Budget Submission to Alberta Education			Per Legislation unless otherwise notified of different submission deadline

School Representatives: Tracy Wong(High), Craig Dejong (Middle) & Joey Gentile (Elementary) (may add additional)
Administration: Mike Nightingale, Robbie Charlebois, Morag Asquith, Christine Lee & Avice Dekelver (may add Directors)

Board Representatives: Kristina Larkin(Committee Chair) & Andrea Andreachuck
Administration: Mike Nightingale, Christine Lee & Avice Dekelver

Lethbridge School Division Capital Planning Process

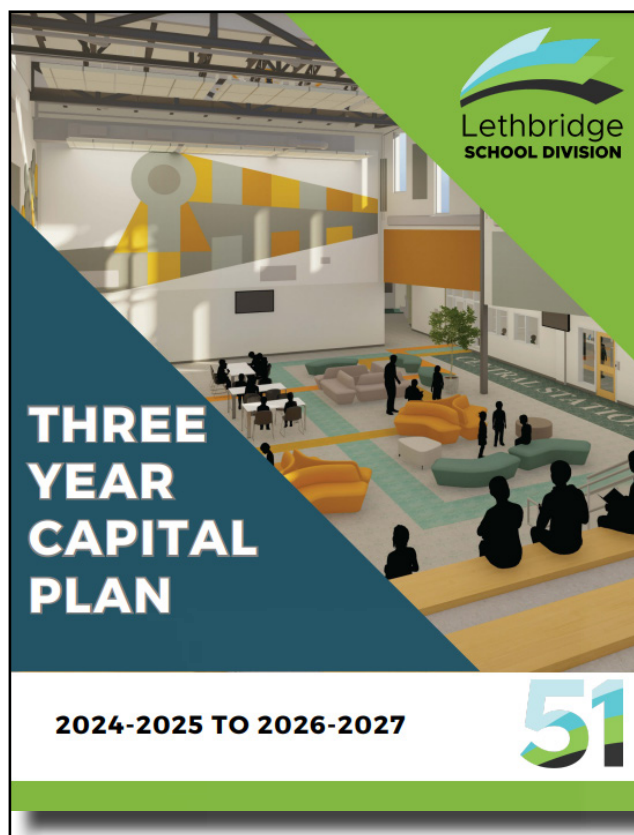
Lethbridge School Division prepares a capital plan that outlines capital projects that are requested over the next three year period. Capital project requests are submitted to Alberta Education and Alberta Infrastructure for review and approval. All capital projects are funded by Alberta Education. The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



Capital Planning:

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

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



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

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

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



SECTION 3 - FINANCIAL SECTION

Section 3 - FINANCIAL SECTION

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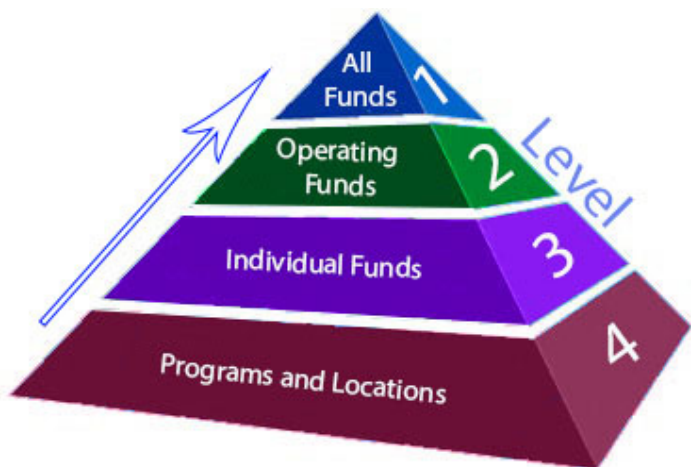
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FINANCIAL OVERVIEW

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



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



Level 1 - Summary of All Funds

Reviews the total revenues and expenses for the entire Division.

Level 2 - Summary of All Operating Funds

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

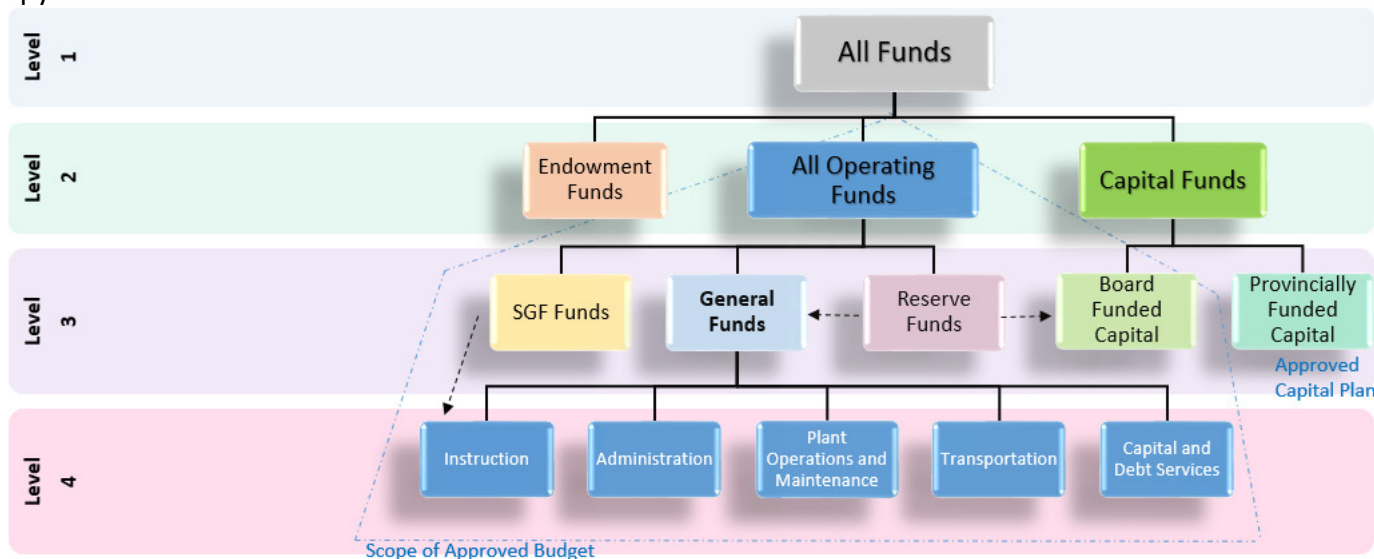
Level 3 - Summary of Individual Funds

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

Level 4 - Summary of Programs and Locations

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

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



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



Executive Summary



Organizational



Financial

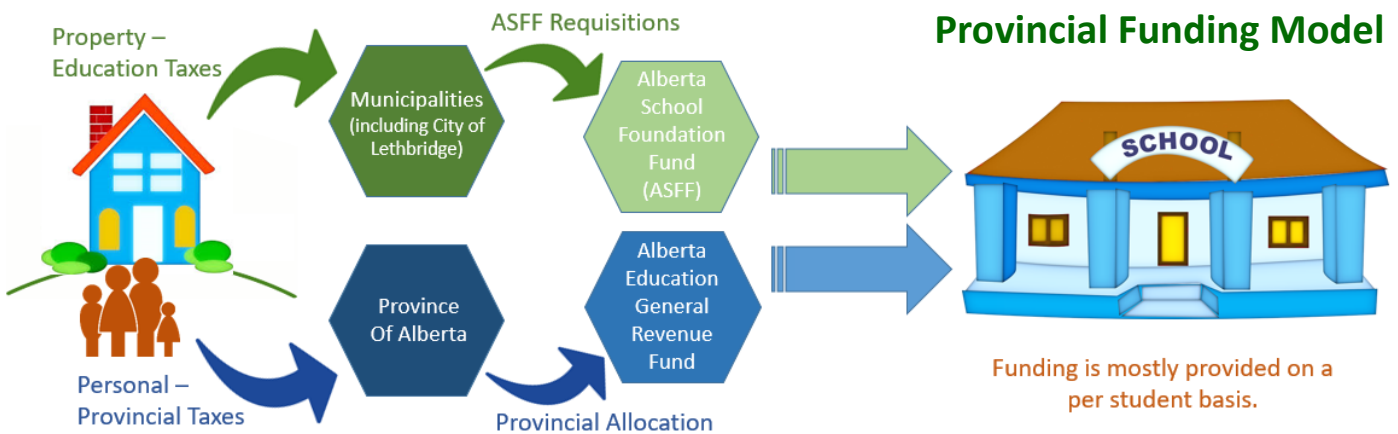


Informational

Revenue & Funding Sources

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

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



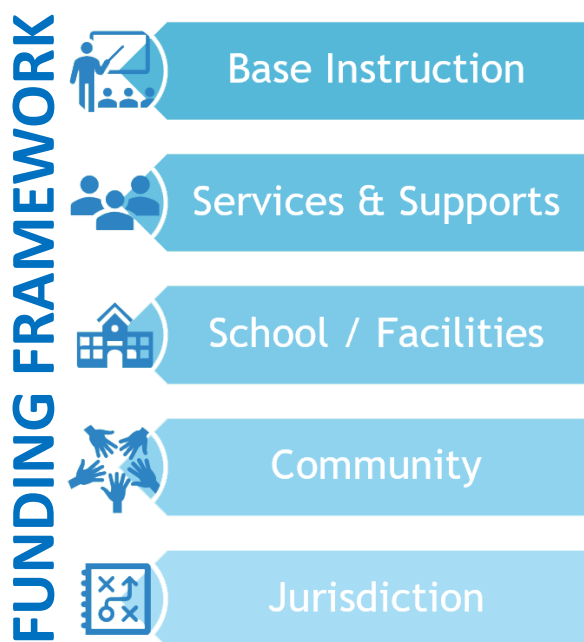
The citizens of Lethbridge pay a levied school tax with their property taxes. These taxes are requisitioned by the Province of Alberta and collected by the City of Lethbridge with the property tax levy. The School Division does not determine the mill rate, collect the taxes, or directly receive the funds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

For the 2024 calendar year (most current available), the Province is maintaining a total requisition of \$2.5 billion in education property taxes from municipalities across the Province. The provincial uniform education property tax rate is \$2.40 per \$1,000 of equalized assessment for residential and farmland property, and \$3.72 per \$1,000 of equalized assessment for non-residential property.

According to the 2024 Tax Bylaw for the City of Lethbridge (Bylaw 6397), the total taxable assessment of property for the City of Lethbridge is approximately \$182 million dollars. Education property taxes collected on behalf of the province is approximately 22% of a residential property tax bill. Approximately \$41.35 million was collected for Education Property Tax from public and Catholic schools and then remitted to the Province of Alberta (Alberta School Foundation Fund) by the city in 2023 (per the City of Lethbridge 2023 audit financial statements - most recent).



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



The 2024-2025 Budget included the Provincial Funding Framework for school divisions throughout the Province. The model is a “3-year funding commitment to Education” to allow for [predictability](#) and [sustainability](#).

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

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

The Province of Alberta pays employer contributions to the Alberta Teacher Retirement Fund (ATRF) on behalf of the Division, this is approximately \$6.5 million per year. These contributions are now recorded by the Division in grant revenues and the expenditure in Certificated Salary and Benefit costs. The Province contributes a total of \$365 million per year for the current employer portion of teacher pensions for the Province (2023 ATRF financial statements).

Classification of Operating Revenues

Revenues are classified based on the following major categories:

Government of Alberta - Alberta Education:

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

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



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

Federal Government Revenue – Funding received for federal programs such as tuition received for federal government First Nation students. New for 2024-2025 are targeted funds from Indigenous Services Canada as part of a Jordan's Principle agreement. The targeted funds are to be used mainly for Educational Assistants.

Other Revenues:

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

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

Classification of Capital Revenues

Capital revenues are classified based on the following major category:

Government of Alberta - Infrastructure:

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



Sunflower by Michael Fox, Wilson - Gr. 6



Expenditures & Spending

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

Major Operating Programs

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



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



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



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



- **Transportation** - relates to the activities of transporting students to/from school. This program include the costs to contract out the busing to a third party operator. A new grant funding model and distance eligibility will change for the 2024-2025 school year. The distance eligibility will change from 2.4 KM to 1 KM for kindergarten to grade 6 and 2 KM for grades 7 to 12.



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

Classification of Operating Expenditures

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

Certificated Salaries and Benefits – Salaries and benefits of all certified teaching staff. This includes the cost of teachers, principals, psychologists, superintendents, and other certified teaching staff. Certified salaries and benefits are 56% of the total operating expenditures for the 2024/2025 budget.

Uncertificated Salaries and Benefits – Salaries and benefits of all staff that do not hold a teaching certificate. This includes educational assistants, student support, administrative/business support, library support, caretakers, maintenance, and other non-certified staffing. Uncertified salaries and benefits are 21% of the total operating expenditures for the 2024/2025 budget.

Contracted and General Services – Expenditures that are contracted with other parties to perform services on behalf of a jurisdiction. This includes contracting out the busing services, legal and accounting services, insurance, professional learning, consultants, and other services provided to the Division. Contracted and general services are 7% of the total operating expenditures for the 2024/2025 budget.

Supplies – General supplies purchased by a jurisdiction. This includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. The costs of School Generated Funds (SGF) activities are also included in the supplies. Supplies are 8% of the total operating expenditures for the 2024/2025 budget.

Utilities – The cost of heat, light, water, and garbage disposal of a jurisdiction. Utilities are 2% of the total operating expenditures for the 2024/2025 budget.

Capital and Debt Services – Includes the provision for amortization of the jurisdiction's capital assets, Infrastructure Maintenance and Renewal (IMR) grant expenditures, and interest on debenture debt. Capital and debt services are 5% of the total operating expenditures for the 2024/2025 budget.

Transfers – Includes capital purchases over \$5,000, transfers to/from school generated funds (SGF) activities (fundraising activities, clubs and athletics), transfers to/from other sites, and funds held in contingency or reserves for a future purpose. The transfers for capital purchases are included in the Board Funded Capital Funds. The SGF expenditures are included as outflows to the SGF Funds. The transfers of reserves are allocated to the Reserves Funds. Transfers are 1% of the total operating expenditures for the 2024/2025 budget.

Classification of Capital Expenditures

Capital expenses are classified based on the following major categories:

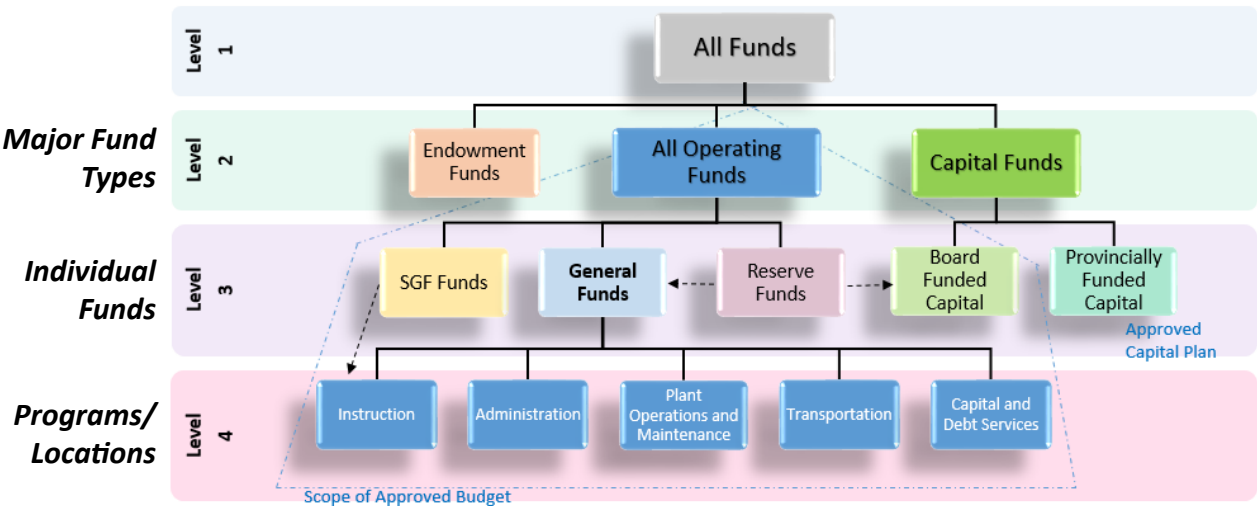
Capital Project Outlays – Relates to the capital expenditures made on the approved capital projects. This can include building construction costs, consulting/engineering, modular procurement, furniture/equipment, project labour, site development, and other project expenses.

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

SUMMARY OF ALL FUNDS

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

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



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

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

- Light blue - All Funds
- Light green - All Operating Funds
- Light purple - Individual Operating Funds
- Light pink - Operating Programs/Locations



Lethbridge School Division

Comparative Summary - All Fund Accounts

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

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Revenues								
Operating Revenues	\$129,140,542	\$131,126,880	\$132,583,913	\$140,246,583	\$148,864,335	\$150,251,013	\$151,373,355	\$152,019,492
Government of Alberta - Alberta Education	\$125,206,514	\$126,304,341	\$127,351,945	\$133,464,994	\$139,247,219	\$141,077,851	\$142,148,179	\$142,741,725
Federal Government and Other Government	\$452,428	\$443,760	\$319,948	\$849,610	\$845,396	\$350,000	\$350,000	\$350,000
Fees	\$812,872	\$1,235,889	\$1,546,723	\$1,981,593	\$4,631,982	\$4,683,424	\$4,735,438	\$4,788,029
Other sales and services	\$1,746,540	\$1,220,599	\$1,358,434	\$1,637,198	\$993,541	\$993,541	\$993,541	\$993,541
Investment income	\$144,966	\$215,398	\$428,701	\$590,031	\$597,893	\$597,893	\$597,893	\$597,893
Gifts and Donations	\$339,822	\$576,160	\$352,498	\$463,008	\$368,000	\$368,000	\$368,000	\$368,000
Rentals of facilities	\$28,107	\$36,701	\$36,400	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304
Fundraising	\$409,293	\$1,094,032	\$1,189,264	\$1,239,845	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000
Capital Revenues	\$11,397,011	\$3,269,459	\$5,203,502	\$11,102,229	\$21,994,976	\$1,994,976	\$1,994,976	\$1,994,976
Government of Alberta - Alberta Infrastructure (Capital)	\$11,397,011	\$3,269,459	\$5,203,502	\$11,102,229	\$21,994,976	\$1,994,976	\$1,994,976	\$1,994,976
Endowment Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Endowments Received	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$140,537,553	\$134,396,339	\$137,787,415	\$151,348,812	\$170,859,311	\$152,245,989	\$153,368,331	\$154,014,468
Expenses by Object								
Operating Expenditures	\$127,415,051	\$132,916,531	\$136,594,556	\$138,391,201	\$149,354,708	\$150,251,014	\$151,373,355	\$152,019,491
Certificated salaries and benefits	\$74,496,060	\$77,547,659	\$80,101,916	\$84,985,699	\$84,156,791	\$85,100,531	\$85,931,400	\$86,381,252
Uncertificated salaries and benefits	\$28,028,324	\$27,367,359	\$28,140,839	\$27,773,307	\$31,639,776	\$31,642,026	\$31,845,266	\$31,957,972
Contracted and general services	\$6,958,830	\$8,349,709	\$8,590,229	\$10,744,620	\$11,241,843	\$10,888,327	\$10,926,539	\$10,958,600
Supplies	\$5,387,754	\$6,726,247	\$4,975,309	\$2,004,330	\$4,483,726	\$4,483,726	\$4,483,726	\$4,484,668
Utilities	\$2,445,456	\$2,814,949	\$2,831,390	\$2,737,600	\$2,869,659	\$2,869,659	\$2,869,659	\$2,869,659
Contingency, commitments and transfers	\$88,928	\$192,508	\$186,939	\$83,900	\$329,538	\$583,900	\$583,900	\$583,900
School Generated Activities	\$1,076,157	\$2,107,546	\$3,201,062	\$3,308,163	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512
Amortization of Tangible Capital Assets	\$5,944,798	\$6,479,826	\$6,959,634	\$5,229,863	\$5,990,427	\$5,990,427	\$5,990,427	\$5,990,427
Infrastructure, Maintenance and Renewal	\$2,988,744	\$1,330,728	\$1,607,238	\$1,523,719	\$1,534,501	\$1,534,501	\$1,534,501	\$1,534,501
Accretion expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$11,603,995	\$4,784,351	\$6,645,558	\$12,002,229	\$22,744,976	\$2,744,976	\$2,744,976	\$2,294,976
Capital Project Outlays	\$11,406,177	\$3,364,793	\$5,203,502	\$11,102,229	\$21,994,976	\$1,994,976	\$1,994,976	\$1,994,976
Board Funded Capital Acquired	\$197,818	\$1,419,558	\$1,442,056	\$900,000	\$750,000	\$750,000	\$750,000	\$300,000
Total Expenses by Object	\$139,019,046	\$137,700,882	\$143,240,114	\$150,393,430	\$172,099,684	\$152,995,990	\$154,118,331	\$154,314,467
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	\$1,518,507	(\$3,304,543)	(\$5,452,699)	\$955,382	(\$1,240,373)	(\$750,000)	(\$750,000)	(\$300,000)
SURPLUS (DEFICIT) FROM OPERATIONS	\$1,725,491	(\$1,789,651)	(\$4,010,643)	\$1,855,382	(\$490,373)	(\$0)	\$0	\$0
SURPLUS (DEFICIT) FROM CAPITAL	(\$206,984)	(\$1,514,892)	(\$1,442,056)	(\$900,000)	(\$750,000)	(\$750,000)	(\$750,000)	(\$300,000)
SURPLUS (DEFICIT) FROM ENDOWMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	\$1,518,507	(\$3,304,543)	(\$5,452,699)	\$955,382	(\$1,240,373)	(\$750,000)	(\$750,000)	(\$300,000)

Operating Funds:

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

With historical consistent enrolment increases and continued projected growth of the city of Lethbridge, the Division can reasonably assume that the student enrolment will continue to grow within the Division (projected increase of 5.65% by September 2027). Student enrolment is projected using forecasting software that utilizes trend analysis, local demographics, and multiple other factors for the projections.



There have been some significant changes to the Division's funding over the prior year(s). Starting for Budget 2020/2021, the Province implemented a new Funding Framework model for education. This model is a "3-year funding commitment to education" to allow for predictability and sustainability. The old framework grants (36 grants) has now been modified to the new framework (15 grants). This funding framework has been continued for budget 2024/2025 with some slight updates for specific grant allocations. One of the most significant changes in the provincial funding framework was the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Divisions as it takes into account the lower student enrolment from prior years.

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

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

Staffing remains the Division's largest expense at 77% of its total budget. For the 2024/2025 budget, 7.20 full-time equivalent (FTE) of additional teaching staff have been added to the Division. The majority of these positions (6 FTE) have been added at the high school level as this is where the Division is seeing the largest amount of enrolment growth. There are also 5.75 FTE allocated to contingency at this time that have been allocated in the budget to certificated staffing, however will be used as needed once the September enrolment numbers are finalized.

Uncertificated staffing (support) has increased by 23.26 FTE from the 23/24 operating budget. The majority of these positions are in educational assistants (16.21 FTE) through additional base grant funding allocated as well as external Jordan's Principle funding for staffing. The remaining 5.37 FTE are for administrative positions as two schools, additional FTE for already existing positions and allocation for the new admin assistant at the West Coulee Station Elementary School (to be hired in February 2025).

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. Other requested schools/modernizations are not guaranteed to be approved (or may be delayed in approvals).

For budget 2024/2025, the projected capital funding and expenditures will be for the construction of the new west elementary school (officially named West Coulee Station Elementary in May 2024). The Capital Maintenance and Renewal (CMR) grant has now been specifically separated from the operating Infrastructure, Maintenance & Renewal (IMR) grant and has been included within the capital funds. This funding is being used towards the modernization of Victoria Park High School.

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

Endowment Funds:

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

Lethbridge School Division

Fund Balances - All Fund Accounts

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

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Projected Actual 2023-2024	Preliminary Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Accumulated Surplus								
Opening Accumulated Surplus (Total)	\$22,886,905	\$24,612,395	\$22,822,746	\$19,261,086	\$20,860,173	\$20,369,800	\$20,369,800	\$20,369,800
Transfers to/from General Fund	(\$1)	(\$219,999)	(\$349,424)	\$699,087	\$0	(\$0)	\$0	\$0
Transfers to/from Operating Reserves	\$916,267	(\$1,068,539)	(\$3,212,236)	\$0	(\$1,240,373)	\$0	\$0	\$0
Transfers to/from Capital Reserves	\$1,161,249	(\$1,533,202)	(\$1,192,056)	\$0	\$0	\$0	\$0	\$0
Transfers to/from Board Funded Capital	(\$352,025)	\$1,032,092	\$1,192,056	\$900,000	\$750,000	\$0	\$0	\$0
Transfers to/from Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Accumulated Surplus (Total)	\$24,612,395	\$22,822,746	\$19,261,084	\$20,860,173	\$20,369,800	\$20,369,800	\$20,369,800	\$20,369,800
Change in Accumulated Surplus (Operating and Endowments)	\$1,725,490	(\$1,789,649)	(\$3,561,662)	\$1,599,087	(\$490,373)	(\$0)	\$0	\$0
Fund Balance - Unrestricted Surplus (General)	\$691,485	\$471,485	\$122,061	\$821,148	\$821,148	\$821,148	\$821,148	\$821,148
Fund Balance - General Operating Reserves	\$8,312,675	\$6,563,265	\$3,479,444	\$3,915,018	\$2,674,645	\$2,674,645	\$2,674,645	\$2,674,645
Fund Balance - SGF Operating Reserves	\$2,364,504	\$3,045,375	\$2,916,960	\$2,481,386	\$2,481,386	\$2,481,386	\$2,481,386	\$2,481,386
Accumulated Surplus from Operations (ASO)	\$11,368,664	\$10,080,125	\$6,518,465	\$7,217,552	\$5,977,179	\$5,977,179	\$5,977,179	\$5,977,179
Fund Balance - Capital Reserves	\$7,557,882	\$6,024,680	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624
Fund Balance - Board Funded Capital	\$5,365,975	\$6,398,067	\$7,590,123	\$8,490,123	\$9,240,123	\$9,240,123	\$9,240,123	\$9,240,123
Fund Balance - Endowment Funds	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874
Total Closing Accumulated Surplus	\$24,612,395	\$22,822,746	\$19,261,086	\$20,860,173	\$20,369,800	\$20,369,800	\$20,369,800	\$20,369,800
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unexpended (UDCR)	\$104,500	\$95,334	\$0	\$0	\$0	\$0	\$0	\$0
Fund Revenues	\$11,397,011	\$3,269,459	\$5,203,502	\$11,102,229	\$21,994,976	\$1,994,976	\$1,994,976	\$1,994,976
Fund Expenses/Transfers to EDCR	(\$11,406,177)	(\$3,364,793)	(\$5,203,502)	(\$11,102,229)	(\$21,994,976)	(\$1,994,976)	(\$1,994,976)	(\$1,994,976)
Closing Provincially Funded Capital - Unexpended (UDCR)	\$95,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening Provincially Funded Capital - Expended (EDCR)	\$137,799,166	\$143,854,039	\$141,823,877	\$140,935,019	\$145,944,888	\$161,847,504	\$157,750,120	\$153,652,736
Transfers of capital expenditures from UDCR	\$11,406,177	\$3,364,793	\$5,203,502	\$11,102,229	\$21,994,976	\$1,994,976	\$1,994,976	\$1,994,976
Capital recognized in revenues	(\$5,351,304)	(\$5,394,955)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)
Closing Provincially Funded Capital - Expended (EDCR)	\$143,854,039	\$141,823,877	\$140,935,019	\$145,944,888	\$161,847,504	\$157,750,120	\$153,652,736	\$149,555,352

**Fund Balances:**

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

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

2024-2025 - Fund Allocation						
	General Fund	SGF Fund	Total Operating	Provincially Funded Capital	Endowment Fund	Total Budget
Government of Alberta	\$139,247,219		\$139,247,219	\$22,994,976		\$162,242,195
Federal Government and Other Government	\$845,396		\$845,396			\$845,396
Fees	\$177,535	\$4,454,447	\$4,631,982			\$4,631,982
Other sales and services	\$859,541	\$134,000	\$993,541			\$993,541
Investment income	\$597,893		\$597,893			\$597,893
Gifts and Donations	\$8,000	\$360,000	\$368,000		\$0	\$368,000
Rentals of facilities	\$20,304		\$20,304			\$20,304
Fundraising		\$2,160,000	\$2,160,000			\$2,160,000
Total Revenues	\$141,755,888	\$7,108,447	\$148,864,335	\$22,994,976	\$0	\$171,859,311
Transfer from Operating Reserves	\$1,240,373		\$1,240,373			\$1,240,373
Transfer from Capital Reserves			\$0			\$0
Total Revenues and Transfers	\$142,996,261	\$7,108,447	\$150,104,708	\$22,994,976	\$0	\$173,099,684
Certificated salaries and benefits	\$84,156,791		\$84,156,791			\$84,156,791
Uncertificated salaries and benefits	\$31,639,776		\$31,639,776			\$31,639,776
Contracted and general services	\$11,241,843		\$11,241,843			\$11,241,843
Supplies	\$4,483,726	\$7,108,447	\$11,592,173			\$11,592,173
Utilities	\$2,869,659		\$2,869,659			\$2,869,659
Contingency, commitments and transfers	\$329,538		\$329,538			\$329,538
Amortization of Tangible Capital Assets	\$5,990,427		\$5,990,427			\$5,990,427
Infrastructure, Maintenance and Renewal	\$1,534,501		\$1,534,501			\$1,534,501
Capital Project Outlays			\$0	\$22,994,976		\$22,994,976
Total Expenditures	\$142,246,261	\$7,108,447	\$149,354,708	\$22,994,976	\$0	\$172,349,684
Board Funded Capital Acquired	\$750,000		\$750,000			\$750,000
Transfer To Operating Reserves	\$0		\$0			\$0
Transfer To Capital Reserves	\$0		\$0			\$0
Total Expenditures and Transfers	\$142,996,261	\$7,108,447	\$150,104,708	\$22,994,976	\$0	\$173,099,684
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$490,373)	\$0	(\$490,373)	\$0	\$0	(\$490,373)
Board Funded Capital Acquired	(\$750,000)	\$0	(\$750,000)	\$0	\$0	(\$750,000)
Transfer To/From Operating Reserves	\$1,240,373	\$0	\$1,240,373	\$0	\$0	\$1,240,373
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



**Approved
Operating
Budget**

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.

SUMMARY FOR OPERATING FUNDS

GENERAL COMMENTS

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

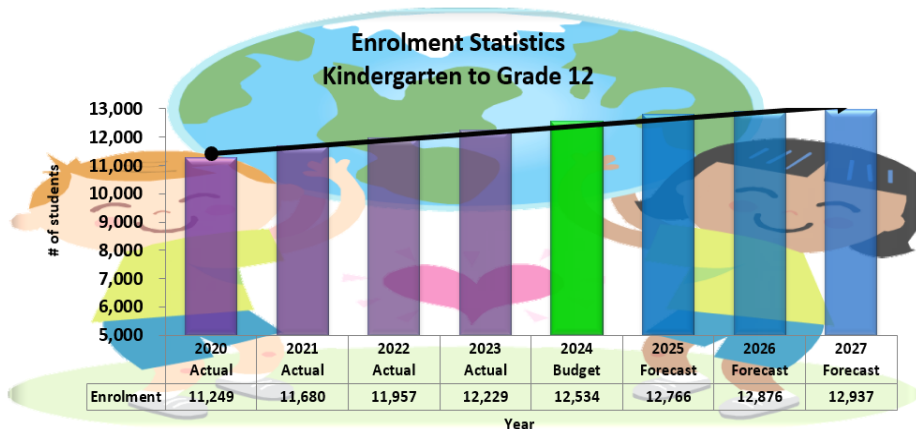
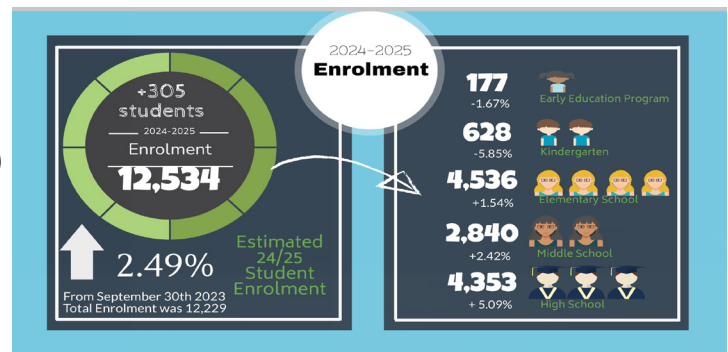
School jurisdictions in Alberta are completely dependent upon the Provincial Government for their funding. For Budget 2020/2021, the Province implemented a new funding framework model for education. This model is a “3-year funding commitment to education” to allow for predictability and sustainability. This funding framework has been continued for budget 2024/2025 with some slight updates for specific grant allocations.

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

ENROLMENT

The Division is projecting to have 12,534 students enrolled in early education (preschool) through Grade 12 in the 2024/2025 school year as compared to 12,229 in September 2023/2024. This is a 305 student or 2.49% increase. The following are the increases (decreases):

- Preschool students (-3) students (-1.67%)
- Kindergarten students (-39) students (-5.85%)
- Elementary students (+69) students (+1.57%)
- Middle school students (-67) students (+0.29%)
- High School students (+211) students (+5.09%)



In the four year period 2024 to 2027 enrolments are projected to increase by 403 students or 3.21%. Enrolment fluctuations have a significant impact on future grant revenues.



Financial Forecast

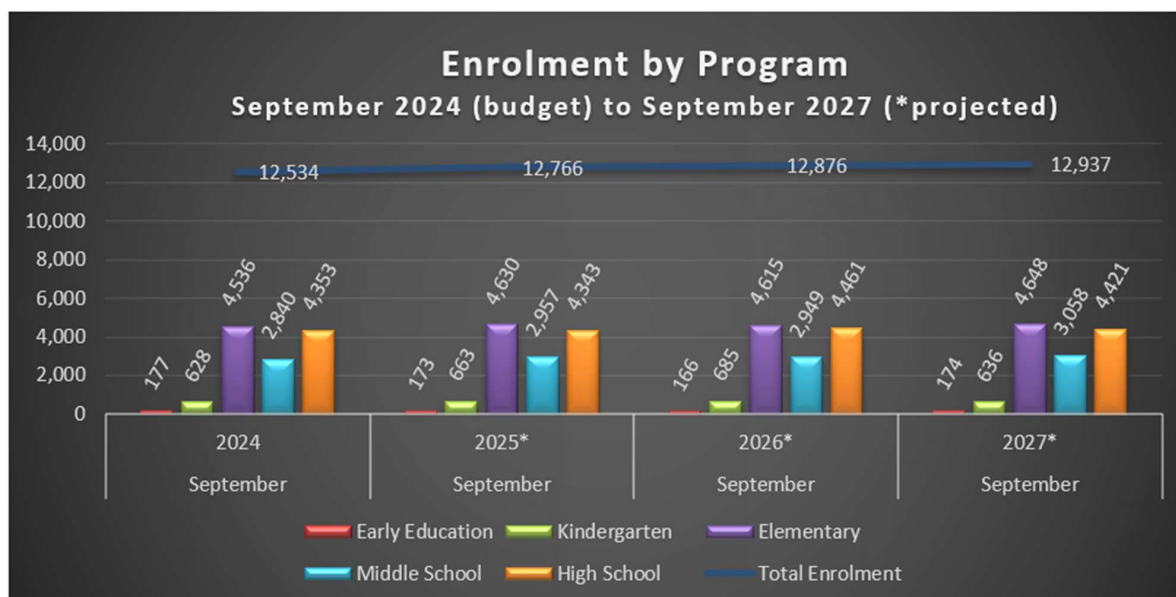
Lethbridge School Division receives over 90% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. The chart to the right shows the average daily price of a West Texas Intermediate (WTI) barrel of oil over the last five years ending with June 2024. The fluctuations in the price of oil have a significant impact on the Alberta Economy as it rides the booms and busts. The current government is continually looking to diversify revenues to lessen the impact the fluctuations in oil prices have on the provincial finances.



<http://markets.businessinsider.com>

The Province has committed to funding school boards for student growth based on their new weighted moving average (WMA) framework. The province balances funding allocations based on the economy and inflationary considerations. There were no grant rate increases within the provincial allocations, only enrolment growth increases. Enrolment grant revenues make up approximately 60% of total revenues while other grants from the Province are approximately 40% of total revenues.

Student enrolment is expected to increase by 403 students over the next four years to September 2027. Enrolment impacts future grant revenues as well as programming and staffing decisions. The Division is expected to continue to see increased enrolment for the next few years.



Lethbridge School Division

Comparative Summary - All Operating Fund Accounts

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

	2020-2021			2021-2022			2022-2023			2023-2024			Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Projected Actual	2024-2025	2025-2026	2026-2027	2027-2028	
Operating Revenues																
Government of Alberta	\$125,182,575	\$125,206,514	\$123,811,393	\$126,304,341	\$126,681,831	\$127,351,945	\$131,951,278	\$133,464,994	\$139,247,219	\$141,077,851	\$142,148,179	\$142,741,725	\$139,247,219	\$141,077,851	\$142,148,179	\$142,741,725
Federal Government and Other Government	\$388,944	\$452,428	\$388,944	\$443,760	\$388,944	\$319,948	\$388,944	\$319,948	\$845,396	\$849,610	\$350,000	\$350,000	\$845,396	\$350,000	\$350,000	\$350,000
Fees	\$3,910,676	\$812,872	\$2,483,011	\$1,235,889	\$4,227,946	\$1,546,723	\$5,238,261	\$1,981,593	\$4,631,982	\$4,683,424	\$4,735,438	\$4,788,029	\$4,631,982	\$4,683,424	\$4,735,438	\$4,788,029
Other sales and services	\$951,817	\$1,746,540	\$1,032,217	\$1,220,599	\$989,150	\$1,358,434	\$1,089,150	\$1,637,198	\$993,541	\$993,541	\$993,541	\$993,541	\$993,541	\$993,541	\$993,541	\$993,541
Investment income	\$193,000	\$144,966	\$193,000	\$215,398	\$193,000	\$428,701	\$590,031	\$590,031	\$597,893	\$597,893	\$597,893	\$597,893	\$597,893	\$597,893	\$597,893	\$597,893
Gifts and Donations	\$408,000	\$339,822	\$408,000	\$576,160	\$408,000	\$352,498	\$368,000	\$463,008	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000	\$368,000
Rentals of facilities	\$34,704	\$28,107	\$34,704	\$36,701	\$34,704	\$36,400	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304
Fundraising	\$2,160,000	\$409,293	\$2,160,000	\$1,094,032	\$2,160,000	\$1,189,264	\$2,160,000	\$1,239,845	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000
Total Operating Revenues	\$133,229,716	\$129,140,542	\$130,511,269	\$131,126,880	\$135,083,575	\$132,583,913	\$141,805,968	\$140,246,583	\$148,864,335	\$150,251,013	\$151,373,355	\$152,019,492	\$148,864,335	\$150,251,013	\$151,373,355	\$152,019,492
Operating Expenses by Object																
Certificated salaries and benefits	\$74,269,968	\$74,496,060	\$74,763,439	\$77,547,659	\$77,915,396	\$80,101,916	\$81,863,283	\$84,985,699	\$84,156,791	\$85,100,531	\$85,931,400	\$86,381,252	\$84,156,791	\$85,100,531	\$85,931,400	\$86,381,252
Uncertificated salaries and benefits	\$27,771,842	\$28,028,324	\$28,228,390	\$27,367,359	\$28,142,092	\$28,140,839	\$28,475,224	\$27,775,307	\$31,639,776	\$31,642,026	\$31,845,266	\$31,957,972	\$31,639,776	\$31,642,026	\$31,845,266	\$31,957,972
Contracted and general services	\$9,917,566	\$6,958,830	\$10,218,855	\$8,349,709	\$10,279,413	\$8,590,229	\$10,836,035	\$10,744,620	\$11,241,843	\$10,888,327	\$10,926,539	\$10,958,600	\$11,241,843	\$10,888,327	\$10,926,539	\$10,958,600
Supplies	\$4,963,561	\$5,387,754	\$5,265,295	\$6,726,247	\$5,324,383	\$4,975,309	\$4,865,839	\$2,004,330	\$4,483,726	\$4,483,726	\$4,483,726	\$4,483,668	\$4,483,726	\$4,483,726	\$4,483,726	\$4,483,668
Utilities	\$2,329,600	\$2,445,456	\$2,295,100	\$2,814,949	\$2,510,600	\$2,831,390	\$2,737,600	\$2,737,600	\$2,869,659	\$2,869,659	\$2,869,659	\$2,869,659	\$2,869,659	\$2,869,659	\$2,869,659	\$2,869,659
Contingency, commitments and transfers	\$1,289,556	\$88,928	\$1,207,262	\$192,508	\$144,096	\$186,939	\$612,163	\$83,900	\$329,538	\$583,900	\$583,900	\$583,900	\$329,538	\$583,900	\$583,900	\$583,900
School Generated Activities	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$3,201,062	\$7,657,971	\$3,308,163	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512
Amortization of Tangible Capital Assets	\$5,658,525	\$5,944,798	\$5,658,525	\$6,479,826	\$5,582,838	\$6,959,634	\$5,229,863	\$5,229,863	\$5,990,427	\$5,990,427	\$5,990,427	\$5,990,427	\$5,990,427	\$5,990,427	\$5,990,427	\$5,990,427
Infrastructure, Maintenance and Renewal	\$3,364,132	\$2,988,744	\$1,508,131	\$1,330,728	\$1,533,723	\$1,607,238	\$1,523,719	\$1,523,719	\$1,534,501	\$1,534,501	\$1,534,501	\$1,534,501	\$1,534,501	\$1,534,501	\$1,534,501	\$1,534,501
Interest on Capital Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Expenses by Object	\$135,877,465	\$127,415,051	\$134,027,502	\$132,916,531	\$138,081,646	\$136,594,556	\$143,801,697	\$138,391,201	\$149,354,708	\$150,251,014	\$151,373,355	\$152,019,491	\$149,354,708	\$150,251,014	\$151,373,355	\$152,019,491
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$2,647,749)	\$1,725,491	(\$3,516,233)	(\$1,789,651)	(\$2,998,071)	(\$4,010,643)	(\$1,995,729)	\$1,855,382	(\$490,373)	(\$0)	\$0	\$0	(\$490,373)	(\$0)	\$0	\$0
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND	\$0	(\$1)	\$0	(\$220,000)	\$100	(\$349,424)	(\$569,726)	\$699,087	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	\$0
SURPLUS (DEFICIT) FROM OPERATING RESERVES	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$1,068,539)	(\$4,298,911)	(\$3,212,236)	(\$1,664,305)	\$0	(\$1,240,373)	\$0	\$0	\$0	(\$1,240,373)	\$0	\$0	\$0
SURPLUS (DEFICIT) FROM CAPITAL RESERVES	\$1,161,249	\$1,161,249	\$1,064,744	(\$1,533,202)	\$0	(\$1,192,056)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	(\$468,178)	(\$352,025)	(\$497,808)	\$1,032,092	\$1,300,840	\$1,192,056	\$350,000	\$900,000	\$750,000	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$2,647,749)	\$1,725,490	(\$3,516,233)	(\$1,789,649)	(\$2,997,971)	(\$3,561,660)	(\$1,984,031)	\$1,599,087	(\$490,373)	(\$0)	\$0	\$0	(\$490,373)	(\$0)	\$0	\$0
Operating Expenses by Program																
Instruction	\$109,782,464	\$102,218,173	\$109,069,153	\$106,785,976	\$112,811,731	\$109,867,646	\$118,710,999	\$112,326,376	\$121,928,826	\$122,744,540	\$123,828,669	\$124,440,972	\$121,928,826	\$122,744,540	\$123,828,669	\$124,440,972
Administration	\$4,092,216	\$3,826,321	\$4,092,216	\$4,041,453	\$4,159,340	\$4,183,521	\$4,253,329	\$4,253,330	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025
Plant Operations and Maintenance	\$10,269,331	\$10,252,622	\$10,748,680	\$11,204,213	\$10,805,214	\$10,706,238	\$10,751,228	\$10,751,228	\$10,979,748	\$10,979,748	\$10,979,748	\$10,992,344	\$10,979,748	\$10,979,748	\$10,979,748	\$10,992,344
Transportation	\$2,710,797	\$2,184,393	\$2,950,797	\$3,074,335	\$3,188,800	\$3,270,279	\$3,332,559	\$4,306,685	\$4,550,181	\$4,630,773	\$4,668,985	\$4,690,222	\$4,550,181	\$4,630,773	\$4,668,985	\$4,690,222
Capital and Debt Services	\$9,022,657	\$8,933,542	\$7,166,656	\$7,810,554	\$7,116,561	\$8,566,872	\$6,753,582	\$6,753,582	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928
Total Operating Expenses by Program	\$135,877,465	\$127,415,051	\$134,027,502	\$132,916,531	\$138,081,646	\$136,594,556	\$143,801,697	\$138,391,201	\$149,354,708	\$150,251,014	\$151,373,355	\$152,019,491	\$149,354,708	\$150,251,014	\$151,373,355	\$152,019,491

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

Operating Revenue Sources

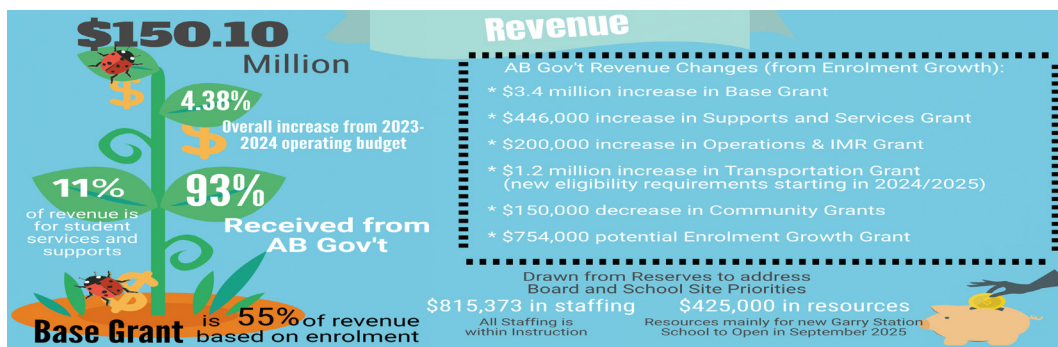
The sources of operating revenues are comprised from the General Operating Funds, the School Generated Funds (SGF) Operating Funds, and the Operating Reserve Funds. These operating funds combined together provide the revenues included in the Board Approved Operating Budget. These sources include the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

	Budget 2024-2025	Budget 2023-2024
Operating Revenues		
Government of Alberta	\$139,247,219	\$131,951,278
Alberta Education - Base Instruction	\$83,201,135	\$79,180,887
Alberta Education - Services and Supports	\$17,058,208	\$16,357,788
Alberta Education - Schools/Facilities	\$17,349,510	\$16,571,762
Alberta Education - Community	\$3,622,281	\$3,772,018
Alberta Education - Jurisdiction	\$4,371,026	\$4,253,325
Projects/Contracts	\$426,786	\$862,008
Other Provincial Revenue	\$727,846	\$821,346
Teacher Pension Costs paid by Government	\$6,500,000	\$6,500,000
Capital Block	\$5,990,427	\$5,145,860
Federal Government and Other Government	\$845,396	\$388,944
Fees	\$4,631,982	\$5,238,261
Other sales and services	\$993,541	\$1,089,150
Investment income	\$597,893	\$590,031
Gifts and Donations	\$368,000	\$368,000
Rentals of facilities	\$20,304	\$20,304
Fundraising	\$2,160,000	\$2,160,000
Total Operating Revenues	\$148,864,335	\$141,805,968
Transfer from Reserves	\$1,240,373	\$1,664,305
Total Operating Revenues and Transfers	\$150,104,708	\$143,470,273

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

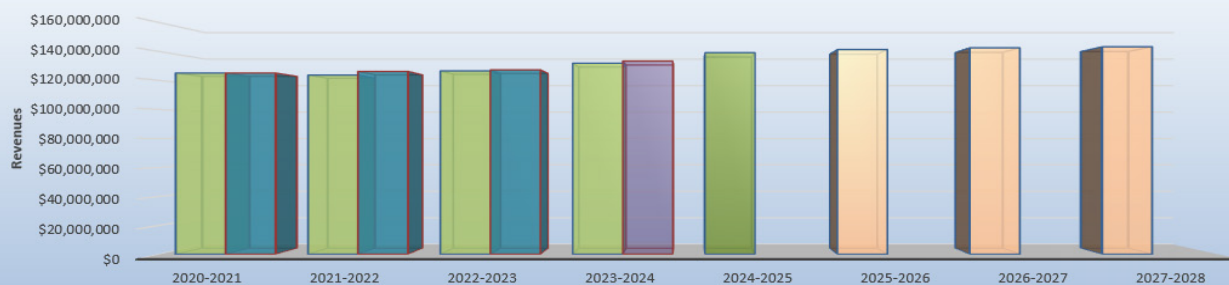
Total budgeted operating revenues for 2024-2025 are \$148.87 million prior to the use of one-time reserve funds. One-time reserve funds of \$1.24 million have been allocated to address Board priorities, supplement staffing, and student needs. With the use of one-time reserves, **total budgeted revenues and transfers are \$150.10 million.**

The operating revenues are budgeted based on estimated enrolment and other factors. Student enrolment is projected for 2024-2025 using forecasting software that utilizes trend analysis, local demographics, and multiple other factors. Student enrolment is the largest factor for determining the funding from Alberta Education using a Weighted Moving Average (WMA). Other Provincial funding is based on the information available during the development of the budget, including Provincial budget announcements and other trends in funding. The following are some of the significant factors in determining the 2024-2025 operating revenues:



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

Government of Alberta



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Budget & Projections	\$125,182,575	\$123,811,393	\$126,681,831	\$131,951,278	\$139,247,219	\$141,389,951	\$142,608,257	\$143,283,863
Actual (*)	\$125,206,514	\$126,304,341	\$127,351,945	\$133,464,994				

* 2023-2024 are projections until the end of the year (Actuals amounts may vary from these projections)

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

Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Preliminary 2024-2025	Operating 2023-2024	Total Change	% Change
Alberta Education Operating Grants	111,536,256	106,658,198	\$4,878,058	4.57%
Operations and Maintenance	11,320,757	11,077,618	\$243,139	2.19%
Transportation	4,505,181	3,292,559	\$1,212,622	36.83%
Capital and Debt Servicing	5,990,427	5,145,860	\$844,567	16.41%
Infrastructure Maintenance Renewal (IMR)	1,523,572	1,523,719	(\$147)	-0.01%
Jurisdiction	4,371,026	4,253,325	\$117,701	2.77%
	139,247,219	131,951,279	\$7,295,940	5.53%

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

There have been some significant changes to the Division's funding over the prior year(s). Starting for Budget 2020/2021, the Province implemented a new funding framework model for education. This model is a "3-year funding commitment to education" to allow for predictability and sustainability. The old framework grants (36 grants) has now been modified to the new framework (15 grants). This funding framework has been continued for Budget 2024/2025 with some slight updates for specific grant allocations. One of the most significant changes in the Provincial funding framework was the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing divisions as it takes into account the lower student enrolment from prior years.

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



Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. These fluctuations have somewhat been minimized with the new Provincial funding framework as the Provincial funding is now based on a Weighted Moving Average (WMA) outlined below. However, due to the enrolment increase, the Division will serve 282 more FTE than it will receive funding for in 2024-2025 school year.

School Year	FTE	Weighting	WMA
2022-2023 Actual FTE Enrolment	11,312	20%	2,262.40
2023-2024 Estimated FTE Enrolment	11,716	30%	3,514.80
2024-2025 Projected FTE Enrolment	12,118	50%	6,059.00

Weighted Moving Average (WMA) FTE Enrolment

11,836.20

The 2024-2025 budget included the Provincial funding framework for school divisions throughout the Province. The model is a "3-year funding commitment to Education" to allow for predictability and sustainability.

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

FUNDING FRAMEWORK



Base Instruction



Services & Supports



School / Facilities



Community



Jurisdiction

The enrolment numbers from 2022-2023 and 2023-2024 have an impact on the funding the Division receives for 2024-2025 due to the Weighted Moving Average (WMA) formula. Student enrolment is the largest factor for determining the funding from Alberta Education. Other Provincial funding is based on the information available during the development of the budget, including Provincial budget announcements and other trends in funding.

The next projected three (3) budget years (25/26 to 27/28) also include increased student enrolment up to 12,937 students. The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial funding framework.

Alberta Education - Base Instruction

As part of the Provincial Funding Framework, the Base Instruction funding is based on the Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is set by Alberta Education for the 2024/2025 school year during the preliminary budget based on initial student enrolment projection. Even though there are still the September 30th final student enrolment counts, these updated enrolments do not take account until the following budget year as part of estimated enrolments and as part of a prior year WMA adjustment. With the WMA, for the 2024-2025 budget, the Division will serve approximately 282 FTE more than it will receive funding for due to the prior year fluctuations in enrolment.

The Base Instruction grant accounts for 55% of the Division's revenue which is driven by enrolment numbers. For 2024/2025, the Alberta Government did not increase the Base Instruction grant rate, only increases were from enrolment growth.

Alberta Education – Services and Supports

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

Budget 2024/2025, there were no grant rate increases within this area, the only changes were from enrolment fluctuations.

Alberta Education – Schools/Facilities

The Schools/Facilities funding includes Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization. There was no increase in the grant rates for operations and maintenance funding, only changes were from enrolment growth.

For the 2024/2025 year, the transportation model will be changing. Eligibility distances have now changed from 2.4 KM for everyone to their boundary school to now 1 KM for grades K-6 and 2 KM for grade 7-12. The grant funding for transportation hasn't been updated since 2019 and did see an increase for the 2024/2025 school year.



Alberta Education – Community

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

The funding allocation had been based on the 2016 federal census information and was updated to 2021 information for the 2024-2025 budget. However, as a result of this change, the Division lost \$150,000 in funding in these grants due to their redistribution to other school divisions.

Alberta Education – Jurisdiction

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

Projects/Contracts

Project/Contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. Included in the 2024-2025 budget is targeted funding for new curriculum funding (\$165,000 for professional learning) and \$111,786 for the Mental Health in Schools Pilot Program (known throughout the Division as Digital Wellness) and \$150,000 received for Digital Assessment funding.

Other Provincial Revenues

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

Teacher Pension Costs paid by Government

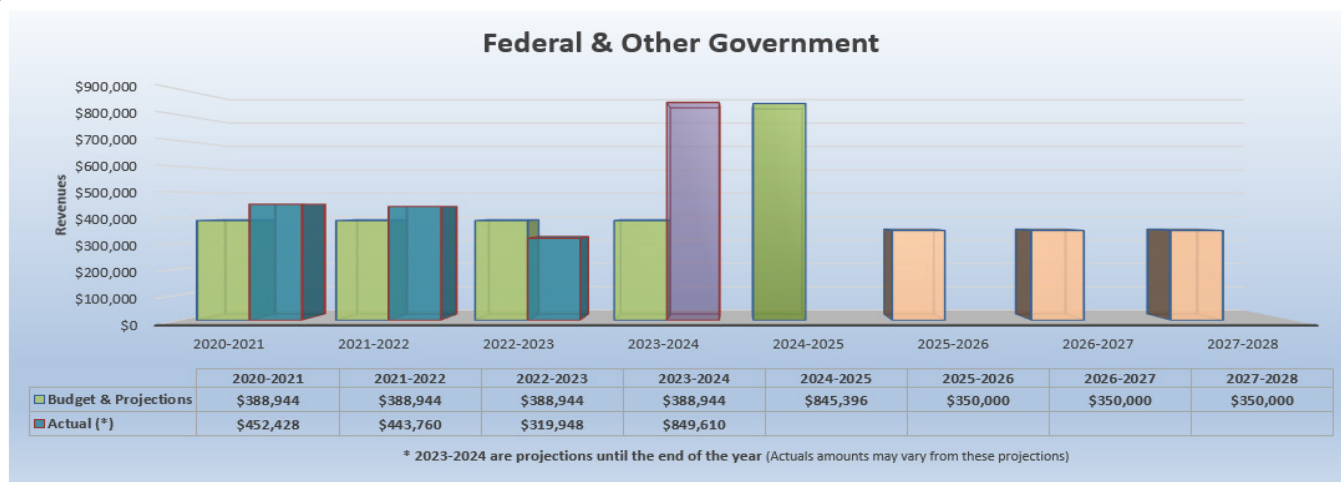
To appropriately account for current year teacher pension costs that are paid by the Province of Alberta on behalf of school boards, the Division is required to record teacher pension costs paid as part of total Division revenues along with the corresponding expenditure as part of certificated salaries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

Capital Block

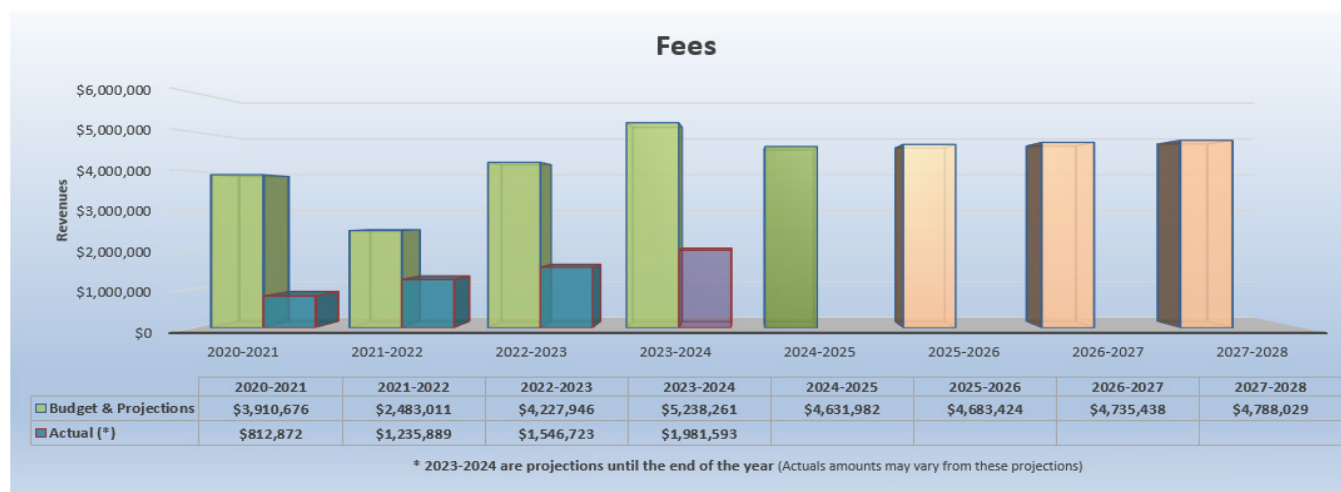
The Capital Block funding relates to the capital allocation revenues recognized for the supported tangible capital assets. This is typically updated in the fall operating budget based on the most recent annual financial statements.



Thoughts in Space by Kenzie , Victoria Pack - Gr. 11



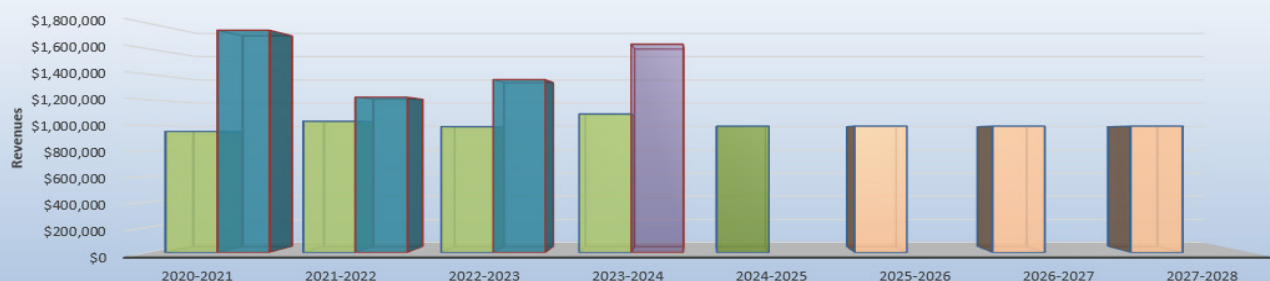
Funding received for federal programs is mainly for tuition received for federal government First Nation students (payments from the Kainai Board of Education). These revenues can fluctuate significantly from year-to-year especially depending on the number of students who attend Lethbridge School Division. For 2023-2024 actual and 2024-2025 budgeted, there are amounts from Indigenous Services Canada (Jordan's Principle) funding that has been received by the Division for specific Indigenous students. The majority of this funding will be used for Educational Assistants. The funding has not been estimated past 2024-2025 as the funding is tied to specific students and needs to be reapplied for each year.



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

With the impact of COVID-19 on the sorts of extra curricular activities that were allowed, this impacted the fees collected over the past number of years. As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus). Each school within the Division completes a school fee schedule annually to estimate the total amount of possible fees that could be charged during the year for option courses, extra-curricular activities and school trips. This schedule is then compiled and the estimate is the budgeted number for the following year. The estimates beyond 2024-2025 are based on enrolment growth.

Other Sales and Services

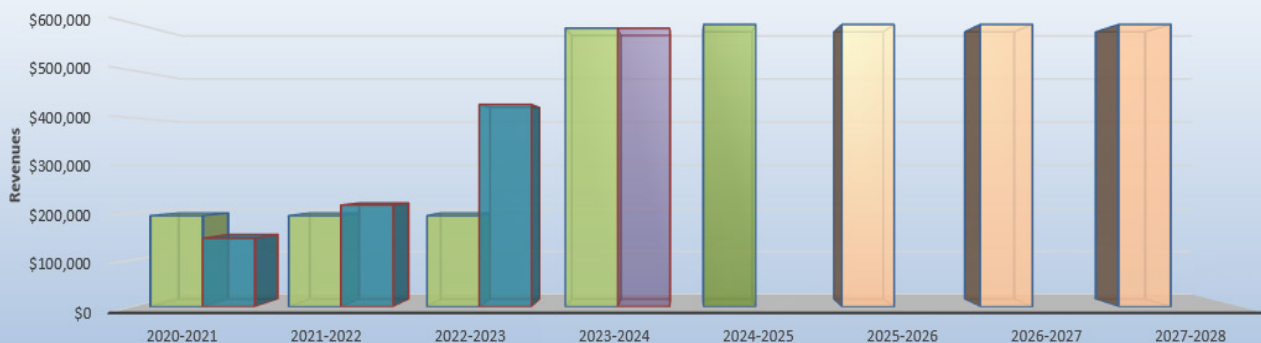


* 2023-2024 are projections until the end of the year (Actuals amounts may vary from these projections)

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

Historically, these revenues have been conservatively budgeted and the actual revenues have exceeded the budgets. In 2022-2023 the International Student program generated approximately \$800,000 in revenue which has been reflected in the increase in the 2023-2024 budget. The actual 2023-2024 also includes a \$548,000 settlement payment from Microsoft that will be spent on technology hardware.

Investment Income

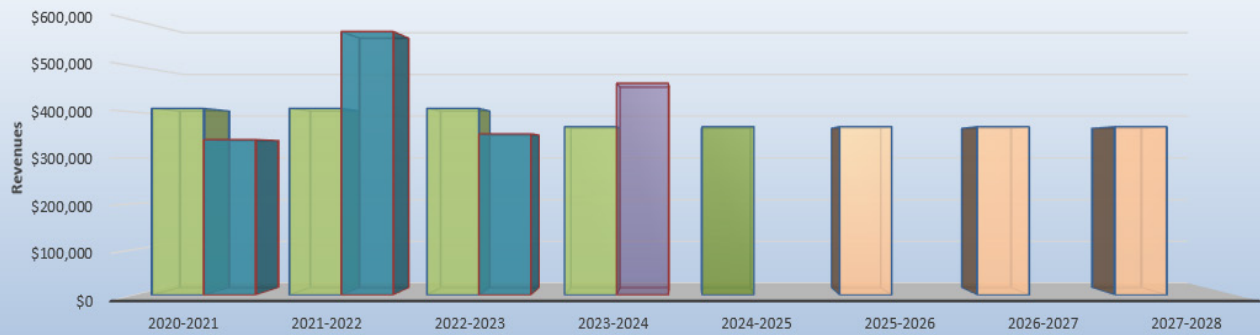


* 2023-2024 are projections until the end of the year (Actuals amounts may vary from these projections)

Investment income revenue is the interest earned on the cash and investments that the Division holds (i.e. funds held for reserves and fund balances). Investment income has been increasing over the past couple years with increased interest rates which is reflected in the estimates for the 2023-2024 actuals and the 2024-2025 budgeted numbers.



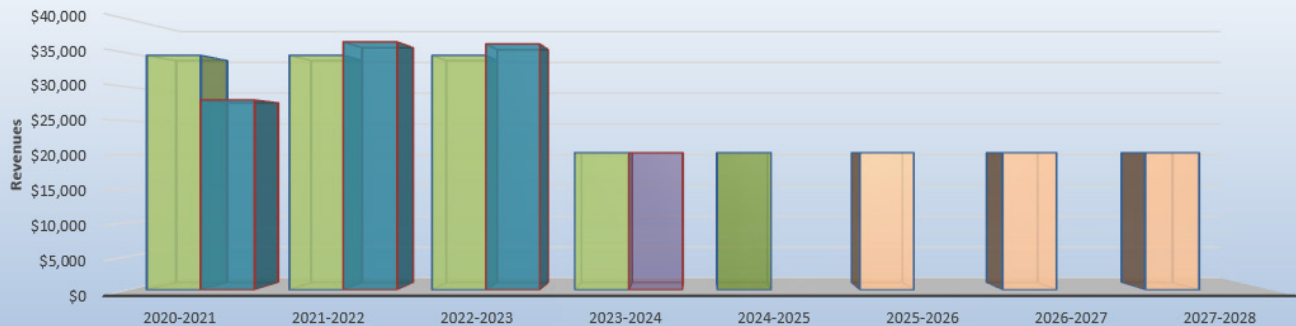
Gifts and Donations



* 2023-2024 are projections until the end of the year (Actuals amounts may vary from these projections)

Gift and Donations revenues include both Division revenues (General Funds) and contributions received for School Generated Activities (SGF Operating Funds). Historically, these revenues have been conservatively budgeted as the donations come from the public and it is difficult to predict this revenue section. It is anticipated that for the 2023-2024 school year, donations will be over budgeted, however the budget amount has remained the same for 2024-2025 due to the revenue fluctuations.

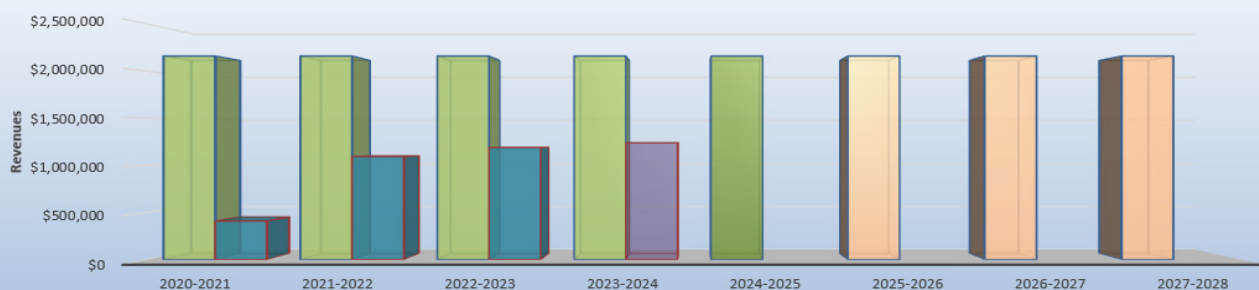
Rentals of Facilities



* 2023-2024 are projections until the end of the year (Actuals amounts may vary from these projections)

Rental of Facilities revenues are relatively consistent from year-to-year and are based on the rental agreements with the Boys and Girls Club, and the Lethbridge Public ATA Local 41. It is anticipated that all of the revenue will be collected in 2023-2024 and there are no increased budgeted for 2024-2025.

Fundraising



* 2023-2024 are projections until the end of the year (Actuals amounts may vary from these projections)

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

REVENUE PROJECTION OVERVIEW

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

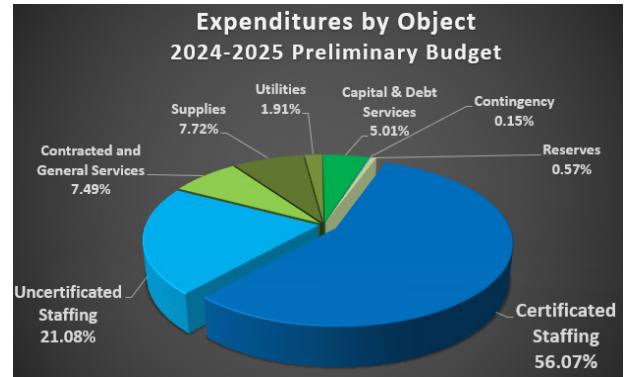
	Budget 2024-2025	Projection 2025-2026	Projection 2026-2027	Projection 2027-2028
Operating Revenues				
Government of Alberta	\$139,247,219	\$141,389,951	\$142,608,257	\$143,283,863
Alberta Education - Base Instruction	\$83,201,135	\$84,741,159	\$85,471,343	\$85,876,263
Alberta Education - Services and Supports	\$17,058,208	\$17,373,950	\$17,523,655	\$17,606,673
Alberta Education - Schools/Facilities	\$17,349,510	\$17,670,643	\$17,822,905	\$17,907,341
Alberta Education - Community	\$3,622,281	\$3,689,328	\$3,721,118	\$3,738,747
Alberta Education - Jurisdiction	\$4,371,026	\$4,451,932	\$4,490,293	\$4,511,566
Projects/Contracts	\$426,786	\$0	\$0	\$0
Other Provincial Revenue	\$727,846	\$741,318	\$747,706	\$751,248
Teacher Pension Costs paid by Government	\$6,500,000	\$6,620,313	\$6,677,358	\$6,708,992
Capital Block	\$5,990,427	\$6,101,308	\$6,153,880	\$6,183,034
Federal Government and Other Government	\$845,396	\$350,000	\$350,000	\$350,000
Fees	\$4,631,982	\$4,683,424	\$4,735,438	\$4,788,029
Other sales and services	\$993,541	\$993,541	\$993,541	\$993,541
Investment income	\$597,893	\$597,893	\$597,893	\$597,893
Gifts and Donations	\$368,000	\$368,000	\$368,000	\$368,000
Rentals of facilities	\$20,304	\$20,304	\$20,304	\$20,304
Fundraising	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000
Total Operating Revenues	\$148,864,335	\$150,563,113	\$151,833,433	\$152,561,630
Transfer from Reserves	\$1,240,373	\$0	\$0	\$0
Total Operating Revenues and Transfers	\$150,104,708	\$150,563,113	\$151,833,433	\$152,561,630

The next projected three (3) budget years (2025/2026 to 2027/2028) also include increased student enrolment up to 12,937 students. The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial funding framework. Projects and contracts has been \$0 as this one time funding area fluctuates substantially from year to year depending on the initiatives from Alberta Education.

Operating Expenditures by Object

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

	Budget 2024-2025	Budget 2023-2024
Operating Expenses by Object		
Certificated salaries and benefits	\$84,156,791	\$81,934,023
Uncertificated salaries and benefits	\$31,639,776	\$28,514,125
Contracted and general services	\$11,241,843	\$10,635,396
Supplies	\$4,483,726	\$4,956,839
Utilities	\$2,869,659	\$2,737,600
Contingency, commitments and transfers	\$1,079,538	\$612,163
School Generated Activities	\$7,108,447	\$7,657,971
Amortization of Tangible Capital Assets	\$5,990,427	\$5,229,863
Infrastructure, Maintenance and Renewal	\$1,534,501	\$1,523,719
Interest on Capital Debt	\$0	\$0
Total Operating Expenses by Object	\$150,104,708	\$143,801,699
Transfer to Reserves	\$0	\$0
Transfer to Board Funded Capital	\$750,000	\$350,000
Total Operating Expenses and Transfers	\$150,854,708	\$144,151,699



Total budgeted operating expenses for 2024-2025 are \$150.10 million compared to \$144.15 million in the updated operating budget for 2023-2024.

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



Mountain Trading Card by Ayla O'Brien, Sen. Joyce Fairbairn - Gr. 8

HUMAN RESOURCES

Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 77% of the Division's budget. The Division is projecting to employ 676 full-time equivalent (FTE) teachers and 488 full-time equivalents (FTE) support staff in 2024-2025.

The Division spends 56% of the budget on teaching staff. Teaching staff will increase by 12.97 FTE. Approximately half of this is addressing enrolment growth throughout all levels and the other half are contingent staffing which could be placed if the Division meets its enrolment projections and is eligible for the enrolment growth grant.

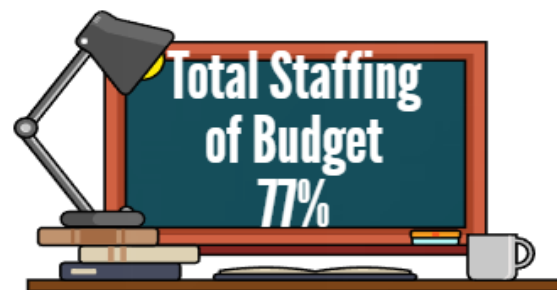
The Division spends 21% of the budget on support staff positions. Total support staffing full time equivalent (FTE) positions will increase in the 2024-2025 budget by 23.26 FTE. This includes 17.89 FTE additional educational assistants (funded through Jordan's Principle, the reallocation of the classroom complexity grant and use of reserves). The remaining 5.37 is 2 new positions for the Kindercare pilot, the new admin assistant for the new West Coulee Station Elementary school (to be hired in February 2025) and additional administrative staff positions which are determined at the school level.

Teacher Staffing (Certificated):	Preliminary	Operating	Preliminary				
	2024/2025	2023/2024	FTE Change	% Change	2023/2024	FTE Change	% Change
Elementary Schools	292.60	290.40	2.20	0.75%	288.40	4.20	1.46%
Middle Schools	130.43	131.41	(0.98)	(0.75%)	128.08	2.35	1.83%
High Schools	197.00	191.00	6.00	3.05%	190.14	6.86	3.61%
Inclusive Learning, Counselling and Early Learning	24.00	24.00	0.00	0.00%	24.00	0.00	0.00%
Other Instructional (Plus Contingency)	18.00	12.25	5.75	31.94%	11.25	6.75	60.00%
Classroom Teachers	662.03	649.06	12.97	1.96%	641.87	20.16	3.14%
Other Certificated Staffing	14.000	14.000	0.00	0.00%	14.000	0.00	0.00%
Total Teacher Staffing	676.03	663.06	12.97	1.92%	655.87	20.16	3.07%

Support Staffing (Uncertificated):	Preliminary	Operating	Preliminary				
	2024/2025	2023/2024	FTE Change	% Change	2023/2024	FTE Change	% Change
Grade 1 - Grade 12	205.72	189.51	16.21	7.88%	183.59	22.13	12.05%
Kindercare Pilot	1.68	0.00	1.68	100.00%	0.00	1.68	100.00%
Specialized Learning Supports - Severe KG	17.20	17.20	0.00	0.00%	17.25	(0.05)	(0.29%)
Program Unit Funding (PUF)	16.72	16.72	0.00	0.00%	11.62	5.10	43.89%
Early Education Program (EEP)	4.00	4.00	0.00	0.00%	3.60	0.40	11.11%
Educational Assistants	245.32	227.43	17.89	7.29%	216.06	29.26	13.54%
Other Support Staffing	242.68	237.31	5.37	2.21%	238.05	4.63	1.94%
Total Support Staffing	488.00	464.74	23.26	4.77%	454.11	33.89	7.46%

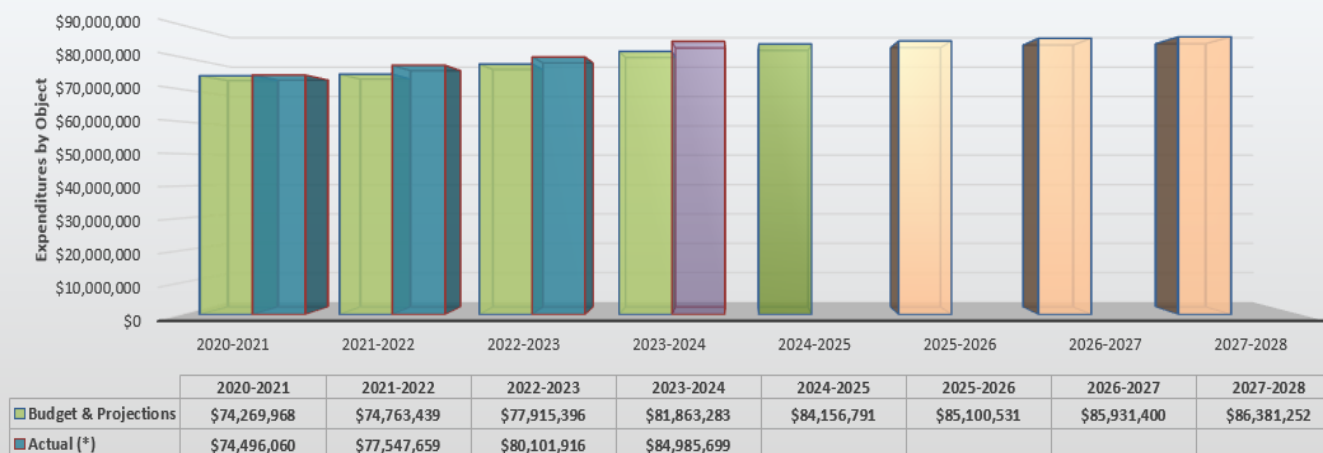
56%
of budget for
Teaching Staff

21% of budget for
Support Staff



Certified Salaries and Benefits



* 2023-2024 are projections until the end of the year (Actuals amounts may vary from these projections)

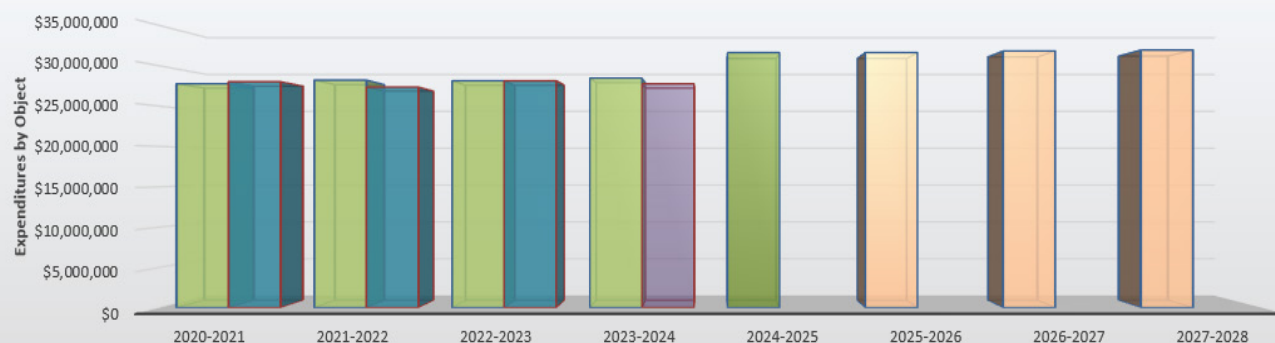
Certificated salaries and benefits have been historically around 54-56% of total expenditures. As of June 30th, 2022, the Alberta Teachers Association and the Alberta provincial government had agreed on a new collective agreement through 2024. The wage details of the new agreement include a 0.5% increase effective on ratification, a 1.25% increase in September 2022 and a 2.0% increase in September 2023. Negotiations are currently underway between the Alberta Teachers Association and the Alberta provincial government for a new collective agreement. Teacher salary settlement funding from the Alberta provincial government has been continued for the 2024-2025 school year. This amount for Lethbridge School Division equals \$2.38 million.

Majority of certified salaries and benefits are budgeted based on average teacher costs. This cost for 2024-2025 will include both salary grid movements (based on years of experience) as well as continued cost increases for benefit costs. As the majority of the Division's expenses are for staffing, this is a significant cost pressure to the Division.

In 2024-2025, it is budgeted that the Division will have approximately \$84.16 million expended on teaching staff (certificated staffing), which is approximately 56% of the total Division budget. **Overall there are approximately 7.25 FTE teachers increase over the 2023-2024 operating budget (as well as 5.75 FTE in contingent staffing to be placed in September 2024), which is a 1.92% increase overall in the number of teaching staff.**

There is projected enrolment growth estimated for the next three (3) budget years (25/26 to 27/28) which will be funded through the base grant. There was no grant rate increase in 2024-2025 and that has remained consistent for the projections as well. This is a conservative estimate and only increases from enrolment have been included. The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming.

Uncertified Salaries and Benefits



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Budget & Projections	\$27,771,842	\$28,228,390	\$28,142,092	\$28,475,224	\$31,639,776	\$31,642,026	\$31,845,266	\$31,957,972
Actual (*)	\$28,028,324	\$27,367,359	\$28,140,839	\$27,773,307				

* 2023-2024 are projections until the end of the year (Actuals amounts may vary from these projections)

Uncertificated salaries and benefits have historically been around 21-22% of total expenditures. Negotiations were completed in the Spring of 2024 between the Division and the two unions who are represented by support staff. This collective agreement will expire in August 2024 and negotiations will resume. Non-union support staff members received a salary increase comparable with the ATA agreement in 2023-2024.

Many of the positions within uncertified salaries and benefits are budgeted based on average costs (including educational assistants). For 2024-2025, these average costs of these positions have increased from projected staff experience increments and grid changes as a result of the negotiations. There was also an increase in the budgeted benefit costs for support staff with increased premium costs.

In 2024-2025, it is budgeted that the Division will have approximately \$31.64 million expended on support staff, which is approximately 21% of the total Division budget. **Overall there is a 23.26 FTE or 4.77% increase in support staff.** The increase is mainly in educational assistants of 17.89 FTE will be added from the 2023-2024 operating budget. These are being funded through additional base grant allocation, reserves and external funding from Jordan's Principle (Indigenous Services Canada). The remaining positions are for additional administrative staff at two schools, two Kindercare pilot program leads and additional FTE added for specific positions based on school budgets.

Projections for the next three (3) budget years (25/26 to 27/28) include a projected increase in support staffing due to enrolment growth based grants. The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming.



STAFFING SUMMARY

Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 77% of the Division's budget. Student enrolment growth is one of the largest factors in determining the staffing levels. The Division is projecting to increase certified staffing by 7.25 full-time equivalent (FTE) teachers (and 5.75 FTE allocated to contingency) and increase the uncertified staff by 23.26 full time equivalent (FTE) support staff.

The Division will employ 676 full-time equivalent (FTE) teachers and 488 full-time equivalents (FTE) support staff in 2024-2025.

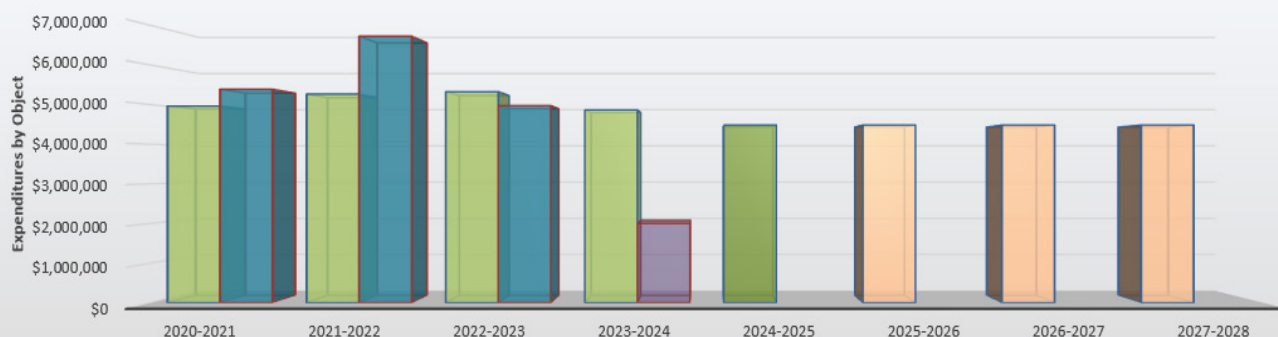


Contract and general services includes contracting out the busing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, leases and other services provided to the Division. Historically, these costs have been conservatively budgeted and the actual costs have been less than the budgets from year-to-year. In 2023-2024, the transportation funding model changed mid year so the costs are higher than budgeted, but there is revenue to cover them.

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



Supplies



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Budget & Projections	\$4,963,561	\$5,265,295	\$5,324,383	\$4,865,839	\$4,483,726	\$4,483,726	\$4,483,726	\$4,484,668
Actual (*)	\$5,387,754	\$6,726,247	\$4,975,309	\$2,004,330				

* 2023-2024 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 costs have been less than the budgets last year and projected for the 2023-2024 school year as well. These are consolidated within the supplies category (with the School Generated Activities costs).

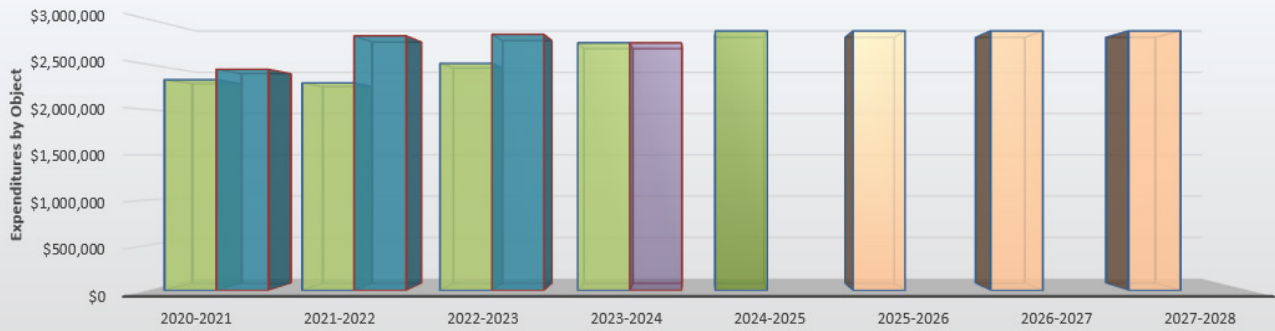
The current and projected budgets are continued to be budgeted conservatively as the amount of these services could fluctuate significantly from year-to-year. The majority of the changes relates to fluctuations in furniture, equipment, and computer purchases requirements. This area has also been impacted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

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

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



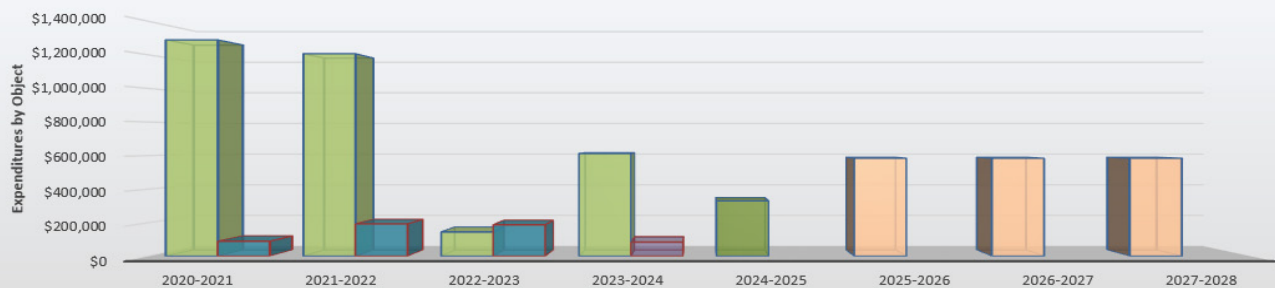
Utilities



* 2023-2024 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 Division (new schools being added) and increases in the utility rates. Even though the school division has entered into commodity contracts for electricity and natural gas that resulted in cost savings of approximately \$1.6 million from 2021 to 2023, the increase in the utility rates are due to the introduction of a Carbon tax which increased the costs of utilities such as natural gas, diesel and fuel. The Division is currently working on maintenance and infrastructure projects that would potentially lead to efficiencies in the use of utilities. Overall, the projected budget areas are continued to be budgeted conservatively as the amount of these services could fluctuate significantly from year-to-year with some increase as new schools being added to the Division.

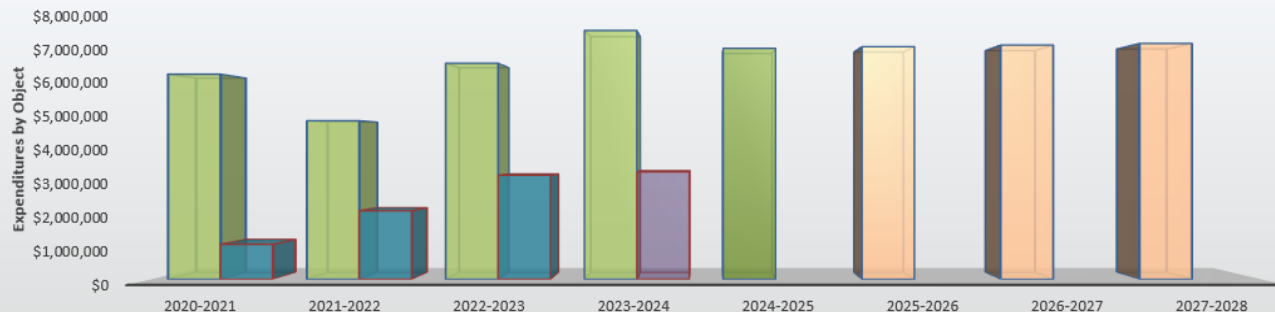
Contingencies, Commitments, and Transfers



* 2023-2024 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 year-end). This is typically updated in the fall budget (after August 31st year-end).

School Generated Activities

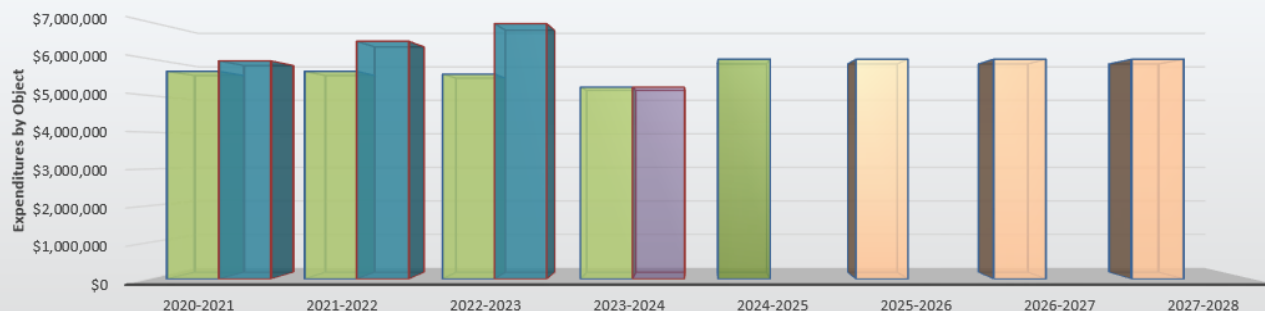


* 2023-2024 are projections until the end of the year (Actuals amounts may vary from these projections)

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).

Over the last number of years, there were significant reductions in the school generated activities. The majority of the decrease relates to the reduction in the SGF activities that can be completed during the year as a result of the COVID-19 pandemic. However starting in 2022-2023 and onwards it is anticipated that there will be a substantial increase in activities. As well, all possible fees are budgeted for based on a "likelihood scale" completed by each administrator. Actuals are expected to be less than budgeted, however revenues are collected to offset expenses.

Amortization of Tangible Capital Assets

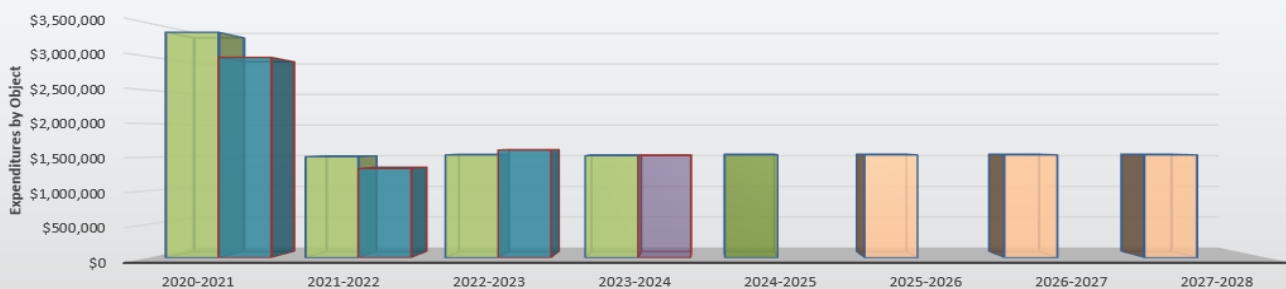


* 2023-2024 are projections until the end of the year (Actuals amounts may vary from these projections)

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



Infrastructure, Maintenance and Renewal (IMR)



* 2023-2024 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 Division undertakes to maintain the Division's schools and other facilities. The Division receives a specific grant for these projects and it is based on multiple factors such as student enrolment, facility area, and the age of the facilities. Specific Provincial rates are applied to each of these factors.

Effective for the 2021/2022 school year, the capital portion of IMR was reallocated to the capital funds through the Capital Maintenance and Renewal (CMR) program, therefore why there is a decrease from the 2020/2021 to the 2021/2022 school year. Funds can also be deferred from year to year depending on the timing of projects, therefore if there are increases over budget, there is funding to cover the costs.



The Melt of Colour by Alina Baybuz, Gilbert Paterson - Gr. 6

EXPENSE PROJECTION OVERVIEW

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

	Budget 2024-2025	Projection 2025-2026	Projection 2026-2027	Projection 2027-2028
Operating Expenses by Object				
Certificated salaries and benefits	\$84,156,791	\$85,100,531	\$85,931,400	\$86,381,252
Uncertificated salaries and benefits	\$31,639,776	\$31,642,026	\$31,845,266	\$31,957,972
Contracted and general services	\$11,241,843	\$10,888,327	\$10,926,539	\$10,958,600
Supplies	\$4,483,726	\$4,483,726	\$4,483,726	\$4,484,668
Utilities	\$2,869,659	\$2,869,659	\$2,869,659	\$2,869,659
Contingency, commitments and transfers	\$329,538	\$583,900	\$583,900	\$583,900
School Generated Activities	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512
Amortization of Tangible Capital Assets	\$5,990,427	\$5,990,427	\$5,990,427	\$5,990,427
Infrastructure, Maintenance and Renewal	\$1,534,501	\$1,534,501	\$1,534,501	\$1,534,501
Total Operating Expenses by Object	\$149,354,708	\$150,251,014	\$151,373,355	\$152,019,491
Transfer to Reserves	\$0	\$0	\$0	\$0
Transfer to Board Funded Capital	\$750,000	\$750,000	\$750,000	\$300,000
Total Operating Expenses and Transfers	\$150,104,708	\$151,001,014	\$152,123,355	\$152,319,491

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

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

The cost of supplies and contracted services projections include the removal of one-time costs that are included within the 2024/2025 budget and spending will be adjusted to ensure that expenditures do not exceed forecasted revenues. When resources are limited, the priority is to ensure that the needs of classrooms are met which may involve the reduction of supplies and contracted services.

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

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

Infrastructure, maintenance and renewal (IMR) costs are based on the grant funding received. No increases have been forecasted as there were no grant rate increases in 2024-2025.

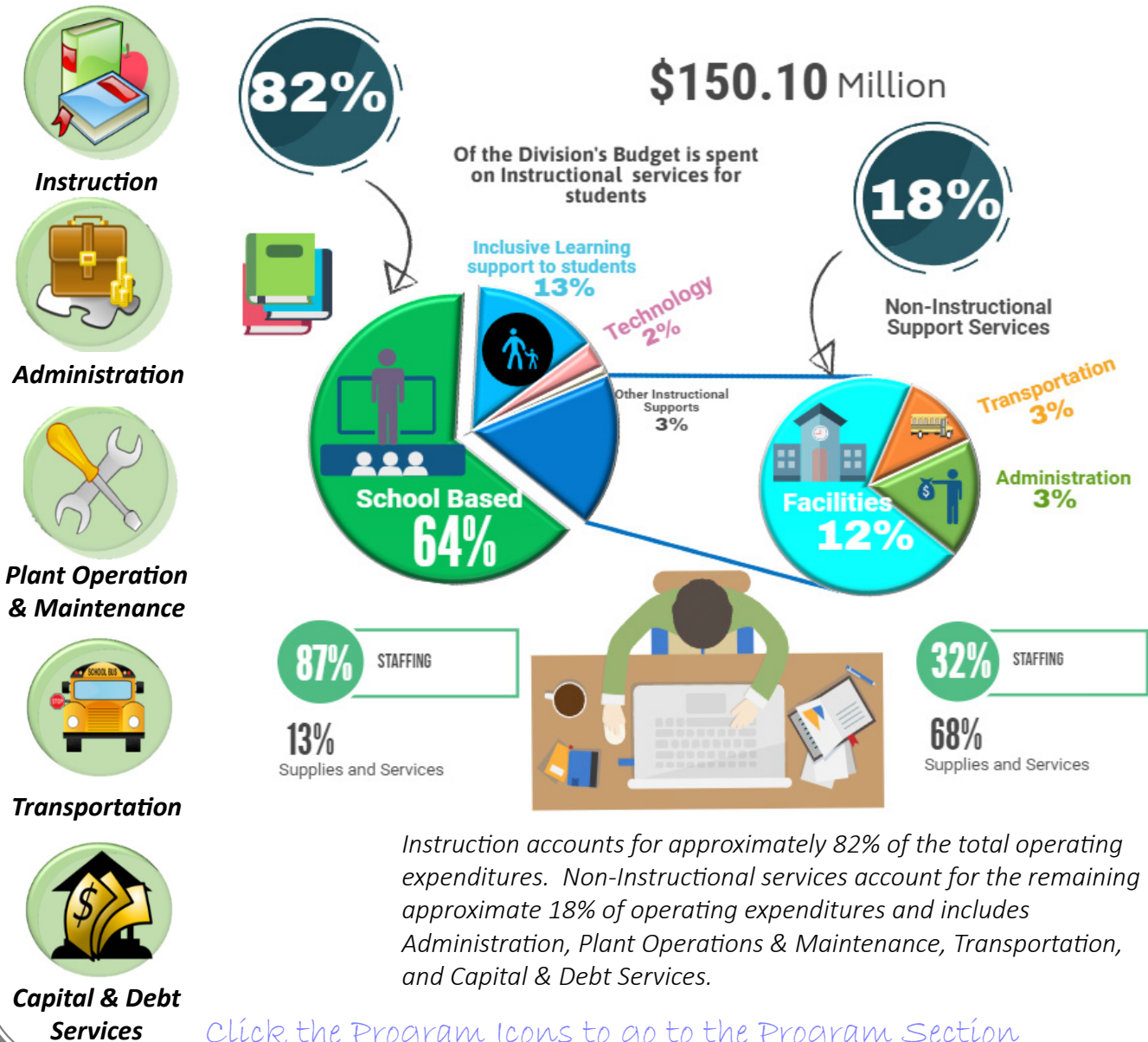


Summary of Expenditures by Program

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

Operating Expenses by Object	Budget 2024-2025	Budget 2023-2024
Certificated salaries and benefits	\$84,156,791	\$81,934,023
Uncertificated salaries and benefits	\$31,639,776	\$28,514,125
Contracted and general services	\$11,241,843	\$10,635,396
Supplies	\$4,483,726	\$4,956,839
Utilities	\$2,869,659	\$2,737,600
Contingency, commitments and transfers	\$1,079,538	\$612,163
School Generated Activities	\$7,108,447	\$7,657,971
Amortization of Tangible Capital Assets	\$5,990,427	\$5,229,863
Infrastructure, Maintenance and Renewal	\$1,534,501	\$1,523,719
Interest on Capital Debt	\$0	\$0
Total Operating Expenses by Object	\$150,104,708	\$143,801,699
Transfer to Reserves	\$0	\$0
Transfer to Board Funded Capital	\$750,000	\$350,000
Total Operating Expenses and Transfers	\$150,854,708	\$144,151,699

Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$150.10 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.



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

2024-2025 - Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$83,401,858	\$754,933	\$0	\$0	\$0	\$84,156,791
Uncertificated Staffing	\$23,584,652	\$2,417,716	\$5,503,864	\$0	\$0	\$31,639,776
Contracted and General Services	\$3,559,892	\$1,033,263	\$2,294,651	\$0	\$0	\$11,241,843
Supplies	\$11,136,786	\$81,213	\$364,174	\$0	\$0	\$11,592,173
General Operating Supplies	\$4,028,339	\$81,213	\$364,174	\$10,000	\$0	
School Generated Activities (SGF)	\$7,108,447	\$0	\$0	\$0	\$0	
Utilities	\$0	\$52,600	\$2,817,059	\$0	\$0	\$2,869,659
Capital and Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of Tangible Capital Assets	\$0	\$0	\$0	\$0	\$0	
Infrastructure, Maintenance and Renewal	\$0	\$0	\$0	\$0	\$0	
Transfers - Contingency/Commitments	\$245,638	\$31,300	\$0	\$0	\$7,524,928	\$7,854,466
Total Operating Expenditures	\$121,928,826	\$4,371,025	\$10,979,748	\$0	\$7,524,928	\$149,354,708
Transfers - Reserves Allocations	\$0	\$0	\$0	\$0	\$0	\$0
Transfers - Board Funded Capital	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Total Expenditures and Transfers	\$122,678,826	\$4,371,025	\$10,979,748	\$0	\$7,524,928	\$150,104,708
Operating Expenditures	\$121,928,826	\$4,371,025	\$10,979,748	\$0	\$7,524,928	\$149,354,708
Transfers to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Transfers to Board Funded Capital	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Total Expenditures and Transfers	\$122,678,826	\$4,371,025	\$10,979,748	\$0	\$7,524,928	\$150,104,708

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

Average Cost per FTE Student

Actual 2021-2022:
Division: \$11,486
Provincial: \$11,260

Actual 2022-2023:
Division: \$11,935

Budget 2023-2024:
Division: \$12,180

Budget 2024-2025:
Division: \$12,373

Most current
Provincial
Financial
Statements

In 2021-2022, the cost was approximately \$11,486 to educate a full time equivalent student in Lethbridge School Division as compared to the provincial average of all public school authorities of \$11,260 per student (most current available financial statements for the Province).

In 2022-2023, the actual was approximately \$11,935 to educate a full time equivalent student in Lethbridge School Division.

In the 2023-2024 budget, the cost is projected to be \$12,180 per full time equivalent (FTE) student. In the 2024-2025 budget, the cost is projected to be \$12,373 per full time equivalent (FTE) student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for Lethbridge School Division students.

Note:

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

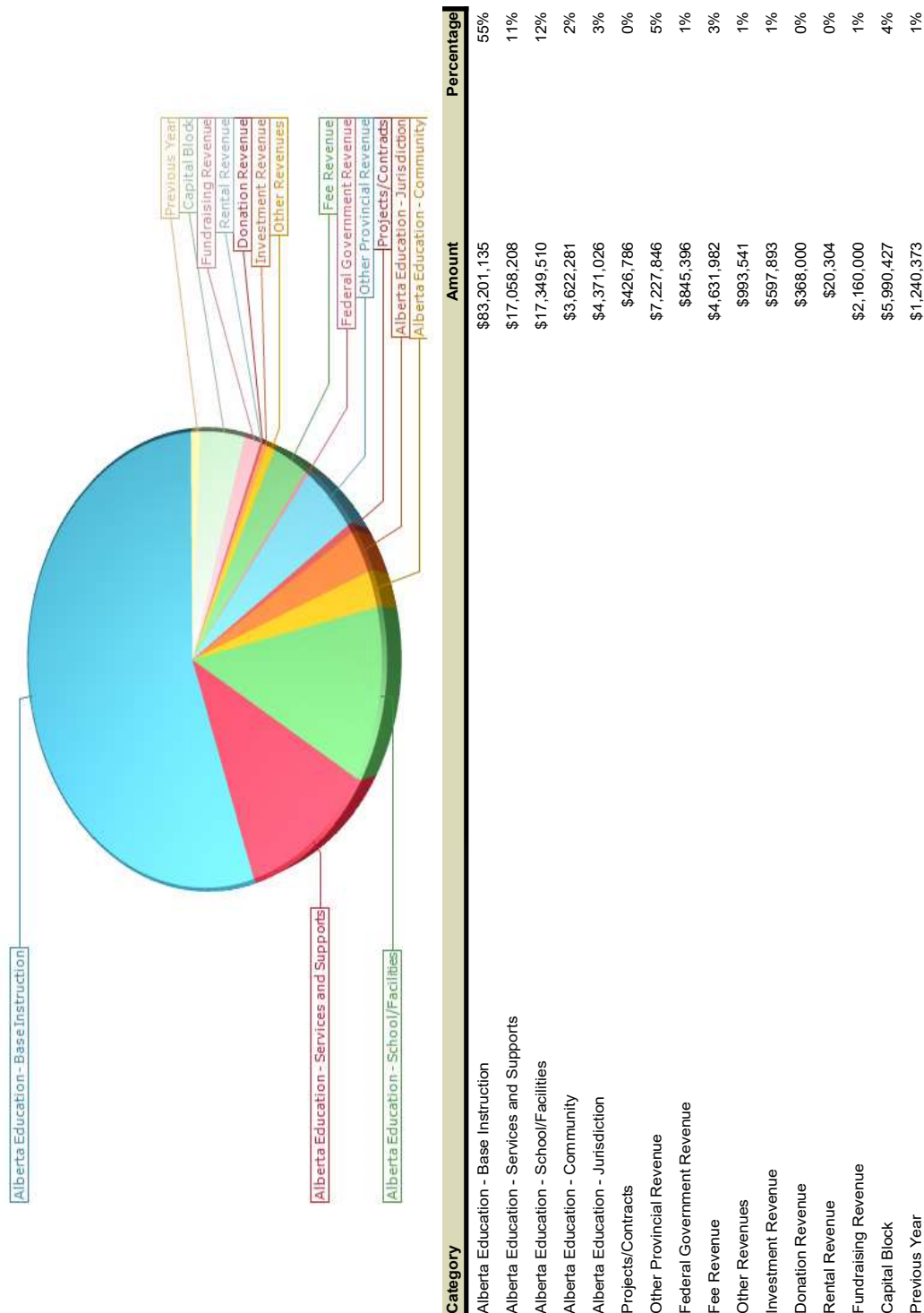
Student Enrolment FTE may differ from Provincially Funded FTE for fee paying students (i.e. EEP and International students):

- For Budget 2021/2022, total students are 11,670 (total FTE is 10,999)
- For Budget 2022/2023, total students are 11,957 (total FTE is 11,445)
- For Budget 2023/2024, total students are 12,229 (total FTE is 11,806)
- For Budget 2024/2025, total students are 12,534 (total FTE is 12,132)

Revenue and Allocations

Lethbridge School Division
2024-2025 Preliminary Budget

Lethbridge School Division



Budget 2024/2025 - 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 pages are a summary of the approved operating budget starting with revenues:



Executive Summary



Organizational



Financial

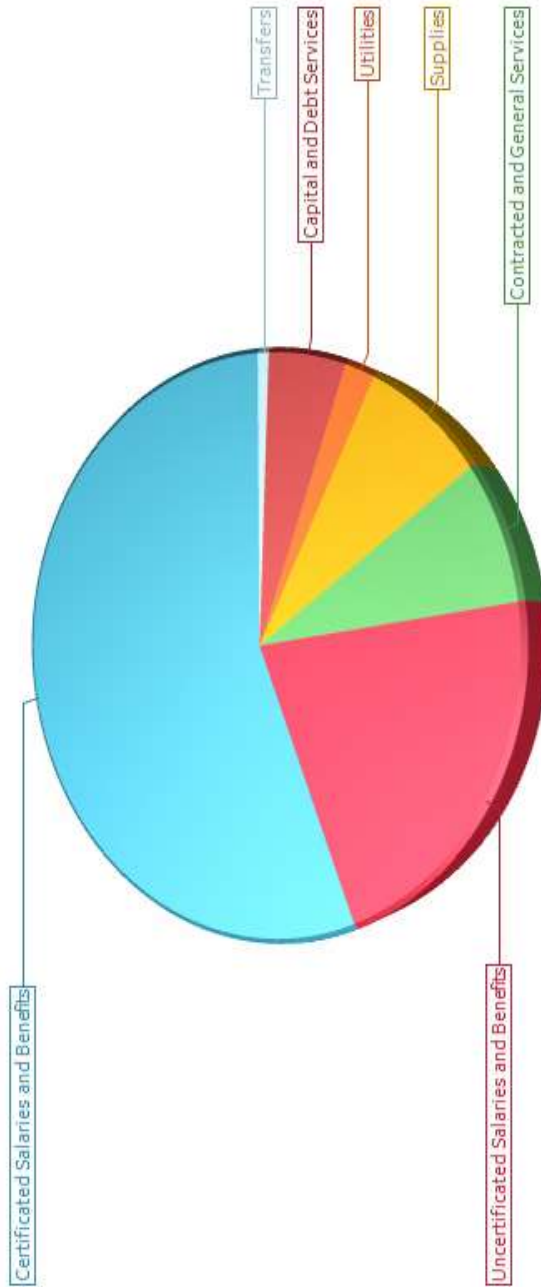


Informational

Expenditures

**Lethbridge School Division
2024-2025 Preliminary Budget**

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$84,156,790	56%
Uncertificated Salaries and Benefits	\$31,639,777	21%
Contracted and General Services	\$11,241,843	7%
Supplies	\$11,592,172	8%
Utilities	\$2,869,659	2%
Capital and Debt Services	\$7,524,928	5%
Transfers	\$1,079,538	1%
Total Expenditures	\$150,104,707	

Overview - Revenue and Expenditures

Lethbridge School Division
2024-2025 Preliminary Budget

Lethbridge School Division

Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Kindergarten - Base Funding	\$2,698,125	\$3,084,731
WMA Rate - ECS Base Instruction	\$3,246.06	\$3,246.06
Weighted Moving Average - ECS Students	831.20 FTE	950.30
Grades 1-9 - Base Funding	\$54,022,878	\$52,582,277
WMA Rate - G1-9 Base Instruction	\$6,492.12	\$6,492.12
Weighted Moving Average - Gr 1-9 Students	8,321.30 FTE	8,099.40
Grades 10-12 - Base Funding	\$22,325,972	\$19,925,050
G10-12 (Yr 1-3) Base Instruction	\$21,372,572	\$19,070,208
G10-12 (Yr 4) Base Instruction	\$313,148	\$342,784
G10-12 (Yr 5+) Base Instruction	\$25,709	\$22,138
Online - Full Time	\$0	\$0
Online - Part Time	\$0	\$0
Summer school	\$614,543	\$489,920
Outreach Program Funding	\$250,000	\$250,000
Total Number of Outreach Sites	1 sites	1
Outreach Base Funding	\$250,000.00	\$250,000.00
Home Education	\$0	\$0
WMA Rate - Home Education	\$1,717.00	\$1,717.00
Weighted Moving Average - Home Education	0.00 FTE	0.00
Stabilization Funding	\$3,133,570	\$2,502,980
Projected WMA Clawback	\$770,589	\$0
Total Alberta Education - Base Instruction	\$83,201,135	\$78,345,038
% of Revenue and Allocations to Budget Center	55%	54%
Alberta Education - Services and Supports	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Program Unit Funding (PUF)	\$1,098,075	\$1,128,270
PUF - Standard Code 47 - Half Day	\$559,350	\$696,960
PUF - Standard Code 47 - Full Day	\$0	\$0
PUF - Profound Code 47 - Half Day	\$93,225	\$116,160
PUF - Profound Code 47 - Full Day	\$0	\$0
PUF - Code 41-46 - Half Day	\$445,500	\$315,150
PUF - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Supports - KG Severe	\$916,740	\$1,056,660
SLS-KG - Standard Code 47 - Half Day	\$493,020	\$655,380
SLS-KG - Standard Code 47 - Full Day	\$0	\$0
SLS-KG - Profound Code 47 - Half Day	\$82,170	\$109,230
SLS-KG - Profound Code 47 - Full Day	\$0	\$0
SLS-KG - Code 41-46 - Half Day	\$341,550	\$292,050
SLS-KG - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Support	\$9,374,342	\$9,135,518
Learning Support - Multi-Disciplinary Teams	\$7,432,942	\$7,161,458
Learning Support - Mental Health	\$985,471	\$978,397
Learning Support - Jurisdiction Compositions	\$955,929	\$995,664
Moderate Language Delay (Code 48)	\$189,200	\$127,600
Classroom Complexity Grant	\$607,899	\$597,345
English as a Second Language (ESL/FSL)	\$932,514	\$672,738
WMA Rate - ESL	\$1,320.00	\$1,320.00
Weighted Moving Average - ESL	706.45 FTE	509.65
Refugee	\$1,634,408	\$1,534,885
WMA Rate - Refugee	\$6,050.00	\$6,050.00
Weighted Moving Average - Refugee	270.15 FTE	253.70
First Nations Metis and Inuit (FNMI)	\$1,265,214	\$1,243,639
FNMI Student Self Identification	\$1,015,740	\$1,014,024
FNMI Truth & Reconciliation	\$102,136	\$43,911
FNMI Demographics	\$147,338	\$185,704
Institutional Program Grants	\$1,047,457	\$861,133
Projected WMA Clawback	(\$7,641)	\$0
Total Alberta Education - Services and Supports	\$17,058,208	\$16,357,788
% of Revenue and Allocations to Budget Center	11%	11%



Executive Summary



Organizational



Financial



Informational

Alberta Education - School/Facilities	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Operations and Maintenance	\$10,979,748	\$10,789,641
Baseline POM Funding	\$2,947,232	\$2,828,609
Utilized Space	\$6,695,433	\$6,486,289
Under-utilized Space	\$1,337,084	\$1,474,743
Transportation	\$4,505,181	\$3,292,560
SuperNet Funding	\$305,989	\$287,976
Infrastructure Maintenance and Renewal Grant Revenue	\$1,534,501	\$1,523,719
Projected WMA Clawback	\$24,091	\$0
Total Alberta Education - School/Facilities	\$17,349,510	\$15,893,896
% of Revenue and Allocations to Budget Center	12%	11%

Alberta Education - Community	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Socio-Economics Status	\$2,052,457	\$2,206,818
Geographic	\$1,261,528	\$1,265,700
Nutrition	\$299,500	\$299,500
Projected WMA Clawback	\$8,796	
Total Alberta Education - Community	\$3,622,281	\$3,772,018
% of Revenue and Allocations to Budget Center	2%	3%

Alberta Education - Jurisdiction	2024-2025 Preliminary Budget	2023-2024 Operating Budget
System Administration	\$4,371,026	\$4,253,325
Overall Base Admin Funding	\$5,116,879	\$4,830,262
Base Factor - System Admin	0.85424 Factor	0.88056
Total Alberta Education - Jurisdiction	\$4,371,026	\$4,253,325
% of Revenue and Allocations to Budget Center	3%	3%

Projects/Contracts	2024-2025 Preliminary Budget	2023-2024 Operating Budget
FNMI One-time Grant	\$0	\$4,854
Learning Disruption Grant	\$150,000	\$158,038
Mental Health in Schools Pilot Program	\$111,786	\$180,000
New Curriculum Funding	\$165,000	\$519,116
Total Projects/Contracts	\$426,786	\$862,008
% of Revenue and Allocations to Budget Center	1%	1%

Other Provincial Revenue	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Alberta Mental Health - MC#3	\$406,392	\$406,392
Family Resource Network - MC#5	\$90,000	\$90,000
French Immersion Revenue	\$231,454	\$231,454
Support for Ukrainian Students	\$0	\$93,500
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
Total Other Provincial Revenue	\$7,227,846	\$7,321,346
% of Revenue and Allocations to Budget Center	5%	5%

Federal Government Revenue	2024-2025 Preliminary Budget	2023-2024 Operating Budget
First Nation's Revenue	\$388,944	\$388,944
Jordan's Principle - Indigenous Services Canada	\$456,452	\$0
Total Federal Government Revenue	\$845,396	\$388,944
% of Revenue and Allocations to Budget Center	0%	0%

Fee Revenue	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Fees for Optional Courses or Materials	\$177,535	\$234,290
School Fees - School Generated Funds	\$4,454,447	\$5,003,971
Total Fee Revenue	\$4,631,982	\$5,238,261
% of Revenue and Allocations to Budget Center	3%	4%

Other Revenues	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Early Education Program Fees	\$114,000	\$60,000
Lethbridge FCSS - MC#4	\$195,739	\$197,233
Miscellaneous Sales Revenue	\$138,802	\$138,802
Teacher Secondment Revenue	\$0	\$153,115
Transportation Consulting Services	\$45,000	\$40,000
Tuition Fees (Foreign)	\$500,000	\$500,000
International Student Tuition Fees	\$500,000	\$500,000
Total Other Revenues	\$993,541	\$1,089,150
% of Revenue and Allocations to Budget Center	1%	1%



Investment Revenue	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Interest and Investment Income	\$597,893	\$590,031
Total Investment Revenue	\$597,893	\$590,031
% of Revenue and Allocations to Budget Center	0%	0%

Donation Revenue	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Gifts and Donations	\$368,000	\$368,000
Total Donation Revenue	\$368,000	\$368,000
% of Revenue and Allocations to Budget Center	0%	0%

Rental Revenue	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Rentals - Facilities	\$20,304	\$20,304
Total Rental Revenue	\$20,304	\$20,304
% of Revenue and Allocations to Budget Center	0%	0%

Fundraising Revenue	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Fundraising Revenue	\$2,160,000	\$2,160,000
Total Fundraising Revenue	\$2,160,000	\$2,160,000
% of Revenue and Allocations to Budget Center	1%	2%

Capital Block	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Amortization of Capital Allocations	\$5,990,427	\$5,145,860
Total Capital Block	\$5,990,427	\$5,145,860
% of Revenue and Allocations to Budget Center	4%	4%

Previous Year	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Instruction Surplus/(Deficit) Carry Forward	\$1,240,373	\$1,664,305
Maintenance Surplus/(Deficit) Carry Forward	\$0	\$0
Transportation Surplus/(Deficit) Carry Forward	\$0	\$0
Administration Surplus/(Deficit) Carry Forward	\$0	\$0
Previous Year Committed funds	\$0	\$331,426
Prior Year Committed funds	\$0	\$331,426
Total Previous Year	\$1,240,373	\$1,995,731
% of Revenue and Allocations to Budget Center	1%	1%

Total Revenue and Allocations to Budget Center	\$150,104,707	\$143,801,699
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Expenditures

Certificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Certificated Salaries and Benefits	\$84,156,790	\$81,863,283
% of Expenditures	56%	57%

Uncertificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Uncertificated Salaries and Benefits	\$31,639,777	\$28,475,225
% of Expenditures	21%	20%

Contracted and General Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Alberta School Council Association	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$711,001	\$983,501
Grounds Maintenance	\$93,719	\$133,719
Insurance/Bond Premium	\$1,085,800	\$1,250,426
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$79,275	\$84,775
Professional Learning	\$720,197	\$1,052,987
Auditor	\$41,500	\$41,500
Legal Services	\$30,000	\$30,000
Computer Services	\$227,000	\$225,000
Consultants	\$671,719	\$721,353
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$28,249	\$29,149
Telephone	\$216,550	\$223,320
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$4,127,037	\$2,933,012

Bus Pass Purchases	\$160,000	\$140,000
Bussing - Field Trips	\$59,355	\$57,655
Equipment Repair	\$217,809	\$210,309
Building Rentals & Leases	\$15,000	\$19,600
Equipment Rental/Leases	\$60,835	\$68,835
Server Evergreen	\$70,000	\$70,000
Dues/Fees	\$343,965	\$364,018
ASBA Membership Fees	\$77,000	\$70,000
Membership Zone 6	\$3,000	\$3,000
Printing	\$335,282	\$329,131
Advertising	\$28,233	\$28,233
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$79,500	\$79,500
Miscellaneous Services	\$308,617	\$294,617
Joint Use Agreement - City of Lethbridge	\$260,000	\$212,000
Grant Transfer to Societies	\$464,600	\$454,600
Operational Health and Safety (OHS)	\$20,000	\$20,000
Employee Recognition	\$20,000	\$20,000
Technology Department Costs	\$23,501	\$23,501
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$114,507	\$115,203
Car Allowances	\$109,620	\$108,120
Co-curricular	\$52,364	\$52,364
Total Contracted and General Services	\$11,241,843	\$10,836,036
% of Expenditures	7%	8%

Supplies	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Services, Contracts and Supplies School Generated Activities	\$7,108,447	\$7,657,971
Special Events	\$1,500	\$1,500
Early Education Program	\$1,200	\$1,200
Supplies	\$3,074,370	\$3,027,741
Learning Commons	\$71,025	\$74,931
Computer Supplies and Software	\$765,345	\$689,164
Textbooks	\$129,794	\$147,434
Furniture and Equipment (Under \$5000)	\$233,401	\$335,519
Computer Purchases	\$207,091	\$256,924
Commitments from prior year	\$0	\$331,426
Prior Year Committed funds	\$0	\$331,426
Total Supplies	\$11,592,173	\$12,523,810
% of Expenditures	8%	9%

Utilities	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Electricity	\$1,726,600	\$1,628,000
Gas	\$950,000	\$917,000
Water and Sewer	\$193,059	\$192,600
Total Utilities	\$2,869,659	\$2,737,600
% of Expenditures	2%	2%

Capital and Debt Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Amortization of Capital Assets	\$5,990,427	\$5,229,863
Infrastructure Maintenance and Renewal	\$1,534,501	\$1,523,719
Total Capital and Debt Services	\$7,524,928	\$6,753,582
% of Expenditures	5%	5%

Transfers	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Capital Purchases (Over \$5000)	\$809,438	\$409,438
Reserves	\$51,408	\$123,726
Contingency (Unallocated Expense)	\$218,692	\$78,999
Total Transfers	\$1,079,538	\$612,163
% of Expenditures	1%	0%

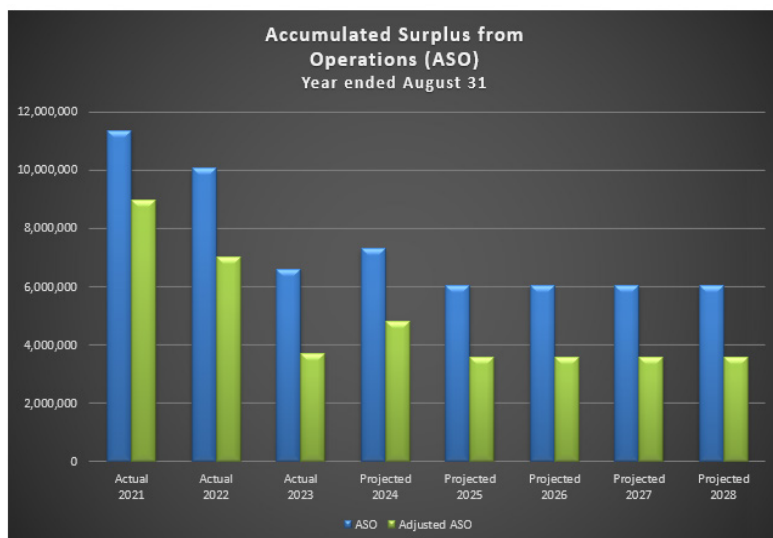
Total Expenditures	\$150,104,707	\$143,801,699
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$150,104,707	\$143,801,699
Total Expenditures	\$150,104,707	\$143,801,699
Variance	\$0	\$0

Summary of Projected Operating Fund Balances

The operating fund balances are comprised of the Division's unrestricted surplus and operating reserves (General & SGF). In accordance with Public Sector Accounting Standards, the unspent school generated funds (SGF) is included in the Division's ASO. The "Adjusted ASO" excludes the unspent SGF funds which are held at the schools. The adjusted ASO is typically reviewed and compared to expenditures to review the financial health of the Division. At the end of August 31, 2024, the Division will need to have a ASO between 1% and 3.20% to comply with Alberta Education's new reserve cap. For the 2024-2025 budget, Alberta Education has increased the reserve cap from 3.20% to 6%. If the Division finds that the ASO balance is



over the 3.20% at the end of August 31, 2024, a written explanation will need to be submitted to Alberta Education about how the Division plans to use the funds in the following year. The ASO balances are calculated at year-end.

Adjusted ASO ratios (actual):

2020/2021 - 7.07%

2021/2022 - 5.29%

2022/2023 - 2.70%

Adjusted ASO ratios (projected):

2023/2024 - 3.49%

2024/2025 - 2.40%

2025/2026 - 2.39%

2026/2027 - 2.37%

2027/2028 - 2.36%

As shown in the above, the Division is projecting declining operating fund balances (adjusted ASO), specifically relating to the operating reserves. The estimates for 2025 through 2028 are the same as the Division will be trying to not use reserves. After several years of using reserves due to both cap restrictions from Alberta Education and to maintain programming through the WMA framework, the Division can no longer maintain this usage.

The Division is projected to have an adjusted accumulated surplus from operations (adjusted ASO) ratio of 3.49% of total expenditures by the end of 2023-2024 and a ratio of 2.40% of total expenditures by the end of 2024-2025. Historically, the Division had a higher ratio due to cost savings over the past couple years (from budgets) and the Division had been accumulating funds for the technology evergreening in operating reserves (moved to capital reserves in 2017/2018). This is no longer the case.

The Division is projecting to remain at relatively consistent adjusted ASO ratio in the next projected three (3) budget years (25/26 to 27/28) as the planning currently is to not use any reserves. The Division will need to continue to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students, the financial health of the Division and any requirements implemented by Alberta Education.



Lethbridge School Division

Fund Balances - All Operating Fund Accounts

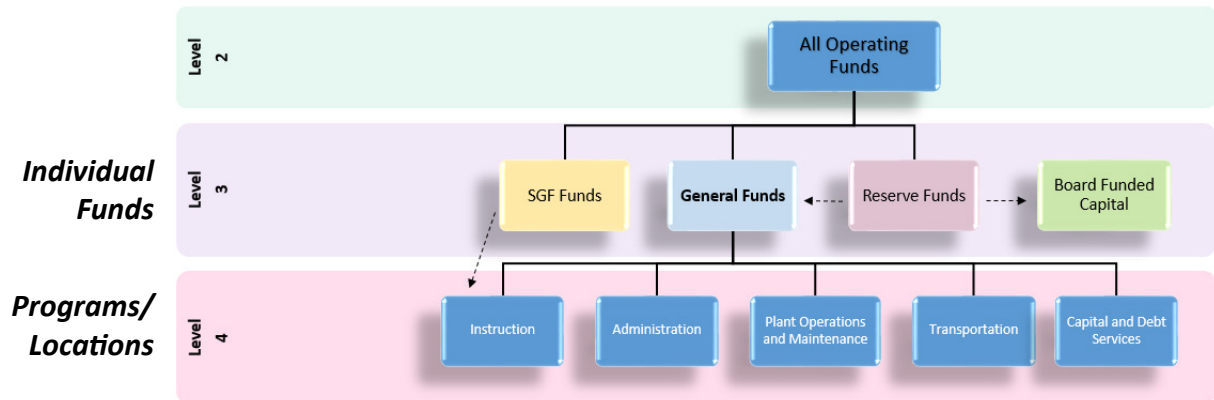
(four years budget/actual, current years budgeted and three years projected)
for the Year Ended August 31
(in dollars)

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026		2026-2027		2027-2028	
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual
Accumulated Surplus																
Opening Accumulated Surplus from Operations	\$10,474,819	\$10,474,819	\$11,391,086	\$11,391,086	\$10,102,548	\$10,102,548	\$6,632,180	\$6,632,180	\$7,331,267	\$7,331,267	\$6,090,894	\$6,090,894	\$6,090,894	\$6,090,894	\$6,090,894	\$6,090,894
Transfers to/from General Fund	\$0	\$0	\$0	(\$219,999)	\$100	\$0	(\$669,726)	\$699,087	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
Transfers to/from Operating Reserves	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$1,068,539)	(\$4,298,911)	(\$3,470,368)	(\$1,664,305)	\$0	(\$1,240,373)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Accumulated Surplus from Operations	\$7,133,999	\$11,391,086	\$7,307,917	\$10,102,548	\$5,803,737	\$6,632,180	\$4,298,149	\$7,331,267	\$6,090,894	\$6,090,894	\$6,090,894	\$6,090,894	\$6,090,894	\$6,090,894	\$6,090,894	\$6,090,894
Fund Balance - Unrestricted Surplus (General)																
Fund Balance - General Operating Reserves	\$691,486	\$691,486	\$691,486	\$471,486	\$471,586	\$471,488	(\$198,238)	\$1,170,575	\$1,170,575	\$1,170,575	\$1,170,575	\$1,170,575	\$1,170,575	\$1,170,575	\$1,170,575	\$1,170,575
Fund Balance - SGF Operating Reserves	\$4,204,186	\$8,312,675	\$4,229,506	\$6,563,265	\$2,264,354	\$3,221,312	\$1,557,007	\$3,656,886	\$2,416,513	\$2,416,513	\$2,416,513	\$2,416,513	\$2,416,513	\$2,416,513	\$2,416,513	\$2,416,513
Accumulated Surplus from Operations (ASO)	\$7,111,578	\$11,368,665	\$7,285,496	\$10,080,126	\$5,781,315	\$6,609,760	\$4,275,729	\$7,308,847	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474
Accumulated Surplus from Operations																
Accumulated Surplus from Operations (ASO)	\$7,111,578	\$11,368,665	\$7,285,496	\$10,080,126	\$5,781,315	\$6,609,760	\$4,275,729	\$7,308,847	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474
Less: School Generated funds in Reserves	(\$2,215,906)	(\$2,364,504)	(\$2,364,504)	(\$3,045,375)	(\$3,045,375)	(\$2,916,960)	(\$2,916,960)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)
Adjusted Accumulated Surplus from Operations (ASO)	\$4,895,672	\$9,004,161	\$4,920,992	\$7,034,751	\$2,735,940	\$3,692,800	\$1,358,769	\$4,827,461	\$3,587,088	\$3,587,088	\$3,587,088	\$3,587,088	\$3,587,088	\$3,587,088	\$3,587,088	\$3,587,088
Adjusted ASO as a % of Total Expenses	3.60%	7.07%	3.67%	5.29%	1.98%	2.70%	0.94%	3.49%	2.40%	2.39%	2.37%	2.37%	2.37%	2.37%	2.36%	2.36%

As of August 31, 2024 the Division will need to meet a limit of 3.20% on its Adjusted Accumulated Surplus from Operations (ASO). As of August 31, 2025 this cap has been increased to 6%.

SUMMARY FOR INDIVIDUAL OPERATING FUNDS

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



Breakdown of Operating Funds

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

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

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

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

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

**General
Operating
Funds**

**SGF
Operating
Funds**

2024-2025 - Fund Allocation	General Fund	SGF Fund	Total Operating
Government of Alberta	\$139,247,219	\$0	\$139,247,219
Federal Government and Other Government	\$845,396	\$0	\$845,396
Fees	\$177,535	\$4,454,447	\$4,631,982
Other sales and services	\$859,541	\$134,000	\$993,541
Investment income	\$597,893	\$0	\$597,893
Gifts and Donations	\$8,000	\$360,000	\$368,000
Rentals of facilities	\$20,304	\$0	\$20,304
Fundraising	\$0	\$2,160,000	\$2,160,000
Total Revenues	\$141,755,888	\$7,108,447	\$148,864,335
Transfer from Operating Reserves	\$1,240,373	\$0	\$1,240,373
Total Revenues and Transfers	\$142,996,261	\$7,108,447	\$150,104,708
Certificated salaries and benefits	\$84,156,791	\$0	\$84,156,791
Uncertificated salaries and benefits	\$31,639,776	\$0	\$31,639,776
Contracted and general services	\$11,241,843	\$0	\$11,241,843
Supplies	\$4,483,726	\$7,108,447	\$11,592,173
Utilities	\$2,869,659	\$0	\$2,869,659
Contingency, commitments and transfers	\$329,538	\$0	\$329,538
Amortization of Tangible Capital Assets	\$5,990,427	\$0	\$5,990,427
Infrastructure, Maintenance and Renewal	\$1,534,501	\$0	\$1,534,501
Total Expenditures	\$142,246,261	\$7,108,447	\$149,354,708
Board Funded Capital Acquired	\$750,000	\$0	\$750,000
Transfer To Operating Reserves	\$0	\$0	\$0
Transfer To Capital Reserves	\$0	\$0	\$0
Total Expenditures and Transfers	\$142,996,261	\$7,108,447	\$150,104,708
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$490,373)	\$0	(\$490,373)
Board Funded Capital Acquired	(\$750,000)	\$0	(\$750,000)
Transfer To/From Operating Reserves	\$1,240,373	\$0	\$1,240,373
Transfer To/From Capital Reserves	\$0	\$0	\$0
NET EFFECT TO OPERATING FUND	\$0	\$0	\$0

Transfers from
**Reserve
Funds**

Transfers to
**Board Funded
Capital Funds**

Transfers to
**Reserve
Funds**

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

**Approved
Operating
Budget**

Lethbridge School Division

Breakdown of Operating Funds

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

	2020-2021		2021-2022		2022-2023		2023-2024		Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	2024-2025	2025-2026	2026-2027	2027-2028
Operating Revenues												
General Operating Revenues	\$126,917,001	\$127,944,275	\$125,628,764	\$128,259,260	\$128,434,470	\$129,752,628	\$134,153,695	\$136,682,125	\$141,755,888	\$143,093,097	\$144,165,418	\$144,760,979
SGF Operating Revenues	\$6,312,715	\$1,196,267	\$4,882,505	\$2,867,820	\$6,649,105	\$2,831,285	\$7,657,971	\$3,564,458	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512
Total Operating Revenues	\$133,229,716	\$129,140,542	\$130,511,269	\$131,126,880	\$135,083,575	\$132,583,913	\$141,817,666	\$140,246,583	\$148,864,335	\$150,251,014	\$151,373,355	\$152,019,491
Operating Expenses by Object												
General Operating Expenses	\$129,564,750	\$126,338,894	\$129,144,997	\$130,808,985	\$131,432,541	\$133,393,494	\$136,143,726	\$135,083,038	\$142,246,261	\$143,093,097	\$144,165,418	\$144,760,979
SGF Operating Expenses	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$3,201,062	\$7,657,971	\$3,308,163	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512
Total Operating Expenses by Object	\$135,877,465	\$127,415,051	\$134,027,502	\$132,916,531	\$138,081,646	\$136,594,556	\$143,801,697	\$138,391,201	\$149,354,708	\$150,251,015	\$151,373,355	\$152,019,491
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$2,647,749)	\$1,725,491	(\$3,516,233)	\$1,789,651	(\$2,998,071)	(\$4,010,643)	(\$1,984,031)	\$1,855,382	(\$490,373)	(\$0)	\$0	\$0
Accumulated Surplus												
Opening Accumulated Surplus (Total)	\$22,886,905	\$22,886,905	\$24,612,396	\$24,612,396	\$22,822,747	\$22,822,747	\$19,352,381	\$19,352,381	\$20,951,468	\$20,461,095	\$20,461,095	\$20,461,095
Transfers to/from General Fund	\$0	\$0	\$0	(\$220,000)	\$100	\$2	(\$669,726)	\$699,087	\$0	\$0	\$0	\$0
Transfers to/from Operating Reserves	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$1,068,539)	(\$4,298,911)	(\$3,470,368)	(\$1,664,305)	\$0	(\$1,240,373)	\$0	\$0	\$0
Transfers to/from Capital Reserves	\$1,161,249	\$1,161,249	\$1,064,744	(\$1,533,202)	\$0	(\$1,192,056)	\$0	\$0	\$0	\$0	\$0	\$0
Transfers to/from Board Funded Capital	(\$468,178)	(\$352,025)	(\$497,808)	\$1,032,092	\$1,300,840	\$1,192,056	\$350,000	\$900,000	\$750,000	\$0	\$0	\$0
Transfers to/from Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Accumulated Surplus (Total)	\$20,239,156	\$24,612,396	\$21,096,163	\$22,822,747	\$19,824,776	\$19,352,379	\$17,368,350	\$20,951,468	\$20,461,095	\$20,461,095	\$20,461,095	\$20,461,095
Change in Accumulated Surplus (Operating)	(\$2,647,749)	\$1,725,491	(\$3,516,233)	\$1,789,649	(\$2,997,971)	(\$3,470,368)	(\$1,984,031)	\$1,599,087	(\$490,373)	(\$0)	\$0	\$0

Note that the total operating revenues, total operating expenses, and the operating surplus (deficit) within this summary agrees to the comparative summary for all operating funds accounts.



Lethbridge School Division

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)

	2020-2021		2021-2022		2022-2023		2023-2024		Preliminary Budget	2025-2026		2026-2027		Projected Budget	2027-2028
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual		Projected Budget	Projected Budget				
General Operating Revenues															
Government of Alberta	\$125,182,575	\$125,206,514	\$123,811,393	\$126,304,341	\$126,681,831	\$127,351,945	\$131,951,278	\$133,464,994	\$139,247,219	\$141,077,851	\$142,448,179	\$142,741,725			
Alberta Education - Base Instruction	\$69,200,752	\$68,546,387	\$73,296,280	\$74,038,784	\$76,357,845	\$76,079,743	\$78,345,037	\$79,180,887	\$83,201,135	\$84,741,159	\$85,471,343	\$85,876,263			
Alberta Education - Services and Supports	\$15,071,270	\$15,828,160	\$15,140,142	\$13,295,940	\$14,547,679	\$14,954,122	\$16,357,788	\$16,357,788	\$17,058,208	\$17,373,560	\$17,523,655	\$17,606,673			
Alberta Education - Schools/Facilities	\$16,645,620	\$15,812,578	\$14,348,268	\$12,757,211	\$14,802,435	\$14,494,345	\$15,893,896	\$16,571,762	\$17,349,510	\$17,670,643	\$17,822,905	\$17,907,341			
Alberta Education - Community	\$3,687,410	\$3,687,410	\$3,708,748	\$3,708,748	\$3,723,161	\$3,737,879	\$3,772,018	\$3,772,018	\$3,682,328	\$3,721,118	\$3,721,118	\$3,738,747			
Alberta Education - Jurisdiction	\$4,092,507	\$4,092,217	\$4,092,198	\$4,092,216	\$4,092,216	\$4,092,216	\$4,253,325	\$4,253,325	\$4,371,026	\$4,371,026	\$4,371,026	\$4,371,026			
Projects/Contracts	\$4,354,029	\$4,752,700	\$4,664,530	\$3,711,344	\$2,691,153	\$629,507	\$862,008	\$862,008	\$436,786	\$0	\$0	\$0			
Other Provincial Revenue	\$533,711	\$662,934	\$1,163,951	\$747,337	\$1,304,787	\$1,201,808	\$821,346	\$821,346	\$727,846	\$741,318	\$747,706	\$751,248			
Teacher Pension Costs paid by Government	\$6,500,000	\$6,429,173	\$6,500,000	\$6,529,674	\$6,500,000	\$6,171,897	\$6,500,000	\$6,500,000	\$6,500,000	\$6,500,000	\$6,500,000	\$6,500,000			
Capital Block	\$5,097,276	\$5,394,955	\$5,097,276	\$7,423,087	\$5,084,555	\$5,990,428	\$5,145,860	\$5,145,860	\$5,990,427	\$5,990,427	\$5,990,427	\$5,990,427			
Federal Government and Other Government	\$388,944	\$452,428	\$388,944	\$443,760	\$388,944	\$319,948	\$388,944	\$849,610	\$845,396	\$350,000	\$350,000	\$350,000			
Fees	\$251,961	\$433,641	\$242,808	\$230,989	\$232,841	\$114,486	\$234,290	\$234,290	\$177,535	\$179,507	\$181,501	\$183,517			
Other sales and services	\$817,817	\$1,634,759	\$909,915	\$950,111	\$866,848	\$1,204,263	\$966,848	\$1,514,896	\$859,541	\$859,541	\$859,541	\$859,541			
Investment income	\$193,000	\$144,966	\$193,000	\$215,398	\$193,000	\$428,701	\$590,031	\$590,031	\$597,893	\$597,893	\$597,893	\$597,893			
Gifts and Donations	\$48,000	\$43,860	\$48,000	\$77,960	\$48,000	\$296,885	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000			
Rentals of facilities	\$34,704	\$28,107	\$34,704	\$36,701	\$34,704	\$36,400	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304	\$20,304			
Total General Operating Revenues	\$126,917,001	\$127,944,275	\$125,628,764	\$128,239,260	\$128,446,168	\$129,752,628	\$134,159,695	\$136,682,125	\$141,755,888	\$143,093,097	\$144,165,418	\$144,760,979			
General Operating Expenses by Program and Object															
Instruction	\$103,469,749	\$101,142,016	\$104,186,648	\$104,678,430	\$106,162,626	\$106,666,584	\$111,053,028	\$109,018,213	\$114,820,379	\$115,586,623	\$116,620,732	\$117,182,460			
Administration	\$4,092,216	\$3,826,321	\$4,092,216	\$4,041,453	\$4,159,340	\$4,183,521	\$4,253,330	\$4,253,330	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025			
Plant Operations and Maintenance	\$10,269,331	\$10,252,622	\$10,748,680	\$11,204,213	\$10,805,214	\$10,706,238	\$10,751,228	\$10,751,228	\$10,979,748	\$10,979,748	\$10,979,748	\$10,992,344			
Transportation	\$2,710,797	\$2,184,393	\$2,950,797	\$3,074,335	\$3,188,800	\$3,270,279	\$3,332,560	\$4,306,685	\$4,550,181	\$4,630,773	\$4,668,985	\$4,690,222			
Capital and Debt Services	\$9,022,657	\$8,933,542	\$7,166,656	\$7,810,554	\$7,116,561	\$8,566,872	\$6,753,582	\$6,753,582	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928			
Total Operating Expenses by Program and Object	\$129,564,750	\$126,338,894	\$129,144,997	\$130,808,985	\$131,432,541	\$133,393,494	\$136,143,728	\$135,083,038	\$142,246,261	\$143,093,097	\$144,165,418	\$144,760,979			
GENERAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES															
	(\$2,647,749)	\$1,605,381	(\$3,516,233)	(\$2,549,725)	(\$2,986,373)	(\$3,640,866)	(\$1,984,033)	\$1,599,087	(\$490,373)	\$0	\$0	\$0			
Summary of Expenses by Object															
Certificated salaries and benefits	\$74,269,968	\$74,490,060	\$74,763,439	\$77,547,659	\$77,915,396	\$80,101,916	\$81,934,023	\$84,985,699	\$84,156,791	\$85,100,531	\$85,931,400	\$86,381,252			
Uncertificated salaries and benefits	\$27,771,842	\$28,028,324	\$28,228,390	\$27,367,359	\$28,142,092	\$28,140,839	\$28,514,125	\$27,773,307	\$31,639,776	\$31,642,026	\$31,845,266	\$31,957,972			
Contracted and general services	\$9,917,566	\$6,950,830	\$10,118,855	\$8,349,709	\$10,279,413	\$8,590,229	\$10,635,396	\$10,744,620	\$11,241,843	\$10,888,327	\$10,926,539	\$10,958,600			
Supplies	\$4,963,561	\$5,387,754	\$5,265,295	\$6,726,247	\$5,324,383	\$4,975,309	\$4,956,839	\$2,004,330	\$4,483,726	\$4,483,726	\$4,483,726	\$4,484,668			
Utilities	\$2,329,600	\$2,445,456	\$2,295,100	\$2,814,949	\$2,510,600	\$2,831,390	\$2,737,600	\$2,737,600	\$2,869,659	\$2,869,659	\$2,869,659	\$2,869,659			
Contingency, commitments and transfers	\$1,289,556	\$88,928	\$1,207,262	\$192,508	\$144,096	\$186,939	\$612,163	\$83,900	\$329,538	\$583,900	\$583,900	\$583,900			
Amortization of Tangible Capital Assets	\$5,658,525	\$5,944,798	\$5,658,525	\$6,479,826	\$5,582,338	\$6,955,634	\$5,229,863	\$5,229,863	\$5,990,427	\$5,990,427	\$5,990,427	\$5,990,427			
Infrastructure, Maintenance and Renewal	\$3,364,132	\$2,986,744	\$1,508,131	\$1,330,728	\$1,533,723	\$1,607,238	\$1,523,719	\$1,523,719	\$1,534,501	\$1,534,501	\$1,534,501	\$1,534,501			
Total Expenses by Program and Object	\$129,564,750	\$126,338,894	\$129,144,997	\$130,808,985	\$131,432,541	\$133,393,494	\$136,143,728	\$135,083,038	\$142,246,261	\$143,093,097	\$144,165,418	\$144,760,979			

Lethbridge School Division
Fund Balances - General Operating Fund Account
(four years budget/actual, current year budget, & three years projected budgets)
for the Year Ended August 31
(in dollars)

	2020-2021		2021-2022		2022-2023		2023-2024		Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	2024-2025	2025-2026	2026-2027	2027-2028
General Fund Balance												
Opening Unrestricted Surplus	\$691,486	\$691,486	\$691,486	\$691,486	\$471,486	\$471,486	\$471,488	\$471,488	\$1,170,575	\$1,170,575	\$1,170,575	\$1,170,575
Fund Revenues	\$126,917,001	\$127,944,275	\$125,628,764	\$128,259,260	\$128,434,470	\$129,752,628	\$134,159,695	\$136,682,125	\$141,755,888	\$143,093,096	\$144,165,418	\$144,760,980
Fund Expenditures	(\$129,564,750)	(\$126,338,894)	(\$129,144,997)	(\$130,808,985)	(\$131,432,541)	(\$133,393,494)	(\$136,143,776)	(\$135,083,038)	(\$142,246,261)	(\$143,093,097)	(\$144,165,418)	(\$144,760,979)
Transfer to/from Operating Reserves	\$3,340,820	\$796,158	\$4,083,169	\$1,828,615	\$4,298,911	\$3,640,867	\$1,664,305	\$0	\$1,240,373	\$0	\$0	\$0
Transfer to/from Capital Reserves	(\$1,161,249)	(\$1,161,249)	(\$1,064,744)	\$1,533,202	\$0	\$1,192,056	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to/from Board funded Capital	\$468,178	\$352,026	\$497,808	(\$1,032,092)	(\$1,300,740)	(\$1,192,055)	(\$350,000)	(\$900,000)	(\$750,000)	\$0	\$0	\$0
Closing Unrestricted Surplus	\$691,486	\$691,486	\$691,486	\$471,486	\$471,586	\$471,488	(\$198,238)	\$1,170,575	\$1,170,575	\$1,170,575	\$1,170,575	\$1,170,575
Change in Unrestricted Surplus (General Fund)	\$0	\$0	\$0	(\$220,000)	\$100	\$2	(\$669,726)	\$699,087	\$0	(\$0)	\$0	\$0
Reserve Fund Balance												
Opening Operating Reserves	\$9,760,912	\$9,760,912	\$10,677,179	\$10,677,179	\$9,608,640	\$9,608,640	\$6,138,272	\$6,138,272	\$6,138,272	\$4,897,899	\$4,897,899	\$4,897,899
Transfer to/from General Fund	(\$3,340,820)	\$796,158	(\$4,083,169)	(\$1,828,615)	(\$4,298,911)	(\$3,470,368)	(\$1,664,305)	\$0	(\$1,240,373)	\$0	\$0	\$0
Transfer to/from SGF Fund	\$0	\$120,109	\$0	\$760,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Operating Reserves	\$6,420,092	\$10,677,179	\$6,594,010	\$9,608,640	\$5,309,729	\$6,138,272	\$4,473,967	\$6,138,272	\$4,897,899	\$4,897,899	\$4,897,899	\$4,897,899
Change in Operating Reserves	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$1,068,539)	(\$4,298,911)	(\$3,470,368)	(\$1,664,305)	\$0	(\$1,240,373)	\$0	\$0	\$0
Accumulated Surplus from Operations												
Accumulated Surplus from Operations (ASO)	\$7,111,578	\$11,368,665	\$7,285,096	\$10,080,126	\$5,781,315	\$6,609,760	\$4,275,729	\$7,308,847	\$6,068,474	\$6,068,474	\$6,068,474	\$6,068,474
Less: School Generated funds in Reserves	(\$2,215,906)	(\$2,364,504)	(\$2,364,504)	(\$3,045,375)	(\$3,045,375)	(\$2,916,960)	(\$2,916,960)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)	(\$2,481,386)
Adjusted Accumulated Surplus from Operations (ASO)	\$4,895,672	\$9,004,161	\$4,920,592	\$7,034,751	\$2,735,940	\$3,692,800	\$1,358,769	\$4,827,461	\$3,587,088	\$3,587,088	\$3,587,088	\$3,587,088
Adjusted ASO as a % of Total Expenses	3.60%	7.07%	3.67%	5.29%	1.98%	2.70%	0.94%	3.49%	2.40%	2.39%	2.37%	2.36%



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 **\$141.76 million of revenues** towards the Division operations, including the following:

- **Government of Alberta Funding** - Includes all of the provincial operating grants of \$139.25 million (\$131.95 million in 23/24 budget). There were no grant rate increases in 24/25, the only increases were from enrolment growth. This funding has been projected to only increase by enrolment growth past the 24/25 budget as well to ensure conservative planning.
- **Federal Government/First Nations Funding** - Includes all of the funding received from the federal programs including the tuition received for federal government First Nation students. The revenues of \$350,000 are expected to be constant with the prior year budget, based on consistent number of First Nation students. For the 23/24 and 24/25 school year, the Division has applied for and received funding through Jordan's Principle (Indigenous Services Canada). Given that this funding needs to be applied for annually, it has not been budgeted for past the 24/25 school year.
- **Division Fees** - Includes the Christian Schools fees that are allocated toward the school-based budgets. This revenue of \$177,535 is expected to be consistent with the prior year budget with a slight decrease based on school needs.
- **Other Sales and Services provided by the Division** - Includes the international student tuition, Making Connections programs, Early Education Program (EEP) and Kindercare program fees, dual-credit tuition, and other sales/services. This revenue is expected to remain consistent with the 23/24 budget. The 23/24 actual is over budget due to a one time payment of \$548,000 from a Microsoft settlement that will be used towards technology. This is not expected to occur in the future.
- **Investment Income** - Includes the interest earned on the cash and investments that the Division holds. This income is expected to be consistent with the 23/24 budget due to steady or decreasing interest rates and less funds within Guaranteed Investment Certificates (GIC).
- **Division Gifts and Donations** - Includes the donations/gifts received towards the Poverty Intervention Committee and the Ready-Set-Go program. This revenue is expected to remain consistent into the 24/25 school year.
- **Rental of Facilities** - Includes the rental of facilities revenues are relatively consistent from year-to-year and are based on the rental agreements with the Boys and Girls Club, and Lethbridge Public ATA Local 41.



The next projected three (3) budget years (25/26 to 27/28) also include increased student enrolment up to 12,937 students. The enrolment growth is factored into the provincial funding projections using the Weighted Moving Average (WMA) calculations, the projected removal of one-time grant funding, and the other factors included within the Provincial Funding Framework. For a more detailed analysis on these operational revenues and projections, please see the [Operating Revenue Sources](#) as discussed in the Summary for Operating Funds.

The General Operating Funds collected are used towards a total of **\$143.0 million of expenditures** within in the Division operations, including the following:

- **Certified Salaries and Benefits** - Includes the costs of all of the certified teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of \$84.16 million are expected to increase from the prior year's budget of \$81.93 million. Overall, there is an increase of teacher FTE from the 23/24 school year (including contingent staff to be placed in the fall) and increases in average teacher costs due to grid movement and benefit costs. Staffing costs account for the majority of the operating budget.
- **Uncertified Salaries and Benefits** - Includes the costs of all of the uncertified support staff within the Division, including educational assistants, student support, maintenance, caretaking, administrative support, and other supporting staff. These expenditures of \$31.64 million are expected to increase from the prior year due to increased average salary costs for unionized employees (both union groups negotiated new settlements in 2023) as well as additional educational assistants to be hired in the year through reserves, funding reallocations and external funding received (Jordan's Principle).
- **Contracted and General Services** - Includes the contracting out of the busing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, and other services provided to the Division. These expenditures of \$11.24 million are expected to increase over 2023/2024 by approximately \$600,000. The majority of this increase is within transportation costs. While more funding is being received due to the changes in route eligibility, more routes need to be added which will increase the costs to the Division.
- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of \$4.48 million are expected to decrease from the prior year's budget of \$4.96 million due to cost pressures in other areas needing to be addressed.
- **Utilities** - Includes the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of \$2.87 million are expected to increase from the prior year's budget of \$2.73 million. Utilities continued to increase due to inflationary pressures and carbon tax.
- **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 \$1.08 million are expected to be higher than the prior year's budget due to increasing back the technology evergreening capital allocation to \$750,000 from \$350,000.

- **Amortization of Tangible Capital Assets** - Includes the provision for the non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual as this provides a base for the estimated reduction in the net book value of the tangible capital assets.
- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the Division undertakes to maintain the Division's schools and other facilities. These expenditures of \$1.53 million are expected to be comparable with the prior year's budget of \$1.52 million based on the grant amount from Alberta Education.

The next projected three (3) budget years (25/26 to 27/28) also include increased student enrolment up to 12,937 students. The projected increase in staffing costs mostly relates to increased Weighted Moving Average (WMA) student enrolment, the projected removal of one-time grant funding, and other updates based on changes in available information. No additional staff FTE have been added at this time for the calculation of the projections.



Bear's Country by Raya Humphrey, Ecole Agnes Davidson - Gr. 4

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.

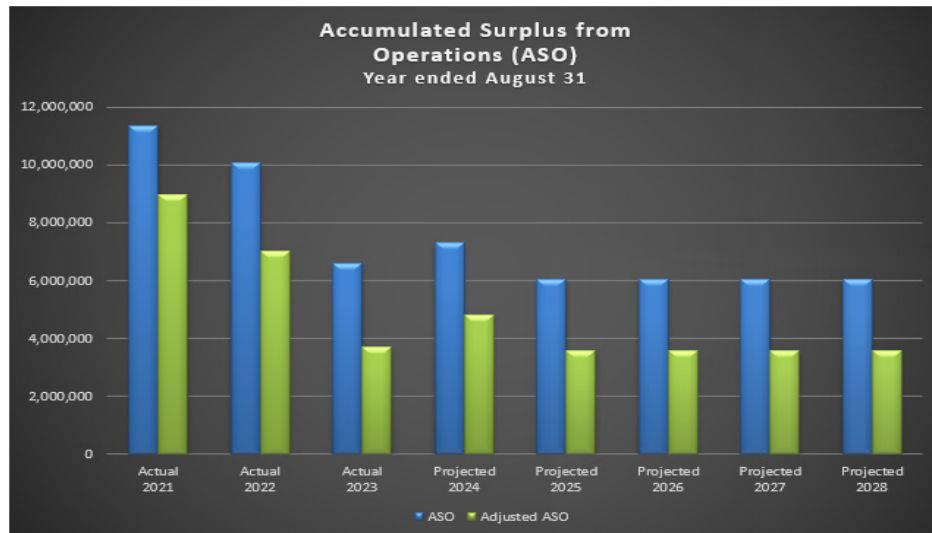
2024-2025 - Fund Allocation	General Fund	SGF Fund	Total Expenses	Transfers		Total Expenses & Transfers
				Reserve Funds	Board Funded Capital	
Instruction	\$114,820,379	\$7,108,447	\$121,928,826	\$0	\$750,000	\$122,678,826
Administration	\$4,371,025		\$4,371,025	\$0	\$0	\$4,371,025
Plant Operations and Maintenance	\$10,979,748		\$10,979,748	\$0	\$0	\$10,979,748
Transportation	\$4,550,181		\$4,550,181	\$0	\$0	\$4,550,181
Capital and Debt Services	\$7,524,928		\$7,524,928	\$0	\$0	\$7,524,928
Total Expenditures	\$142,246,261	\$7,108,447	\$149,354,708	\$0	\$750,000	\$150,104,708



Coalbanks Elementary School Spanish Program hosts Latin Grammy Event

General Operating Fund Balances:

The general operating fund balances are comprised of the Division's unrestricted surplus and operating reserves (excluding SGF reserves). In accordance with Public Sector Accounting Standards, the unspent school generated funds (SGF) is included in the Division's operating reserves within the accumulated surplus from operations (ASO). The "adjusted ASO" excludes these unspent SGF funds which are held at the schools. The adjusted ASO is typically reviewed and compared to expenditures to review the financial health of the Division.



The Division is projected to have an adjusted accumulated surplus from operations (adjusted ASO) ratio of 3.49% of total expenditures by the end of 2023/2024 and a ratio of 2.40% of total expenditures by the end of 2024/2025. Due to both cost pressures from the WMA funding model and the Alberta Education reserve cap of 3.2% (which will be increased to 6% for August 31, 2025), the Division has seen its reserves decrease over the last number of years. By having less reserves, this decreases the Division's ability to be flexible and address immediate or emergent needs. A priority of the Division is to try to build the reserves back up over the next few years, while also ensuring that current student needs are being best met. If the Division is over the 3.20% ASO cap at the end of August 31, 2024, then written communication will be required to be provided to Alberta Education about how the Division plans to use the funds. Reserves are calculated and determined at the end of every fiscal year.

Adjusted ASO ratios:

2020/2021 - 7.07%
 2021/2022 - 5.29%
 2022/2023 - 2.70%
 2023/2024 - 3.49% (Projected)
 2024/2025 - 2.40% (Projected)

The Division is projecting to remain at relatively consistent adjusted ASO ratios ranging from 2.36% to 2.40% in the next projected three (3) budget years (25/26 to 27/28). The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. For a more detailed analysis on these general operating fund balances, please see the [Summary of Projected Operating Fund Balances](#) as discussed in the summary for operating funds.

Lethbridge School Division

Comparative Summary - SGF Operating Fund Account

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

	2020-2021			2021-2022			2022-2023			2023-2024			Preliminary Budget	2025-2026	2026-2027	2027-2028
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Projected Actual	Projected Actual		Projected Budget	Projected Budget	Projected Budget
SGF Operating Revenues																
Fees	\$3,658,715	\$379,431	\$2,240,203	\$1,004,900	\$3,995,105	\$1,432,237	\$5,003,971	\$1,747,303	\$4,454,447	\$4,503,917	\$4,553,937	\$4,604,512	\$4,503,917	\$4,553,937	\$4,604,512	\$4,604,512
Other sales and services	\$134,000	\$111,781	\$122,302	\$270,488	\$134,000	\$154,171	\$134,000	\$122,302	\$134,000	\$134,000	\$134,000	\$134,000	\$134,000	\$134,000	\$134,000	\$134,000
Gifts and Donations	\$360,000	\$295,962	\$360,000	\$498,200	\$360,000	\$55,513	\$360,000	\$455,008	\$360,000	\$455,008	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000
Fundraising	\$2,160,000	\$409,293	\$2,160,000	\$1,094,032	\$2,160,000	\$1,189,264	\$2,160,000	\$1,239,845	\$2,160,000	\$1,239,845	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000	\$2,160,000
Total SGF Operating Revenues	\$6,312,715	\$1,196,267	\$4,882,505	\$2,867,620	\$6,649,105	\$2,831,285	\$7,657,971	\$3,564,458	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512	\$7,157,917	\$7,207,937	\$7,258,512	\$7,258,512
SGF Operating Expenses by Program and Object																
Instruction	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$3,201,062	\$7,657,971	\$3,308,163	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512	\$7,157,917	\$7,207,937	\$7,258,512	\$7,258,512
School Generated Activities	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$3,201,062	\$7,657,971	\$3,308,163	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512	\$7,157,917	\$7,207,937	\$7,258,512	\$7,258,512
Total SGF Expenses by Program and Object	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$3,201,062	\$7,657,971	\$3,308,163	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512	\$7,157,917	\$7,207,937	\$7,258,512	\$7,258,512
SGF SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	\$0	\$120,110	\$0	\$760,074	\$0	(\$369,777)	\$0	\$256,295	\$0	\$256,295	\$0	\$0	\$0	\$0	\$0	\$0

Lethbridge School Division

Funds Balances - SGF Operating Fund Account

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

	2020-2021			2021-2022			2022-2023			2023-2024			Preliminary Budget	2025-2026	2026-2027	2027-2028
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Projected Actual	Projected Actual		Projected Budget	Projected Budget	Projected Budget
School Generated Fund (SGF) Balance																
Opening School Generated Fund (SGF) - deferred revenues	\$77,551	\$77,551	\$49,062	\$49,062	\$79,203	\$79,203	\$79,203	\$79,203	\$109,288	\$109,288	\$109,288	\$109,288	\$365,583	\$365,583	\$365,583	\$365,583
Fund Revenues	\$6,312,715	\$1,196,267	\$4,882,505	\$2,867,620	\$6,649,105	\$2,831,285	\$7,657,971	\$3,308,163	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512	\$7,157,917	\$7,207,937	\$7,258,512	\$7,258,512
Fund Expenditures	(\$6,312,715)	(\$1,076,157)	(\$4,882,505)	(\$2,107,546)	(\$6,649,105)	(\$3,201,062)	(\$7,657,971)	(\$3,308,163)	(\$7,108,447)	(\$7,157,917)	(\$7,207,937)	(\$7,258,512)	(\$7,157,917)	(\$7,207,937)	(\$7,258,512)	(\$7,258,512)
Fund Transfers	\$0	(\$148,599)	\$0	(\$729,933)	\$0	\$399,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing School Generated Fund (SGF) - deferred revenues	\$77,551	\$49,062	\$49,062	\$79,203	\$79,203	\$109,288	\$97,590	\$365,583	\$97,590	\$365,583	\$365,583	\$365,583	\$365,583	\$365,583	\$365,583	\$365,583
Change in SGF balance	\$0	(\$28,489)	\$0	\$30,141	\$0	\$30,085	(\$11,698)	\$256,295	\$0	\$256,295	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund Balance																
Opening SGF Operating Reserves (Included in Reserves)	\$2,215,906	\$2,215,906	\$2,364,504	\$2,364,504	\$3,045,375	\$3,045,375	\$2,916,960	\$2,916,960	\$2,916,960	\$2,916,960	\$2,916,960	\$2,916,960	\$2,481,386	\$2,481,386	\$2,481,386	\$2,481,386
Transfer to/from General Reserve and Fund	\$0	\$148,598	\$0	\$680,871	\$0	(\$128,415)	\$0	(\$435,574)	\$0	(\$435,574)	\$0	\$0	\$0	\$0	\$0	\$0
Closing Operating Reserves	\$2,215,906	\$2,364,504	\$2,364,504	\$3,045,375	\$3,045,375	\$2,916,960	\$2,916,960	\$2,481,386	\$2,916,960	\$2,481,386	\$2,481,386	\$2,481,386	\$2,481,386	\$2,481,386	\$2,481,386	\$2,481,386
Change in SGF Reserve balance	\$0	\$148,598	\$0	\$680,871	\$0	(\$128,415)	\$0	(\$435,574)	\$0	(\$435,574)	\$0	\$0	\$0	\$0	\$0	\$0
Total SGF Operating Funds	\$2,293,457	\$2,413,566	\$2,413,566	\$3,124,378	\$3,124,378	\$3,026,248	\$3,014,550	\$2,846,969	\$3,014,550	\$2,846,969	\$2,846,969	\$2,846,969	\$2,846,969	\$2,846,969	\$2,846,969	\$2,846,969



Executive Summary



Organizational



Financial



Informational

SGF Operating Funds

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

The SGF Operating Funds provide a total of **\$7.11 million of revenues** towards the Division operations, including the following:

- **School Fees** - Includes all of school fees relating to the school generated activities, including fees for extracurricular, non-curricular goods/services, non-curricular travel, activity fees, and other school-based fees. The listing of approved school fees for each school is available on the Division's website.

The SGF fee revenues of \$4.4 million are expected to be consistent with the prior year including extracurricular and non-curricular travel (based on timing of school international trips) and fees for optional courses. All possible fees are budgeted for which results in fee revenue being consistently under budget over the last number of years.

	Budget 2024-2025	Budget 2023-2024
Fees		
Transportation	\$135	\$135
Basic instruction supplies	\$75,850	\$4,650
Technology user fees	\$126,595	\$111,700
Alternative program fees	\$18,615	\$15,115
Fees for optional courses	\$871,401	\$764,609
Non-curricular travel	\$918,130	\$1,988,175
Extracurricular fees	\$1,110,562	\$1,035,588
Activity fees	\$635,048	\$500,245
Non-curricular supplies, materials, and services	\$467,237	\$403,549
Other fees to enhance education	\$134,244	\$120,076
Other fees	\$96,630	\$60,280
Total Fee Revenues	\$4,454,447	\$5,004,122

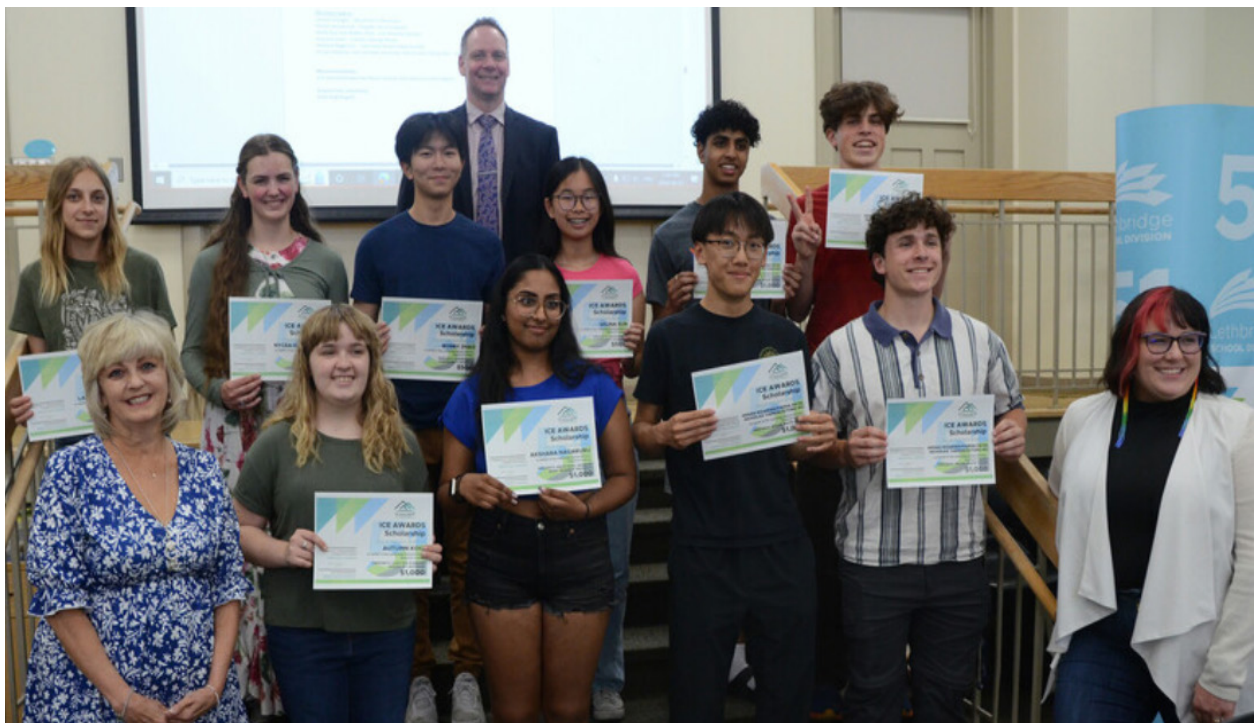
Note: School fees can fluctuate significantly from year-to-year with SGF activities available. Some international trips can be up to \$5,000 per student (optional trip for students) for cost of flights, hotel, and other travel costs (\$5,000 x 30 students = \$150,000 for a single school trip).



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

The SGF Operating Funds collected are used towards a total of **\$7.11 million of expenditures** within in the Division operations for School Generated Activities. These can include the expenditures relating to the specific funding (i.e. fee and fundraising projects/activities) and can include school application including: extracurricular, school beautification, field trips, equipment purchases, family literacy/community resources, and other application expenses. Provincial regulations are in place to ensure that fees cannot exceed the cost of the related activity.

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



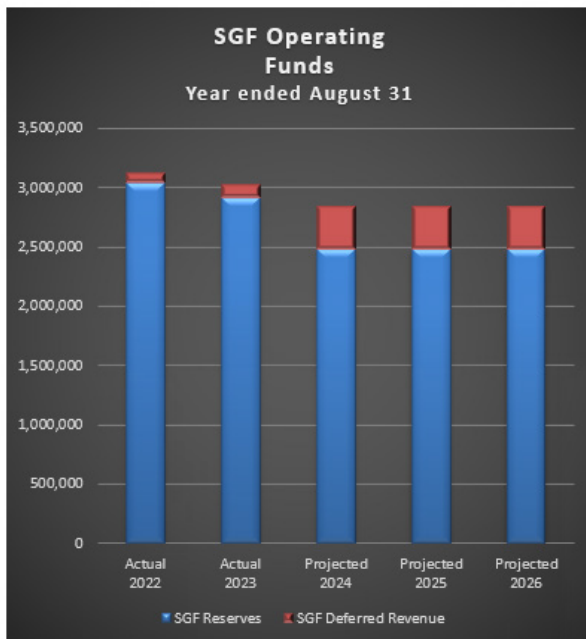
Division's 2024 ICE Scholarship Recipients

SGF Operating Fund Balances:

The SGF operating fund balances are comprised of the Division's operating SGF reserves and the SGF deferred revenue liability account. In accordance with Public Sector Accounting Standards, the unspent School Generated Funds (SGF) is included in the Division's operating reserves within the accumulated surplus from operations (ASO). The effect of the actual SGF surpluses are included in the Division's operating reserves.

The SGF deferred revenues (liability account) is the SGF funds that have been collected in advance for the following school year. This includes SGF fees that have been received in advance for activities in the following, such as prepaid deposit on non-curricular travel in the summer (before school starts in September) so that the trip can be booked and/or planned. These revenues will be recognized in the year that the revenues relate to. As at August 31, 2023, there was \$109,288 of deferred SGF revenues. The Division does not budget or project any changes to these fund balances.

The SGF operating reserve has increased over the past couple years from surpluses earned in these SGF account, which may be from saving from fundraising, donations, and other revenues for future projects. The Division does not budget or project any changes to these fund balances. As these are school-based funds, these SGF operating reserves are excluded from the calculated accumulated surplus from operations (ASO) as these funds are not taken into account in determining the financial health of the Division.



School Generated Funds

(Reserves & Deferred Revenue)

2021-2022 - \$3,045,375

2022-2023 - \$2,916,960

2023-2024 - \$2,481,386 (projected)

2024-2025 - \$2,481,386 (projected)

2025-2026 - \$2,481,386 (projected)

Note: The 2022/2023 SGF is indicated on Note 17 on the August 31, 2023 financial statements.



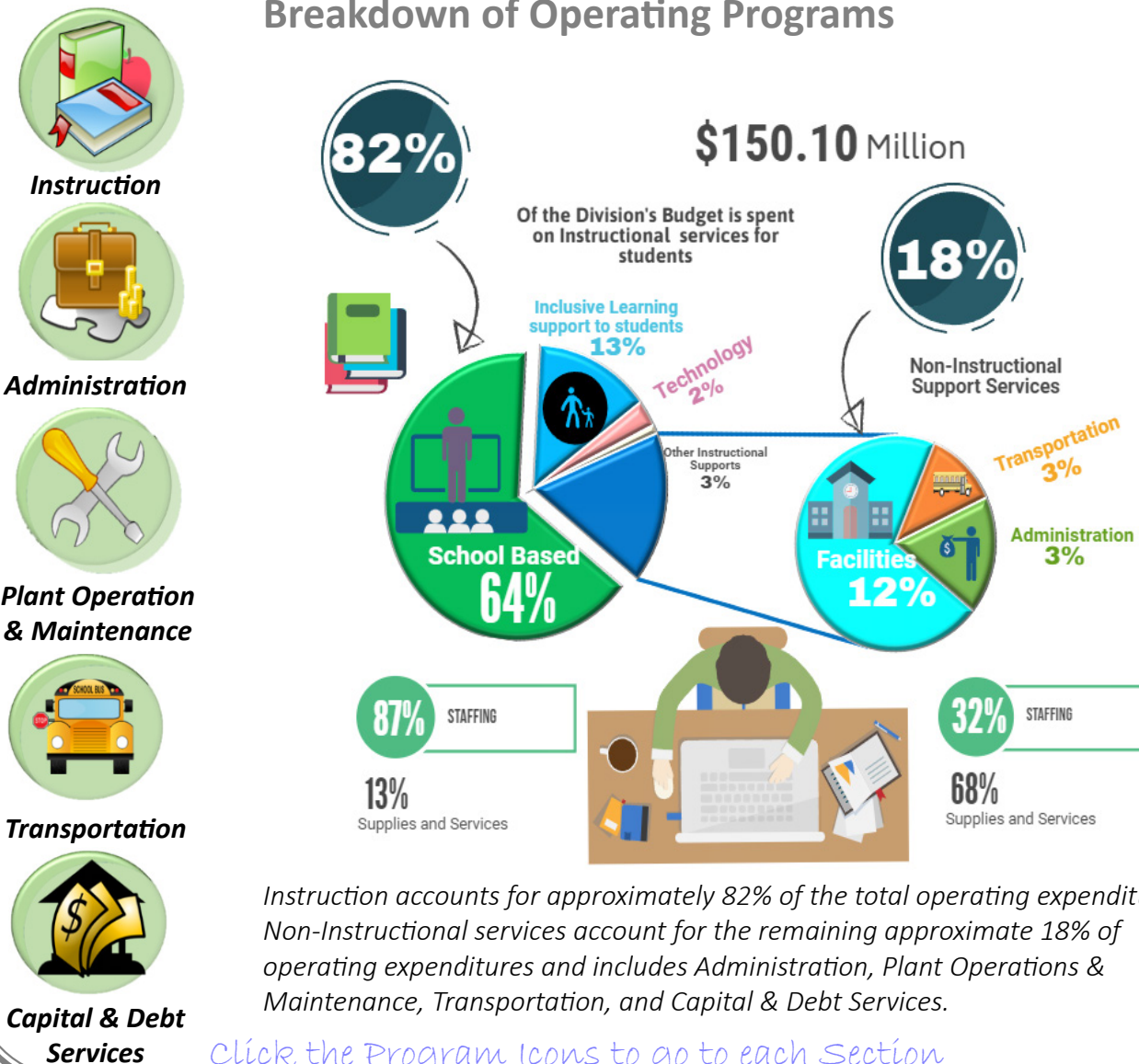
SUMMARY BY OPERATING PROGRAMS AND LOCATIONS

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

	Budget 2024-2025	Budget 2023-2024
Operating Expenses by Program		
Instruction	\$121,928,826	\$118,710,999
Administration	\$4,371,025	\$4,253,330
Plant Operations and Maintenance	\$10,979,748	\$10,751,228
Transportation	\$4,550,181	\$3,332,560
Capital and Debt Services	\$7,524,928	\$6,753,582
Total Operating Expenses by Program	\$149,354,708	\$143,801,699
Transfer to Reserves	\$0	\$0
Transfer to Board Funded Capital	\$750,000	\$350,000
Total Operating Expenses and Transfers	\$150,104,708	\$144,151,699

Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$150.10 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

Breakdown of Operating Programs



Lethbridge School Division

Breakdown of Operating Programs

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

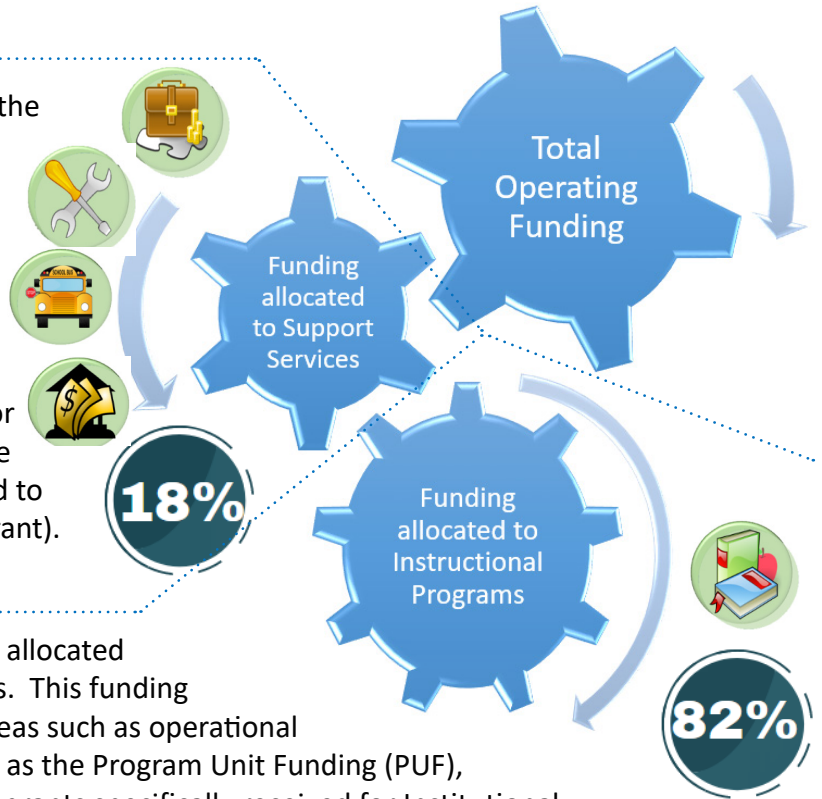
	2020-2021			2021-2022			2022-2023			2023-2024			2024-2025			2025-2026			2026-2027			2027-2028		
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget		
Operating Revenues																								
General Operating Revenues																								
	\$126,917,001	\$127,944,275	\$125,628,764	\$128,259,260	\$128,434,470	\$129,752,628	\$134,159,695	\$136,682,125	\$141,755,888	\$143,093,097	\$144,165,418	\$144,165,418	\$144,165,418	\$144,165,418	\$144,165,418	\$144,165,418	\$144,165,418	\$144,165,418	\$144,165,418	\$144,165,418	\$144,165,418	\$144,760,979		
	\$6,312,715	\$1,196,267	\$4,882,505	\$2,867,620	\$6,649,105	\$2,831,285	\$7,657,971	\$3,564,458	\$7,108,447	\$7,157,917	\$7,207,937	\$7,207,937	\$7,207,937	\$7,207,937	\$7,207,937	\$7,207,937	\$7,207,937	\$7,207,937	\$7,207,937	\$7,207,937	\$7,207,937	\$7,258,512		
Total Operating Revenues	\$133,229,716	\$129,140,542	\$130,511,269	\$131,126,880	\$135,083,575	\$132,583,913	\$141,817,666	\$140,246,583	\$148,864,335	\$150,251,014	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$152,019,491		
Operating Expenses by Program																								
Instruction																								
	\$109,782,464	\$102,218,173	\$109,069,153	\$106,785,976	\$112,811,731	\$109,867,646	\$118,710,999	\$112,326,376	\$121,928,826	\$122,744,540	\$123,828,669	\$123,828,669	\$123,828,669	\$123,828,669	\$123,828,669	\$123,828,669	\$123,828,669	\$123,828,669	\$123,828,669	\$123,828,669	\$123,828,669	\$124,440,972		
Administration	\$4,092,216	\$3,826,321	\$4,092,216	\$4,041,453	\$4,159,340	\$4,183,521	\$4,253,330	\$4,253,330	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025	\$4,371,025		
Plant Operations and Maintenance	\$10,269,331	\$10,252,622	\$10,748,680	\$11,204,213	\$10,805,214	\$10,706,238	\$10,751,228	\$10,751,228	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,992,344		
Transportation	\$2,710,797	\$2,184,393	\$2,950,797	\$3,074,335	\$3,188,800	\$3,270,279	\$3,332,560	\$4,306,685	\$4,550,181	\$4,630,773	\$4,668,985	\$4,668,985	\$4,668,985	\$4,668,985	\$4,668,985	\$4,668,985	\$4,668,985	\$4,668,985	\$4,668,985	\$4,668,985	\$4,668,985	\$4,690,222		
Capital and Debt Services	\$9,022,657	\$8,933,542	\$7,166,656	\$7,810,554	\$7,116,561	\$8,566,872	\$6,753,582	\$6,753,582	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928		
Total Operating Expenses by Program	\$135,877,465	\$127,415,051	\$134,027,502	\$132,916,531	\$138,081,646	\$136,594,556	\$143,801,699	\$138,391,201	\$149,354,708	\$150,251,014	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$151,373,355	\$152,019,491		
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES																								
	\$2,647,749	\$1,725,491	\$3,516,233	\$1,789,651	\$2,998,071	\$4,010,643	\$1,984,033	\$1,855,382	\$4,900,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND																								
SURPLUS (DEFICIT) FROM OPERATING RESERVES																								
	\$3,340,820	\$916,267	\$4,083,169	\$1,068,539	\$100	\$1,362,561	\$669,728	\$699,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SURPLUS (DEFICIT) FROM CAPITAL RESERVES																								
	\$1,161,249	\$1,161,249	\$1,064,744	\$1,533,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL																								
	\$468,178	\$352,025	\$497,808	\$1,032,092	\$1,300,840	\$1,192,056	\$350,000	\$900,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES																								
	\$2,647,749	\$1,725,490	\$3,516,233	\$1,789,649	\$2,997,971	\$3,561,660	\$1,984,033	\$1,599,087	\$4,900,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Transfer From Operating Reserves																								
Instruction																								
	\$3,351,228	\$217,389	\$4,083,169	\$627,143	\$4,298,911	\$3,470,360	\$1,664,305	\$0	\$1,240,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Administration																								
	\$3,136,192	\$38,336	\$4,083,169	\$627,143	\$4,298,911	\$3,470,360	\$1,664,305	\$420,000	\$1,240,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Plant Operations and Maintenance																								
	\$120,000	\$227,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Transportation																								
	\$95,036	\$0	\$0	\$0	\$0	\$0	\$0	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Capital and Debt Services																								
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Transfer to Operating Reserves																								
Instruction																								
	\$10,408	\$947,879	\$0	\$586,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Administration																								
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Plant Operations and Maintenance																								
	\$0	\$54,309	\$0	\$54,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Transportation																								
	\$0	\$11,359	\$0	\$11,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Capital and Debt Services																								
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SURPLUS (DEFICIT) FROM OPERATING RESERVES																								
	\$3,340,820	\$796,158	\$4,083,169	\$1,147,744	\$4,298,911	\$3,470,360	\$1,664,305	\$0	\$1,240,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

Budgeting and Allocations for Major Programs and Locations

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

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

The budget allocation model is to allocate the funding required to operate the Division's support services which accounts for approximately 18% of the total available funding. Support services includes administration, plant operations & maintenance, transportation, and capital & debt services. These allocations are typically based on the amounts received for the specific operating grants and applicable restrictions (i.e. Administration is restricted to the amount received for the Jurisdiction grant).



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

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

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

Lethbridge School Division

Summary of Funding Allocations and Programs

(current and prior year budget review)

Revenues Sources	2024-2025 Preliminary Budget			2023-2024 Operating Budget			Variance from 2023-2024 Operating Budget		
	Operating Revenues	One-time Reserves	2024-2025 Preliminary Budget	Operating Revenues	One-time Reserves	2023-2024 Operating Budget	Operating Revenues	One-time Reserves	Variance from 2023-2024 Operating Budget
Alberta Government	\$139,247,219	\$0	\$139,247,219	\$131,951,279	\$0	\$131,951,279	\$7,295,940	\$0	\$7,295,940
Fees, Fundraising and Donations	\$7,107,447	\$0	\$7,107,447	\$7,657,971	\$0	\$7,657,971	(\$550,524)	\$0	(\$550,524)
Other Revenues	\$1,664,272	\$0	\$1,664,272	\$1,807,774	\$0	\$1,807,774	(\$143,502)	\$0	(\$143,502)
Federal Government	\$845,396	\$0	\$845,396	\$388,944	\$0	\$388,944	\$456,452	\$0	\$456,452
One-time Reserves	\$0	\$1,240,373	\$1,240,373	\$0	\$1,995,731	\$1,995,731	\$0	(\$755,358)	(\$755,358)
Total Allocations	\$148,864,334	\$1,240,373	\$150,104,707	\$141,805,968	\$1,995,731	\$143,801,699	\$7,058,366	(\$755,358)	\$6,303,008
									4.38%

Funding Allocations	2024-2025 Preliminary Budget			2023-2024 Operating Budget			Variance from 2023-2024 Operating Budget		
	Operating Revenues	One-time Reserves	2024-2025 Preliminary Budget	Operating Revenues	One-time Reserves	2023-2024 Operating Budget	Operating Revenues	One-time Reserves	Variance from 2023-2024 Operating Budget
Instruction	\$121,438,451	\$1,240,373	\$122,678,824	\$116,715,270	\$1,995,731	\$118,711,001	\$4,723,181	(\$755,358)	\$3,967,823
Administration	\$4,371,026	\$0	\$4,371,026	\$4,253,329	\$0	\$4,253,329	\$117,697	\$0	\$117,697
Plant Operations and Maintenance	\$10,979,748	\$0	\$10,979,748	\$10,751,228	\$0	\$10,751,228	\$228,520	\$0	\$228,520
Transportation	\$4,550,181	\$0	\$4,550,181	\$3,332,559	\$0	\$3,332,559	\$1,217,622	\$0	\$1,217,622
Capital and Debt Services	\$7,524,928	\$0	\$7,524,928	\$6,753,582	\$0	\$6,753,582	\$771,346	\$0	\$771,346
Total Allocations	\$148,864,334	\$1,240,373	\$150,104,707	\$141,805,968	\$1,995,731	\$143,801,699	\$7,058,366	(\$755,358)	\$6,303,008
									4.38%

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



Funding Allocations and Programs:

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

As shown on the Summary of Funding Allocations and Programs on the previous page, with the available operating revenue sources, there is an overall net effect of an additional \$6.3 million in funding available for allocations from the prior year. There is an increase of funding from Alberta Education (\$7.2 million increase seen below), as well as an increase from the federal government (Jordan's Principle funding). These are being offset by decreases in SGF fee estimates and one time reserve use from the prior year. The following is a summary of changes in Provincial grant funding:

Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Preliminary 2024-2025	Operating 2023-2024	Total Change	% Change
Alberta Education Operating Grants	111,536,256	106,658,198	\$4,878,058	4.57%
Operations and Maintenance	11,320,757	11,077,618	\$243,139	2.19%
Transportation	4,505,181	3,292,559	\$1,212,622	36.83%
Capital and Debt Servicing	5,990,427	5,145,860	\$844,567	16.41%
Infrastructure Maintenance Renewal (IMR)	1,523,572	1,523,719	(\$147)	-0.01%
Jurisdiction	4,371,026	4,253,325	\$117,701	2.77%
	139,247,219	131,951,279	\$7,295,940	5.53%

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

- **Administration** - The funding allocation is based on the Jurisdiction grant from Alberta Education of \$4.37 million, which is a \$117,000 from the prior year.
- **Plant Operations and Maintenance** - The funding allocation is based on the Operations and Maintenance grants provided of \$11.32 million (less the amount that is transferred to/from capital/debt services for the related amortization).
- **Transportation** - The funding allocation is based on the Transportation grants provided of \$4.5 million. The transportation grant rate has increased in the 2024-2025 budget year as a result of the changes to the eligibility distances for routes.
- **Capital and Debt Services** - The funding allocation is based on the Capital and Debt Servicing funding of \$5.9 million, the Infrastructure Maintenance and Renewal (IMR) funding of \$1.5 million (capital portion of IMR reallocated to capital funds), and the amounts transferred to/from other programs for amortization.

Instructional Budget Committee (IBC):

The representatives from the Instructional Budget Committee meet with their respective groups to discuss their budget priorities and bring forward funding requests to the committee. Through the budget process, the IBC will review each of the requests to see if the committee can accommodate the requests within the available funding. For 2024-2025 budget, the following funding requests were proposed to the committee for their objectives:

- **Supports for Inclusive Learning** which has been done by allocating an additional \$1.9 million from the base grant to the services and supports grant.
- **Maintaining Counselling Supports** at all levels. In the prior year, additional funds were allocated to the elementary school model and this was continued. In the 2022-2023 budget, one time reserves was used to increase the middle and high school counselling supports. In 2023-2024 this was built into the operating budget and continued for the 2024-2025 school year.
- **Maintaining Classroom Supports** at all levels. Was able to add additional teachers and support staff throughout all levels. Creation of a new Kindercare pilot at two elementary schools and maintain ten early learning programs through allocation of funding from the base grant to supplement targeted grants (PUF and KG Severe).



Summer Breeze by Levi Gullickson, MMH - Gr. 2



Goals, Objectives, and Performance Measures

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

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

Budget Item	Board Priorities Informed by Town Hall & Strategic Planning	Instructional Budget Committee Priority
Inclusive Learning Supports - \$1,900,000 of funding allocated from K-12 Base Grant to support services - Increase in FTE for EA's throughout the Division (18 FTE - Kindercare, Inclusive Learning, and Jordan's Principle) - Reserves added to support staffing (Educational Assistants, \$272,000)	Student Growth and Achievement Learning Supports	Classroom Supports Addressing Classroom Complexity
- Classroom Complexity grant (\$607,899 - increase from the prior year of \$10,553) - To be allocated to: Off Campus Alternative High School Program and Educational Assistants at the Elementary and Middle School level	Learning Supports	Classroom Supports Addressing Classroom Complexity
- Continuation of Mental Health in Schools Pilot Program (Digital Wellness Initiatives) - Maintaining counselling supports throughout the Division	Learning Supports	Maintain Wellness Supports
- Early Learning Programs (EEP, PUF and KG Severe) - Base Grant Supporting programs in addition to targeted PUF and KG Severe grant - Total of \$235,421 from Base Grant to maintain programming	Growing Learners and Achievement	Classroom Supports
- New Kindercare Pilot Program - 2 locations with funding from Base Grant (\$150,000) and Fee Estimates (\$54,000)	Growing Learners and Achievement	Classroom Supports
- Increased Elementary allocation to support increased enrolment and staffing	Growing Learners and Achievement	Classroom Supports
- Secondary funding allocation increased to support increased enrolment and staffing	Growing Learners and Achievement	Classroom Supports
- Maintained technology evergreening capital fund to ensure planned and equitable replacements of technology	Growing Learners and Achievement	Classroom Supports

Within the Instructional Programs, the Division was able to allocate 2024/2025 operating funding to meet these costs for implementation of the Board Priorities. The goals and objectives within the Instructional Programs were highly correlated to the Board Priorities.

INSTRUCTIONAL PROGRAM:

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

Student Growth and Achievement

Learning Supports

Teaching and Leading

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 2024/2025 budget (some are continuing initiatives from prior school years).

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

ADMINISTRATION PROGRAM:

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

PLANT OPERATION AND MAINTENANCE & CAPITAL PROGRAMS:

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

TRANSPORTATION PROGRAM:

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



Breakdown of Operating Programs

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

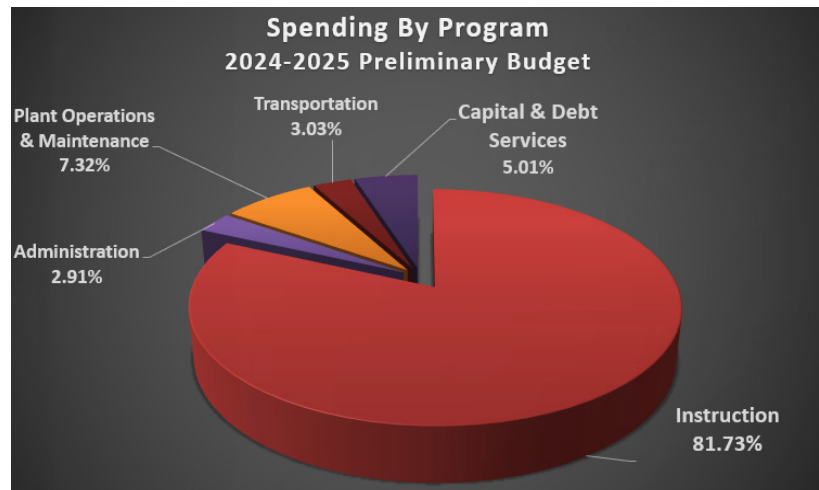
For a more detailed analysis on the operating revenue sources, please see the [Operating Revenue Sources](#) as discussed in the Summary for Operating Funds.

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



Spending by Program	2024-2025		2023-2024		Variance	Change %
Instruction		\$122,678,826		\$119,060,999	\$3,617,827	3.04%
Operating Expenditures	\$121,928,826		\$118,710,999			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$750,000		\$350,000			
Administration		\$4,371,025		\$4,253,330	\$117,695	2.77%
Operating Expenditures	\$4,371,025		\$4,253,330			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$0			
Plant Operations and Maintenance		\$10,979,748		\$10,751,228	\$228,520	2.13%
Operating Expenditures	\$10,979,748		\$10,751,228			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$0			
Transportation		\$4,550,181		\$3,332,560	\$1,217,621	36.54%
Operating Expenditures	\$4,550,181		\$3,332,560			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$0			
Capital and Debt Services		\$7,524,928		\$6,753,582	\$771,346	11.42%
Operating Expenditures	\$7,524,928		\$6,753,582			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$0			
Operating Expenditures		\$149,354,708		\$143,801,699		
Transfers to Reserves		\$0		\$0		
Transfers to Board Funded Capital		\$750,000		\$350,000		
Total Expenditures and Transfers		\$150,104,708		\$144,151,699		

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.





2024-2025 - Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing						
	\$83,401,858	\$754,933	\$0		\$0	\$84,156,791
Uncertificated Staffing						
	\$23,584,652	\$2,417,716	\$5,503,864	\$133,544	\$0	\$31,639,776
Contracted and General Services						
	\$3,559,892	\$1,033,263	\$2,294,651	\$4,354,037	\$0	\$11,241,843
Supplies						
	\$11,136,786	\$81,213	\$364,174	\$10,000	\$0	\$11,592,173
General Operating Supplies	\$4,028,339	\$81,213	\$364,174	\$10,000	\$0	
School Generated Activities (SGF)	\$7,108,447	\$0	\$0	\$0	\$0	
Utilities						
	\$0	\$52,600	\$2,817,059	\$0	\$0	\$2,869,659
Capital and Debt Services						
	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of Tangible Capital Assets	\$0	\$0	\$0	\$0	\$5,990,427	
Infrastructure, Maintenance and Renewal	\$0	\$0	\$0	\$0	\$1,534,501	
Transfers - Contingency/Commitments						
	\$245,638	\$31,300	\$0	\$52,600	\$7,524,928	\$7,854,466
Total Operating Expenditures	\$121,928,826	\$4,371,025	\$10,979,748	\$4,550,181	\$7,524,928	\$149,354,708
Transfers - Reserves Allocations						
	\$0	\$0	\$0	\$0	\$0	\$0
Transfers - Board Funded Capital						
	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Total Expenditures and Transfers	\$122,678,826	\$4,371,025	\$10,979,748	\$4,550,181	\$7,524,928	\$150,104,708
Operating Expenditures	\$121,928,826	\$4,371,025	\$10,979,748	\$4,550,181	\$7,524,928	\$149,354,708
Transfers to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Transfers to Board Funded Capital	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Total Expenditures and Transfers	\$122,678,826	\$4,371,025	\$10,979,748	\$4,550,181	\$7,524,928	\$150,104,708

Instruction

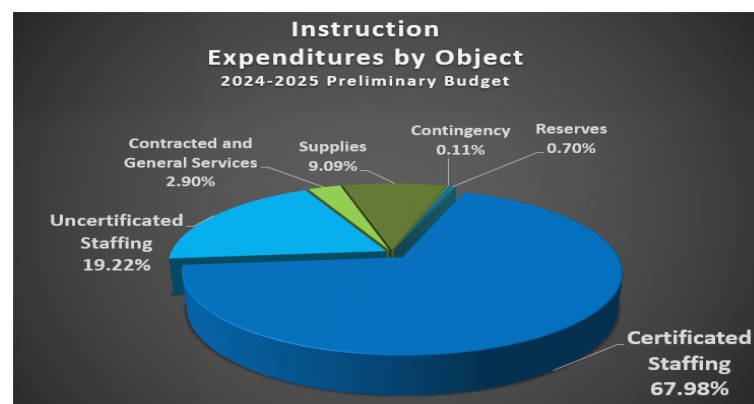
Instruction is the allocation to all schools (elementary, middle, and high) and other instructional programs and services offered to provide educational opportunities to students within the School Division. Some of the other instructional programs and services include the First Nations Métis and Inuit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



The following is an overview of the Instruction Program expenditures:

Instructional Program	2024-2025		2023-2024		Variance	Change %
Certificated Staffing		\$83,401,858		\$81,118,155	\$2,283,703	2.82%
Uncertificated Staffing		\$23,584,652		\$20,824,527	\$2,760,125	13.25%
Contracted and General Services		\$3,559,892		\$4,223,860	(\$663,968)	-15.72%
Supplies		\$11,136,786		\$12,016,194	(\$879,408)	-7.32%
General Operating Supplies	\$4,028,339		\$4,358,223			
School Generated Activities (SGF)	\$7,108,447		\$7,657,971			
Utilities		\$0		\$0	\$0	0.00%
Capital and Debt Services		\$0		\$0	\$0	0.00%
Transfers - Contingency/Commitments		\$245,638		\$528,263	(\$282,625)	-53.50%
Total Operating Expenditures		\$121,928,826		\$118,710,999	\$3,217,827	2.71%
Transfers - Reserves Allocations		\$0		\$0	\$0	0.00%
Transfers - Board Funded Capital		\$750,000		\$350,000	\$400,000	114.29%
Total Expenditures and Transfers		\$122,678,826		\$119,060,999	\$3,617,827	3.04%
Operating Expenditures		\$121,928,826		\$118,710,999		
Transfers to Reserves		\$0		\$0		
Transfers to Board Funded Capital		\$750,000		\$350,000		
Total Expenditures and Transfers		\$122,678,826		\$119,060,999		

Overall the Instruction Program has **total expenditures and transfers of \$122.68 million** (3.04% increase), where the majority of the increase from the prior year relates to increases in uncertificated staffing (both additional FTE and grid movements) at a 13.25% increase.



Instructional programs accounts for 82% of the total expenses incurred by the Division for the 2024/2025 budget. The majority of instructional expenditures relate to staffing, including approximately 68% toward certified teachers and 19% for uncertified support staffing.

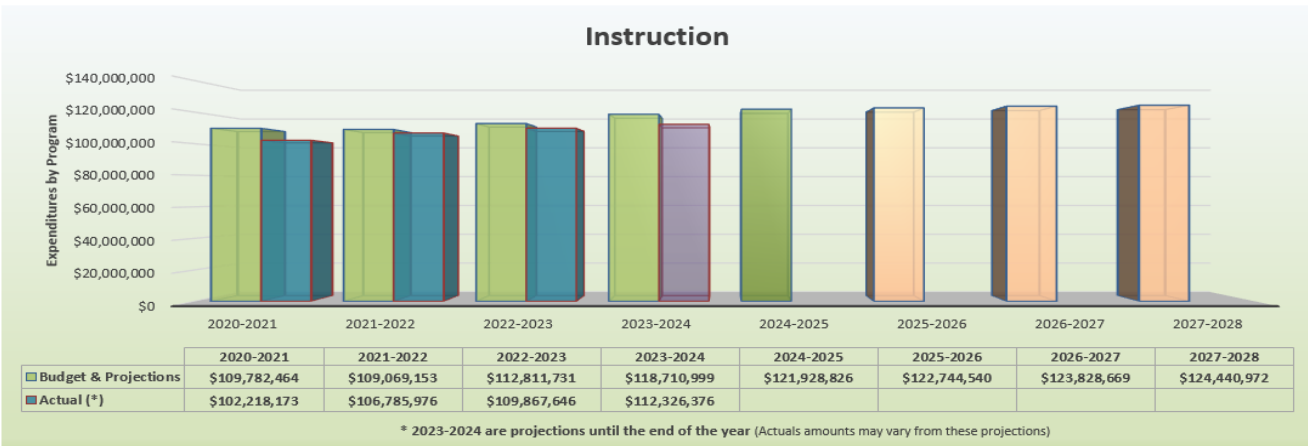
Lethbridge School Division

Comparative Summary - Instruction Program

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

	2020-2021			2021-2022			2022-2023			2023-2024			Preliminary Budget	2025-2026	2026-2027	2027-2028
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Operating Revenues and Allocations																
Program Revenue Allocations	\$107,349,751	\$103,995,706	\$105,534,836	\$106,586,572	\$109,795,576	\$107,401,968	\$117,396,694	\$113,646,376	\$121,438,453	\$122,744,540	\$123,828,669	\$124,440,972				
Transfer from Reserves	\$3,136,192	(\$38,336)	\$4,083,169	\$627,143	\$4,298,911	\$3,470,360	\$1,664,305	(\$420,000)	\$1,240,373	\$0	\$0	\$0				
Total Program Allocations	\$110,485,943	\$103,957,370	\$109,618,005	\$107,213,715	\$114,094,487	\$110,872,328	\$119,060,999	\$113,226,376	\$122,678,826	\$122,744,540	\$123,828,669	\$124,440,972				
Operating Expenses by Object																
Instruction	\$109,782,464	\$102,218,173	\$109,069,153	\$106,785,976	\$112,811,731	\$109,867,646	\$118,710,999	\$112,326,376	\$121,928,826	\$122,744,540	\$123,828,669	\$124,440,972				
Certificated salaries and benefits	\$73,547,374	\$73,616,737	\$74,039,875	\$76,693,519	\$77,187,961	\$79,234,360	\$81,118,155	\$84,169,831	\$83,401,858	\$84,345,598	\$85,176,467	\$85,626,319				
Uncertificated salaries and benefits	\$20,418,483	\$20,693,732	\$20,747,913	\$19,920,260	\$20,628,753	\$20,901,823	\$20,824,527	\$20,129,335	\$23,584,652	\$23,586,902	\$23,790,142	\$23,902,848				
Contracted and general services	\$3,878,182	\$1,918,679	\$3,528,654	\$1,887,584	\$3,465,202	\$1,976,838	\$4,223,860	\$3,303,333	\$3,559,892	\$3,125,784	\$3,125,784	\$3,125,784				
Supplies	\$4,438,138	\$4,907,840	\$4,746,844	\$6,068,459	\$4,820,514	\$4,450,524	\$4,358,723	\$1,415,714	\$4,028,339	\$4,028,339	\$4,028,339	\$4,027,509				
Contingency, commitments and transfers	\$1,187,572	\$5,028	\$1,123,362	\$108,608	\$60,196	\$103,039	\$528,763	\$0	\$245,638	\$500,000	\$500,000	\$500,000				
School Generated Activities (SGF)	\$6,312,715	\$1,076,157	\$4,882,505	\$2,107,546	\$6,649,105	\$3,201,062	\$7,657,971	\$3,308,163	\$7,108,447	\$7,157,917	\$7,207,937	\$7,258,512				
Transfer to Operating Reserves	\$10,408	\$947,879	\$0	(\$586,269)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Transfer to Capital Reserves	\$589,592	\$611,406	\$503,495	(\$387,466)	\$0	(\$250,000)	\$0	\$0	\$0	(\$750,000)	(\$750,000)	(\$300,000)				
Board Funded Capital	\$103,479	\$179,912	\$45,357	\$1,401,474	\$1,282,756	\$1,254,682	\$350,000	\$900,000	\$750,000	\$750,000	\$750,000	\$300,000				
Total Program Costs	\$110,485,943	\$103,957,370	\$109,618,005	\$107,213,715	\$114,094,487	\$110,872,328	\$119,060,999	\$113,226,376	\$122,678,826	\$122,744,540	\$123,828,669	\$124,440,972				

BUDGET HIGHLIGHTS



The Instruction program has been allocated \$121.44 million of operating revenues and \$1.24 million of one-time operating reserves to fund the total of **\$122.68 million of expenditures and transfers** within the Division operations including the following:

- **Certified Salaries and Benefits** - Includes the vast majority of all of the certified teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of \$83.40 million are expected to increase from the prior year's budget of \$81.12 million (2.82% increase).

Overall, there is net increase of 12.97 full time equivalent (FTE) certified teachers than in the prior year. The majority of the increase in teachers is occurring at the high school level as this is where the largest enrolment growth is happening within the Division. There is also 5.75 FTE that are contingent funds that have not been placed and will be used to address any hot spots that will emerge come September 2024 once enrolment is finalized.

Teacher Staffing (Certificated):	Preliminary		Operating		Preliminary			
	2024/2025	2023/2024	FTE Change	% Change	2023/2024	FTE Change	% Change	
Elementary Schools	292.60	290.40	2.20	0.75%	288.40	4.20	1.46%	
Middle Schools	130.43	131.41	(0.98)	(0.75%)	128.08	2.35	1.83%	
High Schools	197.00	191.00	6.00	3.05%	190.14	6.86	3.61%	
Inclusive Learning, Counselling and Early Learning	24.00	24.00	0.00	0.00%	24.00	0.00	0.00%	
Other Instructional (Plus Contingency)	18.00	12.25	5.75	31.94%	11.25	6.75	60.00%	
Classroom Teachers	662.03	649.06	12.97	1.96%	641.87	20.16	3.14%	
Other Certificated Staffing	14.000	14.000	0.00	0.00%	14.000	0.00	0.00%	
Total Teacher Staffing	676.03	663.06	12.97	1.92%	655.87	20.16	3.07%	

• **Uncertified Salaries and Benefits** - Includes the majority of the uncertified support staff within the Division, including educational assistants, student support, administrative support, and other supporting staff. These expenditures of \$23.58 million are expected to increase from the prior year's budget of \$20.82 million (13.25% increase).

Overall, there is a net increase of 23.26 FTE in support staff for 2024-2025. The majority of this is in educational assistants (17.89 FTE) within Grades 1 to 12 and for the Kindercare pilot. The remaining 5.37 FTE are for two program lead positions for the new Kindercare pilot and additional increases in FTE for administrative positions in a middle and high school due to enrolment growth.



Executive Summary



Organizational



Financial



Informational

Support Staffing (Uncertificated):	Preliminary	Operating	Preliminary				
	2024/2025	2023/2024	FTE Change	% Change	2023/2024	FTE Change	% Change
Grade 1 - Grade 12	205.72	189.51	16.21	7.88%	183.59	22.13	12.05%
Kindercare Pilot	1.68	0.00	1.68	100.00%	0.00	1.68	100.00%
Specialized Learning Supports - Severe KG	17.20	17.20	0.00	0.00%	17.25	(0.05)	(0.29%)
Program Unit Funding (PUF)	16.72	16.72	0.00	0.00%	11.62	5.10	43.89%
Early Education Program (EEP)	4.00	4.00	0.00	0.00%	3.60	0.40	11.11%
Educational Assistants	245.32	227.43	17.89	107.88%	216.06	29.26	13.54%
Other Support Staffing	242.68	237.31	5.37	2.21%	238.05	4.63	1.94%
Total Support Staffing	488.00	464.74	23.26	110.09%	454.11	33.89	7.46%

Contracted and General Services - Includes the professional learning, consultants, building maintenance, and other services provided for instructional services. These expenditures of \$3.56 million are expected to decrease from the prior year's budget of \$4.22 million (-15.72% decrease). The main reasons for this decrease is that in the prior year, specific funds from Alberta Education were received for new curriculum professional learning of \$209,000. At this time, no funds have been announced for the 24/25 school year.

- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of \$4.03 million are expected to decrease from the prior year's budget of \$4.36 million (-7.57% decrease). Supplies have decreased due to timing of larger one-time supply purchases using reserve funds as well as addressing cost pressures in other areas (such as staffing) by reallocating funds from this area.
- **Contingency, Commitments and Transfers** - Includes the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. These expenditures of \$245,638 are expected to be lower than the prior year due to the majority of school based commitments are updated in the fall budget once they are determined.
- **School Generated Activities (Supplies)** - Includes the expenditures from the SGF Operating Funds (School Fees, Donations, Fundraising, and Other Sales/Services). Historically, the costs of SGF activities revenues have been comparable to budgets, where any net surpluses of the SGF Operating Funds are included in the SGF operating reserves. These are consolidated within the supplies category (with the General Funds supplies). These expenditures of \$7.11 million are expected to decrease from the prior year's budget of \$7.66 million (-7.18% decrease). These school fees are budgeted on a likelihood scale (from unlikely to very likely) and work was done with the schools during the budget process to review the likelihood scales, compare with prior years and determine if the amounts should be lower to better reflect the actual charging and collecting of fees.
- **Transfers to/from Reserves and Board Funded Capital** - Includes a total of \$1.24 million of one time reserves used to fund the costs within the instructional programs for 2024-2025. The majority of this funding is being used for staffing \$840,373 and the remaining \$400,000 for resources to outfit the new elementary school opening in September 2025.



My First Eclipse by Mazza Hatfield, Galbraith - Gr. 5

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



Executive Summary



Organizational



Financial



Informational

Instruction

Lethbridge School Division
2024-2025 Preliminary Budget

Executive Summary



Organizational



Financial



Informational



Total Instruction

Revenue and Allocations to Budget Center

Basic Program Allocation	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Basic Program Allocation	\$122,678,824	\$118,711,001
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$122,678,824	\$118,711,001
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Expenditures

Certificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Certificated Salaries and Benefits	\$83,401,857	\$81,118,156
% of Expenditures	68%	68%

Uncertificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Uncertificated Salaries and Benefits	\$23,584,652	\$20,824,527
% of Expenditures	19%	18%

Contracted and General Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Building Maintenance	\$181,691	\$454,191
Insurance/Bond Premium	\$173,500	\$173,500
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$79,275	\$84,775
Professional Learning	\$651,865	\$984,655
Consultants	\$555,919	\$584,178
Postage	\$23,100	\$24,000
Telephone	\$129,050	\$135,820
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing - Field Trips	\$59,355	\$57,655
Equipment Repair	\$113,709	\$121,209
Building Rentals & Leases	\$15,000	\$19,600
Equipment Rental/Leases	\$35,835	\$43,835
Server Evergreen	\$70,000	\$70,000
Dues/Fees	\$280,465	\$304,965
Printing	\$308,282	\$297,131
Advertising	\$3,233	\$3,233
Banquets and Lunches	\$27,000	\$27,000
Miscellaneous Services	\$303,617	\$289,617
Technology Department Costs	\$23,501	\$23,501
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$39,463	\$40,463
Car Allowances	\$82,980	\$81,480
Co-curricular	\$52,364	\$52,364
Total Contracted and General Services	\$3,559,892	\$4,223,860
% of Expenditures	3%	4%

Supplies	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Services, Contracts and Supplies School Generated Activities	\$7,108,447	\$7,657,971
Special Events	\$1,500	\$1,500
Early Education Program	\$1,200	\$1,200
Supplies	\$2,726,983	\$2,640,027
Learning Commons	\$71,025	\$74,931
Computer Supplies and Software	\$705,345	\$627,264
Textbooks	\$129,794	\$147,434
Furniture and Equipment (Under \$5000)	\$205,401	\$297,519
Computer Purchases	\$187,091	\$236,924
Commitments from prior year	\$0	\$331,426
Prior Year Committed funds	\$0	\$331,426
Total Supplies	\$11,136,786	\$12,016,196
% of Expenditures	9%	10%



Transfers	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Capital Purchases (Over \$5000)	\$809,438	\$409,438
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Reserves	\$51,408	\$123,726
Contingency (Unallocated Expense)	\$218,692	\$78,999
Total Transfers	\$995,638	\$528,263
% of Expenditures	1%	0%

Total Expenditures	\$122,678,824	\$118,700,001
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$122,678,824	\$118,711,001
Total Expenditures	\$122,678,824	\$118,711,001
Variance	\$0	\$0



Winston Churchill High School Presents: Mean Girls

Breakdown of Instructional Programs

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

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

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

2024-2025 - Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Certificated Staffing	\$31,464,906	\$14,145,161	\$21,271,206	\$2,812,656	\$176,358	\$13,531,570	\$83,401,857
Uncertificated Staffing	\$1,929,762	\$718,273	\$1,450,787	\$16,009,378	\$1,332,927	\$2,143,526	\$23,584,653
Contracted and General Services	\$454,681	\$277,749	\$619,296	\$434,317	\$477,689	\$1,296,160	\$3,559,892
Supplies	\$1,058,355	\$548,348	\$1,046,396	\$106,944	\$568,360	\$7,808,380	\$11,136,783
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital and Debt Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers - Contingency/Commitments	\$5,750	\$64,473	\$259,314	\$0	(\$83,900)	\$0	\$245,637
Total Operating Expenditures	\$34,913,454	\$15,754,004	\$24,646,999	\$19,363,295	\$2,471,434	\$24,779,636	\$121,928,822
Transfers - Reserves Allocations	\$0	\$0	\$0	\$0	\$750,000	\$0	\$750,000
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Transfers	\$34,913,454	\$15,754,004	\$24,646,999	\$19,363,295	\$2,471,434	\$25,529,640	\$122,678,826

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:

Student Growth and Achievement
Teaching and Leading
Learning Supports

Instruction - Elementary Schools

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

Spending by Program	2024-2025	2023-2024	Variance	Change %
Elementary Schools	\$34,913,454	\$34,721,134	\$192,320	0.55%
Coalbanks Elementary School	\$3,779,217	\$3,644,695		
Dr. Gerald B. Probe School	\$2,840,050	\$2,863,480		
Dr. Robert Plaxton School	\$2,375,234	\$2,298,155		
Ecole Agnes Davidson School	\$3,317,165	\$3,290,701		
Fleetwood Bawden School	\$2,258,198	\$2,114,700		
Galbraith School	\$2,156,003	\$2,206,204		
General Stewart School	\$892,178	\$902,797		
Immanuel Christian Elementary School	\$1,679,462	\$1,687,176		
Lakeview School	\$2,322,091	\$2,354,300		
Lethbridge Christian School	\$1,624,975	\$1,564,265		
Mike Mountain Horse School	\$3,371,444	\$3,460,998		
Nicholas Sheran School	\$2,616,067	\$2,574,602		
Park Meadows School	\$2,170,836	\$2,219,540		
Senator Buchanan School	\$2,068,541	\$2,118,872		
Westminster School	\$1,441,993	\$1,420,649		
Certificated Staffing	\$31,464,906	\$31,195,841	\$269,065	0.86%
Uncertificated Staffing	\$1,929,762	\$1,707,273	\$222,489	13.03%
Contracted and General Services	\$454,681	\$507,327	(\$52,646)	-10.38%
Supplies	\$1,058,355	\$1,298,370	(\$240,015)	-18.49%
Utilities	\$0	\$0	\$0	0.00%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$5,750	\$12,323	(\$6,573)	-53.34%
Total Operating Expenditures	\$34,913,454	\$34,721,134	\$192,320	0.55%
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
Total Expenditures and Transfers	\$34,913,454	\$34,721,134	\$192,320	0.55%

Above is a detailed budget for the elementary school locations as a group. Enrolment estimates show an slight increase of 30 students (0.60%) from the prior year when kindergarten and grades one to five are combined.

Certificated salaries and benefits increased by approximately \$269,065 (0.86%) as there were 2.20 FTE increase at the elementary level as well as increased average teacher costs with grid movement and benefits costs.

Uncertificated salaries and benefits increased by approximately \$222,489 (13.03%) which mostly relates to grid increases from union negotiations as well as increases in benefit costs.

There is an approximate decrease of \$292,661 (-14.43%) in contracted services and supplies. These decreases are mainly from funds being reallocated to other areas (staffing) to deal with cost pressures.

Transfers are reduced for the amount of contingency and commitments.



Instruction - Elementary Schools

Lethbridge School Division
2024-2025 Preliminary Budget

Elementary Schools

Revenue and Allocations to Budget Center

Basic Program Allocation	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total	\$34,913,454	\$34,721,134
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$34,913,454	\$34,721,134
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Expenditures

Certificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total	\$31,464,906	\$31,195,841
% of Expenditures	90%	90%

Uncertificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total	\$1,929,762	\$1,707,273
% of Expenditures	6%	5%

Contracted and General Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Building Maintenance	\$33,600	\$36,100
Extra Curricular	\$11,542	\$13,042
Professional Learning	\$109,000	\$102,700
Consultants	\$50,822	\$96,019
Postage	\$8,150	\$8,050
Telephone	\$47,300	\$47,800
Bussing - Field Trips	\$10,300	\$8,800
Equipment Repair	\$7,900	\$17,900
Equipment Rental/Leases	\$19,835	\$27,835
Printing	\$137,232	\$131,081
Banquets and Lunches	\$5,000	\$5,000
Miscellaneous Services	\$13,000	\$12,000
Travel and Subsistence	\$1,000	\$1,000
Total	\$454,681	\$507,327
% of Expenditures	1%	1%

Supplies	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Special Events	\$1,500	\$1,500
Early Education Program	\$1,200	\$1,200
Supplies	\$902,653	\$930,369
Learning Commons	\$26,025	\$27,931
Computer Supplies and Software	\$32,532	\$33,200
Textbooks	\$24,200	\$36,200
Furniture and Equipment (Under \$5000)	\$33,245	\$83,325
Computer Purchases	\$37,000	\$73,880
Commitments from prior year	\$0	\$110,766
Prior Year Committed funds	\$0	\$110,766
Total	\$1,058,355	\$1,298,371
% of Expenditures	3%	4%



Transfers	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Contingency (Unallocated Expense)	\$5,750	\$12,322
Total	\$5,750	\$12,322
% of Expenditures	0%	0%

Total Expenditures	\$34,913,454	\$34,721,134
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$34,913,454	\$34,721,134
Total Expenditures	\$34,913,454	\$34,721,134
Variance	\$0	\$0

**Coalbanks Elementary School**

230 Coalbanks Blvd West
Grades K-5

**Dr. Gerald B. Probe School**

120 Rocky Mt Blvd West
Grades K-5

**Dr. Robert Plaxton School**

4510 Fairmont Gate South
Grades K-5

**Ecole Agnes Davidson School**

2103 20th St South
Grades K-5

**Fleetwood Bawden School**

1222 9th Ave South
Grades K-5

**Galbraith School**

1801 8th Ave A North
Grades K-5

**General Stewart School**

215 Corvette Cres South
Grades K-5

**Immanuel Christian Elementary School**

2010 - 5th Avenue North
Grades K-5

**Lakeview School**

1129 Henderson Lake Blvd South
Grades K-5

**Lethbridge Christian School**

3 St James Blvd North
Grades K-8

**Mike Mountain Horse School**

155 Jerry Potts Blvd West
Grades K-5

**Nicholas Sheran School**

380 Laval Blvd West
Grades K-5

**Park Meadows School**

50 Meadowlark Blvd North
Grades K-5

**Senator Buchanan School**

1101 7th Ave North
Grades K-5

**Westminster School**

402 18th St North
Grades K-5

Instruction - Elementary School

Lethbridge School Division
2024-2025 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Coalbanks Elementary School	\$3,361,957	\$266,282	\$42,000	\$108,979	\$0	\$3,779,217
Dr. Gerald B. Probe Elementary School	\$2,602,805	\$136,154	\$33,600	\$67,491	\$0	\$2,840,050
Dr. Robert Plaxton Elementary School	\$2,169,004	\$124,660	\$28,966	\$47,603	\$5,000	\$2,375,234
Ecole Agnes Davidson School	\$2,931,656	\$151,822	\$37,800	\$195,887	\$0	\$3,317,165
Fleetwood Bawden School	\$2,060,554	\$120,191	\$37,982	\$39,471	\$0	\$2,258,198
Galbraith School	\$1,952,104	\$111,820	\$30,700	\$61,379	\$0	\$2,156,003
General Stewart School	\$759,151	\$92,416	\$10,827	\$29,784	\$0	\$892,178
Immanuel Christian Elementary School	\$1,485,768	\$107,918	\$21,054	\$64,722	\$0	\$1,679,462
Lakeview School	\$2,114,779	\$114,097	\$32,700	\$60,515	\$0	\$2,322,091
Lethbridge Christian School	\$1,464,078	\$105,893	\$22,600	\$32,404	\$0	\$1,624,975
Mike Mountain Horse School	\$3,090,831	\$158,307	\$43,500	\$78,806	\$0	\$3,371,444
Nicholas Sheran School	\$2,385,905	\$125,214	\$35,600	\$69,348	\$0	\$2,616,067
Park Meadows School	\$1,973,794	\$108,471	\$30,402	\$58,169	\$0	\$2,170,836
Senator Buchanan School	\$1,843,654	\$114,101	\$24,150	\$85,887	\$750	\$2,068,541
Westminster School	\$1,268,867	\$92,416	\$22,800	\$57,910	\$0	\$1,441,993
Total	\$31,464,906	\$1,929,762	\$454,681	\$1,058,355	\$5,750	\$34,913,454

Instruction - Elementary School

Lethbridge School Division
2023-2024 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Coalbanks Elementary School	\$3,329,072	\$148,726	\$41,000	\$125,896	\$0	\$3,644,695
Dr. Gerald B. Probe Elementary School	\$2,631,042	\$127,539	\$33,600	\$71,299	\$0	\$2,863,480
Dr. Robert Plaxton Elementary School	\$2,094,094	\$111,601	\$27,966	\$59,029	\$5,465	\$2,298,155
Ecole Agnes Davidson School	\$2,903,016	\$142,519	\$38,300	\$206,866	\$0	\$3,290,701
Fleetwood Bawden School	\$1,911,532	\$112,828	\$37,982	\$52,358	\$0	\$2,114,700
Galbraith School	\$1,986,705	\$101,716	\$30,700	\$87,083	\$0	\$2,206,204
General Stewart School	\$762,465	\$86,371	\$10,827	\$43,134	\$0	\$902,797
Immanuel Christian Elementary School	\$1,471,235	\$101,187	\$31,054	\$83,700	\$0	\$1,687,176
Lakeview School	\$2,094,094	\$106,838	\$42,700	\$110,668	\$0	\$2,354,300
Lethbridge Christian School	\$1,412,172	\$96,531	\$22,600	\$32,963	\$0	\$1,564,265
Mike Mountain Horse School	\$3,060,599	\$146,663	\$89,349	\$158,280	\$6,107	\$3,460,998
Nicholas Sheran School	\$2,367,937	\$129,313	\$25,500	\$51,852	\$0	\$2,574,602
Park Meadows School	\$2,008,183	\$101,716	\$30,799	\$78,842	\$0	\$2,219,540
Senator Buchanan School	\$1,907,237	\$107,355	\$22,650	\$80,880	\$750	\$2,118,872
Westminster School	\$1,256,457	\$86,371	\$22,300	\$55,521	\$0	\$1,420,649
Total	\$31,195,841	\$1,707,273	\$507,327	\$1,298,371	\$12,322	\$34,721,134

This document compares each of the elementary school budgets for the 2024-2025 school year with the 2023-2024 school year. Each budget shows a comparative of the school's expenditures by object category.

Instruction - Middle Schools

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

Spending by Program	2024-2025		2023-2024		Variance	Change %
Middle Schools		\$15,754,004		\$15,429,235	\$324,769	2.10%
Gilbert Paterson Middle School	\$4,984,326		\$4,692,643			
G.S. Lakie Middle School	\$3,278,238		\$3,076,947			
Senator Joyce Fairbairn Middle School	\$3,711,060		\$3,713,217			
Wilson Middle School	\$3,780,380		\$3,946,428			
Certificated Staffing		\$14,145,161		\$13,730,820	\$414,341	3.02%
Uncertificated Staffing		\$718,273		\$643,848	\$74,425	11.56%
Contracted and General Services		\$277,749		\$262,249	\$15,500	5.91%
Supplies		\$548,348		\$660,565	(\$112,217)	-16.99%
Utilities		\$0		\$0	\$0	0.00%
Capital and Debt Services		\$0		\$0	\$0	0.00%
Transfers - Contingency/Commitments		\$64,473		\$131,753	(\$67,280)	-51.07%
Total Operating Expenditures		\$15,754,004		\$15,429,235	\$324,769	2.10%
Transfers - Reserves Allocations		\$0		\$0	\$0	0.00%
Transfers - Board Funded Capital		\$0		\$0	\$0	0.00%
Total Expenditures and Transfers		\$15,754,004		\$15,429,235	\$324,769	2.10%

Above is a detailed budget for the middle school locations as a group. Student enrolment estimates show an increase of 67 students (+2.42%) from the prior year.

Middle schools teaching FTE will decrease by 0.98 FTE as in the prior year a few schools had been topped up with the classroom complexity grant funding. This did not occur again in 24/25 as the salary costs outpaced the grant funding and it was redistributed to other budget areas.

Certificated salaries and benefits increased by approximately \$414,341 (3.02%) as the average teacher cost increased from grid movement and benefit costs.

Uncertificated salaries and benefits increased by approximately \$74,425 (11.56%) which mostly relates to grid increases from union negotiations, increases in benefit costs and additional FTE added for an administrative assistant at one middle school.

There is an approximate decrease of \$96,717 (-11.08%) in contracted services and supplies. These decreases are mainly from funds being reallocated to other areas (staffing) to deal with cost pressures.

Total net transfers decreased by approximately \$67,280 from the 2023/2024 September 30th budget as allocations for contingency and capital are estimated in the updated fall operating budget.



Instruction - Middle Schools

Lethbridge School Division
2024-2025 Preliminary Budget

Middle Schools

Revenue and Allocations to Budget Center

Basic Program Allocation	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Basic Program Allocation	\$15,754,004	\$15,429,235
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$15,754,004	\$15,429,235
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Expenditures

Certificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Certificated Salaries and Benefits	\$14,145,161	\$13,730,820
% of Expenditures	90%	89%

Uncertificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Uncertificated Salaries and Benefits	\$718,273	\$643,848
% of Expenditures	5%	4%

Contracted and General Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Building Maintenance	\$25,000	\$20,000
Extra Curricular	\$16,000	\$16,000
Professional Learning	\$31,268	\$28,768
Consultants	\$2,500	\$2,500
Postage	\$8,000	\$9,000
Telephone	\$23,000	\$23,000
Bussing - Field Trips	\$9,000	\$8,000
Equipment Repair	\$20,000	\$20,000
Equipment Rental/Leases	\$15,000	\$15,000
Dues/Fees	\$4,000	\$3,000
Printing	\$67,000	\$62,000
Miscellaneous Services	\$24,617	\$22,617
Travel and Subsistence	\$2,000	\$2,000
Co-curricular	\$30,364	\$30,364
Total Contracted and General Services	\$277,749	\$262,249
% of Expenditures	2%	2%

Supplies	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Supplies	\$421,200	\$480,559
Learning Commons	\$17,000	\$17,000
Computer Supplies and Software	\$63,310	\$68,310
Textbooks	\$17,000	\$17,000
Furniture and Equipment (Under \$5000)	\$29,838	\$28,427
Commitments from prior year	\$0	\$49,269
Prior Year Committed funds	\$0	\$49,269
Total Supplies	\$548,348	\$660,565
% of Expenditures	3%	4%

Transfers	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Capital Purchases (Over \$5000)	\$6,000	\$6,000
Reserves	\$51,408	\$123,726
Contingency (Unallocated Expense)	\$7,065	\$2,027
Total Transfers	\$64,473	\$131,753
% of Expenditures	0%	1%

Total Expenditures	\$15,754,004	\$15,429,235
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$15,754,004	\$15,429,235
Total Expenditures	\$15,754,004	\$15,429,235
Variance	\$0	\$0



Instruction - Middle Schools

Lethbridge School Division
2024-2025 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
G.S. Lakie Middle School	\$2,947,677	\$165,943	\$78,922	\$80,658	\$5,038	\$3,278,238
Gilbert Paterson Middle School	\$4,527,796	\$206,112	\$59,863	\$184,555	\$6,000	\$4,984,326
Senator Joyce Fairbairn Middle School	\$3,253,506	\$169,035	\$89,000	\$146,084	\$53,435	\$3,711,060
Wilson Middle School	\$3,416,182	\$177,183	\$49,964	\$137,052	\$0	\$3,780,380
Total	\$14,145,161	\$718,273	\$277,749	\$548,349	\$64,473	\$15,754,005



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



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



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



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

Instruction - Middle Schools

Lethbridge School Division
2023-2024 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
G.S. Lakie Middle School	\$2,757,762	\$156,166	\$78,922	\$84,097	\$0	\$3,076,947
Gilbert Paterson Middle School	\$4,268,732	\$161,753	\$61,863	\$194,294	\$6,000	\$4,692,643
Senator Joyce Fairbairn Middle School	\$3,114,295	\$159,303	\$71,500	\$242,366	\$125,753	\$3,713,217
Wilson Middle School	\$3,590,031	\$166,626	\$49,964	\$139,807	\$0	\$3,946,428
Total	\$13,730,820	\$643,848	\$262,249	\$660,564	\$131,753	\$15,429,234

This document compares each of the middle school budgets for the 2024-2025 school year with the 2023-2024 school year. Each budget shows a comparative of the school's expenditures by object category.

Instruction - High Schools

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

Spending by Program	2024-2025	2023-2024	Variance	Change %
High Schools	\$24,646,999	\$24,164,458	\$482,541	2.00%
Chinook High School	\$6,764,291	\$7,116,325		
Immanuel Christian Secondary School	\$1,976,705	\$1,956,222		
Lethbridge Collegiate Institute	\$7,958,449	\$7,344,111		
Winston Churchill High School	\$2,068,004	\$2,040,353		
Victoria Park High School	\$5,879,550	\$5,707,447		
Certificated Staffing	\$21,271,206	\$20,493,008	\$778,198	3.80%
Uncertificated Staffing	\$1,450,787	\$1,375,254	\$75,533	5.49%
Contracted and General Services	\$619,296	\$921,696	(\$302,400)	-32.81%
Supplies	\$1,046,396	\$1,287,787	(\$241,391)	-18.74%
Utilities	\$0	\$0	\$0	0.00%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$259,314	\$86,713	\$172,601	199.05%
Total Operating Expenditures	\$24,646,999	\$24,164,458	\$482,541	2.00%
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
Total Expenditures and Transfers	\$24,646,999	\$24,164,458	\$482,541	2.00%

The Division high schools also offer the following:

- Chinook High School offers advanced placement programing
- Immanuel Christian High School offers alternative Christian education
- Lethbridge Collegiate Institute offers advanced placement programming and French Immersion
- Winston Churchill High School offers international baccalaureate programming
- Victoria Park High School offers alternative learning opportunities

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

Above is a detailed budget for the high school locations as a group. Student enrolment estimates show an increase of 211 students (5.09%) from the prior year. High school continues to see the largest enrolment growth throughout the Division.

High school teaching will increase by 6 FTE of classroom teachers to address these growing needs.

Certificated salaries and benefits increased by approximately \$778,198 (3.80%) due to these FTE increases as well as salary grid movements and increased benefit premiums.

Uncertificated salaries and benefits increased by approximately \$75,533 (5.49%) which mostly relates to grid increases from union negotiations, increases in benefit costs and additional FTE added for an administrative assistant at one high school.

There is an approximate decrease of \$543,791 (-25.78%) in contracted services and supplies. These decreases are mainly from funds being reallocated to other areas (staffing) to deal with cost pressures as well as one time reserves being used in the prior year for specific building maintenance projects.

Instruction - High Schools

Lethbridge School Division
2024-2025 Preliminary Budget

High Schools

Revenue and Allocations to Budget Center

Basic Program Allocation	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Basic Program Allocation	\$24,646,999	\$24,164,458
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$24,646,999	\$24,164,458
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Expenditures

Certificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Certificated Salaries and Benefits	\$21,271,206	\$20,493,008
% of Expenditures	86%	85%

Uncertificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Uncertificated Salaries and Benefits	\$1,450,787	\$1,375,254
% of Expenditures	6%	6%

Contracted and General Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Building Maintenance	\$123,091	\$398,091
Extra Curricular	\$51,733	\$55,733
Professional Learning	\$88,352	\$99,352
Consultants	\$25,850	\$26,850
Postage	\$6,900	\$6,900
Telephone	\$32,870	\$35,870
Bussing - Field Trips	\$29,000	\$29,800
Equipment Repair	\$68,000	\$65,500
Building Rentals & Leases	\$15,000	\$19,600
Equipment Rental/Leases	\$1,000	\$1,000
Dues/Fees	\$1,000	\$1,500
Printing	\$102,000	\$102,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$38,500	\$42,500
Travel and Subsistence	\$11,500	\$12,500
Co-curricular	\$22,000	\$22,000
Total Contracted and General Services	\$619,296	\$921,696
% of Expenditures	3%	4%

Supplies	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Supplies	\$670,298	\$673,598
Learning Commons	\$28,000	\$30,000
Computer Supplies and Software	\$59,353	\$66,250
Textbooks	\$79,200	\$85,700
Furniture and Equipment (Under \$5000)	\$120,540	\$158,891
Computer Purchases	\$89,004	\$101,957
Commitments from prior year	\$0	\$171,391
Prior Year Committed funds	\$0	\$171,391
Total Supplies	\$1,046,395	\$1,287,787
% of Expenditures	4%	5%

Transfers	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Capital Purchases (Over \$5000)	\$53,438	\$53,438
Contingency (Unallocated Expense)	\$205,877	\$33,275
Total Transfers	\$259,315	\$86,713
% of Expenditures	1%	0%

Total Expenditures	\$24,646,999	\$24,164,458
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$24,646,999	\$24,164,458
Total Expenditures	\$24,646,999	\$24,164,458
Variance	\$0	\$0



Executive Summary



Organizational



Financial



Informational

Instruction - High School

Lethbridge School Division
2024-2025 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Chinook High School	\$5,639,411	\$476,497	\$266,816	\$371,567	\$10,000	\$6,764,291
Immanuel Christian Secondary School	\$1,760,471	\$110,134	\$37,100	\$69,000	\$0	\$1,976,705
Lethbridge Collegiate Institute	\$7,049,264	\$314,128	\$133,541	\$265,640	\$195,877	\$7,958,449
Victoria Park High School	\$1,715,140	\$220,770	\$52,654	\$79,440	\$0	\$2,068,004
Winston Churchill High School	\$5,106,920	\$329,259	\$129,185	\$260,748	\$53,438	\$5,879,550
Total	\$21,271,206	\$1,450,787	\$619,296	\$1,046,395	\$259,315	\$24,646,999



Chinook High School
259 Britannia Blvd West
Grades 9-12



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



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



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



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

Instruction - High School

Lethbridge School Division
2023-2024 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Chinook High School	\$5,530,559	\$501,081	\$569,216	\$499,355	\$16,114	\$7,116,325
Immanuel Christian Secondary School	\$1,743,340	\$104,096	\$37,100	\$71,686	\$0	\$1,956,222
Lethbridge Collegiate Institute	\$6,658,148	\$239,636	\$133,541	\$295,625	\$17,161	\$7,344,111
Victoria Park High School	\$1,665,074	\$220,096	\$52,654	\$102,529	\$0	\$2,040,353
Winston Churchill High School	\$4,895,887	\$310,345	\$129,185	\$318,592	\$53,438	\$5,707,447
Total	\$20,493,008	\$1,375,254	\$921,696	\$1,287,787	\$86,713	\$24,164,458

This document compares each of the high school budgets for the 2024-2025 school year with the 2023-2024 school year. Each budget shows a comparative of the school's expenditures by object category.

Instruction - Inclusive Learning

Includes the instructional budget centers relating to inclusive learning supports throughout the Division and its school locations.

Spending by Program	2024-2025		2023-2024		Variance	Change %
Inclusive Learning		\$19,363,295		\$17,874,340	\$1,488,955	8.33%
Inclusive Learning Supports	\$11,546,342		\$10,746,489			
Counselling	\$3,418,779		\$3,351,479			
English as an Additional Language (EAL)	\$188,212		\$185,596			
Program Unit Funding (PUF) - PreK	\$1,390,819		\$1,313,270			
Specialized Learning Supports - Severe KG	\$1,062,661		\$986,535			
Jordan's Principle (Indigenous Services)	\$456,452		\$0			
Classroom Complexity Grant	\$607,899		\$597,346			
Making Connections Programs	\$692,131		\$693,625			
Certificated Staffing		\$2,812,656		\$3,213,553	(\$400,897)	-12.48%
Uncertificated Staffing		\$16,009,378		\$14,068,848	\$1,940,530	13.79%
Contracted and General Services		\$434,317		\$425,047	\$9,270	2.18%
Supplies		\$106,944		\$142,495	(\$35,551)	-24.95%
Utilities		\$0		\$0	\$0	0.00%
Capital and Debt Services		\$0		\$0	\$0	0.00%
Transfers - Contingency/Commitments		\$0		\$24,397	(\$24,397)	-100.00%
Total Operating Expenditures		\$19,363,295		\$17,874,340	\$1,488,955	8.33%
Transfers - Reserves Allocations		\$0		\$0	\$0	0.00%
Transfers - Board Funded Capital		\$0		\$0	\$0	0.00%
Total Expenditures and Transfers		\$19,363,295		\$17,874,340	\$1,488,955	8.33%

The inclusive learning category is comprised of the following budget centers (including their own unique goals, objectives, and performance measures within each budget center):

Inclusive Learning Supports:

Inclusive learning supports in Lethbridge School Division provides programming and support aimed at assisting students with mild, moderate and severe disabilities including the gifted and talented as well as support for English Language Learners. An inclusive education system is to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential. Inclusion in the education system is about ensuring that each student belongs and receives a quality education no matter their ability, disability, language, cultural background, gender, or age. Inclusive learning supports includes all of the Specialized Learning Supports (SLS) programs other than for Severe Kindergarten (which is a separate budget center).

The inclusive learning supports budget includes the cost of administering inclusive education programs. These costs include the Director of Inclusive Education, psychologists, the majority of the educational assistants, and clerical support. These positions provided administrative support for, as well as, assessment, program development and student monitoring.

Counselling:

The counselling program has been developed to provide universal counselling supports to all students throughout the Division. A team approach has been implemented that provides a continuum of supports to students from general support, career guidance, counselling, and therapy, ensuring that students receive the emotional supports they need.

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



English as an Additional Language (EAL):

The English as an Additional Language (EAL) program provides coordination of professional learning opportunities for staff providing English as an additional language services.

Program Unit Funding (PUF) - Pre-K:

Program Unit Funding (PUF) is provided to approved Early Childhood Services (ECS) operators for children with severe disabilities who require additional support beyond that offered in a regular ECS program. Funding is provided for individual programs that meet the educational needs of children with severe disabilities. Program unit funding is only available for pre-Kindergarten (Pre-K) children for each eligible child who is at least two years eight months (2 years, 8 months) of age on September 1 and less than four years eight months (4 years, 8 months) of age on September 1. The Program unit funding personnel allocation provides for individual assistant support for students with severe disabilities.

Specialized Learning Supports - Severe KG:

The Specialized Learning Supports Kindergarten (KG) Severe Grant provides funding for kindergarten children with severe disabilities and severe language delay who require additional supports beyond that offered in a regular kindergarten program.

Jordan's Principle (Indigenous Services):

Jordan's Principle is an external grant available through Indigenous Services Canada. Funding was received during the 23/24 school year that will be used in both the 23/24 and 24/25 school year mainly for the hiring of educational assistants for specific Indigenous students throughout the Division.

Classroom Complexity Grant:

The classroom complexity grant is a targeted grant available from Alberta Education aimed at addressing learning complexities. For the 24/25 school year, the funding is being used for a teacher within the Off Campus Alternative High School (OCAH) and educational assistants throughout the Division.

Making Connections Programs:

Making Connections #3 is funded by the provincial government through Alberta Mental Health. Making Connections #4 is funded by the City of Lethbridge through Family and Community Social Services (FCSS). Making Connections #5 is funded by the provincial government through Family Resource Network.

Making Connections is a school based family support program available in all Lethbridge School Division elementary schools and Wilson Middle School. The purpose of the Making Connections program is to ensure that all children, youth and families have equal opportunities for healthy development leading to physical, social and emotional well-being. The program model reflects a continuum of service from universal programming, targeted services, and intensive supports to external referrals as required. At all levels of the continuum the focus is on the promotion of the skills and knowledge required for children and families to build on their strengths, address challenges, cope with adversity and increase their capacity to care for themselves and others. This assistance is provided within a school setting, where children spend most of their time and families often seek support.

Instruction - Inclusive Learning

Lethbridge School Division
2024-2025 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Total
Classroom Complexity Grant	\$83,334	\$524,541	\$0	\$24	\$607,899
Jordan's Principle		\$456,405	\$0	\$47	\$456,452
Inclusive Learning Supports	\$743,357	\$10,417,877	\$343,367	\$41,741	\$11,546,342
Counselling Program	\$1,527,412	\$1,832,619	\$38,509	\$20,239	\$3,418,779
ESL Central Program	\$120,131	\$51,491	\$7,500	\$9,090	\$188,212
Program Unit Funding - PreK	\$323,954	\$1,024,172	\$31,693	\$11,000	\$1,390,819
Specialized Learning Supports - Severe KG	\$14,467	\$1,039,541	\$5,653	\$3,000	\$1,062,661
Making Connections #3 - Alberta Mental Health		\$388,440	\$3,750	\$14,202	\$406,392
Making Connections #4 - FCSS		\$178,389	\$3,845	\$13,505	\$195,739
Making Connections #5 - Family Resource Network		\$81,295		\$8,705	\$90,000
Total	\$2,812,656	\$15,994,770	\$434,317	\$121,553	\$19,363,295

Instruction - Inclusive Learning

Lethbridge School Division
2023-2024 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Total
Classroom Complexity Grant	\$402,861	\$194,474	\$0	\$12	\$597,346
Inclusive Learning Supports	\$736,609	\$9,611,963	\$329,100	\$68,817	\$10,746,489
Counselling Program	\$1,619,899	\$1,649,333	\$38,509	\$19,341	\$3,351,479
ESL Central Program	\$118,987	\$50,019	\$7,500	\$9,090	\$185,596
Program Unit Funding - PreK	\$320,868	\$949,712	\$31,690	\$11,000	\$1,313,270
Specialized Learning Supports - Severe KG	\$14,329	\$963,552	\$5,653	\$3,000	\$986,535
Making Connections #3 - Alberta Mental Health		\$369,978	\$8,750	\$27,664	\$406,392
Making Connections #4 - FCSS		\$192,601	\$3,845	\$787	\$197,233
Making Connections #5 - Family Resource Network		\$87,216		\$2,784	\$90,000
Total	\$3,213,553	\$14,068,848	\$425,047	\$142,495	\$17,874,340

This charts compares each of the inclusive learning budgets for the 2024-2025 school year with the 2023-2024 school year. Each budget shows a comparative of the department's expenditures by object category.



Executive Summary



Organizational



Financial



Informational

For budget 2024-2025, the following are the significant changes within inclusive learning:

- **Inclusive Learning Supports** - Overall, the budget has increased by approximately \$800,000 (7.44%) from the prior year. This was due to a \$238,825 increase in the specialized learning support grant from Alberta Education as well as an increase of \$882,739 transferred from the base grant to inclusive learning (\$1.9 million in 24/25 versus \$1.02 million in 23/24). These increases were offset by the elimination of \$93,500 of Ukrainian refugee funding that was received as a one time payment from Alberta Education in 23/24.
- **Counselling** - Overall, the funding for counselling has increased by approximately \$67,300 (2.01%) from the prior year. This increase was to cover average salary and benefit increases in order to maintain the same model from 23/24.
- **Program Unit Funding (PUF) - Pre-K** - The specific PUF grant decreased from the prior year due to lower enrolment from the weighted moving average calculation. In order to maintain the same program as the prior year and cover salary and benefit cost increases, funds were transferred from the base grant to cover the deficit.
- **Specialized Learning Supports - Severe KG** - This program saw a funding decrease of \$69,795 (7.07%) due to lower enrolment from the weighted moving average calculation. In order to maintain the same program as the prior year and cover salary and benefit cost increases, funds were transferred from the base grant to cover the deficit.
- **Making Connections Programs** - No changes with the three Making Connections programs which are funded by Alberta Health Services and the City of Lethbridge.
- **Jordan's Principle - Indigenous Services** - This funding was applied for and received during the 23/24 school year and a portion was deferred to 24/25 to match the expense timing. The funding was received by the Division from Indigenous Services Canada and must be used for educational assistants for specific identified Indigenous students. Funding must be applied for on an annual basis.

Instruction - Inclusive Learning

Lethbridge School Division
2024-2025 Preliminary Budget

Inclusive Learning Supports

Revenue and Allocations to Budget Center

Basic Program Allocation	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Basic Program Allocation	\$19,363,295	\$17,874,340
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$19,363,295	\$17,874,340
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Expenditures

Certificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Certificated Salaries and Benefits	\$2,812,656	\$3,213,553
% of Expenditures	15%	18%

Uncertificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Uncertificated Salaries and Benefits	\$15,994,770	\$14,068,848
% of Expenditures	83%	79%

Contracted and General Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Professional Learning	\$61,452	\$72,449
Consultants	\$252,170	\$231,903
Telephone	\$10,450	\$10,450
Dues/Fees	\$5,000	\$5,000
Miscellaneous Services	\$63,000	\$63,000
Travel and Subsistence	\$8,000	\$8,000
Car Allowances	\$34,245	\$34,245
Total Contracted and General Services	\$434,317	\$425,047
% of Expenditures	2%	2%

Supplies	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Supplies	\$89,463	\$101,298
Computer Supplies and Software	\$17,000	\$21,107
Textbooks	\$3,090	\$3,090
Furniture and Equipment (Under \$5000)	\$10,000	\$15,000
Computer Purchases	\$2,000	\$2,000
Total Supplies	\$121,553	\$142,495
% of Expenditures	1%	1%

Transfers	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Contingency (Unallocated Expense)	\$0	\$24,397
Total Transfers	\$0	\$24,397
% of Expenditures	0%	0%

Total Expenditures	\$19,363,295	\$17,874,340
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$19,363,295	\$17,874,340
Total Expenditures	\$19,363,295	\$17,874,340
Variance	\$0	\$0



Executive Summary



Organizational



Financial



Informational

Instruction - Technology

Includes the technology budget center, which provides technology and support through the Division and its school locations. The technology program is based on a standards-driven plan to provide the infrastructure to support current and future needs, trends and applications in Lethbridge School Division for the implementation of information and communication technology. The overall goals and objectives of the technology program includes providing the technology and applicable software and resources to assist in the Division providing quality education to the students and to see the success of these students.

Spending by Program	2024-2025		2023-2024		Variance	Change %
Technology		\$3,221,434		\$2,704,280	\$517,154	19.12%
Technology	\$3,221,434		\$2,704,280			
Certificated Staffing		\$176,358		\$174,678	\$1,680	0.96%
Uncertificated Staffing		\$1,332,927		\$1,311,705	\$21,222	1.62%
Contracted and General Services		\$477,689		\$477,689	\$0	0.00%
Supplies		\$568,360		\$474,108	\$94,252	19.88%
Utilities		\$0		\$0	\$0	0.00%
Capital and Debt Services		\$0		\$0	\$0	0.00%
Transfers - Contingency/Commitments		(\$83,900)		(\$83,900)	\$0	0.00%
Total Operating Expenditures		\$2,471,434		\$2,354,280	\$117,154	4.98%
Transfers - Reserves Allocations		\$750,000		\$350,000	\$400,000	114.29%
Transfers - Board Funded Capital		\$0		\$0	\$0	0.00%
Total Expenditures and Transfers		\$3,221,434		\$2,704,280	\$517,154	19.12%

Instruction - Technology

Lethbridge School Division
2024-2025 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Technology	\$176,358	\$1,332,927	\$477,689	\$568,362	\$666,100	\$3,221,434
Total	\$176,358	\$1,332,927	\$477,689	\$568,362	\$666,100	\$3,221,434

Instruction - Technology

Lethbridge School Division
2023-2024 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Technology	\$174,678	\$1,311,705	\$477,689	\$474,109	\$266,100	\$2,704,280
Total	\$174,678	\$1,311,705	\$477,689	\$474,109	\$266,100	\$2,704,280

For budget 2024/2025, the following are the significant changes:

- **Technology** - The main increase is due to more is being transferred to technology in 2024-2025 for the Evergreening program than there was in 2023-2024. As well, shifts from physical hardware to cloud based services have also been impacting the way technology is budgeted.

Instruction - Technology

Lethbridge School Division
2024-2025 Preliminary Budget

Technology

Revenue and Allocations to Budget Center

Basic Program Allocation	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Basic Program Allocation	\$3,221,434	\$2,704,280
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$3,221,434	\$2,704,280
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Expenditures

Certificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Certificated Salaries and Benefits	\$176,358	\$174,678
% of Expenditures	5%	6%

Uncertificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Uncertificated Salaries and Benefits	\$1,332,927	\$1,311,705
% of Expenditures	41%	49%

Contracted and General Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$5,000	\$5,000
Telephone	\$12,000	\$12,000
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Server Evergreen	\$70,000	\$70,000
Banquets and Lunches	\$3,500	\$3,500
Technology Department Costs	\$23,501	\$23,501
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$5,000	\$5,000
Car Allowances	\$22,000	\$22,000
Total Contracted and General Services	\$477,689	\$477,689
% of Expenditures	15%	18%

Supplies	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Computer Supplies and Software	\$515,396	\$421,143
Computer Purchases	\$52,966	\$52,966
Total Supplies	\$568,362	\$474,109
% of Expenditures	18%	18%

Transfers	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Capital Purchases (Over \$5000)	\$750,000	\$350,000
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Total Transfers	\$666,100	\$266,100
% of Expenditures	21%	10%

Total Expenditures	\$3,221,434	\$2,704,280
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$3,221,434	\$2,704,280
Total Expenditures	\$3,221,434	\$2,704,280
Variance	\$0	\$0



Executive Summary



Organizational



Financial



Informational

Instruction - Other Instructional Programs

Includes all of the other instructional programs other than the actual school locations, inclusive learning and technology budget centers. Many of the services that are provided in each of these budget centers are available to students throughout the Division.

Spending by Program	2024-2025	2023-2024	Variance	Change %
Other Instructional Programs	\$24,779,636	\$23,817,552	\$962,084	4.04%
Division of Instructional Services	\$711,723	\$824,500		
Early Education Program	\$622,060	\$588,802		
Shared Instructional Services	\$12,448,215	\$10,731,868		
School Generated Funds (SGF)	\$7,108,447	\$7,657,971		
CAMP (Lethbridge Regional Hospital School)	\$240,915	\$221,067		
Community Outreach School	\$183,954	\$179,280		
Developing Lifelong Assets Program	\$183,954	\$179,280		
Distance Learning Program	\$116,862	\$116,862		
Dual-Credit Program	\$154,500	\$154,500		
First Nations, Metis and Inuit Program	\$651,157	\$643,865		
Harbour House School	\$199,016	\$216,259		
High School Off campus Program	\$311,864	\$307,947		
International Services	\$500,000	\$500,000		
Pitawani School	\$345,661	\$344,222		
Poverty Intervention Committee	\$23,000	\$23,000		
Ready-Set-Go Program	\$5,000	\$5,000		
Kindercare Pilot	\$204,000	\$0		
Mental Health in Schools (Digital Wellness)	\$111,786	\$180,000		
New Curriculum Funding	\$165,000	\$519,116		
Learning Disruption (BOOST)	\$0	\$158,038		
Digital Assessment Funding	\$68,073	\$0		
Stafford Ridge School (AADAC)	\$261,865	\$265,909		
Budget Allocation Clearing	\$162,584	\$66		
Certificated Staffing	\$13,531,570	\$12,310,255	\$1,221,315	9.92%
Uncertificated Staffing	\$2,143,526	\$1,717,600	\$425,926	24.80%
Contracted and General Services	\$1,296,160	\$1,629,852	(\$333,692)	-20.47%
Supplies	\$7,808,380	\$8,152,867	(\$344,487)	-4.23%
Utilities	\$0	\$0	\$0	0.00%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$0	\$6,978	(\$6,978)	-100.00%
Total Operating Expenditures	\$24,779,636	\$23,817,552	\$962,084	4.04%
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
Total Expenditures and Transfers	\$24,779,636	\$23,817,552	\$962,084	4.04%

The other instructional programs category is comprised of the following budget centers (including their own unique goals, objectives, and performance measures within each budget center):

Division of Instructional Services:

The division of instructional services relates to activities of certificated and uncertificated staff across the school jurisdiction that provide system based instruction services to such things as support for implementation of instruction and curriculum, coordination of in-service instruction, assist teachers on program delivery, and implementation of system wide educational change initiatives. These activities are at the discretion of the Board and are budgeted at the system level as a part of the system instructional support program rather than at the school level.

Early Education Programs:

Early Education Programs (EEP), also known as Preschool, is an early education program that provides support for children with mild moderate needs through 10 early education programs.

Shared Instructional Program:

Shared instructional services includes programs and expenditures that provide support to the schools within the jurisdiction. Staffing expenditures include principal and assistant principal administrative allowances, teacher pension allocation, provision for sick leave, and professional learning for staff of the jurisdiction.

**School Generated Funds:**

School Generated Funds (SGF) includes revenues and associated expenditures related to school activities that are not curricular in nature. These activities include fees, fundraising, and donations for sports, clubs, travel groups, band, choir, and other student related activities at the school level. These are all included within the SGF Operating Fund.

CAMP (Lethbridge Regional Hospital School):

CAMP (Lethbridge Regional Hospital School program) is both an inpatient and outpatient program for youth who require psychiatric treatment and mental health services as well as those patients requiring specialized assistance with school curriculum. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

Community Outreach School:

The community outreach school provides an alternate educational program for children aged 12 to 15 who have not experienced success in a traditional school setting.

Developing Lifelong Assets Program:

The developing lifelong assets program is a regional program designed to help alleviate mental health concerns in 12 to 17 year olds in a setting which meets their academic and psychosocial needs. Through therapy these youth can receive a level of care which greatly enhances their opportunity to integrate into the main stream education program and be successful in graduating and becoming productive citizens.

Distance Learning Program:

The distance learning program provides instructional support for students who receive instruction partially at school and at home.

Dual-Credit Program:

The dual-credit programs are being offered throughout the Division's high school, which allow for students to earn post-secondary credits (i.e. college/university) upon completion of the these courses. Certain high schools will offer these programs at their location and these programs will be made available to all of the high school students within the Division.

First Nations and Métis and Inuit Program:

The First Nations Métis and Inuit Program provides ongoing support for Indigenous students in their efforts to obtain an education, and provide opportunities for Indigenous students to study and experience their own and other Indigenous cultures and lifestyles

Harbour House School:

Harbour House School provides interim education and support to students of women who reside at the Women's Emergency Shelter. The program is designed to meet the individual needs of the students who attend. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

High School Off Campus Program:

High schools in Lethbridge School Division have been providing students with opportunities to gain valuable learning opportunities through work placements for many years. Support provided to students from all high schools has been centralized since the 2014-2015 school year to provide greater opportunities for students to gain valuable work experience and educational opportunities in the high school off campus program. Support to this program includes a teacher and administrative support staff.

International Services:

The international services program is a program that started in 2011-2012 to attract and provide education opportunities to students who live outside of Canada. The international services program recruits and places international students within Lethbridge School Division schools to provide a progressive engaging educational experience for all our students. A full time equivalent (FTE) teaching position assists in administering this program.

Pitawani School:

Pitawani School is attached to the Sifton Family and Youth Services site and provides educational programming to students who reside in the centre who have behavioural and emotional difficulties as well as students who are in secure services. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

Poverty Intervention Committee:

Established as a committee of the Board of Trustees to provide support to help school supporting the breakfast programs, food, and clothing for students in need. The work of the committee is supported through donations and through financial support of the Division.

Ready-Set-Go Program:

The Ready-Set-Go is an initiative that provides school supplies, backpacks, clothing, and many other goods and services to children in need during a back-to-school fair, held before the first day of school each year.

Kindercare Pilot Program:

New for the 2024-2025 budget year, this Board initiative is being funded through the base grant and enrolment fees. This program will run at two schools (one north and one west) and will each have a program lead and an educational assistant. The Board has committed to a two year pilot program.

Mental Health in Schools (Digital Wellness):

A continuation from a targeted grant received from Alberta Education to fund pilot programs to help address students mental health challenges. The Division has created a Digital Wellness program to help with these challenges.

New Curriculum Funding:

A continuation of deferred targeted funding from Alberta Education, this grant was allocated to the Division to help with the implementation of the new K-6 curriculum. This funding has been targeted for professional learning opportunities and resources.

Learning Disruption Grant (BOOST):

One-time grant in 2023/2024 to support with learning gaps in grades one, two and three administered by the Alberta Government. This funding has not been continued to 2024/2025.

**Digital Assessment Funding:**

A new targeted grant received from Alberta Education to assist the Division with the implementation of new software for students completing Alberta Education required examinations (such as diplomas).

Stafford Ridge School (AADAC):

Stafford Ridge Outreach School is located at AADAC's Youth Residential Treatment Centre. It is a co-ed school within a 12 week voluntary addictions treatment program. At any particular time, there are a maximum of 8 youth, aged 12-18 years. Students participate in daily addictions treatment. While the primary focus is addictions treatment, the school staff keeps in contact with students' home schools in order to build and maintain each student's academic program. Stafford Ridge makes every effort to build on the strengths of students while remaining sensitive to their individual needs. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

Budget Allocation Clearing:

The budget allocation clearing cost center is funding that has yet to be allocated to a specific purpose. For the 2024/2025 budget, \$162,584 of elementary allocation has yet to be allocated. This will be completed in the September 30th budget update to address any hot spots that may arise once enrolment figures are finalized in the fall.



Yellow no 1 by Jude Sitter, LCI - Gr. 9

Instruction - Other Instructional Programs

Lethbridge School Division
2024-2025 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Total
Digital Wellness Program	\$49,583	\$47,747	\$2,230	\$12,226	\$111,786
Kindercare Pilot		\$191,603	\$10,000	\$2,397	\$204,000
Learning Disruption Grant (Boost Program)	\$68,073		\$0	\$0	\$68,073
New Curriculum Funding	\$164,473		\$527	\$0	\$165,000
Community Outreach School	\$108,450	\$54,737	\$10,136	\$10,631	\$183,954
Developing Lifelong Assets Program	\$113,873	\$54,737	\$6,428	\$8,916	\$183,954
Distance Learning Program	\$57,762	\$50,382	\$5,000	\$3,718	\$116,862
Division of Instructional Services	\$356,860	\$173,402	\$39,888	\$141,573	\$711,723
Dual-Credit Program	\$67,781		\$78,719	\$8,000	\$154,500
Early Education Programs	\$36,168	\$557,015	\$23,878	\$5,000	\$622,060
First Nations, Metis and Inuit Program	\$410,089	\$174,446	\$52,300	\$14,322	\$651,157
High School Off Campus Program	\$135,525	\$120,571	\$47,218	\$8,550	\$311,864
International Services	\$120,131	\$57,175	\$317,694	\$5,000	\$500,000
Poverty Intervention Committee				\$23,000	\$23,000
Ready-Set-Go Program				\$5,000	\$5,000
School Generated Funds				\$7,108,447	\$7,108,447
Shared Instructional Services	\$10,930,462	\$396,740	\$696,013	\$425,000	\$12,448,215
CAMP (Lethbridge Regional Hospital School)	\$180,305	\$54,160	\$500	\$5,950	\$240,915
Harbour House School	\$158,485	\$33,866	\$228	\$6,437	\$199,016
Pitawani School	\$222,357	\$112,476	\$3,901	\$6,928	\$345,661
Stafford Ridge School (AADAC)	\$188,517	\$64,469	\$1,500	\$7,379	\$261,865
Total	\$13,368,895	\$2,143,526	\$1,296,160	\$7,808,474	\$24,617,055

Instruction - Other Instructional Programs

Lethbridge School Division
2023-2024 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Digital Wellness Program	\$98,222	\$57,592	\$10,000	\$14,186	\$0	\$180,000
Learning Disruption Grant (Boost Program)	\$157,338		\$0	\$700	\$0	\$158,038
New Curriculum Funding			\$321,541	\$197,575	\$0	\$519,116
Community Outreach School	\$107,389	\$51,177	\$10,136	\$10,577	\$0	\$179,280
Developing Lifelong Assets Program	\$112,759	\$51,177	\$6,428	\$8,916	\$0	\$179,280
Distance Learning Program	\$57,212		\$30,000	\$26,592	\$3,058	\$116,862
Division of Instructional Services	\$521,558	\$116,815	\$44,888	\$141,239	\$0	\$824,500
Dual-Credit Program	\$67,118		\$79,382	\$8,000	\$0	\$154,500
Early Education Programs	\$35,823	\$525,600	\$22,378	\$5,000	\$0	\$588,802
First Nations, Metis and Inuit Program	\$402,251	\$169,460	\$57,154	\$15,000	\$0	\$643,865
High School Off Campus Program	\$136,954	\$115,225	\$47,218	\$8,550		\$307,947
International Services	\$169,341	\$26,299	\$299,360	\$5,000	\$0	\$500,000
Poverty Intervention Committee				\$23,000	\$0	\$23,000
Ready-Set-Go Program				\$5,000		\$5,000
School Generated Funds				\$7,657,971		\$7,657,971
Shared Instructional Services	\$9,678,286	\$353,709	\$695,953	\$0	\$3,920	\$10,731,868
CAMP (Lethbridge Regional Hospital School)	\$163,289	\$50,298	\$500	\$6,980	\$0	\$221,067
Harbour House School	\$178,393	\$31,820	\$228	\$5,818	\$0	\$216,259
Pitawani School	\$225,704	\$108,264	\$4,186	\$6,068	\$0	\$344,222
Stafford Ridge School (AADAC)	\$198,615	\$60,164	\$500	\$6,630	\$0	\$265,909
Total	\$12,310,255	\$1,717,600	\$1,629,852	\$8,152,802	\$6,978	\$23,817,487



For budget 2024/2025, the following are the significant changes within the other instructional programs:

- **Early Education Program (EEP)** - Has increased transfer from the base grant to cover salary and benefit increases and maintain ten programs throughout the Division.
- **Shared Instructional Services** - The Division's substitute fund has been increased to properly reflect cost and usage as has been underfunded the last number of years. It has been increased by \$412,296 (23.6%). As well, within this budget centre are the contingency staffing which will be used in September to address any hot spots as long as enrolment projects are met.
- **Kindercare pilot** - New for 2024-2025, this Board initiative is being funded through the base grant and enrolment fees. This program will run at two schools (one north and one west) and will each have a program lead and an educational assistant. The Board has committed to a two year pilot program.
- **Learning Disruption Grant (BOOST)** - One-time grant in 2023/2024 to support with learning gaps in grades one, two and three administered by the Alberta Government. This funding has not been continued to 2024/2025.
- **Mental Health in Schools Pilot Program (Digital Wellness)** - This Alberta Education targeted grant was designed for school divisions to address the mental health concerns within their schools. Lethbridge School Division has created a Digital Wellness program to help educate staff, students and parents about the positive impacts of technology throughout their lives. It has decreased from the prior year as the \$111,786 is the approximately amount remaining within the grant.
- **New Curriculum Funding** - This Alberta Education targeted grant is to help school division implement the new K-5 curriculum. This funding is to be used on professional learning opportunities and new resources purchases and is less than the prior year as the 24/25 amount is the remaining deferred funding amount from 23/24.
- **Budget Allocation Clearing** - The budget allocation clearing cost center is funding that has yet to be allocated to a specific purpose. For the 2024-2025 budget, \$162,584 of unallocated elementary funding has been held back until the fall to address at hot spots once final enrolment numbers have been determined.

Instruction - Other Instructional Services

Lethbridge School Division
2024-2025 Preliminary Budget

Other Instructional Supports

Revenue and Allocations to Budget Center

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Basic Program Allocation		
Total Basic Program Allocation	\$24,779,636	\$23,817,552
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$24,779,636	\$23,817,552
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Expenditures

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Certificated Salaries and Benefits		
Total Certificated Salaries and Benefits	\$13,531,570	\$12,310,255
% of Expenditures	55%	52%

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Uncertificated Salaries and Benefits		
Total Uncertificated Salaries and Benefits	\$2,143,526	\$1,717,600
% of Expenditures	9%	7%

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Contracted and General Services		
Insurance/Bond Premium	\$173,500	\$173,500
District Health and Wellness Committee	\$24,000	\$24,000
Professional Learning	\$351,793	\$671,386
Consultants	\$219,577	\$221,906
Postage	\$50	\$50
Telephone	\$3,430	\$6,700
Bussing - Field Trips	\$11,055	\$11,055
Equipment Repair	\$17,809	\$17,809
Dues/Fees	\$270,465	\$295,465
Printing	\$2,050	\$2,050
Advertising	\$3,233	\$3,233
Banquets and Lunches	\$16,000	\$16,000
Miscellaneous Services	\$164,500	\$149,500
Travel and Subsistence	\$11,963	\$11,963
Car Allowances	\$26,735	\$25,235
Total Contracted and General Services	\$1,296,160	\$1,629,852
% of Expenditures	5%	7%

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Supplies		
Services, Contracts and Supplies School Generated Activities	\$7,108,447	\$7,657,971
Supplies	\$657,980	\$454,201
Computer Supplies and Software	\$17,750	\$17,253
Textbooks	\$6,304	\$5,444
Furniture and Equipment (Under \$5000)	\$11,777	\$11,877
Computer Purchases	\$6,121	\$6,121
Total Supplies	\$7,808,383	\$8,152,867
% of Expenditures	32%	34%

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Transfers		
Contingency (Unallocated Expense)	\$0	\$6,978
Total Transfers	\$0	\$6,978
% of Expenditures	0%	0%

Total Expenditures	\$24,779,636	\$23,817,552
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$24,779,636	\$23,817,552
Total Expenditures	\$24,779,636	\$23,817,552
Variance	\$0	\$0



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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	2024-2025	2023-2024	Variance	Change %
Certificated Staffing	\$754,933	\$745,128	\$9,805	1.32%
Uncertificated Staffing	\$2,417,716	\$2,302,202	\$115,514	5.02%
Contracted and General Services	\$1,033,263	\$1,045,886	(\$12,623)	-1.21%
Supplies	\$81,213	\$81,213	\$0	0.00%
Utilities	\$52,600	\$47,600	\$5,000	10.50%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$31,300	\$31,300	\$0	0.00%
Total Operating Expenditures	\$4,371,025	\$4,253,329	\$117,696	2.77%
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
Total Expenditures and Transfers	\$4,371,025	\$4,253,329	\$117,696	2.77%
Operating Expenditures	\$4,371,025	\$4,253,329		
Transfers to Reserves	\$0	\$0		
Transfers to Board Funded Capital	\$0	\$0		
Total Expenditures and Transfers	\$4,371,025	\$4,253,329		

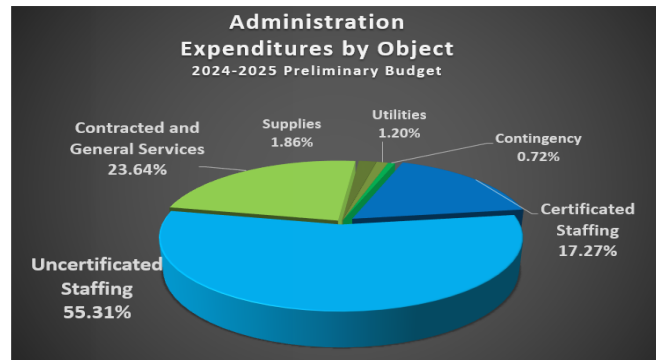
Board Governance expenses pertain to activities related to the work of the elected body responsible for all activities within the jurisdiction. They include all payments to trustees as well as payment for expenses incurred by the elected body for such things as travel, membership fees, and the cost of conducting school board elections.

The Business and Finance department records all expenditures related to budgeting, and financial accounting including the duties performed by the Associate Superintendent of Business and Operations and related support staff. Expenditures are related to the functions of performing the duties of accounts payable, accounts receivable, payroll and internal and external audits. It also includes legal services, liability insurance, and property insurance for the administration building.

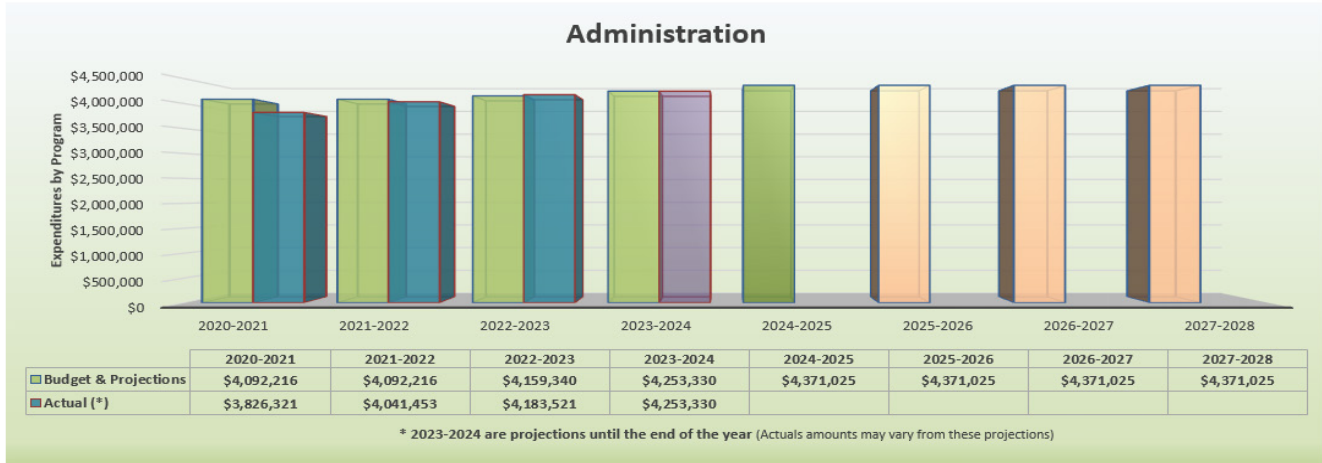
The Office of the Superintendent, Human Resources, and System Instructional Support records all expenditures related to the overall jurisdiction educational leadership and administration that include those performed by the Superintendent of schools and the Associate Superintendents to whom principals are accountable, and their related support staff. Expenditures reported under this program include such costs as system planning, instructional staffing allocations, new programming, monitoring and evaluation of programs, schools, the system, and supervision, and evaluation of principals and staff.

Grant Funding:

The Division is restricted that these administration expenditures must not exceed the \$4.37 million of Jurisdictional grant funding provided by the province (part of provincial funding framework).



BUDGET HIGHLIGHTS



The administration program has been allocated \$4.37 million of operating revenues and did not require any one-time operating reserves to fund the total of **\$4.37 million of expenditures** within the Division operations, including the following:

- Certificated Salaries and Benefits** - Includes the remaining portion of the certified teaching staff within the Division (outside of the Instructional Programs) and relates to the certified staff within the Superintendent's Office, Human Resources, and System Instructional Support. Expenditures for the 2024-2025 school year are \$754,933. There is a \$9,805 (or 1.32% increase) from the prior year which reflects benefit cost increases.
- Uncertificated Salaries and Benefits** - Includes the uncertified support staff within the Division's administration. Expenditures for the 2024-2025 school year are \$2.42 million. There is a \$115,514 (or 5.02% increase) from the prior year. The main reason for the increase are benefit costs as well as reallocating a 0.25 FTE of accounting support from plant operations and maintenance budget back to the administration budget.
- Contracted and General Services** - Includes the consultants, legal services, liability insurance, property insurance for the administration building, and other services provided for administration. Expenditures for the 2024-2025 school year are \$1.03 million. There is a \$12,623 decrease (or -1.21%) from the prior year which reflects reallocations to other cost pressures areas.
- Supplies** - Includes the purchase of general supplies, furniture and equipment (non-capital), and computers/technology. Expenditures for the 2024-2025 school year are \$81,213. There is no change from the prior year.
- Utilities** - Includes the estimated costs of the utilities of the administration building, including the cost of electricity, natural gas, water, sewer, and other utility services. Expenditures for the 2024-2025 school year are \$52,600. There is a \$5,000 (or 10.50% increase) from the prior year due to increased utility costs.

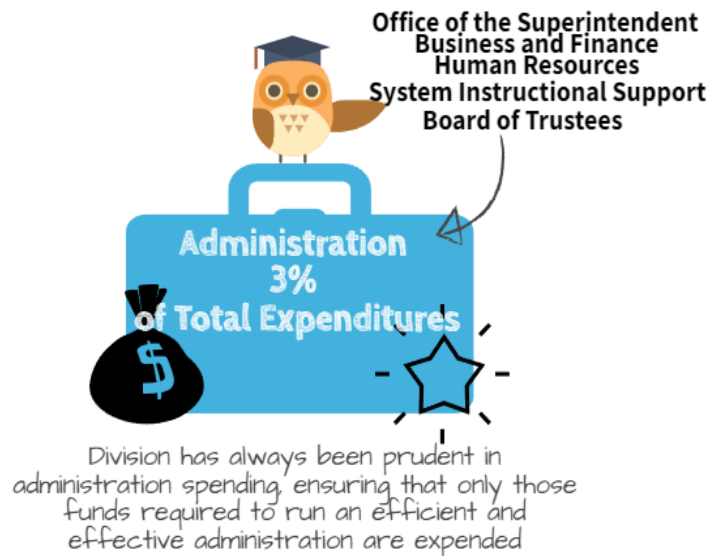


- **Contingency, Commitments, and Transfers** - Includes the technology cost transfers that are allocated from technology to administration. Administration does not have any budgeted contingencies nor commitments.

Transfers to/from Reserves and Board Funded Capital:

For budget 2024/2025, there are no budgeted transfers to/from reserves. There are currently no operating funds that have been set aside for Board funded capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (25/26 to 27/28) remains the same as 24/25 which reflects the funding increase for 24/25 but no other increases have been budgeted for.



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

Administration

Lethbridge School Division
2024-2025 Preliminary Budget

Total Administration

Revenue and Allocations to Budget Center

Basic Program Allocation	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Basic Program Allocation	\$4,371,025	\$4,253,329
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$4,371,025	\$4,253,329
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Expenditures

Certificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Certificated Salaries and Benefits	\$754,933	\$745,128
% of Expenditures	17%	18%

Uncertificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Uncertificated Salaries and Benefits	\$2,417,716	\$2,302,202
% of Expenditures	55%	54%

Contracted and General Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Alberta School Councils Association	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$20,000	\$20,000
Insurance/Bond Premium	\$148,450	\$148,450
Professional Learning	\$49,500	\$49,500
Auditor	\$41,500	\$41,500
Legal Services	\$30,000	\$30,000
Computer Services	\$227,000	\$225,000
Consultants	\$60,800	\$82,175
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$5,149	\$5,149
Telephone	\$28,000	\$28,000
Equipment Repair	\$5,000	\$5,000
Equipment Rental/Leases	\$25,000	\$25,000
Dues/Fees	\$61,500	\$57,053
ASBA Membership Fees	\$77,000	\$70,000
Membership Zone 6	\$3,000	\$3,000
Printing	\$27,000	\$32,000
Advertising	\$25,000	\$25,000
Advertising & Recruitment of Personnel Banquets and Lunches	\$6,000	\$6,000
Miscellaneous Services	\$50,000	\$50,000
Employee Recognition	\$3,000	\$3,000
Travel and Subsistence	\$20,000	\$20,000
Car Allowances	\$67,804	\$67,500
	\$22,640	\$22,640
Total Contracted and General Services	\$1,033,263	\$1,045,887
% of Expenditures	24%	25%

Supplies	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Supplies	\$55,213	\$55,213
Furniture and Equipment (Under \$5000)	\$16,000	\$16,000
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$81,213	\$81,213
% of Expenditures	2%	2%

Utilities	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Electricity	\$20,000	\$18,000
Gas	\$30,000	\$27,000
Water and Sewer	\$2,600	\$2,600
Total Utilities	\$52,600	\$47,600
% of Expenditures	1%	1%

Transfers	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Transfers to (-) / from other sites (+)	\$31,300	\$31,300
Total Transfers	\$31,300	\$31,300
% of Expenditures	1%	1%

Total Expenditures	\$4,371,025	\$4,253,329
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$4,371,025	\$4,253,329
Total Expenditures	\$4,371,025	\$4,253,329
Variance	\$0	\$0

Administration

Lethbridge School Division
2024-2025 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Utilities (\$)	Transfers (\$)	Total
Board Governance		\$215,120	\$233,500	\$0		\$0	\$448,620
Business and Finance		\$1,318,113	\$541,350	\$54,193	\$52,600	\$31,300	\$1,997,556
Human Resources	\$223,617	\$607,208	\$134,420	\$9,020		\$0	\$974,265
Office of the Superintendent	\$307,699	\$193,290	\$96,344	\$15,000		\$0	\$612,334
System Instructional Support - Administration	\$223,617	\$83,985	\$27,649	\$3,000		\$0	\$338,251
Total	\$754,933	\$2,417,716	\$1,033,263	\$81,213	\$52,600	\$31,300	\$4,371,026

Administration

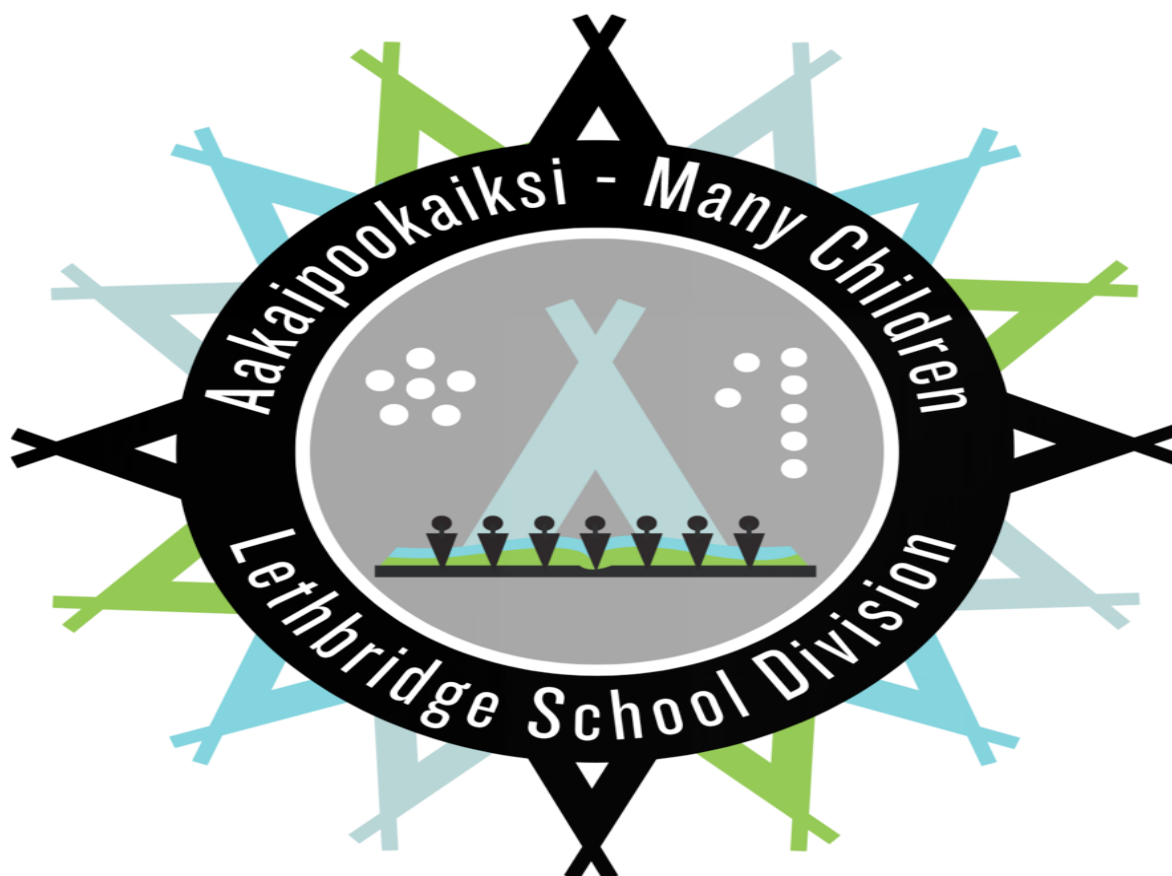
Lethbridge School Division
2023-2024 Operating Budget

Lethbridge School Division - Amounts by Budget Center and Category

2023-2024 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits (\$)	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Utilities (\$)	Transfers (\$)	Total
Board Governance		\$215,120	\$222,053	\$0		\$0	\$437,173
Business and Finance		\$1,220,839	\$541,350	\$54,193	\$47,600	\$31,300	\$1,895,282
Human Resources	\$221,487	\$591,115	\$147,420	\$9,020		\$0	\$969,042
Office of the Superintendent	\$302,153	\$187,766	\$107,415	\$15,000		\$0	\$612,334
System Instructional Support - Administration	\$221,487	\$87,362	\$27,649	\$3,000		\$0	\$339,498
Total	\$745,128	\$2,302,202	\$1,045,887	\$81,213	\$47,600	\$31,300	\$4,253,330



Executive Summary



Organizational



Financial



Informational

Plant Operation and Maintenance



The plant operation and maintenance activities relate to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings.

The following is an overview of the plant operation and maintenance program expenditures:

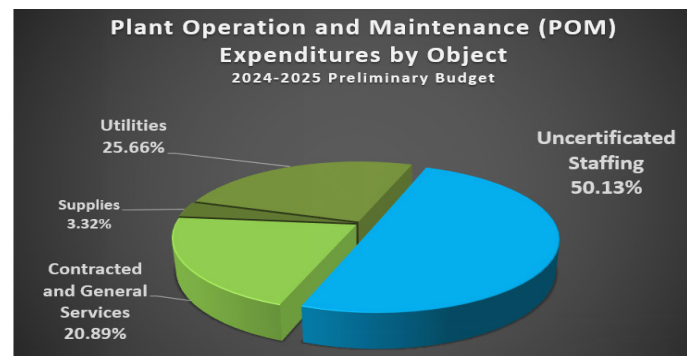
Plant Operation and Maintenance	2024-2025	2023-2024	Variance	Change %
Certificated Staffing	\$0	\$0	\$0	0.00%
Uncertificated Staffing	\$5,503,864	\$5,218,548	\$285,316	5.47%
Contracted and General Services	\$2,294,651	\$2,426,277	(\$131,626)	-5.43%
Supplies	\$364,174	\$416,403	(\$52,229)	-12.54%
Utilities	\$2,817,059	\$2,690,000	\$127,059	4.72%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$0	\$0	\$0	0.00%
Total Operating Expenditures	\$10,979,748	\$10,751,228	\$228,520	2.13%
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
Total Expenditures and Transfers	\$10,979,748	\$10,751,228	\$228,520	2.13%
Operating Expenditures	\$10,979,748	\$10,751,228		
Transfers to Reserves	\$0	\$0		
Transfers to Board Funded Capital	\$0	\$0		
Total Expenditures and Transfers	\$10,979,748	\$10,751,228		

Costs associated with this program include the Director of Facilities and all clerical and support staff for this program. It also includes repair, maintenance and security of school buildings, which includes grounds maintenance, cost of custodial services, utilities, insurance, maintenance of equipment, and maintenance of school facilities.

Expenditures also include the transfer of maintenance dollars to Lethbridge Christian School and Immanuel Christian School Societies for the maintenance of these society owned facilities. Amortization of school facilities is shown under the capital and debt services budget.

Grant Funding:

There was a \$190,072 increase in the Alberta Education targeted grant relating to plant operation and maintenance (POM). There were no increases in the grant rates, the only increase is from enrolment growth.



Lethbridge School Division

Comparative Summary - Plant Operation and Maintenance Program

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

for the Year Ended August 31

(in dollars)

	2020-2021	Actual	Operating Budget	Actual	Operating Budget	2022-2023	Actual	Operating Budget	2023-2024	Projected Actual	Preliminary Budget	Projected Budget	2026-2027	Projected Budget	2027-2028
Operating Revenues and Allocations															
Program Revenue Allocations	\$10,174,295	\$10,317,274	\$10,766,764	\$11,276,606	\$10,823,298	\$10,823,298	\$10,893,612	\$10,751,228	\$10,531,228	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,992,344
Transfer from Reserves	\$95,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Program Allocations	\$10,269,331	\$10,317,274	\$10,766,764	\$11,276,606	\$10,823,298	\$10,823,298	\$10,893,612	\$10,751,228	\$10,751,228	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,992,344
Operating Expenses by Object															
Plant Operations and Maintenance															
Uncertificated salaries and benefits	\$5,049,033	\$5,084,604	\$5,146,870	\$5,117,266	\$5,128,188	\$4,887,143	\$4,887,143	\$5,218,548	\$5,218,548	\$5,503,864	\$5,503,864	\$5,503,864	\$5,503,864	\$5,503,864	\$5,503,864
Contracted and general services	\$2,516,314	\$2,380,968	\$2,930,834	\$2,725,098	\$2,790,623	\$2,633,462	\$2,633,462	\$2,426,277	\$2,426,277	\$2,294,651	\$2,294,651	\$2,294,651	\$2,294,651	\$2,294,651	\$2,305,522
Supplies	\$408,900	\$369,661	\$415,976	\$584,991	\$416,403	\$381,238	\$381,238	\$416,403	\$416,403	\$364,174	\$364,174	\$364,174	\$364,174	\$364,174	\$365,899
Utilities	\$2,277,000	\$2,417,389	\$2,255,000	\$2,776,858	\$2,470,000	\$2,804,395	\$2,804,395	\$2,690,000	\$2,690,000	\$2,817,059	\$2,817,059	\$2,817,059	\$2,817,059	\$2,817,059	\$2,817,059
Contingency, commitments and transfers	\$18,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Operating Reserves	\$0	\$54,309	\$0	\$54,309	\$18,084	\$18,084	\$187,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Funded Capital	\$0	\$10,343	\$18,084	\$18,084	\$18,084	\$18,084	\$187,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Program Costs	\$10,269,331	\$10,317,274	\$10,766,764	\$11,276,606	\$10,823,298	\$10,823,298	\$10,893,612	\$10,751,228	\$10,751,228	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,979,748	\$10,992,344

In 2018/2019 to 2023/2024, the Division was also able to receive additional lease grant revenues from the Province for the leased facilities of the Societies that own and maintain Lethbridge Christian School and Immanuel Christian Schools. The majority of this funding is provided to the Societies as lease payments. This is not budgeted as the funding is determined year-to-year and not guaranteed (in prior years the revenues and expenses increased accordingly).



Executive Summary



Organizational



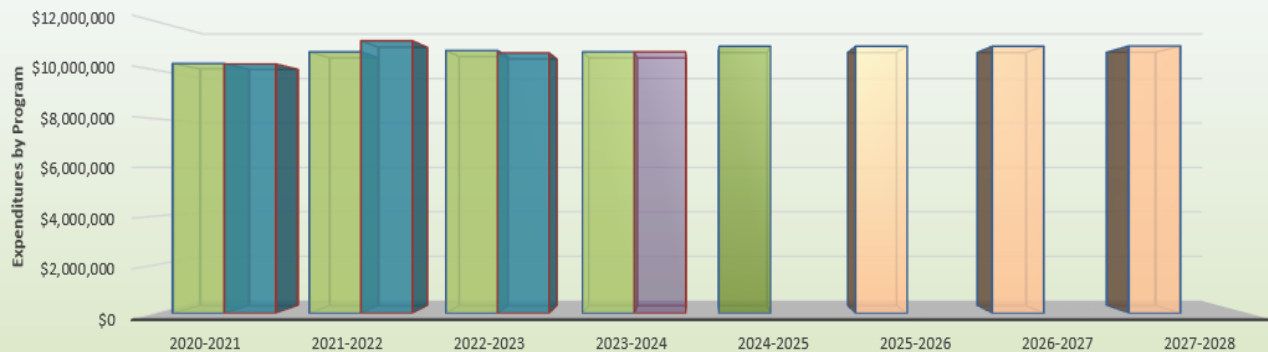
Financial



Informational

BUDGET HIGHLIGHTS

Plant Operation and Maintenance



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Budget & Projections	\$10,269,331	\$10,748,680	\$10,805,214	\$10,751,228	\$10,979,748	\$10,979,748	\$10,979,748	\$10,992,344
Actual (*)	\$10,252,622	\$11,204,213	\$10,706,238	\$10,751,228				

* 2023-2024 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 \$10.98 million of operating revenues and did not use any one-time operating reserves to fund the total of **\$10.98 million of expenditures** within the Division operations, including the following:

- **Uncertificated Salaries and Benefits** - Includes the uncertified support staff, including staff in maintenance and caretaking. These expenditures of \$5.5 million are expected to be increased from the prior due to increased salary and benefit costs.
- **Contracted and General Services** - Includes the building maintenance, property insurance, and other services provided for maintenance/caretaking. These expenditures of \$2.29 million are expected to decrease from the prior year's budget of \$2.43 million (5.43% decrease) as there was a decrease in building maintenance as these funds were reallocated to deal with other cost pressures.
- **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 \$2.82 million are expected to have an increase from the prior year of \$127,059 (4.72%) due to inflation, and carbon tax. The Division has been able to keep these costs in check through service agreements with utility companies and generate savings from the replacement/upgrades to infrastructure as part of the IMR/CMR projects in the past few years.

Transfers to/from Reserves and Board Funded Capital:

For budget 2024/2025 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 (25/26 to 27/28) are maintaining the same revenue allocation to anticipate no funding increases from Alberta Education.

Plant Operation and Maintenance

Lethbridge School Division
2024-2025 Preliminary Budget

Plant Operations and Maintenance

Revenue and Allocations to Budget Center

Basic Program Allocation	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Basic Program Allocation	\$10,979,748	\$10,751,228
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$10,979,748	\$10,751,228
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Expenditures

Uncertificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Uncertificated Salaries and Benefits	\$5,503,865	\$5,218,548
% of Expenditures	50%	49%

Contracted and General Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Building Maintenance	\$509,310	\$509,310
Grounds Maintenance	\$93,719	\$133,719
Insurance/Bond Premium	\$763,850	\$928,476
Professional Learning	\$8,832	\$8,832
Telephone	\$59,500	\$59,500
Equipment Repair	\$99,100	\$84,100
Dues/Fees	\$2,000	\$2,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$2,000	\$2,000
Joint Use Agreement - City of Lethbridge	\$260,000	\$212,000
Grant Transfer to Societies	\$464,600	\$454,600
Operational Health and Safety (OHS)	\$20,000	\$20,000
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
Total Contracted and General Services	\$2,294,651	\$2,426,277
% of Expenditures	21%	23%

Supplies	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Supplies	\$292,174	\$332,503
Computer Supplies and Software	\$60,000	\$61,900
Furniture and Equipment (Under \$5000)	\$12,000	\$22,000
Total Supplies	\$364,174	\$416,403
% of Expenditures	3%	4%

Utilities	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Electricity	\$1,706,600	\$1,610,000
Gas	\$920,000	\$890,000
Water and Sewer	\$190,459	\$190,000
Total Utilities	\$2,817,059	\$2,690,000
% of Expenditures	26%	25%

Total Expenditures	\$10,979,748	\$10,751,228
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$10,979,748	\$10,751,228
Total Expenditures	\$10,979,748	\$10,751,228
Variance	\$0	\$0

These pages are an extract from the Division's approved operating budget, specifically for the summary of the entire plant operation and maintenance program.



Executive Summary



Organizational



Financial



Informational



Plant Operation and Maintenance

Lethbridge School Division
2024-2025 Preliminary Budget

Expenditures

Budget Center	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Utilities (\$)	Total
Custodial	\$4,197,443	\$12,072	\$287,174		\$4,496,689
Plant Operation and Maintenance	\$1,306,421	\$2,282,579	\$77,000	\$2,817,059	\$6,483,059
Total	\$5,503,865	\$2,294,651	\$364,174	\$2,817,059	\$10,979,749

Plant Operation and Maintenance

Lethbridge School Division
2023-2024 Operating Budget

Expenditures

Budget Center	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Utilities (\$)	Total
Custodial	\$3,978,335	\$12,072	\$337,503		\$4,327,910
Plant Operations and Maintenance	\$1,240,213	\$2,414,205	\$78,900	\$2,690,000	\$6,423,318
Total	\$5,218,548	\$2,426,277	\$416,403	\$2,690,000	\$10,751,228





The Spectacular Spiderman by Jax Larson, Sen. Joyce Fairbairn - Gr. 8



Executive Summary



Organizational



Financial



Informational

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 KM or greater away from their boundary school. This eligibility will change for 2024-2025 with students 1KM away in grades K-5 and 2KM away for grades 6-12.

The following is an overview of the transportation program expenditures:

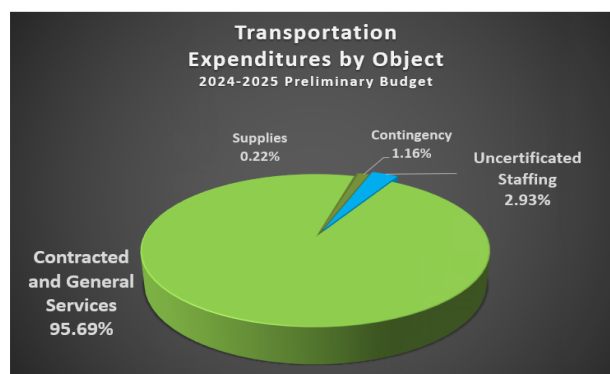
Transportation	2024-2025	2023-2024	Variance	Change %
Certificated Staffing	\$0	\$0	\$0	0.00%
Uncertificated Staffing	\$133,544	\$129,947	\$3,597	2.77%
Contracted and General Services	\$4,354,037	\$3,140,012	\$1,214,025	38.66%
Supplies	\$10,000	\$10,000	\$0	0.00%
Utilities	\$0	\$0	\$0	0.00%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$52,600	\$52,600	\$0	0.00%
Total Operating Expenditures	\$4,550,181	\$3,332,559	\$1,217,622	36.54%
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
Total Expenditures and Transfers	\$4,550,181	\$3,332,559	\$1,217,622	36.54%
Operating Expenditures	\$4,550,181	\$3,332,559		
Transfers to Reserves	\$0	\$0		
Transfers to Board Funded Capital	\$0	\$0		
Total Expenditures and Transfers	\$4,550,181	\$3,332,559		

Costs include the transportation coordinator and the conveyance of students to and from school on a regular basis where buses are contracted. Expenditures for the transportation program are basic transportation, special transportation, and ECS special needs transportation.

The Lethbridge School Division contracts the busing of students to and from school through a third party operator. The Division has this agreement along with Holy Spirit Catholic School Division, also located in Lethbridge.

Grant Funding:

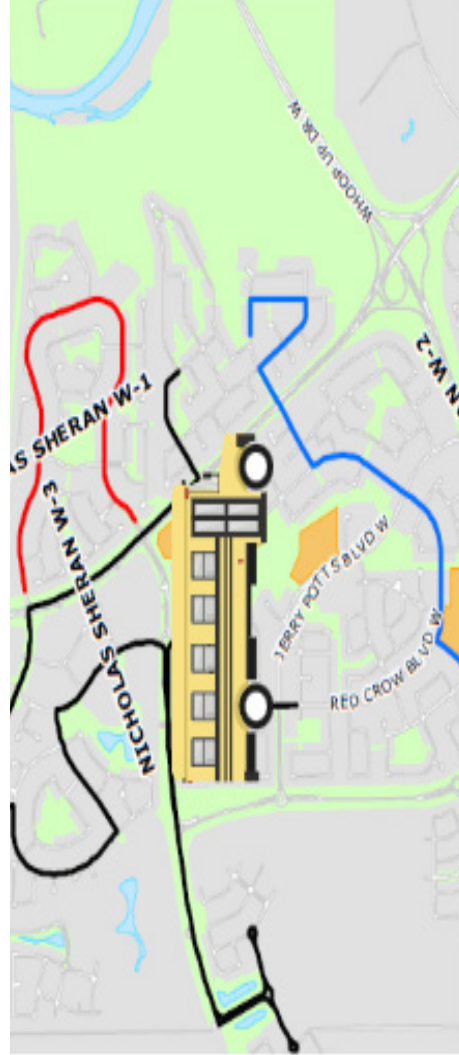
The funding framework for transportation from Alberta Education increased by 36.54% over the prior year from \$3.33 million to \$4.55 million. This is due to the eligibility routes changing resulting in more funding is becoming available. However this will also result in higher costs as more routes will be needed. The Division also charges Holy Spirit Catholic School Division a \$45,000 annual fee for the coordination services for their Division's busing.



Lethbridge School Division

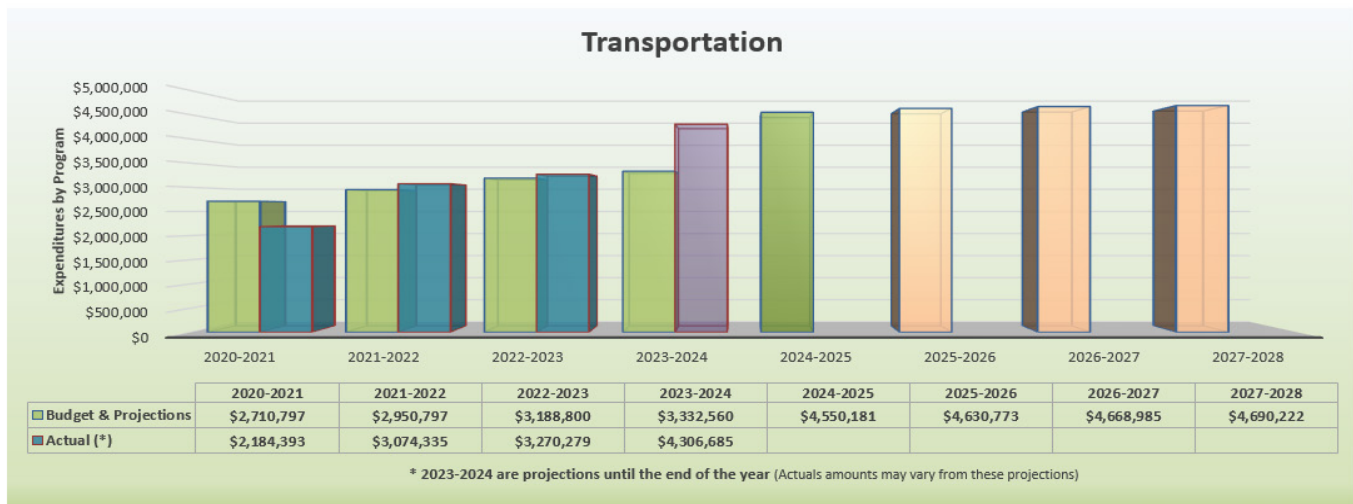
Comparative Summary - Transportation Program (four years budget/actual, current year budget, & three years projected budgets) for the Year Ended August 31 (in dollars)

	2020-2021		2021-2022		2022-2023		2023-2024		Preliminary Budget	2025-2026	2026-2027	2027-2028
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual		Projected Budget	Projected Budget	Projected Budget
Operating Revenues and Allocations												
Program Revenue Allocations	\$2,710,797	\$2,167,820	\$2,950,797	\$3,085,694	\$3,188,800	\$3,270,279	\$3,332,559	\$4,106,685	\$4,550,181	\$4,630,773	\$4,668,985	\$4,690,222
Transfer from Reserves	\$0	\$27,932	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0
Total Program Allocations	\$2,710,797	\$2,195,752	\$2,950,797	\$3,085,694	\$3,188,800	\$3,270,279	\$3,332,559	\$4,306,685	\$4,550,181	\$4,630,773	\$4,668,985	\$4,690,222
Operating Expenses by Object												
Transportation												
Uncertificated salaries and benefits	\$87,413	\$126,181	\$121,886	\$91,692	\$126,913	\$124,670	\$129,947	\$94,322	\$133,544	\$133,544	\$133,544	\$133,544
Contracted and general services	\$2,560,784	\$2,003,723	\$2,766,311	\$2,928,347	\$2,999,287	\$3,074,831	\$3,140,012	\$4,159,763	\$4,354,037	\$4,434,629	\$4,472,841	\$4,494,031
Supplies	\$10,000	\$1,889	\$10,000	\$1,696	\$10,000	\$18,178	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,047
Contingency, commitments and transfers	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600
Transfer to Operating Reserves	\$0	\$11,359	\$0	\$11,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Program Costs	\$2,710,797	\$2,195,752	\$2,950,797	\$3,085,694	\$3,188,800	\$3,270,279	\$3,332,559	\$4,306,685	\$4,550,181	\$4,630,773	\$4,668,985	\$4,690,222



Over 3,900 students are transported each day

BUDGET HIGHLIGHTS



The transportation program has been allocated \$4.55 million of operating revenues and did not use any one-time operating reserves to fund the total of **\$4.55 million of expenditures** within the Division operations, including the following:

- **Uncertificated Salaries and Benefits** - Includes the uncertified support staff, including budgeted costs of the transportation coordinator. These expenditures of \$129,947 are comparable with the prior year of \$133,544 (2.76% increase to cover higher benefit costs).
- **Contracted and General Services** - Includes the busing contract to provide busing services. These expenditures of \$4.35 million are expected to increase by \$1.2 million (38.66%) from the prior year. This correlates with the increases in additional routes and buses needed to be added by the Division as well as the payments to the Christian schools who now qualify for Alberta Education funding (flows through the Division). These amounts are approximately \$689,100.
- **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 2024/2025 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 (25/26 to 27/28) include increased student enrolment with is factored into projected budgets with increased inflation factors to result in increases in busing services.

Transportation

Lethbridge School Division
2024-2025 Preliminary Budget

Transportation

Revenue and Allocations to Budget Center

Basic Program Allocation	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Basic Program Allocation	\$4,550,181	\$3,332,559
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$4,550,181	\$3,332,559
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Expenditures

Uncertificated Salaries and Benefits	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Uncertificated Salaries and Benefits	\$133,544	\$129,947
% of Expenditures	3%	4%

Contracted and General Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$55,000	\$55,000
Bussing Costs	\$4,127,037	\$2,933,012
Bus Pass Purchases	\$160,000	\$140,000
Travel and Subsistence	\$2,000	\$2,000
Total Contracted and General Services	\$4,354,037	\$3,140,012
% of Expenditures	96%	94%

Supplies	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$10,000	\$10,000
% of Expenditures	0%	0%

Transfers	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Transfers to (-) / from other sites (+)	\$52,600	\$52,600
Total Transfers	\$52,600	\$52,600
% of Expenditures	1%	2%

Total Expenditures	\$4,550,181	\$3,332,559
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$4,550,181	\$3,332,559
Total Expenditures	\$4,550,181	\$3,332,559
Variance	\$0	\$0

Transportation

Lethbridge School Division
2024-2025 Preliminary Budget

Expenditures

Budget Center	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Transportation	\$133,544	\$4,354,037	\$10,000	\$52,600	\$4,550,181
Total	\$133,544	\$4,354,037	\$10,000	\$52,600	\$4,550,181

Transportation

Lethbridge School Division
2023-2024 Operating Budget

Expenditures

Budget Center	Uncertificated Salaries and Benefits (\$)	Contracted and General Services (\$)	Supplies (\$)	Transfers (\$)	Total
Transportation	\$129,947	\$3,140,012	\$10,000	\$52,600	\$3,332,559
Total	\$129,947	\$3,140,012	\$10,000	\$52,600	\$3,332,559

This pages are an extract from the Division's approved operating budget, specifically for the summary of the entire transportation program.



Executive Summary



Organizational



Financial



Informational

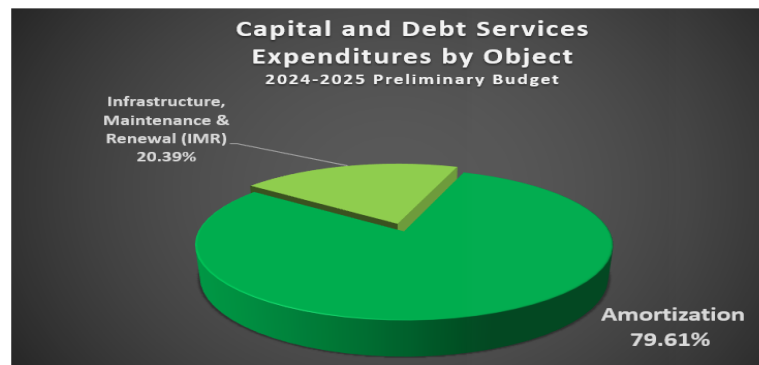
Capital and Debt Services



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	2024-2025		2023-2024		Variance	Change %
Amortization of Tangible Capital Assets		\$5,990,427		\$5,229,863	\$760,564	14.54%
Amortization of Capital (supported)	\$5,429,178		\$4,668,614			
Amortization of Capital (unsupported)	\$561,249		\$561,249			
Infrastructure, Maintenance & Renewal		\$1,534,501		\$1,523,719	\$10,782	0.71%
Total Expenditures and Transfers		\$7,524,928		\$6,753,582	\$771,346	11.42%
Operating Expenditures		\$7,524,928		\$6,753,582		
Total Expenditures and Transfers		\$7,524,928		\$6,753,582		



The province also funds the outstanding debt on school building projects supported by Alberta Education. Commencing in 1995-1996, the annual debenture debt owing on school buildings is paid directly by Alberta Education to the Alberta Capital Finance Authority. The amount is required to be recorded on the school jurisdiction's financial statement.

This debt obligation on behalf of Lethbridge School Division has been completely extinguished during the 2017-2018 school year.

The Infrastructure Maintenance Renewal Program (IMR) is to upgrade building components to meet health and safety requirements or replace failed components.

Grant Funding:

The Division receives a specific grant for Infrastructure Maintenance Renewal Program (IMR) projects and it is based on multiple factors such as student enrolment, facility area, and the age of the facilities. Specific provincial rates are applied to each of these factors. The IMR grant of \$1.53 million has increased \$10,000 from the prior year grant amounts.

Lethbridge School Division

Comparative Summary - Capital and Debt Services Program

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

for the Year Ended August 31

(in dollars)

	2020-2021		2021-2022		2022-2023		2023-2024		Preliminary Budget	2024-2025	2025-2026	2026-2027	2027-2028
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Projected Actual	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Operating Revenues and Allocations													
Program Revenue Allocations	\$9,022,657	\$8,933,542	\$7,166,656	\$7,810,554	\$7,116,561	\$8,566,872	\$6,753,582	\$6,753,582	\$6,753,582	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928
Transfer from Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Program Allocations	\$9,022,657	\$8,933,542	\$7,166,656	\$7,810,554	\$7,116,561	\$8,566,872	\$6,753,582	\$6,753,582	\$6,753,582	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928
Operating Expenses by Object													
Capital and Debt Services													
Amortization of Tangible Capital Assets	\$9,022,657	\$8,933,542	\$7,166,656	\$7,810,554	\$7,116,561	\$8,566,872	\$6,753,582	\$6,753,582	\$6,753,582	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928
Infrastructure, Maintenance and Renewal	\$5,658,525	\$5,944,798	\$5,658,525	\$6,479,826	\$5,582,838	\$6,959,634	\$5,229,863	\$5,229,863	\$5,229,863	\$5,990,427	\$5,990,427	\$5,990,427	\$5,990,427
Transfer to Operating Reserves	\$3,364,132	\$2,988,744	\$1,508,131	\$1,330,728	\$1,533,723	\$1,607,238	\$1,523,719	\$1,523,719	\$1,523,719	\$1,534,501	\$1,534,501	\$1,534,501	\$1,534,501
Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Program Costs	\$9,022,657	\$8,933,542	\$7,166,656	\$7,810,554	\$7,116,561	\$8,566,872	\$6,753,582	\$6,753,582	\$6,753,582	\$7,524,928	\$7,524,928	\$7,524,928	\$7,524,928



Executive Summary



Organizational

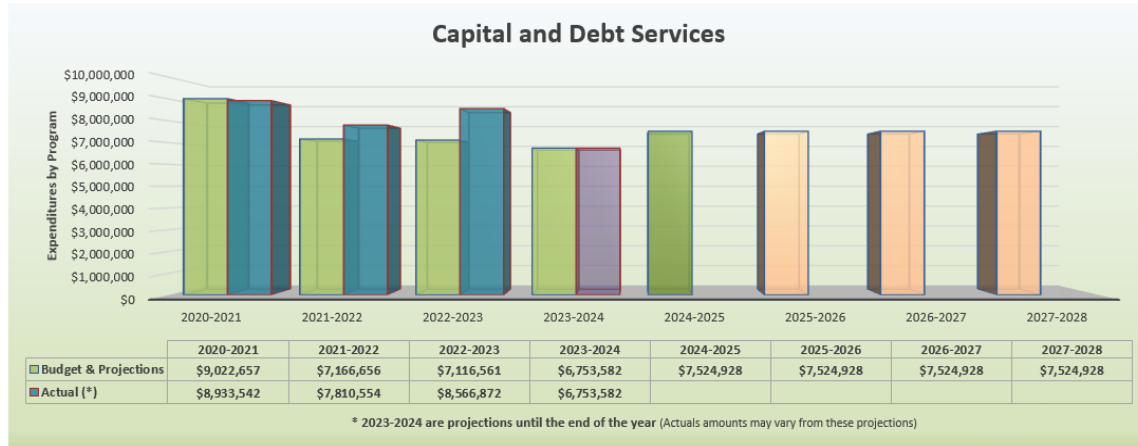


Financial



Informational

BUDGET HIGHLIGHTS



The capital and debt services program has been allocated \$7.5 million of operating revenues and did not require any one-time operating reserves to fund the total of **\$7.5 million of expenditures** within the Division operations, including the following:

- **Amortization of Tangible Capital Assets** - Includes the non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual as this provides a base for the estimated reduction in the net book value of the tangible capital assets. The projected amortization in future years is based on historical increases in amortization.
- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the Division undertakes to maintain the Division's schools and other facilities.
- **Interest on Capital Debt** - Includes the supported interest on debentures (debt). These debentures are supported as the Province makes the payments on behalf of the Division. During 2017/2018 the Division had all remain debentures fully repaid during the year. Therefore, with no outstanding debenture debt, the interest on the capital debt is eliminated in 2018/2019 and future budget years.

Transfers to/from Reserves and Board Funded Capital:

For budget 2024/2025 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 (25/26 to 27/28) is maintained at the same level of amortization costs and the amount of IMR funding and projects.



Capital and Debt Services

Lethbridge School Division
2024-2025 Preliminary Budget

Capital and Debt Services

Revenue and Allocations to Budget Center

Basic Program Allocation	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Basic Program Allocation	\$7,524,928	\$6,753,582
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$7,524,928	\$6,753,582
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Expenditures

Capital and Debt Services	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Amortization of Capital Assets	\$5,990,427	\$5,229,863
Infrastructure Maintenance and Renewal	\$1,534,501	\$1,523,719
Total Capital and Debt Services	\$7,524,928	\$6,753,582
% of Expenditures	100%	100%

Total Expenditures	\$7,524,928	\$6,753,582
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Summary

	2024-2025 Preliminary Budget	2023-2024 Operating Budget
Total Revenues and Allocations To Budget	\$7,524,928	\$6,753,582
Total Expenditures	\$7,524,928	\$6,753,582
Variance	\$0	\$0

Capital and Debt Services

Lethbridge School Division
2024-2025 Preliminary Budget

Expenditures

Budget Center	Capital and Debt Services (\$)	Total
Capital and Debt Services	\$7,524,928	\$7,524,928
Total	\$7,524,928	\$7,524,928

Capital and Debt Services

Lethbridge School Division
2023-2024 Operating Budget

Expenditures

Budget Center	Capital and Debt Services (\$)	Total
Capital and Debt Services	\$6,753,582	\$6,753,582
Total	\$6,753,582	\$6,753,582

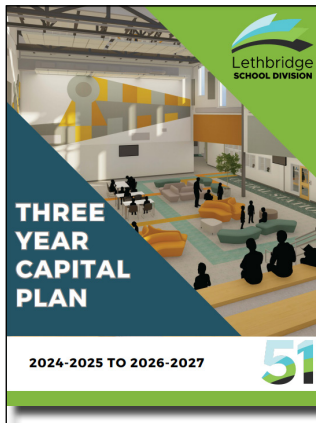
This pages are an extract from the Division's approved operating budget, specifically for the summary of the entire capital and debt servicing program.

SUMMARY FOR CAPITAL FUNDS

GENERAL COMMENTS

The Board approved operating budget includes all operating funds and transfers, however, the Division's approved budget does not require to include the capital fund accounts (other than operating transfer to the Board funded capital) nor the endowment fund accounts.

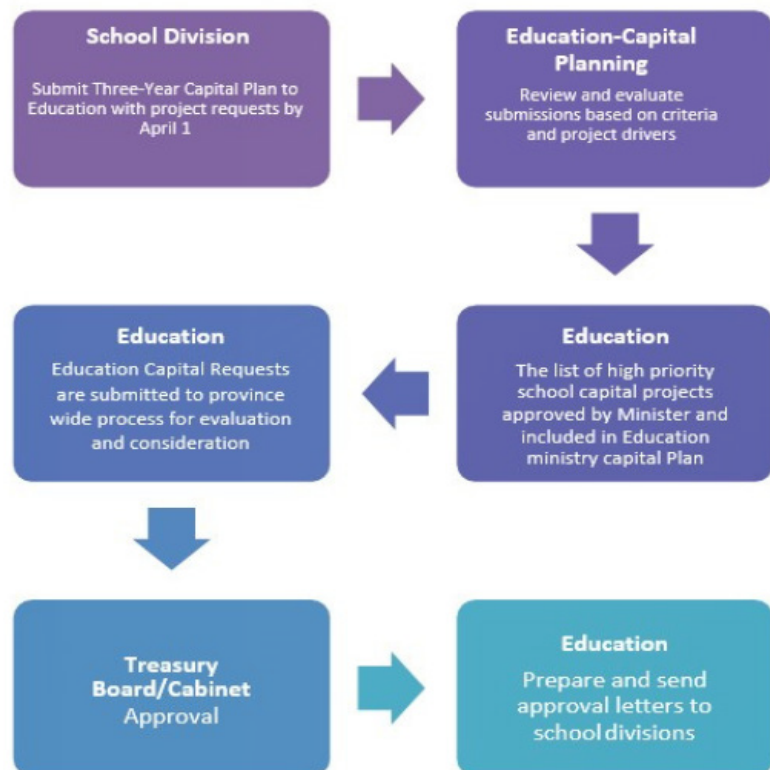
Capital projects include construction of new schools, modulars, equipment, capital replacements (through the capital maintenance and renewal projects), and modernization of existing schools/facilities, which are funded by provincially funded capital. As these are funded by specific capital grants on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



The approved capital plan outlines the capital projects that are requested to funded by the provincially funded capital funds. This plan outlines the capital projects that are to be submitted and approved by the Province of Alberta (through Alberta Education and Alberta Infrastructure) and provide an analysis of the Division's capital needs to address future enrolment growth and modernizing learning spaces to provide the best spaces for teaching and learning. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the province.



As the capital funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.





Summary of Capital Projects

Lethbridge School Division was pleased to receive news in February 2021 that its number one priority in the Capital Plan, a new 900 student K-5 elementary school in west Lethbridge, was approved. The new school, officially named West Coulee Station Elementary School in May 2024 is planned for an opening of September 2025 and will address the significant growth challenges in west Lethbridge elementary schools and provide for a second elementary school in the north end of west Lethbridge.

The Division has also requested a number of expansion and modernization projects to upgrade school facilities for deficiencies in school buildings to ensure the health and safety of students and upgrade building structural components, mechanical and electrical services. The top three priorities for modernization and preservation in the 2024/2025 capital plan are Galbraith Elementary School, Mike Mountain Horse Elementary School, and Park Meadows Elementary School. The Division received pre-planning funding for the modernization of Galbraith Elementary School in 2021, planning funds in 2023 and design funds in 2024. This project is on track for modernization in the near future.

The Division has requested and received funds from Alberta Education for funding a study of the west side of the city of Lethbridge. West Lethbridge school planning has become a complicated puzzle that requires an in-depth study to determine appropriate long-term solutions that may be more suitable rather than simply adding more modular classroom(s) or a new school. Joining the Division and the study team will be community partners including the Holy Spirit Catholic Separate Schools and the City of Lethbridge. The study will highlight the current challenges and explore future opportunities to create amazing learning spaces for future students.

The technology evergreening plan is for the replacement of technology in large cycles. Summer 2024 will include planning and deployment of desktop devices at the middle and high school levels. Summer 2025 will include the planning and deployment of evergreening all Division laptops. Lastly summer 2026 will include the planning and deployment of desktop devices at the elementary school levels.

The Capital Maintenance & Renewal (CMR) grant has now been specifically separated from the operating Infrastructure Maintenance & Renewal (IMR) grants and are designated for capital replacement projects. Currently this annual funding is being used for a modernization project at Victoria Park High School.

Current Capital Projects:

The chart below shows the school division's current capital projects (new schools and modernizations) that are to be completed within the next few years.

Current Capital Projects								
Projected Opening/Completion	School/Community	City Sector	Project Type	Grade	Approved Capacity	Approval Date	% Complete as of February 2024	Estimated Cost
2025-2026	New West Lethbridge Elementary School/Community of Garry Station	West	Design Build: New Construction	Kindergarten to Grade 5	610 opening with full build out to 910	Feb-21	In construction	\$30 million

Future Capital Projects:

The chart below shows all modernization requests for the 2024-2025 to 2026-2027 Three-Year Capital Plan ranked by priority:

Modernization Projects							
Year	Priority	Community/School	Facility Age	City Sector	Type	Grade	2024 Cost (\$)
2024-2025	1	Galbraith Elementary School	112 years	North	Modernization - Preservation	K-5	\$23 million
	2	Mike Mountain Horse Elementary School	38 years	West	Modernization - Preservation	K-5	\$14 million
	3	Park Meadows Elementary School	44 years	North	Modernization - Preservation	K-5	\$15 million
	4	Nicolas Sheran Elementary School	44 years	West	Modernization - Preservation	K-5	\$15 million
2025-2026	5	Lethbridge Collegiate Institute	75 years	South	Modernization - Preservation/Replacement School	9-12	\$60 million
	6	Dr. Gerald B. Probe Elementary School	33 years	West	Modernization - Preservation	K-5	\$15 million
	7	Victoria Park High School	66 Years	South	Modernization - Preservation	9-12	\$10 million
2026-2027	8	Senator Buchanan Elementary School	70 years	North	Partial Modernization - Preservation	K-5	\$12 million
	9	Westminster Elementary School	71 years	North	Partial Modernization - Preservation	K-5	\$10 million
Beyond 2027	10	Gilbert Paterson Middle School	69 years	South	Partial Modernization - Addition	6-8	\$20 million
	11	Reelwood Bowden Elementary School	73 years	South	Partial Modernization - Preservation	K-5	\$15 million
	12	Ecole Agnes Davidson	62 years	South	Partial Modernization - Preservation	K-5	\$15 million

Of the above requested projects, there have been no provincial announcements yet on approval of these projects (Galbraith Elementary School will receive design funds but no official announcement on the modernization). The majority of the provincially funded capital projects are typically considered to be non-recurring costs that can vary significantly from year-to-year (depending on the capital projects that have been approved).

**Board Funded Capital:**

Relates to the capital expenditures made on capital, which does not relate to the approved capital projects. This can include purchases of vehicles, machinery, and other equipment for operational purposes (i.e. for the maintenance department). This can also include capital improvements/modernizations that are funded by the Board (through operating fund transfers and/or capital reserves).

For Budget 2024/2025, \$750,000 of operating funds will be transferred to capital reserves for the technology evergreening projects.

Major capital building repairs to facilities are considered to be non-recurring costs that vary significantly from year-to-year. Vehicle and equipment replacements are often recurring costs for the Division, but the specific items will vary significantly from year-to-year. Capital reserves have been set aside by the Board of Trustees to fund the potential future non-recurring capital costs. When these non-recurring capital costs incur, these costs will require minimal and/or no impact on the operating funds.

Lethbridge School Division**Comparative Summary - All Capital Fund Accounts**

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

for the Year Ended August 31

(in dollars)

	Actual	Actual	Actual	Projected	Preliminary	Projected	Projected	Projected
	2020-2021	2021-2022	2022-2023	Actual	Budget	Budget	Budget	Budget
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Capital Revenues								
Government of Alberta - Infrastructure	\$11,397,011	\$3,269,459	\$5,203,502	\$11,102,229	\$22,994,976	\$11,994,976	\$21,994,976	\$4,994,976
Total Capital Revenues	\$11,397,011	\$3,269,459	\$5,203,502	\$11,102,229	\$22,994,976	\$11,994,976	\$21,994,976	\$4,994,976
Capital Expenses by Object								
Capital Project Outlays	\$11,406,177	\$3,364,793	\$5,203,502	\$11,102,229	\$22,994,976	\$11,994,976	\$21,994,976	\$4,994,976
Board Funded Capital Acquired	\$197,818	\$1,419,558	\$1,442,056	\$900,000	\$750,000	\$750,000	\$750,000	\$300,000
Total Operating Expenses by Object	\$11,603,995	\$4,784,351	\$6,645,558	\$12,002,229	\$23,744,976	\$12,744,976	\$22,744,976	\$5,294,976
CAPITAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$206,984)	(\$1,514,892)	(\$1,442,056)	(\$900,000)	(\$750,000)	(\$750,000)	(\$750,000)	(\$300,000)
SURPLUS (DEFICIT) FROM PROVINCIALLY FUNDED CAPITAL	(\$9,166)	(\$95,334)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	(\$197,818)	(\$1,419,558)	(\$1,442,056)	(\$900,000)	(\$750,000)	(\$750,000)	(\$750,000)	(\$300,000)
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$206,984)	(\$1,514,892)	(\$1,442,056)	(\$900,000)	(\$750,000)	(\$750,000)	(\$750,000)	(\$300,000)

As shown above, this is a comparative summary of all of the capital funds over the last four (4) years actuals, current year budget, and projections for the next three (3) years. Note: As the capital funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.

Lethbridge School Division

Fund Balances - All Capital Fund Accounts

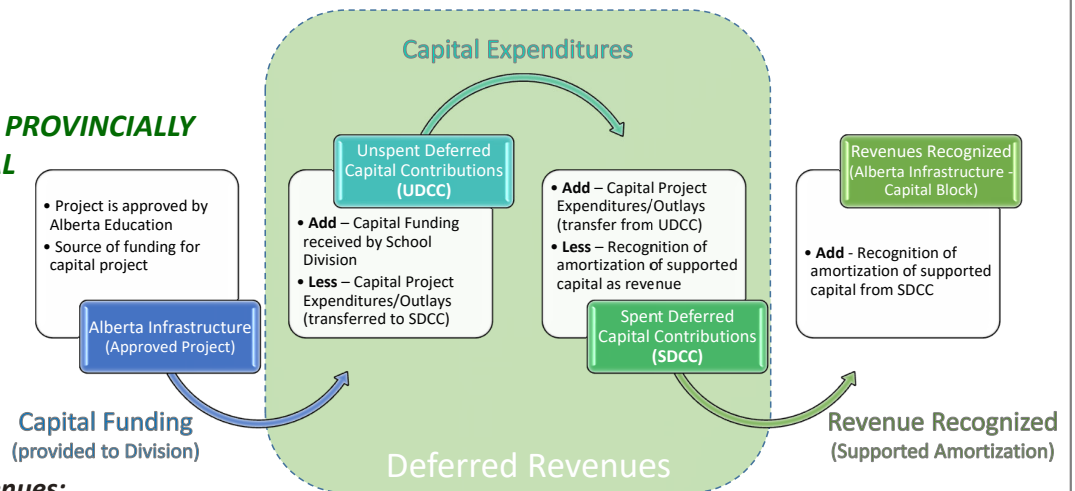
(four years actual, current year budget, & three years projected budgets)
for the Year Ended August 31
(in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unspent (UDCC)	\$104,500	\$95,334	\$0	\$0	\$0	\$0	\$0	\$0
Fund Revenues	\$11,397,011	\$3,269,459	\$5,203,502	\$11,102,229	\$22,994,976	\$11,994,976	\$21,994,976	\$4,994,976
Fund Expenses/Transfers to SDCC	(\$11,406,177)	(\$3,364,793)	(\$5,203,502)	(\$11,102,229)	(\$22,994,976)	(\$11,994,976)	(\$21,994,976)	(\$4,994,976)
Closing Provincially Funded Capital - Unspent (UDCC)	\$95,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change in Unspent Provincially Funded Capital	(\$9,166)	(\$95,334)	\$0	\$0	\$0	\$0	\$0	\$0
Opening Provincially Funded Capital - Spent (SDCC)	\$137,799,166	\$143,854,039	\$141,823,877	\$140,935,019	\$145,944,888	\$162,847,504	\$168,750,120	\$184,652,736
Transfers of capital expenditures from UDCC	\$11,406,177	\$3,364,793	\$5,203,502	\$11,102,229	\$22,994,976	\$11,994,976	\$21,994,976	\$4,994,976
Capital recognized in revenues	(\$5,351,304)	(\$5,394,955)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)
Closing Provincially Funded Capital - Spent (SDCC)	\$143,854,039	\$141,823,877	\$140,935,019	\$145,944,888	\$162,847,504	\$168,750,120	\$184,652,736	\$183,555,352
Change in Spent Provincially Funded Capital	\$6,054,873	(\$2,030,162)	(\$888,858)	\$5,009,869	\$16,902,616	\$5,902,616	\$15,902,616	(\$1,097,384)
Board Funded Capital Balance								
Opening Board Funded Capital	\$5,718,000	\$5,365,975	\$6,398,067	\$7,590,123	\$8,490,123	\$9,240,123	\$9,240,123	\$9,240,123
Board Funded Capital Acquired	\$197,818	\$1,419,558	\$1,442,056	\$900,000	\$750,000	\$750,000	\$750,000	\$300,000
Transfers to/from General Fund	(\$549,843)	(\$387,466)	(\$250,000)	\$0	\$0	(\$750,000)	(\$750,000)	(\$300,000)
Closing Board Funded Capital	\$5,365,975	\$6,398,067	\$7,590,123	\$8,490,123	\$9,240,123	\$9,240,123	\$9,240,123	\$9,240,123
Change in Board Funded Capital	(\$352,025)	\$1,032,092	\$1,192,056	\$900,000	\$750,000	\$0	\$0	\$0
Capital Reserve Balance								
Opening Capital Reserves	\$6,396,633	\$7,557,882	\$6,024,680	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624
Transfer to Capital Reserves	\$1,161,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Capital Reserves	\$0	(\$1,533,202)	(\$1,192,056)	\$0	\$0	\$0	\$0	\$0
Closing Capital Reserves	\$7,557,882	\$6,024,680	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624
Change in Capital Reserves	\$1,161,249	(\$1,533,202)	(\$1,192,056)	\$0	\$0	\$0	\$0	\$0

As shown above, the capital funds that are used to account for all the capital projects include:

- **Provincially Funded Capital**
 - > Deferred Revenue - Unspent Deferred Capital Contributions (UDCC)
 - > Deferred Revenue - Spent Deferred Capital Contributions (SDCC)
- **Board Funded Capital**
 - > Accumulated Surplus account - Investment in Capital Assets
- **Capital Reserves**
 - > Accumulated Surplus account - Reserves

FLOWCHART OF PROVINCIALY FUNDED CAPITAL



Deferred Capital Revenues:

Both the UDCC and the SDCC accounts are classified as deferred revenues in accordance with accounting standard PSAS 3200 as all capital funding grants have a stipulation that if the school jurisdiction is ever closed, the Provincially Funded Capital would be returned to the Provincial Government.

Lethbridge School Division

Fund Balance - Provincially Funded Capital Account

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

for the Year Ended August 31

(in dollars)

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Projected Actual 2023-2024	Preliminary Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unspent (UDCC)	\$104,500	\$95,334	\$0	\$0	\$0	\$0	\$0	\$0
Fund Revenues	\$11,397,011	\$3,269,459	\$5,203,502	\$11,102,229	\$22,994,976	\$11,994,976	\$21,994,976	\$4,994,976
Dr. Plaxton Elementary School	\$9,020,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Planning (Galbraith Modernization)	\$0	\$4,949	\$0	\$0	\$1,000,000	\$10,000,000	\$20,000,000	\$3,000,000
New West Elementary School	\$384,540	\$0	\$1,472,122	\$8,624,836	\$20,000,000	\$0	\$0	\$0
IMR/CMR Capital Projects	\$1,982,045	\$2,885,969	\$1,765,307	\$1,862,246	\$1,994,976	\$1,994,976	\$1,994,976	\$1,994,976
Modulars/Relocatable Facilities	\$9,648	\$378,541	\$1,966,073	\$615,147	\$0	\$0	\$0	\$0
Fund Expenditures	(\$11,406,177)	(\$3,364,793)	(\$5,203,502)	(\$11,102,229)	(\$22,994,976)	(\$11,994,976)	(\$21,994,976)	(\$4,994,976)
Dr. Plaxton Elementary School	(\$9,020,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Planning (Galbraith Modernization)	(\$9,166)	\$0	\$0	\$0	(\$1,000,000)	(\$10,000,000)	(\$20,000,000)	(\$3,000,000)
New West Elementary School	(\$384,540)	(\$100,283)	(\$1,472,122)	(\$8,624,836)	(\$20,000,000)	\$0	\$0	\$0
IMR/CMR Capital Projects	(\$1,982,045)	(\$2,885,969)	(\$1,765,307)	(\$1,862,246)	(\$1,994,976)	(\$1,994,976)	(\$1,994,976)	(\$1,994,976)
Modulars/Relocatable Facilities	(\$9,648)	(\$378,541)	(\$1,966,073)	(\$615,147)	\$0	\$0	\$0	\$0
Closing Provincially Funded Capital - Unspent (UDCC)	\$95,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening Provincially Funded Capital - Spent (SDCC)	\$137,799,166	\$143,854,039	\$141,823,877	\$140,935,019	\$145,944,888	\$162,847,504	\$168,750,120	\$184,652,736
Transfers of capital expenditures from UDCC	\$11,406,177	\$3,364,793	\$5,203,502	\$11,102,229	\$22,994,976	\$11,994,976	\$21,994,976	\$4,994,976
Supported Capital recognized in revenues	(\$5,351,304)	(\$5,394,955)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)
Reductions in Net Book Value of Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supported Amortization recognized	(\$5,351,304)	(\$5,394,955)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)	(\$6,092,360)
Closing Provincially Funded Capital - Spent (SDCC)	\$143,854,039	\$141,823,877	\$140,935,019	\$145,944,888	\$162,847,504	\$168,750,120	\$184,652,736	\$183,555,352

Provincially Funded Capital Funds

Only the approved capital projects are included in the projections. Other requested schools/modernizations are not guaranteed to be approved (or may be delayed in approvals).

West Coulee Station Elementary School:

The construction of the West Coulee Station Elementary School is being managed by Alberta Infrastructure. The construction is expected to continue over the next number of years with a projected open date of September 2025. The Division records the revenues and costs of the project within their accounting records. The school started construction in July 2023 and as of July 2024 is progressing and is anticipated to meet its projected opening date of September 2025.

Galbraith Modernization:

The Division has received pre-planning, planning and design funds over the last three years for a modernization of the Division's oldest school at 112 years old. It is projected that in the next budget, the modernization will be announced from Alberta Education.

Capital Maintenance and Renewal (CMR):

The Capital Maintenance & Renewal (CMR) grant has now been specifically separated from the operating Infrastructure Maintenance & Renewal (IMR) grants and are designated for capital replacement projects. Previously, the Division received the total Infrastructure Maintenance & Renewal (IMR) grant where a minimum of 1/3 was required to be used on capital projects, however, in 2021/2022 the capital portion of IMR was reallocated to the capital funds. The CMR funding for the next several years has been allocated to the modernization project at Victoria Park High School.



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Deferred Capital Revenues

As shown on the previous page(s), the capital grants from currently approved projects are allocated to the Unspent Deferred Capital Contributions (UDCC). The UDCC is reduced with the capital project expenditures (Capital Outlays) which are then transferred to the Spent Deferred Capital Contributions (SDCC).

In 2024/2025, there is a projected inflow of capital revenues from Alberta Infrastructure of \$21.99 million to cover the projected capital expenditures totalling \$21.99 million. The UDCC will likely be completely offset (as all funds will be expended) by the end of the school year. The \$21.99 million of capital expenditures will increase the total tangible capital assets (TCA) and will increase the SDCC accordingly. There is an estimated \$5.59 million of amortization of supported assets which will reduce the tangible capital assets (TCA) and will be recognized as revenue from the SDCC. Note: the SDCC balance completely agrees to the net book value (costs less accumulative amortization) of the supported assets. The reason for the large amount of capital revenues estimated in 2024/2025 is due to the construction of the new west side elementary school during the year.

In 2025/2026 to 2027/2028, there are projected inflow of capital revenues from Alberta Infrastructure to cover the projected capital expenditures totaling \$1.99 million in 25/26, \$1.99 million in 26/27, and \$1.99 million in 27/28. This estimate is from the CMR funding.

As shown on the previous page(s), the SDCC balance is expected to continue to grow (and supported tangible capital assets) with the additional schools in the Division. This is expected as the Division is a growing in students and in size. This will continue as more schools/modernizations are approved.

Effects from Infrastructure, Maintenance and Renewal (IMR) funding:

The Infrastructure, Maintenance and Renewal (IMR) grant and projects are within the general operating fund accounts as historically the IMR projects have been expensed within operations from year-to-year. In 2017/2018, the Provincial government had changed the grant that required that at least 1/3 of the IMR grant is capitalized (for capital projects). In 2021/2022, the Provincial government had changed the grant again to specifically reallocate the capital portion to the capital funds.

As discussed in the operating budget, the IMR projects are designed to repair and maintain the existing infrastructure (i.e. school facilities). Modernization projects are for specific renovations that exceed \$1 million. The Capital Maintenance and Renewal (CMR) grants are for specific capital renovations/replacements.

School jurisdictions will use IMR funding for major maintenance upgrades under this threshold (unless specifically approved by the province). These repairs/maintenance on the school facilities assist the ability to continually use these schools as core assets (planned to use indefinitely), which is likely more cost effective compared to replacing the schools completely.

Lethbridge School Division

Fund Balance - Board Funded Capital Accounts

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

for the Year Ended August 31

(in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Board Funded Capital Balance								
Opening Board Funded Capital	\$5,718,000	\$5,365,975	\$6,398,067	\$7,590,123	\$8,490,123	\$9,240,123	\$9,240,123	\$9,240,123
Board Funded Capital Acquired	\$197,818	\$1,419,558	\$1,442,056	\$900,000	\$750,000	\$750,000	\$750,000	\$300,000
Buildings	\$230,646	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	(\$32,828)	\$1,325,219	\$422,491	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$94,339	\$0	\$0	\$0	\$0	\$0	\$0
Computer Equipment	\$0	\$0	\$1,019,565	\$900,000	\$750,000	\$750,000	\$750,000	\$300,000
Transfers to/from General Fund	(\$549,843)	(\$387,466)	(\$250,000)	\$0	\$0	(\$750,000)	(\$750,000)	(\$300,000)
Closing Board Funded Capital	\$5,365,975	\$6,398,067	\$7,590,123	\$8,490,123	\$9,240,123	\$9,240,123	\$9,240,123	\$9,240,123
Change in Board Funded Capital	(\$352,025)	\$1,032,092	\$1,192,056	\$900,000	\$750,000	\$0	\$0	\$0
Capital Reserve Balance								
Opening Capital Reserves	\$6,396,633	\$7,557,882	\$6,024,680	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624
Transfer to Capital Reserves	\$1,161,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Capital Reserves	\$0	(\$1,533,202)	(\$1,192,056)	\$0	\$0	\$0	\$0	\$0
Closing Capital Reserves	\$7,557,882	\$6,024,680	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624	\$4,832,624
Change in Capital Reserves	\$1,161,249	(\$1,533,202)	(\$1,192,056)	\$0	\$0	\$0	\$0	\$0

Board Funded Capital Funds and Reserves

Relates to the expenditures made on capital, which does not relate to the provincially approved capital projects. This can include operating or capital reserve funds that have been allocated for capital improvements/modernizations and the purchases of vehicles, machinery, and other equipment. Within the approved operating budget, only the use of operating funds that are to be transferred towards Board funded capital is required. Use of capital reserves are not included in the budget.

For budget 2024/2025, there is \$750,000 of an operating fund transfer that have been set aside for Board funded capital projects. This is typically updated in the fall budget if additional operating funds are available. The Division continues to project on utilizing capital reserves towards Board funded capital projects. These projects are all within technology evergreening cycle.

Effect on Fund Balances:

As show in the chart above, the Board funded capital fund balance (accumulated surplus account - investment in tangible capital asset) is projected to decrease from year-to-year with the transfer of the unsupported amortization; however, will have an overall increase with the additional technology evergreening cycles added to the fund balances. Note: the Board funded capital fund balance (investment in tangible capital assets) completely agrees to the net book value (costs less accumulative amortization) of the unsupported assets.

The capital reserves are also projected to increase as the Division typically contributes the same amount as the unsupported amortization the reserves. The technology evergreening projects are also funded by reserves (fluctuating in reserve balances based on timing of phases).



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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 West Coulee Station Elementary School in September 2025 and any other future new school builds will increase the Division's operating costs including additional staffing, future maintenance costs, and additional utility costs. Additional staffing is required for a new school, including principal/vice-principal positions, administrative support staff, learning commons staff, and caretaking staff (positions required for each separate school). In future years, the facility will require additional maintenance costs (likely not for a couple years). A new facility also increases the utility costs within the Division.

The construction of West Coulee Station Elementary School and the installation of additional modular facilities will require additional staff time allocated from the maintenance department, including the time to oversee the projects and the staff labour to install the modular facilities. As part of the capital project grants, a portion of the staff costs may be capitalized to the project (reduction in operating costs - reallocated to capital). In the year prior to opening the new school, typically the Division hires the school principal to assist in the completion/outfitting of the new facility, planning, and review of staffing requirements (this has been included in the 2024/2025 operating budget).

OTHER FINANCIAL INFORMATION

Endowment Funds

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

Lethbridge School Division

Fund Balances - Endowment Fund Accounts

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

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Projected Actual 2023-2024	Preliminary Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Endowment Fund Balance								
Opening Endowment Funds	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874
Transfer to/from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Endowment Funds	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874
Change in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Endowments funds have no effect on the budgets as they are funds held in perpetuity and the Division does not budget nor would be able to plan for receiving scholarship contributions from donors. Although the \$319,874 of principal amount of these funds are held in perpetuity (ongoing investment/no fixed maturity date), the investment income from these funds are excluded from the general operating fund revenues and specifically distributed out as scholarships from year-to-year. Any difference between the endowment investment income and the scholarships distributed are retained in a liability account at the end of each school year (to be distributed in the following year).



Debt and Accrued Obligations

Current Debt and Debentures:

As at August 31, 2023, the Division had fully repaid the debenture debt from Alberta Capital Finance Authority (ACFA). As these debentures have been fully repaid, there is currently no other debt (other than standard operating accounts payables and accrued liabilities). As there is no remaining debt, the capital interest expense has been removed from the budget and there are no other debt related effects on the budget.

There are currently no plans to incur new debenture debt. Based on the Division's current financial position and the current funding structures, it is considered unlikely that the Division will require to incur new debt.

Debt Limits and Restrictions:

In accordance the Education School Act, Division 6 (Borrowing) and Alberta Regulation 188/1998 (Capital Borrowing Regulation), the Division is not able to incur capital debt for the purposes of construction/purchase of a school building as the Division is required to obtain approval and funding through the provincially funded capital approval process. The Division is however able to obtain long-term financing for capital projects of refitting a school for energy conservation and purchasing/renovating/maintaining facilities (other than schools); however, would require the passing of a borrowing bylaw (if issuing debentures) and may require the approval from the Minister (Provincial Government).

The Division is also restricted in the amount of operating debt to a limit to the amount held in accounts receivable (per the most recent audited financial statements). As at August 31, 2023, the debt limit for operating purposes is set at \$2.23 million.

Obligations for Post-Retirement Benefits:

Currently, the Division has effectively minimal obligations for post-retirement benefits. As at August 31, 2023, the only accrued employee future benefit liabilities are the banked overtime hours for a total of \$15,253 (2022 - \$11,808) and some accumulate sick time (only for a specific union group). There is an accumulated accrued obligation of sick time of \$230,943 (2022 - \$222,206).

The current and past service costs of the Alberta Teachers' Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers' Pension Plan Act, Lethbridge School Division does not make pension contributions for certificated staff. The government portion of the current service contribution to the Alberta Teachers' Retirement Fund on behalf of the jurisdiction is included in both revenues and expenses. For the school year ended August 31, 2023, the amount contributed by the government was \$6.17 million (2022 - \$6.53 million). For budget 2024/2025, the revenues and related expenditures have been budgeted at \$6.5 million and included in the Division's certified benefits.

Lethbridge School Division participates in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP), and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of \$1.45 million for the year ended August 31, 2023 (2022 - \$1.49 million). For budget 2024/2025, these pension contribution costs are included in the Division's certified and uncertified benefits (as a percentage of applicable staff salaries).



Financial Health Indicators Report

For the year ended August 31, 2023

November 2023

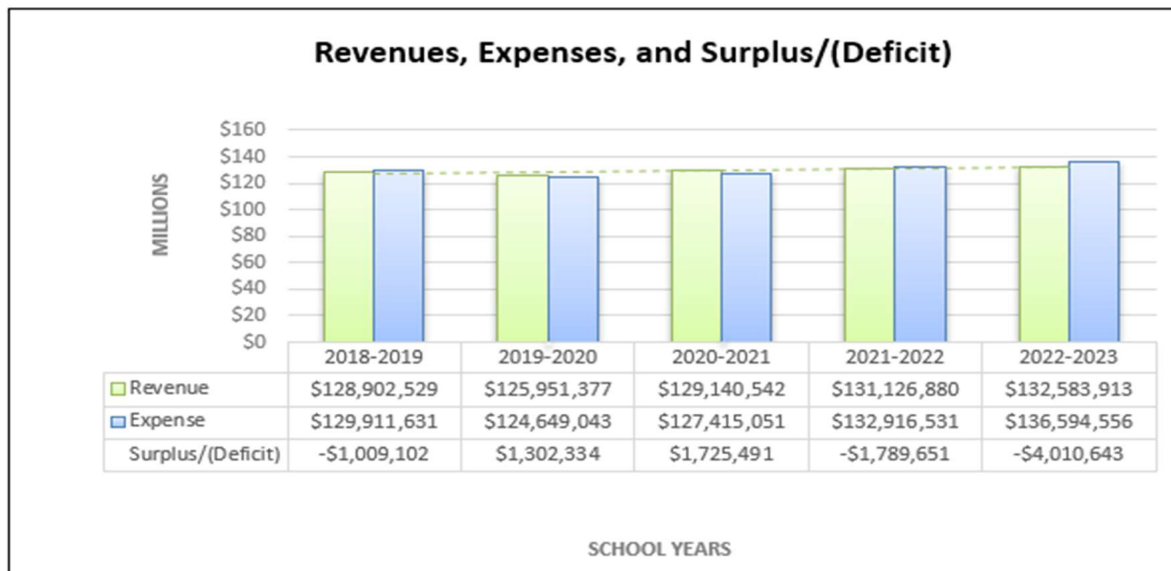
Prepared by the Department of Business and Operations

Lethbridge School Division

Indicators of Financial Health

This document captures the financial health indicators for Lethbridge School Division (the Division). This report includes comparisons of Lethbridge School Division with other school jurisdictions that have full time equivalent (FTE) student enrolment of comparable size or a comparison of the average of all school jurisdictions for the periods 2018-2019 to 2021-2022 with only the Division's data available for the 2022-2023 school year.

Revenues, Expenses, and Operating Surplus

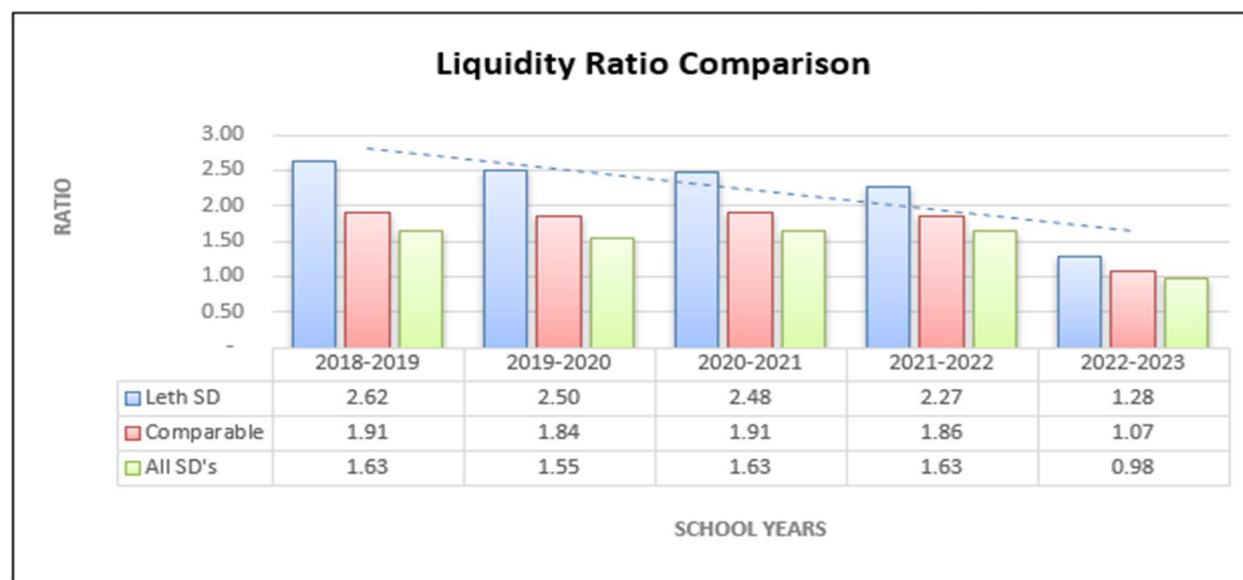


This chart shows Lethbridge School Division's operating revenues, expenses and net operating surplus (deficit) over a five-year period. This chart demonstrates that there is an upward trend in revenues and expenditures. However, there is fluctuation in surplus or deficit over the five-year period. Revenues are impacted by enrolment and grant rate increases, while expenditures are mainly impacted by staffing.

In 2018-2019, the Division budgeted a deficit to utilize some of the operating reserves (actual deficit was less than planned). In 2019-2020 and 2020-2021, the Division generated surpluses as the expenses were significantly less than budgeted with COVID-19 grant funding and spending conservatively during times of uncertainty. The Division also received additional one-time revenues from the transportation capital replacement reserves and proceeds on bus sales previously held by the City of Lethbridge (no longer providing services to the Division). In 2021-2022 and 2022-2023 the Division again has budgeted to utilize some of their operating reserves to ensure that the Division is meeting Alberta Education's reserve cap of 3.20% by August 31, 2023.

Liquidity

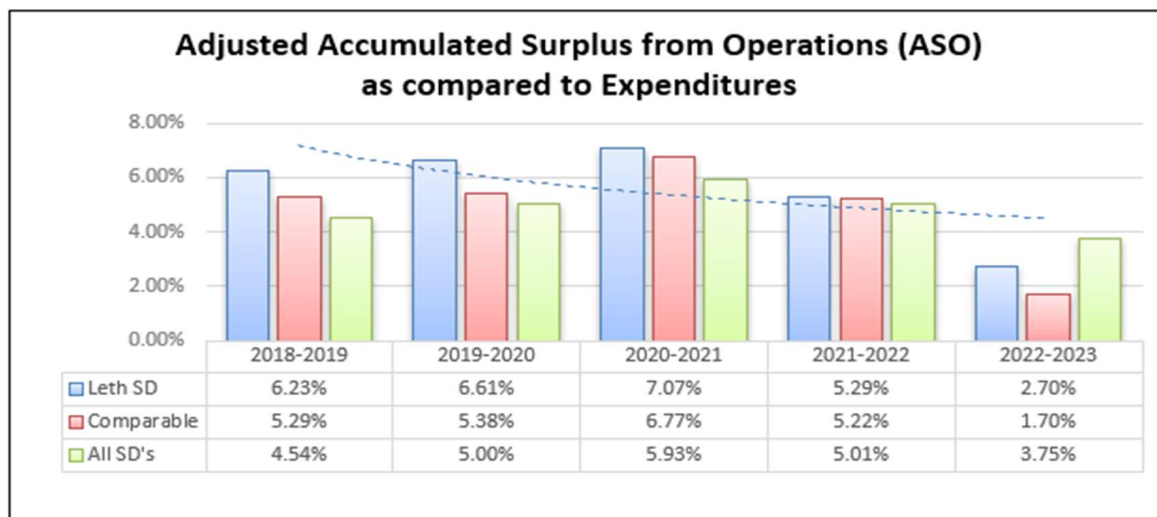
Liquidity is measured by taking financial assets, less liabilities (excluding the spent deferred capital contributions). A liquidity ratio greater than one is desirable. This means that the Division has the ability to pay current liabilities as they are due. A liquidity ratio less than one indicates that the Division will have to borrow to meet short term obligations. Liquidity = flexibility. A higher liquidity ratio means that the Division can better respond to rapidly changing circumstances.



The chart above shows that the Division has a liquidity ratio greater than one. The Division's liquidity has remained relatively consistent over the last five fiscal years (2018-2019 to 2022-2023) with an average of 2.23. The addition of the new asset retirement obligation (ARO) in 2022-2023 also impacted the Division's liquidity rate (if the ARO liability is removed, the liquidity rate for 2022-2023 increases to 2.14). The majority of the Division's financial assets are comprised of cash, cash equivalents and short-term portfolio investments (representing approximately 88.5%), therefore, further increasing the liquidity of the Division.

Accumulated Surplus from Operations Compared to Expenditures

Accumulated surplus from operations (ASO), which is the Division's savings, is compared to expenditures to determine the Division's ability to react to emergent situations and the ability to fund special initiatives. Alberta Education considers a division's financial health to be a concern if ASO is less than 1%. If an ASO is higher than 5% there could be a reason, such as one time funding received late in the year that will be used in a following year, or long term savings at the schools for special projects or equipment replacement. At the end of August 31, 2023, Alberta Education will be capping school division's reserves to 3.20%. The Division has met this target and the reserve balance at August 31, 2023 is 2.70%.



The chart above shows the five-year comparison of the adjusted accumulated surplus from operations (ASO) as compared to expenditures of Lethbridge School Division, comparable, and all other school divisions in the province. Adjusted accumulated surplus from operations is the accumulated surplus from operations less school generated funds that are now included in surplus.

The Division has had an adjusted ASO between 2.70% and 7.07% in the last five years. In 2018-2019, the adjusted ASO decreased from the prior year, as there was a planned increase in expenditures for new school startup costs, reimplementation of human resources/payroll software, and other Division initiatives.

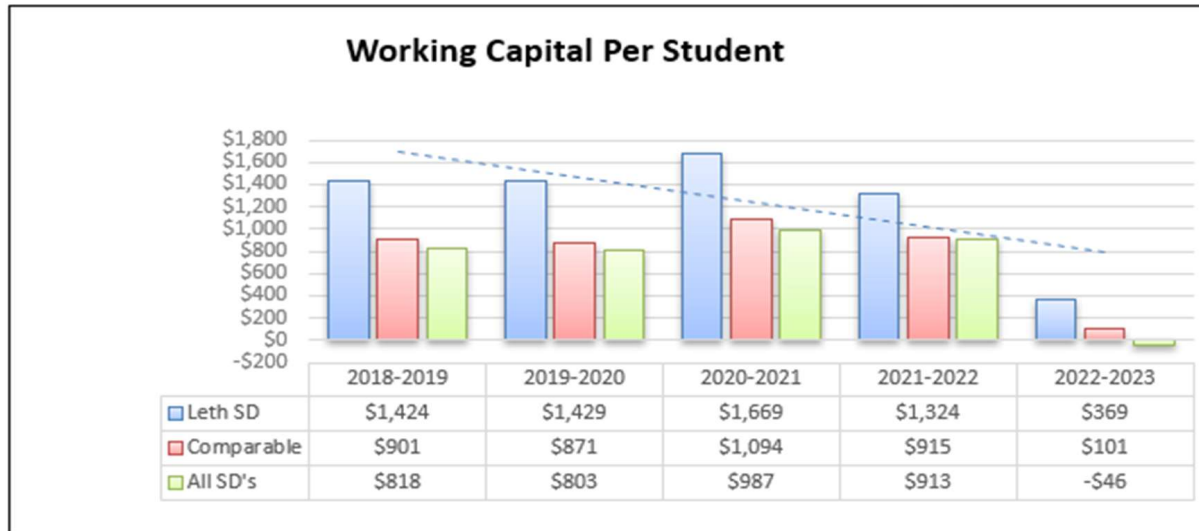
In 2019-2020 and 2020-2021, the adjusted ASO had a slight increase, as there were surpluses generated from reduced expenditures, additional COVID-19 grants received, and additional transportation revenues. The adjusted ASO rate also increased as there was a reduction in expenditures which is the factor in calculating the rate.

It was expected that the ASO percentage would decrease in 2021-2022 as the Division planned to use some of their operating reserves in the year to help assist with the effects of reduced enrolment though the weighted moving average (WMA) due to student enrolment reductions from COVID-19. The Division continues to be in good financial health and the ASO ratio is higher than comparable divisions with the most recent financial information from Alberta Education.

The Division has met Alberta Education's ASO requirement of being below 3.20% as at August 31, 2023. The Division's ASO is at 2.70% as at August 31, 2023.

Working Capital per Student

Working capital is the amount of money available after discharging all the Division's liabilities. Working capital allows the Division to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future.



The chart above shows working capital per student over a five-year period. Lethbridge School Division's working capital has remained relatively consistent from year to year, ranging from \$1,324 to \$1,669 from 2018-2022. The reasons for there being such a decrease in 2022-2023 is due to the increase in students to the Division, and both the spending of reserves to meet the Alberta Education cap (decrease in cash), and the introduction of the asset retirement obligation (ARO) accounting standard which resulted in a \$6 million liability being added to the Division's financial statements.

Capital Assets – Net Book Value Compared to Historical Cost

School division's build new school facilities and purchase vehicles and equipment. The cost of these items, when built or purchased, is called the historical cost. These capital assets are depreciated (amortized) over their useful lives. For example, a maintenance truck purchased is considered to have a useful life of five years resulting in the value being amortized over a five-year period. It is expected that a vehicle will likely have to be replaced after five years (although it may still remain in service for another five years).

The percentage of net value to historical cost illustrates how new a division's assets are. A relatively high percentage indicates newer assets, while a lower percentage indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an indication of potential health and safety issues, or a significant cost in the future to replace capital assets.



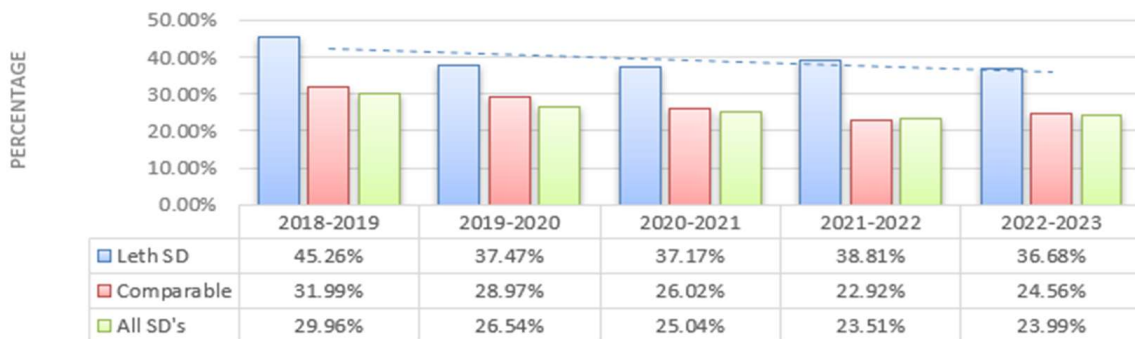
Over the five-year period, the Division's percentage of Net Book Value to cost for schools and other buildings and vehicles and equipment has fluctuated, however has been higher than the average of all school divisions and comparable FTE student divisions. This means that Lethbridge School Division has newer buildings, equipment and vehicles.

In relation to schools and other buildings, the increases over the last couple of years correlate to the construction of the new school sites (Coalbanks Elementary School, Senator Joyce Fairbairn Middle School, and Dr. Robert Plaxton Elementary School) and the modernization of Wilson Middle School. These new schools also have had increases in equipment as new equipment has been acquired for these new sites.

Capital Asset Net Book Value (NBV) to Cost Schools and Other Buildings

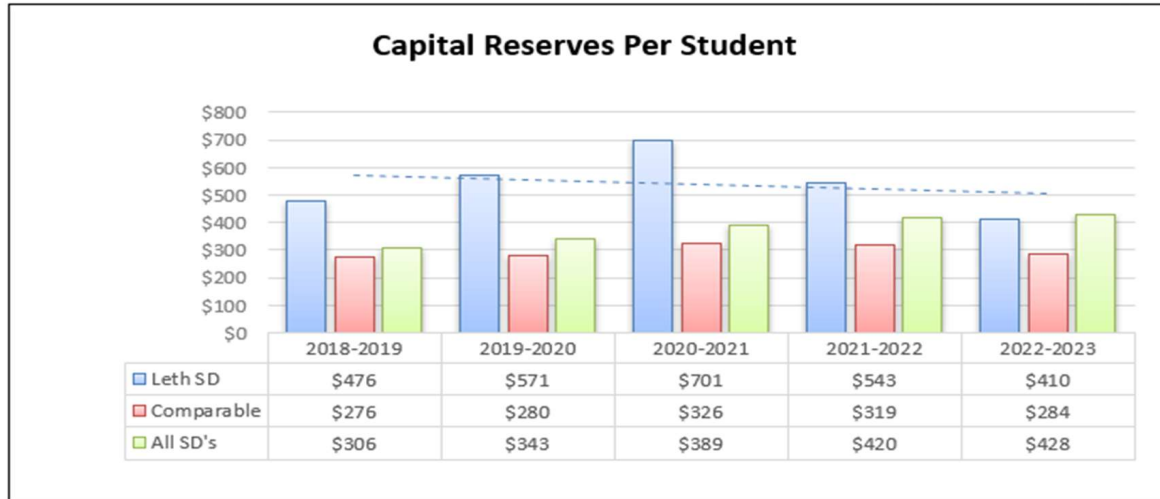


Capital Asset Net Book Value (NBV) to Cost Equipment and Vehicles



Capital Reserves per student

Divisions put money into capital reserves for the future replacement of capital assets. Capital reserves per student indicates the amount of capital reserves on a per student basis.



Prior to 2017-2018, the Division had less capital reserves per student. However, in 2017-2018, capital reserves increased significantly (2016-2017 had been \$188) with the technology evergreening funds being moved from operating to capital reserves. Technology evergreening continues to occur as just over \$1 million was spent in 2022-2023 on technology upgrades.

It is important to compare both the capital reserves per student and net book value compared to historical costs financial health indicators related to capital. There would be a concern if the net book value to cost percentage was very low and capital reserves were low. This would indicate capital assets are very old and in need of replacement, with no capital funds to replace the assets if necessary. Also, accumulated surplus may be required for the future replacement of assets.

Overall Financial Health

Overall, Lethbridge School Division is in a strong financial position when in comparison to similar sized school divisions throughout the province from 2018-2019 to 2021-2022. This is shown throughout this report, including liquidity, accumulated surplus, working capital, and in its tangible capital assets. There are some significant changes in 2022-2023 due to the introduction of the asset retirement obligations accounting standard resulting in an increase of \$6 million to the Division's liabilities, and the use of reserves in order to meet Alberta Education's cap at August 31, 2023.

The Lethbridge School Division
FINANCIAL REPORTING PROFILE
 2018/2019 to 2022/2023 School Years

GRE Password



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	2018/2019 Actuals*	2019/2020 Actuals*	2020/2021 Actuals*	2021/2022 Actuals*	2022/2023 Actuals*
TOTAL FTE ENROLLED (ECS - 12)	10,810	11,202	10,784	11,095	11,357
ANNUAL OPERATIONS					
Total Revenues	\$128,902,529	\$125,951,377	\$129,140,542	\$131,126,880	\$132,583,913
Total Expenses	\$129,911,631	\$124,649,043	\$127,415,051	\$132,916,531	\$136,594,556
Excess (Deficiency) of Revenues over Expenses	(\$1,009,102)	\$1,302,334	\$1,725,491	(\$1,789,651)	(\$4,010,643)
Add (Deduct) Board-funded Capital & Unsupported Debt Transactions	\$441,613	(\$1,161,747)	(\$957,822)	(\$179,761)	\$668,694
Net Change to A.S.O. (A.D.O.)	(\$567,489)	\$140,587	\$767,669	(\$1,969,412)	(\$3,341,949)
ADJUSTED ACCUMULATED SURPLUS (DEFICIT) FROM OPERATIONS A.S.O. (A.D.O.); AND CAPITAL RESERVES (Note 1)					
Adjusted A.S.O. (A.D.O.)	\$8,095,905	\$8,236,492	\$9,004,161	\$7,034,749	\$3,692,800
Adjusted A.S.O. (A.D.O.) To Expenses Ratio:					
The Lethbridge School Division	6.23%	6.61%	7.07%	5.29%	2.70%
Average of All Jurisdictions	4.54%	5.00%	5.93%	5.01%	3.75%
Median of All Jurisdictions	5.43%	5.15%	7.01%	5.89%	3.88%
Average of Jurisdictions having Comparable FTE Enrolment Size	5.29%	5.38%	6.77%	5.22%	1.70%
Median of Jurisdictions having Comparable FTE Enrolment Size	5.05%	4.99%	7.07%	5.16%	2.83%
Adjusted A.S.O. (A.D.O.) Per Student FTE:					
The Lethbridge School Division	\$749	\$735	\$835	\$634	\$325
Average of All Jurisdictions	\$574	\$599	\$731	\$629	\$471
Average of Jurisdictions having Comparable FTE Enrolment Size	\$625	\$601	\$774	\$614	\$202
Adjusted A.S.O. (A.D.O.) - Days of Operation (Note 1):					
The Lethbridge School Division	15.58	16.52	17.67	13.23	6.76
Average of All Jurisdictions	11.35	12.51	14.83	12.52	9.38
Average of Jurisdictions having Comparable FTE Enrolment Size	13.22	13.46	16.93	13.06	4.24
Capital Reserves	\$5,146,633	\$6,396,633	\$7,557,882	\$6,024,680	\$4,832,624
Capital Reserves Per Student:					
The Lethbridge School Division	\$476	\$571	\$701	\$543	\$426
Average of All Jurisdictions	\$306	\$343	\$389	\$420	\$428
Average of Jurisdictions having Comparable FTE Enrolment Size	\$276	\$283	\$326	\$319	\$284
LIQUIDITY					
Adjusted Net Financial Assets (Debt) Ratio (Note 2):					
The Lethbridge School Division	2.62	2.50	2.48	2.27	1.28
Average of All Jurisdictions	1.63	1.55	1.63	1.63	0.98
Average of Jurisdictions having Comparable FTE Enrolment Size	1.91	1.84	1.91	1.86	1.07
Adjusted Net Financial Assets per Student (Note 3):					
The Lethbridge School Division	\$1,424	\$1,429	\$1,669	\$1,324	\$369
Average of All Jurisdictions	\$818	\$803	\$987	\$913	(\$46)
Average of Jurisdictions having Comparable FTE Enrolment Size	\$901	\$871	\$1,094	\$915	\$101
CAPITAL ASSETS					
Schools and Other Buildings - NBV to Historical Cost:					
The Lethbridge School Division	68.17%	68.50%	67.69%	65.66%	63.38%
Average of All Jurisdictions	61.67%	60.94%	60.43%	59.70%	56.35%
Average of Jurisdictions having Comparable FTE Enrolment Size	62.38%	61.94%	61.18%	59.87%	59.01%
Equipment & Vehicles - NBV to Historical Cost:					
The Lethbridge School Division	45.26%	37.47%	37.17%	38.81%	36.68%
Average of All Jurisdictions	29.96%	26.54%	25.04%	23.51%	23.99%
Average of Jurisdictions having Comparable FTE Enrolment Size	31.99%	28.97%	26.02%	22.92%	24.56%
1. A.S.O. - Days of Operation = A.S.O. (adjusted for SGF) / (Total 2. Adjusted Net Financial Assets (Debt) Ratio: Financial Assets / (Liabilities) 3. Adjusted Net Financial Assets = Financial Assets - (Liabilities)					

SECTION 4 - INFORMATIONAL SECTION

Section 4 - INFORMATIONAL SECTION

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Executive Summary



Organizational



Financial



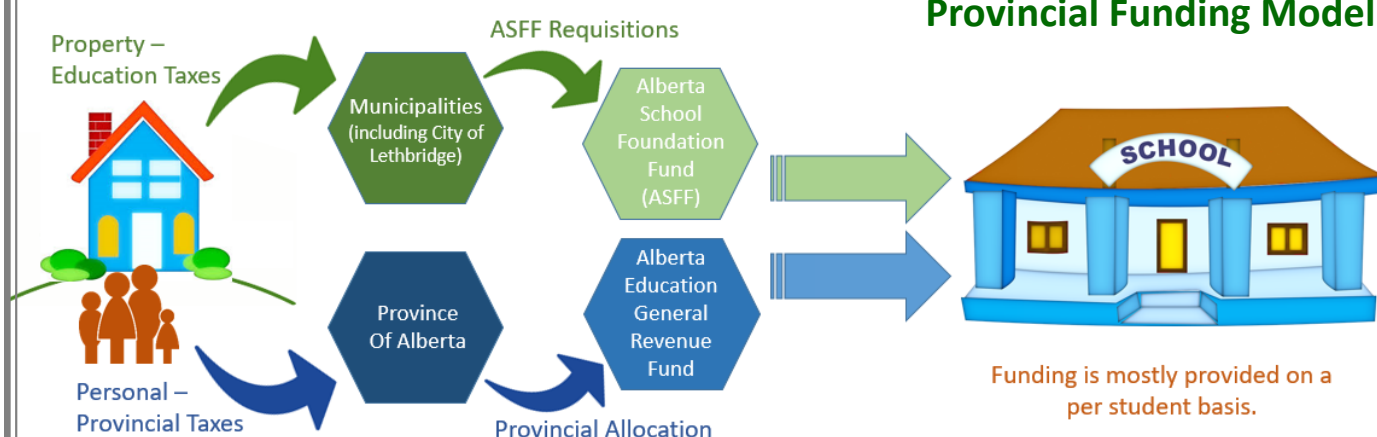
Informational

Alberta School Foundation Fund (ASFF)

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

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

Provincial Funding Model



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

For the 2024 calendar year, the province is maintaining a total requisition of \$2.5 billion in education property taxes from municipalities across the Province. The provincial uniform education property tax rate is \$2.56 per \$1,000 of equalized assessment for residential and farmland property, and \$3.76 per \$1,000 of equalized assessment for non-residential property.

According to the 2024 Tax Bylaw for the City of Lethbridge (Bylaw 6435), the total taxable assessment of property for the City of Lethbridge is approximately \$182.73 million dollars. Education property taxes collected on behalf of the province will be approximately \$43.86 million or 24% of a residential property tax bill. Approximately \$41.35 million was collected for Education Property Tax from public and Catholic schools and then remitted to the Province of Alberta (Alberta School Foundation Fund) by the city in 2023 (per the City of Lethbridge 2023 audit financial statements - most recent).

Lethbridge School Division

Priorities and Outcomes

Lethbridge School Division reviews issues and trends that will effect the educational environment over the next three years. These emerging issues and trends impact the planning of the Division's programs and services to students. From specialized student needs, to the challenges of population growth, these issues and trends have a significant impact on the decision making of the Division to ensure that high quality programming and services are provided to our students. The Division identifies these issues and develops priorities, outcomes, and ongoing strategies to address the issues.

In February 2024, the Board of Trustees held a consultation session with the education stakeholders of the community. Through both in person and online responses, 1,605 submissions were received. This feedback was reviewed by both the Board of Trustees and Division administration and helped shape priorities for the 2024-2025 school year and beyond.

Areas of discussion included:

- *What are the successes of the elementary, middle and high school experiences in Lethbridge School Division?*
- *Where can we improve the elementary, middle and high school experiences in Lethbridge School Division?*
- *What are the impacts of technology in schools?*
- *What should the future of education look like?*
- *What feedback do you have for the Board of Trustees about how they govern Lethbridge School Division?*
- *What can Lethbridge School Division do to make early learning programs and Kindergarten more accessible to parents?*

The Board of Trustees created five areas of value to guide decisions made throughout the Division:

- **Learning** to inspire curiosity, creativity, critical thinking and ownership of learning in a culture of innovation.
- **Inclusion** to create a safe and welcoming place where every person feels valued, respected, and can participate fully as a member of the community.
- **Well-being** to foster the physical, mental and emotional wellness of every person in an optimal learning environment.
- **Respect** to uphold a culture where every person treats each other with kindness, empathy and dignity.
- **Leadership** to empower every person to be responsible, ethical and effective leaders in their communities.

Lethbridge School Division’s Assurance Plan addresses the provincial assurance domains. The Local and Societal Context Domain and the Governance Domain are separate sections in the Assurance Plan. The other three domains align with the Division’s three priorities. The alignment is part of the outcomes and strategies for each priority.



These assurance domains and the Division’s priorities have a direct correlation to the main educational goals:

Alberta’s students are successful.					
First Nations, Métis, and Inuit students in Alberta are successful.					
Alberta has excellent teachers, school leaders, and school authority leaders.					
Alberta’s education system is well governed and managed.					

The Division’s Assurance Plan is part of a cyclical process that reflects on data on an ongoing basis. Measures and the “report locations” of the measures are identified in each domain. Some measures are reported as part of the November Results Report annually while others are updated as data is available on the Division website using a reporting dashboard.

Details on the priorities, outcomes, and strategies and measures follow on the next page. Wherever possible, estimated costs were provided to support the priorities.



Domain: Governance

Governance refers to the processes by which policy leaders attend to local and societal context, determine strategic direction, evaluate policy implementation and manage fiscal resources to ensure learning supports, quality teaching and leading and optimum learning for all.

Governance Domain Priorities

- Stakeholder Engagement
- Advocacy for Education
- Resource Allocation
- Effective Policy





Domain: Governance

Governance Domain Priority – Stakeholder Engagement

What is our desired *outcome*?

- To offer stakeholders opportunities to provide meaningful input regarding the direction of the Division.

What *strategies* will we *implement* to progress toward achieving this outcome?

- Town Hall - The Town Hall event and survey provide students, parents/guardians, staff and community members with opportunities to engage in dialogue and provide input into the direction of the Division.
- Board Committees - Board Committees with stakeholder membership, allow opportunities to share perspective and provide input on the direction of the Division in key areas.
- Community Engagement Website - The community engagement website helps inform stakeholders and gather feedback through surveys.
- Community Conversations - Community conversations allow stakeholders to share their perspective on Division matters directly with Trustees.
- School Councils - School Councils provide an opportunity for parents/guardians, staff and students to share their perspective and provide input on school and Division matters.
- Division School Council - Division School Council provides an opportunity for parents/guardians to share their perspective and provide input on Division matters.
- Policy Feedback Website - A new policy feedback website provides additional opportunities for stakeholders to provide feedback on proposed changes to policies.
- Liaison Schools - Trustees are assigned schools that they liaise with through attendance at school events during the school year.
- Attendance at Events - Trustees attend a wide range of events at schools and across the Division to support the work schools do and advocate for education.

How will we *measure* and *monitor* progress?

- Education Quality Assurance Survey results and trends.
- Parental Involvement Assurance Survey results and trends.
- School Improvement Supplemental Assurance Survey results and trends.
- Town Hall feedback and survey data.
- Our School Survey – Students with a positive sense of belonging results and trends.
- Our School Survey – Advocacy outside of school results and trends.

Governance Domain Priority – Advocacy for Education

What is our desired *outcome*?

- To positively impact student success through advocacy related to issues impacting education.

What *strategies* will we *implement* to progress toward achieving this outcome?



Domain: Governance

- ASBA - Participation in Alberta School Boards Association (ASBA), provides opportunities to collaborate with other school divisions to advocate on issues that impact education in the province.
- PSBAA - Participation in Public School Boards Association of Alberta (PSBAA) provides opportunities to collaborate with other school divisions to advocate on issues that impact education in the province.
- CSBA – Participation in the Canadian School Board Association (CSBA) provides opportunities to collaborate with school divisions from across the country and to advocate on issues the impact education nationally.
- Provincial Advocacy - Direct communication and engagement with Provincial government officials allows the Board to advocate on matters that impact Lethbridge School Division.
- Municipal Advocacy - Direct communication and engagement with City of Lethbridge officials allows the Board to advocate on matters that impact Lethbridge School Division.
- Issue advocacy – Trustees engage in targeted advocacy on specific issues that impact Lethbridge School Division.
- Chamber of Commerce - Membership in the Lethbridge Chamber of Commerce provides opportunities to advocate for K-12 education with the business community.
- Economic Development Lethbridge - Engagement with Economic Development Lethbridge provides opportunities to advocate for K-12 education with the business community.
- Team Lethbridge - Participation on Team Lethbridge promotes the City of Lethbridge and provides opportunities to advocate for K-12 education in Lethbridge.
- Communications – The Division uses social media, the Division website and works with the media to share advocacy messages with stakeholders.

How will we measure and monitor progress?

- Education Quality Assurance Survey results and trends.
- Access to Supports and Services Assurance Survey results and trends.
- Satisfaction with Program Access Supplemental Assurance Survey results and trends.
- Program of Studies Supplemental Assurance Survey results and trends.
- Town Hall feedback and survey data
- Our School Survey – Advocacy outside of school results and trends.
- Trustee reports during Board meetings.

Governance Domain Priority – Resource Allocation

What is our desired outcome?

- To ensure financial, human and other resources in the Division are allocated equitably and managed effectively to advance Division priorities and support student success.

What strategies will we implement to progress toward achieving this outcome?



Domain: Governance

- Budget Committee - The Board budget committee provides oversight for the budget development process.
- Public Budget Presentation – The Board presents, discusses, and debates the budget in public as part of the budget approval process.
- Audit Committee - The Board audit committee provides oversight for the audit process.
- Budget Survey - The annual budget survey gathers stakeholder feedback related to the budget.
- On-Going Reporting - Quarterly financial reporting provides updates on implementation of the budget.
- Risk Management Process - The enterprise risk management process identifies potential risks the Division must consider and mitigate.
- Capital Planning - The annual Capital Plan delineates priorities for facility upgrades and the need for new facilities in the Division.
- Town Hall - The Town Hall event and survey provides students, parents/guardians, staff and community members with opportunities to engage in dialogue and provide input into the allocation of resources across the Division.
- Assurance Planning Process - The annual Board assurance planning process helps to determine priorities for the Division which impacts resource allocation.

How will we *measure* and *monitor* progress?

- Education Quality Assurance Survey results and trends.
- Access to Supports and Services Assurance Survey results and trends.
- Satisfaction with Program Access Supplemental Assurance Survey results and trends.
- Town Hall feedback and survey data.
- Audited financial statements.
- Quarterly financial reporting.
- Meritorious budget award process.

Governance Domain Priority – Effective Policy

What is our desired *outcome*?

- To ensure policies effectively guide the Division in pursuit of student success.

What *strategies* will we *implement* to progress toward achieving this outcome?

- Policy Review - Board policy is reviewed and updated through the Policy Advisory Committee.



Domain: Governance

- Policy Consultant - The Board has engaged with a consultant to re-envision policy organization, structure and scope.
- Policy Feedback Opportunities - Stakeholders can provide feedback on policies that are being reviewed through a policy feedback page, the Policy Advisory Committee or through School Councils.
- Board Professional Learning – The Board and individual Trustees engage in professional learning to help guide policy review and creation.

How will we measure and monitor progress?

- Town Hall feedback and survey data.
- Education Quality Assurance Survey results and trends.
- Parental Involvement Assurance Survey results and trends.
- Update from Trustees regarding policy re-implementation.

TOWN
HALL
2024





Domain: Student Growth and Achievement

Student Growth and Achievement refers to the ongoing progress students make in their learning, relative to identified provincial learning outcomes and consistent with their needs, interests and aspirations.

Domain Priorities

- Foundational Learning
- Diverse Learning Pathways
- Effective Assessment
- Indigenous Student Achievement

Student Growth and Achievement Priority – Foundational Learning

What is our desired outcome?

- Students are empowered to reach their potential through building strong foundations in literacy, numeracy and critical thinking.

What strategies will we implement to progress toward achieving this outcome?

- Division Literacy & Numeracy Road Maps – Supports the development and implementation of effective literacy and numeracy practices in schools.
- Universal Assessments – Literacy and numeracy assessments such as Fountas & Pinnell, LeNS & CC3 Math Intervention Programming Instrument (MIPI) & Alberta Education Numeracy Screening Assessment inform instruction and guide intervention practice.
- New Curriculum Implementation – Targeted professional learning and resource development to support new curriculum implementation.
- Thinking Classrooms – Targeted professional learning to support implementation of thinking classroom strategies and concept attainment methodology that promote critical thinking.
- Steering Committees – Elementary and Secondary School Literacy and Numeracy Steering Committees support implementation of strategies, assessment practices and resources that improve literacy across all grades and subject areas.
- Early Intervention – Implementing tools such as University of Florida Literacy Institute (UFLI) Foundations, Alberta Education Reading Intervention Lessons CORE Phonics assessment that support learning in literacy and numeracy for students requiring intervention.

How will we measure and monitor progress?

- Provincial Achievement Test results and trends.
- Provincial Diploma Examination results and trends.
- Fountas and Pinnell, LeNS & CC3 results and trends.
- MIPI and Alberta Education Numeracy Screening Assessment results and trends.
- CORE Phonics assessment results and trends for students receiving early literacy intervention.
- Student Learning Engagement Provincial Assurance Survey.
- Our School Skills challenge results and trends.
- Our School Survey expectations for success results and trends.



Domain: Student Growth and Achievement

Student Growth and Achievement Priority – Diverse Learning Pathways

What is our desired outcome?

- Students are inspired to be lifelong learners through diverse learning pathways that allow them to discover areas of passion and interest.

What strategies will we implement to progress toward achieving this outcome?

- Fine Arts – Provide diverse opportunities for students to discover and cultivate their passion and interest in the Fine Arts.
- Technology and STEAM - Provide diverse opportunities for students to discover and cultivate their passion and interest related to Science, Technology, Engineering, Arts and Math (STEAM).
- Career Pathways – Provide diverse opportunities for students to discover and explore potential future career pathways.
- Physical and Wellness Education - Offer a broad range of physical education and wellness programming across the Division.
- Extra Curricular Activities and Clubs - Offer a broad range of clubs, extra-curricular and co-curricular opportunities across the Division.
- Languages - Offer diverse language programming, including French Immersion and Spanish Bilingual.
- Programs of Study – Offer a broad range of courses, classes and programs of study to support student growth and achievement.

How will we measure and monitor progress?

- Programs of Study Supplemental Assurance Survey results and trends.
- Lifelong Learning Supplemental Assurance Survey results and trends.
- Education Quality Assurance Survey results and trends.
- Student Learning Engagement Assurance Survey results and trends.
- Our School Survey – Students who are interested in motivated.
- Our School Survey – Students that value schooling outcomes.

Student Growth and Achievement Priority – Effective Assessment

What is our desired outcome?

- Students are provided with multiple ways to demonstrate progress, identify strengths and areas for growth through effective assessment practices.

What strategies will we implement to progress toward achieving this outcome?



Domain: Student Growth and Achievement

- Quality Assessment Practices - Emphasis on using varied quality assessment practices to accurately assess student progress and growth.
- Meaningful Reporting - Emphasis on reporting practices that provide meaningful feedback to students and parents/guardians to enable improved collaboration to support student learning and achievement.
- Elementary Report Card Committee - Focus on aligning new curriculum with reporting measures and seeking input from stakeholders about meaningful reporting.
- Assessment Committee – Creation of learning progressions that align with new curriculum and updated report cards.
- Professional Learning – Sustained focus on effective assessment practices for school-based leaders.
- Universal Assessments – Literacy and numeracy assessments such as Fountas & Pinnell, LeNS & CC3 Math Intervention Programming Instrument (MIPI) & Alberta Education Numeracy Screening Assessment inform instruction and guide intervention practice.

How will we *measure* and *monitor* progress?

- Provincial Achievement Test results and trends.
- Provincial Diploma Examination results and trends.
- Lifelong Learning Supplemental Assurance Survey results and trends.
- Our School Survey – Student expectations for success.
- 5 year completion rate Assurance Survey results and trends.
- Early Years Literacy and Numeracy Assessments.

Student Growth and Achievement Priority – Indigenous Student Achievement

What is our desired *outcome*?

- To provide learning environments that nurture and support Indigenous student achievement.

What *strategies* will we *implement* to progress toward achieving this outcome?

- Universal Assessments – Literacy and numeracy assessments such as Fountas & Pinnell, LeNS & CC3 Math Intervention Programming Instrument (MIPI) & Alberta Education Numeracy Screening Assessment inform instruction and guide intervention practice.
- Thinking Classrooms - Targeted professional learning to support implementation of thinking classroom strategies and concept attainment methodology that promote critical thinking.
- Early Intervention – Implementing tools such as University of Florida Literacy Institute (UFLI) Foundations, Alberta Education Reading Intervention Lessons CORE Phonics assessment that support learning in literacy and numeracy for students requiring intervention.
- Quality Assessment Practices - Emphasis on using varied quality assessment practices to accurately assess student progress and growth.
- Meaningful Reporting - Emphasis on reporting practices that provide meaningful feedback to students and parents/guardians to enable improved collaboration to support student learning and achievement.
- Indigenous Awards – Division wide celebration of growth and achievement for Indigenous students.
- Indigenous Graduation – Division wide celebration of Indigenous student achievement.



Domain: Student Growth and Achievement

- Indigenous Education Teachers – Build capacity throughout the system to support incorporation of Indigenous ways of knowing in the classroom.
- Indigenous Education Plan – Provide a Division framework to support Indigenous Education across the Division.
- Graduation Coaches – Graduation coaches are allocated to high schools to specifically support graduation and post secondary opportunities for Indigenous students.

How will we measure and monitor progress?

- 3-year High School Completion Assurance Survey results and trends for Indigenous students.
- 5-year High School Completion Assurance Survey results and trends for Indigenous students.
- Provincial Achievement Test results and trends.
- Provincial Diploma examination results and trends.
- Fountas and Pinnell, LeNS & CC3 results and trends.
- MIPI and Alberta Education Numeracy Screening Assessment results and trends.
- CORE Phonics assessment results and trends for students receiving early literacy intervention.





Domain: Teaching and Leading

Teaching and Leading refers to teachers and leaders analyzing the learning context, attending to local and societal considerations and applying the appropriate knowledge and abilities to make decisions resulting in quality teaching, leading and optimum learning for all.

Domain Priorities

- Respond Effectively to Student Needs
- Professional Growth
- Communication and Collaboration

Teaching and Leading Priority – Respond Effectively to Student Needs

What is our desired outcome?

- Staff respond effectively to the unique needs of all learners.

What strategies will we implement to progress toward achieving this outcome?

- Educational Assistants and Teachers – Teachers and educational assistants work collaboratively to address student needs and support learning in the classroom.
- Learning Support Teachers – Learning support teachers work along side classroom teachers, educational assistants, administrators and other staff to support student needs and learning.
- Behaviour Support Team – The Behavior Support Team works closely with classroom teachers, educational assistants, administrators and other staff to help support students with regulating behaviours.
- Specialized Programs – The Division provides specialized programming such as Parker's Place, Nikki's Den, Lethbridge Alternative Program Schools (LAPS) to meet the needs of individual students. Parker's Place and Nikki's Den provide support for students with complex needs and LAPS encompasses Victoria Park and targeted programming for students with a variety of educational needs.
- Quality Assessment Practices – Emphasis on using varied quality assessment practices to accurately assess student progress and growth.
- Universal Assessments – Literacy and numeracy assessments such as Fountas & Pinnell, LeNS & CC3 MIPI & Alberta Education Numeracy Screening Assessment inform instruction and guide intervention practice.
- Early Intervention – Implementing tools such as University of Florida Literacy Institute (UFLI) Foundations, Alberta Education Reading Intervention Lessons CORE Phonics assessment that support learning in literacy and numeracy for students requiring intervention.
- Intervention Strategies – Response to Intervention and Instruction (RTI2/Pyramid of Intervention) provides a framework of tiered interventions staff can use to support students.

How will we measure and monitor progress?

- Educational Quality Assurance Survey results and trends.
- Access to Supports and Services Assurance Survey results and trends.
- Satisfaction with Program Access Supplemental Assurance Survey results and trends.
- Program of Studies Supplemental Assurance Survey results and trends.
- School Improvement Supplemental Assurance Survey results and trends.



Domain: Teaching and Leading

Teaching and Leading Priority – Professional Growth

What is our desired outcome?

- Staff engage in ongoing professional learning to support optimal student learning.

What strategies will we implement to progress toward achieving this outcome?

- Professional Learning Days – The Division typically identifies 5-7 days in the school calendar for professional learning.
- Para-Bytes Professional Learning - These professional learning activities focus on inclusion and provide educational assistants with learning opportunities that build capacity to support students.
- New Curriculum Implementation – Targeted professional learning and resource development to support new curriculum implementation.
- Monthly Learning Support Newsletters - Newsletters sent to learning support teachers and educational assistants highlight professional learning opportunities, and classroom practices that support student growth.
- Supporting Individuals through Valued Attachments (SIVA) Training - SIVA training focuses on the importance of relationship between staff and student. The Division prioritizes this training for educational assistants.
- Collaborative Communities – The Division provides two times during the school year where teachers create and/or join groups with other teachers to explore areas of professional learning that are relevant to their practice.
- Learning Support Teacher Monthly Meetings - Learning support teachers from across the Division meet multiple times through the year to partake in targeted professional learning opportunities that support their practice.
- Induction and Mentorship Programs – The Division facilitates a new teacher induction program and a beginning administrator mentorship program.

How will we measure and monitor progress?

- Educational Quality Assurance Survey results and trends.
- In-Service Jurisdiction Needs Supplemental Assurance Survey results and trends.



Domain: Teaching and Leading

Teaching and Leading Priority – Communication and Collaboration

What is our desired *outcome*?

- Staff communicate with students, parents/guardians and other stakeholders to collaboratively enhance student learning and achievement.

What *strategies* will we *implement* to progress toward achieving this outcome?

- Parent-Teacher Interviews & Celebrations of Learning – The Division schedules time in the school year for parent-teacher interviews and celebrations of learning so teachers and parents/guardians can engage in dialogue regarding student progress.
- Reporting – Teachers report to students, parents/guardians through report cards and progress reports regarding student achievement.
- Town Hall - The Town Hall event provides students, parents/guardians, staff and community members with opportunities to engage in dialogue and provide feedback related to matters impacting students and school communities.
- School Councils - School Councils provide an opportunity for parents/guardians, staff and students to share their perspective and provide input on school and Division matters.
- Division School Council - Division School Council provides an opportunity for parents/guardians to share their perspective and provide input on Division matters.
- Elementary Report Card Committee - Focused on aligning new curriculum with reporting measures and seeking input from stakeholders about meaningful reporting.

How will we *measure* and *monitor* progress?

- Parental Involvement Assurance Survey results and trends.
- Educational Quality Assurance Survey results and trends.
- School Improvement Supplemental Assurance Survey results and trends.
- Town Hall survey results.
- Our School Survey – Expectations for success results and trends.
- Our School Survey – Advocacy outside of school results and trends.





Domain: Learning Supports

Learning Supports refers to the mobilization of resources (including expertise, facilities, human and community services) required to demonstrate shared, system-wide responsibility for all children and students and the application of these resources to ensure quality teaching and leading and optimum learning for all.

Domain Priorities

- Safe and Caring Culture
- Equitable Learning Opportunities
- Active, Healthy Students
- Truth and Reconciliation

Learning and Supports Priority – Safe and Caring Culture

What is our desired outcome?

- To ensure every person feels valued, respected, safe and welcomed in our school communities.

What strategies will we implement to progress toward achieving this outcome?

- Division Policies – The Division has policies and procedures designed to help provide welcoming and safe school communities.
- Staff Training – Division staff receive training in Occupational Health & Safety and in holistic student safety supports such as Supporting Individuals through Valued Attachment (SIVA) and Para-Bytes training (Para-Bytes training is specific to the role of educational assistants).
- Citizenship Education – Through curriculum outcomes in the program of studies and school initiatives, the Division provides opportunities for students to explore and learn about concepts related to citizenship.
- Inclusive Education Parent Round Table - Hosted by the Division Inclusive Education Team, parents will have the opportunity to discuss topics pertaining to inclusion and student needs.
- Multi Cultural Calendar and Newsletter - A multi-cultural calendar and monthly newsletter raise awareness of cultural traditions and observances across the Division.
- Violence Risk Threat Assessment (VTRA) – VTRA protocols provide a framework for multi-disciplinary inquiry and response to behaviours that may pose a risk to students and/or the school community.

How will we measure and monitor progress?

- Welcoming, Caring, Respectful and Safe Learning Environments Assurance Survey results and trends.
- Safe and Caring Supplemental Assurance Survey results and trends.
- Citizenship – Assurance Survey results and trends.
- Our School Survey – Students with a positive sense of belonging results and trends.
- Our School Survey – Students feel safe attending school results and trends.



Domain: Learning Supports

Learning Supports Priority – Equitable Learning Opportunities

What is our desired outcome?

- To foster learning environments that enable each student to achieve learning success.

What strategies will we implement to progress toward achieving this outcome?

- Educational Assistants – Skilled educational assistants provide intensive and clustered support for students to facilitate access to learning opportunities.
- Learning Support Teachers - Learning support teachers work along side classroom teachers, educational assistants, administrators and other staff to develop and implement strategies to support individual students.
- Behaviour Support Team – An itinerant team comprised of a behavioural support teacher, and advanced educational assistants work with schools to develop and implement strategies to support students with complex needs.
- Specialized Supports – The Division provides support of an occupational therapist, speech language pathologists, physical therapists, psychologists and works collaboratively with outside agencies such as Alberta Health Services to support students with complex needs.
- Early Learning – Play based learning programs supported by early learning educators, incorporate broad based skill building and independence to provide students with a successful start to their educational journey.
- English as an Additional Language (EAL) Supports – Students with limited formal school experiences are part of the Division English for Access Programs (EAP) which incorporate social, emotional and culture learning opportunities into daily activities. Students have access to language rich environments in multi-leveled programs that provide targeted literacy and numeracy interventions.
- Specialized Programs – The Division provides specialized programming such as Parker's Place, Nikki's Den, Lethbridge Alternative Program Schools (LAPS) to meet the needs of individual students. Parker's Place and Nikki's Den provide support for students with complex needs and LAPS encompasses Victoria Park and targeted programming for students with a variety of educational needs.

How will we measure and monitor progress?

- Access to supports and services Assurance Survey results and trends.
- Student Learning Engagement – Assurance Survey results and trends.
- Education Quality – Assurance Survey results and trends.
- Citizenship – Assurance Survey results and trends.
- Programs of Study Supplemental Assurance Survey results and trends.
- Our School Survey – students that value schooling outcomes results and trends.
- Our School Survey – students who are interested and motivated results and trends.
- English as Additional Language 5-year completion rate results and trends.

Domain: Learning Supports

- National Day for Truth and Reconciliation - Activities across the Division recognize the national day for Truth and Reconciliation.
- Indigenous Education Plan – The Division Indigenous Education plan guide strategies and practises to advance truth and reconciliation.
- Community Engagement - Indigenous student awards night and Indigenous graduation celebrate the accomplishment of Indigenous students.
- Indigenous Education Teachers – Division Indigenous education teachers support the acquisition of knowledge regarding Indigenous experiences and support the implementation of Indigenous perspectives, as detailed in programs of study.

How will we *measure* progress?

- Citizenship Assurance Survey results and trends.
- Welcoming, Safe and Caring, Respectful and Safe Learning Environments Assurance Survey results and trends.
- Our School Survey – Students with a positive sense of belonging results and trends.
- Indigenous student three-year completion rate Assurance Survey results and trends.
- Indigenous student five-year completion rate Assurance Survey results and trends.



Lethbridge School Division Enrolment Statistics

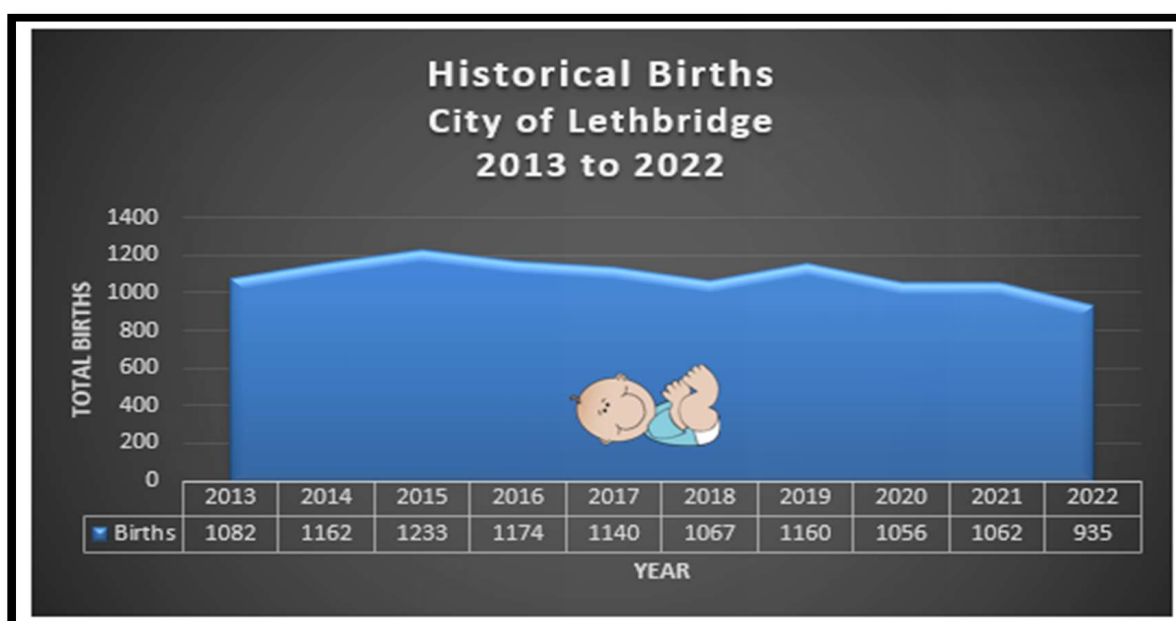


The Division utilizes enrolment statistics to predict the number of students who will be enrolled in [Lethbridge School Division](#) schools in future years. Enrolment statistics are important in predicting grant funding from Alberta Education as 55% of the Division's grant revenue is based on enrolment grants for students enrolled in Kindergarten to grade 12.

Forecasting Methodology

For purposes of projecting enrolment for September 2024, the Division reviews actual enrolments as of September 2023 and January 2024, reviews forecasting software, birth rates, student promotion, historical trends and estimated move in and move out activity through consultation with school administration to develop a preliminary enrolment projection for the 2024-2025 school year. The Division relies heavily on current information and local knowledge of the community for developing current projections. Projections for 2025 through 2027 are prepared using information from *Baragar Demographics* (in combination with the local knowledge), a forecasting software program that predicts student enrolment based on historical enrolment trends and birth rates. *Baragar Demographics* measures the impact of new housing and the effect of migration and immigration to forecast future enrolment projections by grade and program for up to 15 years.

The chart below captures historical birth rates for the city of Lethbridge from 2013 to 2022 (most recent available data per the Government of Alberta website). Overall, there is significant fluctuation during this period ranging from a 7.4% increase in 2014 to a 12% decrease most recently in 2022 from the prior year. [Lethbridge School Division](#) historically receives 62-65% of the population base of school-aged children living in the City of Lethbridge.



Enrolment Trend by Program

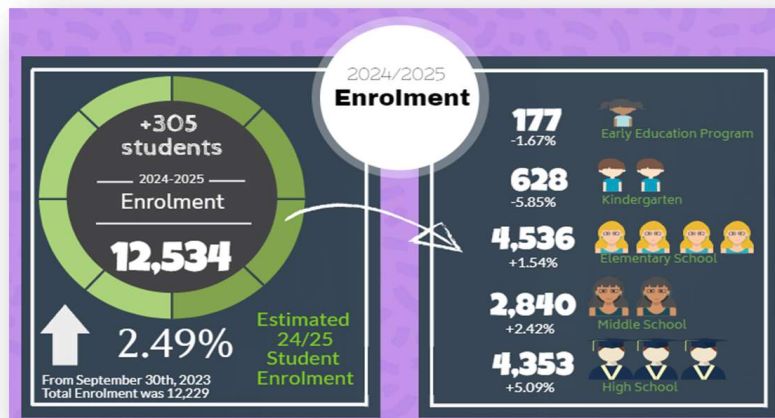
The chart below illustrates the historical enrolment data by program for the period September 2020 to September 2023. Projected enrolments by program are also illustrated for September 2024 to 2027.

Lethbridge School Division Enrolment Statistics by Grade 2020 to 2027								
Grade Level	Actual				Projection			
	September 2020	September 2021	September 2022	September 2023	September 2024	September 2025*	September 2026*	September 2027*
Early Education	357	299	241	180	177	173	166	174
Kindergarten	725	747	784	667	628	663	685	636
Grade 1	848	838	889	885	788	891	836	869
Grade 2	787	890	855	914	922	864	907	866
Grade 3	881	835	882	880	950	949	891	962
Grade 4	761	906	847	908	928	977	976	933
Grade 5	834	810	925	880	948	949	1,005	1,018
Grade 6	968	862	840	967	938	972	965	1,017
Grade 7	851	1,023	898	875	997	949	1,009	1,003
Grade 8	868	902	1,027	931	905	1,036	975	1,038
Grade 9	869	902	930	1,080	1,059	939	1,079	1,006
Grade 10	789	912	961	988	1,170	1,035	1,008	1,142
Grade 11	838	808	941	1,009	1,060	1,200	1,089	1,070
Grade 12	873	946	937	1,065	1,064	1,169	1,285	1,203
Total Students	11,249	11,680	11,957	12,229	12,534	12,766	12,876	12,937
% change		3.83%	2.37%	2.27%	2.49%	1.85%	0.86%	0.47%

* Source using Baragar Demographics trend and local enrolment information

This chart also demonstrates the importance of reviewing birth rates when projecting kindergarten enrolments. The data illustrates that there is a correlation between the number of births and the number of kindergarten enrolments. The kindergarten enrolment has increased or decreased from year-to-year similar to the changes in the City of Lethbridge birth rates from five (5) years prior. In most years, as births have increased, overall enrolment in kindergarten has also increased.

A review of program enrolments indicates that elementary, middle school, and high school enrolment will generally show enrolment growth over the period 2024 to 2027 as the city of Lethbridge continues to grow.



Early Education:

The Division continues to provide early education (preschool) programs to provide assistance to early learners and will have 10 programs in the fall of 2024. The landscape of early education is changing in Alberta with the introduction of additional government subsidies available to parents. The Division will need to ensure that it is also adapting to these changes to continue to attract students to the Division in the long-term.

Kindergarten:

There continues to be a decrease in Kindergarten enrolment within the Division. This is due to a number of factors including families keeping their children home longer, the government subsidies available to families to keep their children within daycare programs and the decreasing birth rates.

A new kindercare pilot program will be introduced at two Division schools for the fall of 2024. The Board believes that the early years are foundational to student development and the hope is to offer families more options to make kindergarten more accessible.

Elementary School:

Elementary saw its enrolment estimates increase slightly for the 2024-2025 school year. There continues to be pressure within the west side elementary schools. The Division has added two elementary schools (Coalbanks and Dr. Robert Plaxton Elementary) since 2017 to deal with capacity issues and is scheduled to open West Coulee Station Elementary School in the fall of 2025 to address enrolment growth in west Lethbridge.

Middle School:

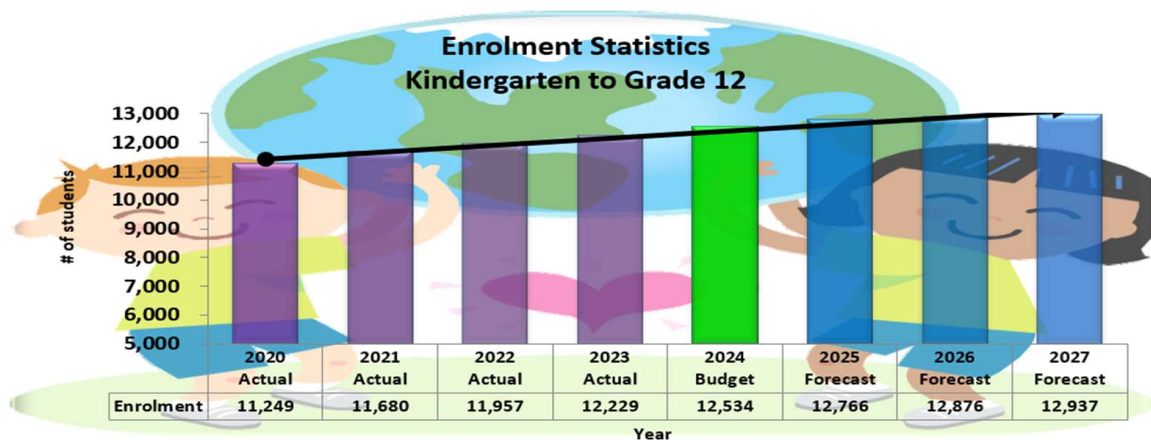
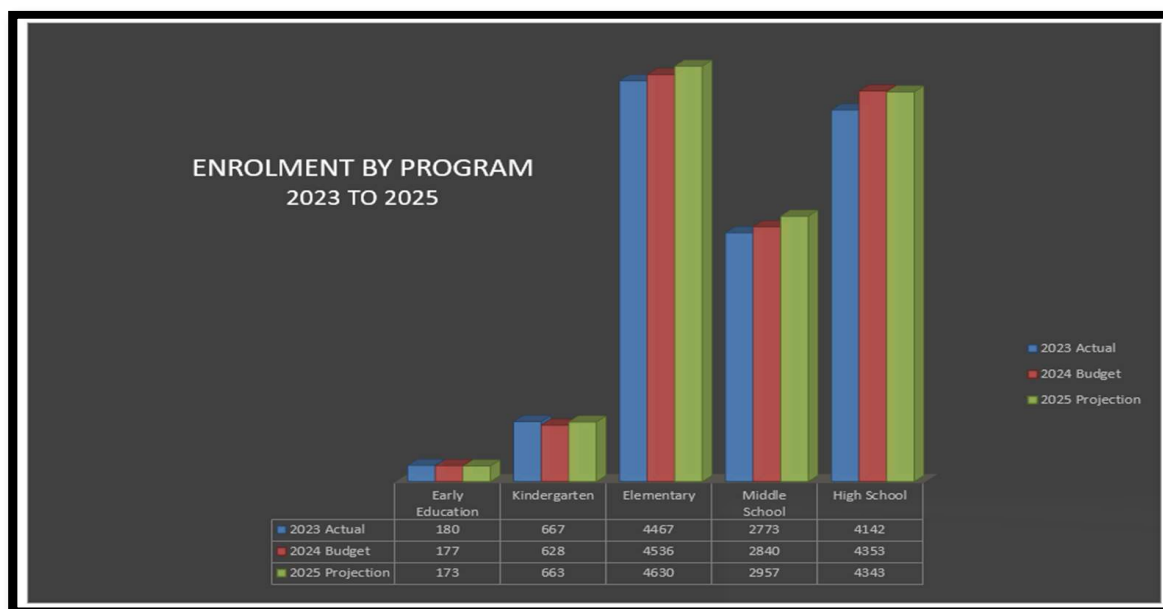
Middle school saw its enrolment estimates increase slightly for the 2024-2025 school year. Certain middle schools have seen unprecedented growth over the last few years and additional teachers have been added to address these needs.

High School:

High school enrolment has had steady growth from 2020 to 2024 and is anticipated to continue to grow. The last high school that was built was in 2012 (Chinook High School) and was projected to be reaching capacity by 2022. However, the school boundaries were updated in 2021 to balance the growth throughout the Division.



The chart below takes a snapshot of the trend in program enrolment over the 2023 to 2025:



This chart shows a steady increase in enrolment over the eight-year period reviewed. Enrolment will increase from 11,249 in 2020 to an estimated 12,937 in 2027, which is an increase of 1,688 students or 15% (average of 2.02% per year increase).

[Lethbridge School Division](#) has 12,534 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2024-2025 school year as compared to 12,229 in 2023-2024. This is an increase of 305 students or 2.49%. Alberta as a province continues to see unprecedented growth so this increase is anticipated.



Lethbridge School Division Division Staffing



Lethbridge School Division has developed a staffing model that incorporates principles of centralized and site-based decision making to create a balance consistent with the culture of the Division. The Board and Division administration believe that staffing decisions will be based on the needs of the students and that the best candidate will be placed into each position considering applicable collective bargaining agreements, provincial/federal statutes, and budgets available.

Teachers

As part of the annual budget and planning process in the spring of each year, the Associate Superintendent of Human Resources meets with each school administrative team to determine the school's staffing needs for the following school year.

At the high school and middle school levels, staffing discussions are decentralized with site-based decisions being made. Division elementary principals, in collaboration with the Associate Superintendent, have determined that a centralized staffing model is desirable and implemented this approach since the 2003-2004 school year.

The principal makes internal teacher assignment changes within each school. Teacher openings for the next school year are then identified and the Human Resources department posts teacher openings electronically. Teachers with probationary and continuing contracts with the Division may apply to Human Resources for a transfer to any teaching position open for which they feel qualified. The Associate Superintendent and the school principal review transfer applications. The principal works through a selection process to determine a recommendation to the Associate Superintendent. The Associate Superintendent offers the transfer to the teacher. The staffing process continues through a series of postings until all continuing teachers are placed.

Although much of the teacher staffing is completed prior to June 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. In the preliminary budget, if available, the Division typically retains the funding for a group of teaching positions so that the Division can address any "hot spots" throughout the Division in attempt to maintain reasonable class-sizes.

Support Staff

Funding for the provision of support staff for regular and inclusive learning programs is provided to the Division from a variety of provincial sources. The Director of Human Resources and school administrators work collaboratively to develop a formula and procedures to allocate funds and staff to the schools.

As part of the annual budget and planning processes in the spring, the Director of Inclusive Education and the Director of Human Resources meet with each school's administrative team to determine the school's support staff needs for the following school year to place assistants with students who have severe disabilities and require one on one support. Division administration is responsible for the identification of support staff requirements, for the recruitment and placements of qualified staff, and for the development of job descriptions that meet the needs of students while being consistent with classification specifications.

The posting and filling of vacancies are governed by collective bargaining agreements. Human Resources works collaboratively with school administrators to ensure that qualified support staff are placed with students, and that those staff are hired and placed according to the provisions of the collective bargaining agreement, Division policy, and provincial and federal statutes.

Caretaking/Maintenance Staff

The allocation of caretaking staff within the Division is controlled centrally. Funding to pay caretaking/maintenance personnel are retained centrally. The posting, filling of vacancies and transfer of staff are accomplished through specific procedures outlined in the collective bargaining agreement with this group of employees.



Division Staffing from a Historical Perspective

The chart below outlines the level of total certificated and non-certificated staff within the Division over a five-year period.

Lethbridge School Division

Division Staffing Levels The years 2020-2021 through 2024-2025 (reported as Full Time Equivalents)

Position	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Teacher	571.88	575.18	584.96	594.06	607.03
Principal/ Vice Principal/Assistant Principal	54.00	57.00	57.00	57.00	57.00
Superintendent/Associate Superintendents	3.00	3.00	3.00	3.00	3.00
Directors	3.00	3.00	3.00	3.00	3.00
Other Certificated Staff	5.60	5.60	6.00	6.00	6.00
Total Certificated Staffing	637.48	643.78	653.96	663.06	676.03
Year over year change FTE- Certificated Staff		8.900	10.178	9.100	12.972
%		0.99%	1.58%	1.38%	1.96%
Five year change- Certificated Staff					38.550
%					6.05%
School Administrative Assistants/School Support	39.41	39.65	39.77	39.15	41.49
Student Support Workers	15.43	14.43	16.30	16.60	17.00
Early Education Managers	9.15	10.50	9.12	5.00	5.00
Kindercare Program - Program Leads	0.00	0.00	0.00	0.00	2.00
Educational Assistants/Advanced Education Support					
Advanced Educational Support	12.31	12.31	12.31	12.31	12.31
Early Education	4.24	4.00	3.77	4.00	4.00
Program Unit Funding (PUF)	25.60	30.40	24.80	16.72	16.72
Specialized Learning Supports - Severe KG	17.22	23.10	17.45	17.20	17.20
Kindercare Program	0.00	0.00	0.00	0.00	1.68
Jordan's Principle	0.00	0.00	0.00	0.00	9.06
Grade 1 to 12	196.73	182.78	186.47	189.51	196.66
Speech Language Pathologists	5.75	6.00	6.00	6.00	6.00
Family School Liaison	8.70	8.70	10.90	12.90	14.75
Making Connections Staff	6.90	9.50	8.69	8.69	8.60
School Business Support	3.00	3.00	3.00	3.00	3.00
Library Operations Support	19.52	19.90	19.58	19.70	19.57
District Technology Support	11.00	12.00	12.63	13.00	13.00
First Nations Metis and Inuit program staff	4.30	3.44	3.24	3.41	3.41
Occupational Therapist	1.00	1.00	1.00	1.00	1.00
Central Office Support Staff	22.01	22.71	22.71	22.71	22.71
Associate Superintendent / Directors of Finance, HR and	4.00	4.00	4.00	4.00	4.00
Caretaking Staff	62.34	60.40	60.40	57.66	57.16
Maintenance Staff	11.69	11.69	11.69	11.69	11.69
Total Non Certificated Staffing	480.30	479.51	473.83	464.24	488.00
Year over year change FTE- Support Staff		-0.788	-5.684	-9.584	23.758
%		-0.16%	-1.19%	-2.02%	5.12%
Five year change FTE -Support Staff					7.704
%					1.60%
Total Division Staffing	1,117.78	1,123.29	1,127.78	1,127.30	1,164.03
Year over year change FTE - All staff		5.514	4.484	-0.484	36.730
%		0.49%	0.40%	-0.04%	3.26%
Five year change FTE - All staff					48.254
%					4.14%



In 2020-2021, teacher staffing increased by 8.52 FTE which mostly relates to the projected student enrolment growth of 12,019 students (prior to the COVID-19 pandemic). Although the Division had a reduction in student enrolment in 2020-2021 to 11,249 students, the Division was able to utilize the Safe Return to Class grant (and other cost savings) to hold the schools “harmless” in 2020-2021 so that teaching staffing could be maintained. The preliminary budget was originally projecting a 3.8 FTE reduction, however there was an overall net increase of 12.3 FTE of additional teaching staff with the Safe Return to School grant. Overall, there is a 45.42 FTE (or 8.8%) decrease in support staff, including 32.2 FTE budgeted reduction in educational assistants (and actual educational assistants were 9.5 FTE less than budget), 4.1 FTE reduction of Making Connections staff, and other changes in support staff throughout the Division. The majority of the reduction in educational assistants (EAs) specifically relates to the reductions in the PUF program funding (with the removal of kindergarten students for eligible funding).

In 2021-2022, teacher staffing increase by a net of 6.30 FTE. The 2021-2022 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth). The support staff remained overall comparable with the prior year.

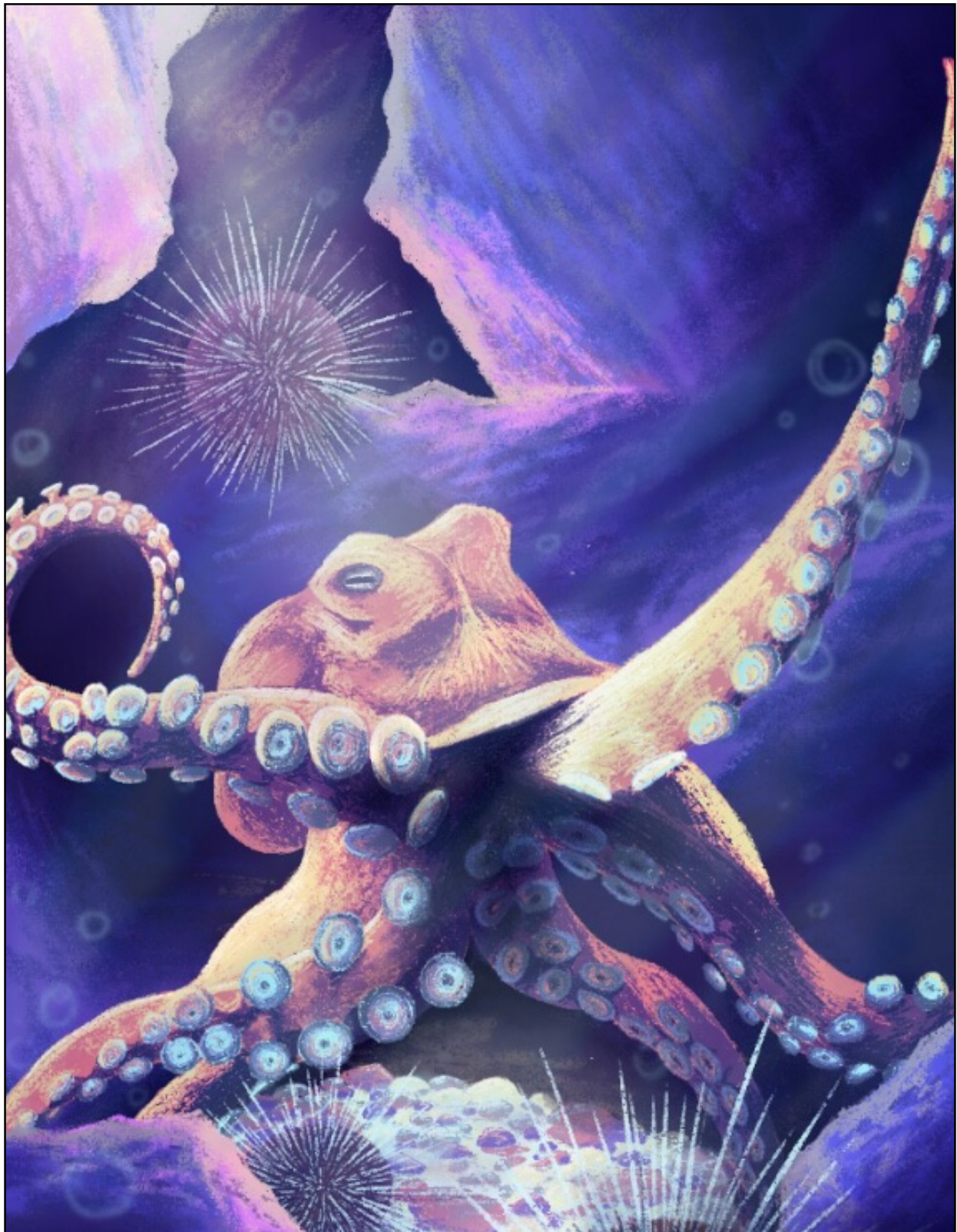
In 2022-2023, the Division once again received COVID Mitigation and Bridge funding totaling approximately \$5.5 million dollars. This has allowed staffing levels to remain consist and grow 4.5 FTE from the prior year. Support staff for 2022-2023 decreased by 8.7 FTE, mainly in educational assistants (EAs) specifically relating to enrolment reductions in specific programs (mainly PUF)

In 2023-2024 budget, there is an overall 3.5 FTE increase in certificated staffing. The main increase is at the high school level, where the largest growth in the Division is anticipated. For non-certificated staffing, there is an overall decrease of 19.75 FTE throughout the Division budgeted for 2023-2024. The main decrease in Education Assistants (the largest group within the support staff) is within the early education program, that will be right sized going forward due to the decreased enrolment over the last number of years as a result of the COVID-19 pandemic and the \$10 a day daycare subsidy now available to more families.

For the 2024-2025 budget, certificated staffing has increased by 13 FTE, however 6.95 FTE are contingent staffing that have not been placed at this time. The enrolment growth funding (\$754,000) was set aside to ensure enrolment projections were met (to be eligible for the funding) and to address any hot spots that arise in September 2024 once final enrolment has been determined. The remaining FTE were placed throughout all three levels of the Division to address enrolment growth.

For the 2024-2025 budget, uncertificated staff has increased by 23.26 FTE, the majority of which (17.89 FTE) is within educational assistants. These have been funded through reserves, additional operational funding and new external funding from Jordan’s Principle (Indigenous Services Canada). The remaining 5.37 FTE is for 2 program leads for the new Kindercare pilot and additional FTE time added for office administrative assistants at several schools.

Staffing is 77% of the Division’s total budget and is the city of Lethbridge’s 4th largest employer (as of 2022 – most recent information available).



Creature of the Salish Sea by Rory Heaton, WCHS - Gr. 10



Lethbridge School Division

Goals, Outcomes, and Performance Measures

As part of the three-year planning cycle, Alberta Education provides the Division with goals, outcomes and performance measures. The Division then develops local strategies and priorities to address the learning needs and achievement of outcomes for all students. The required measure is outlined with the most recent year's results as well as the previous year's results and three-year average.

In 2004, Alberta Education introduced the *Accountability Pillar*. The *Accountability Pillar* places increased emphasis on the achievement of specific outcomes by evaluating and reporting results on a common set of measures. The focus of the *Accountability Pillar* is to improve school jurisdiction results. The *Accountability Pillar* performance measures are a required, consistent set of measures. An evaluation methodology has been developed which assesses each measure in the *Accountability Pillar* in terms of achievement and improvement.

Achievement evaluation is based on comparing current jurisdictional results against provincial standards. Results will fall into one of the five levels: Very High, High, Intermediate, Low, and Very Low. Improvement is evaluated based on comparing jurisdictional current results against the average of the previous three years. Improvement will result in one of the following five levels: Improved Significantly, Improved, Maintained, Declined, and Declined Significantly. Once the improvement and achievement levels have been calculated for a measure, an overall measure is calculated. For each category of *Accountability Pillar* measures, the overall evaluations for each measure within that group are averaged to provide an evaluation for that category. The averaging is done by assigning the following on a five-point scale: Excellent, Good, Acceptable, Issue, and Concern.

[Lethbridge School Division](#) analyzes the results of the Accountability Pillar and develops strategies for improvement over the next three-year planning cycle. The Division Annual Assurance Results Report is an annual planning document that is submitted to Alberta Education and is submitted by November 30th each year.

The performance results that follow are related to results of the 2022-2023 school year and performance measures and strategies are for the 2023-2024 school year. Note that this is the most up-to-date information as at August 2024.



Staff

In the fall of 2022, focus groups for staff engagement were offered to begin discussions. Staff were grouped according to their roles within the Division. Those groups included Teachers, Support Staff, Health Champions, School Administrators and Trustees. Our purpose for offering the focus groups were;

- To begin to reframe and expand the way we view staff wellness in Lethbridge School Division.
- To better understand the concept of a wellness partnership between the Division and individual staff members.
- To begin to generate ideas for moving staff wellness forward across the Division.

Conversations around individual and organizational wellness occurred, bringing to light the importance of a shared responsibility for well-being in the workplace. Groups provided detailed feedback about what the school division does well, and areas for improvement. The Human Resources team compiled the data and provided information to Trustees and division leadership. Initial and actionable responses to the feedback included;

- Approving wellness spending accounts for support staff
- Review of professional learning for all staff
 - o Increased flexibility in choice and delivery of Division-wide professional learning for teachers for 2023/2024.
 - o Creation of professional learning designed for educational assistants for the 2023/2024 school year and beyond.
 - o Creation and implementation of head caretaking supervisory professional learning
- Providing increased time for educational assistants and teachers to collaborate at the beginning of the school year.
- Revamping our employee service awards to include employee choice.

Key priorities in Human Resources continue to be focused on the recruitment, retention and development of high-quality staff. We are committed to develop and implement strategies to retain and attract a skilled and diverse workforce.





Staff

Lethbridge School Division has exceptional staff who deliver exceptional educational opportunities to our students in a safe and caring environment. The Human Resources team is committed to support and grow our organizational culture that prioritizes well-being where staff can contribute, feel valued and belong.



Trends, Issues and Opportunities

Examining trends in the planning process informs strategic decisions and ensures Lethbridge School Division builds capacity to meet the current and future needs of our students. Trends stem from examining academic results over time, changing demographics, changing needs of students and changing provincial and global direction in the vision of education. In Alberta, provincial work continues to inform changes in curriculum.

Adhering to the philosophy that strong pedagogy will drive curriculum implementation, the Division invests in professional learning for teachers to build instructional capacity. Another key issue is navigating increasing classroom complexity as the Division grows and evolves. To meet this challenge there is ongoing analysis of the structure of programs and services designed to create an inclusive learning environment that is flexible and focused on personalization. In addition, the Division continues to examine the appropriate integration of technology in the classroom.

Trends and issues need to be examined with a solution-based perspective that aligns with the vision of the Division and brings exciting opportunities.





Summary of Accomplishments

1. Lethbridge School Division started construction on a new K-5 Elementary School in Garry Station in west Lethbridge. This school which will open at 600 student capacity will allow for 12 modular classrooms to grow to 890 capacity in the future. This project is managed by Alberta Infrastructure as a Design Bid process. Planning and Design work commenced during the year.

2. Lethbridge School Division received planning funds for the modernization of Galbraith Elementary School. These planning funds place the modernization on a path to full approval by Alberta Education. The planning funds will be utilized to further site readiness and develop preliminary design for the modernization.

3. Three modular classrooms were installed at Chinook High School to provide additional classroom space.

4. Think Outside, a land-based program that supports cross-curricular outcome-based learning outdoors, continued for another year.

5. Lethbridge School Division hosted 49 graduates at our Indigenous Graduation Ceremony.

6. Lethbridge School Division offered over 30 dual credit courses from the University of Lethbridge and the Lethbridge College to our high school students.

7. The Wellness Committee initiated a Wellness Visioning process that is continuing into the 2023/2024 school year.

8. The Division received the Meritorious Budget Award (MBA) from ASBO International for the 2023/2024 Annual Budget Report.

9. One modular classroom and one washroom unit was installed at Coalbanks Elementary to assist with enrolment growth pressures.

10. In August, the Division held the Third Annual First Ride Event. This event is supported by the Division in partnership with Holy Spirit Catholic School Division and Southland Transportation. Over 200 people attended the event to learn about school bus safety.

11. Marsh Canada recognized the Technology Department as having one of the most secure networks in the province for the Urban Schools Insurance Consortium, earning it a high ranking.

12. The Technology Department organized a groundbreaking Lego Challenge, which showcased impressive engineering accomplishments by participating students.

13. Throughout the year, the Technology Department provided numerous learning opportunities and engagements for staff, covering a wide range of activities such as 3D printing, developing VR for the classroom and conducted PowerSchool user training, among other opportunities.



Summary of Accomplishments

14. Alberta Education Mental Health Grant was secured and a Digital Wellness Team was hired in March 2023.

15. A Division Wide Student Forum was hosted in February and issues of wellness and inclusion were discussed.

16. Extensive professional learning support was provided to support a comprehensive/balanced literacy structure.

17. Schools created comprehensive literacy plans that support building and sustaining a school culture in which high quality literacy instruction for all students is a priority.

18. Professional learning on the new K-3 Science curriculum and 4-6 Math and ELAL curricula was provided for K-6 teachers and administrators in September 2023. These representatives took learning back to their schools to share with colleagues.

19. Resources which include reading and writing resources, fact fluency kits, math manipulatives, and science literature were provided to schools to support curriculum implementation.

20. Immanuel Christian School celebrated its 60th anniversary with an event that marked a look back at the history books and an eye toward the future.

21. Lethbridge Collegiate Institute successfully hosted the 2023 ASAA High School Provincial Wrestling Championships.

22. The Division completed a Values Survey and arrived at a statement and five core values: We are growing, leading and supporting through the following values: Inclusion, Well-Being, Learning, Respect and Leadership.





Alberta Education Assurance Measures - Overall Summary Fall 2023

Division All Students Report

Assurance Domain	Measure	Lethbridge School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	82.6	83.8	83.8	84.4	85.1	85.1	n/a	Declined	n/a
	Citizenship	78.5	76.6	78.0	80.3	81.4	82.3	High	Maintained	Good
	3-year High School Completion	73.0	80.4	77.9	80.7	83.2	82.3	Low	Declined Significantly	Concern
	5-year High School Completion	86.4	85.1	82.8	88.6	87.1	86.2	Intermediate	Improved Significantly	Good
	PAT: Acceptable	61.7	58.9	n/a	63.3	64.3	n/a	Very Low	n/a	n/a
	PAT: Excellence	12.7	14.7	n/a	16.0	17.7	n/a	Low	n/a	n/a
	Diploma: Acceptable	77.4	71.2	n/a	80.3	75.2	n/a	Low	n/a	n/a
	Diploma: Excellence	15.1	11.1	n/a	21.2	18.2	n/a	Intermediate	n/a	n/a
Teaching & Leading	Education Quality	87.4	87.8	88.4	88.1	89.0	89.7	High	Declined	Acceptable
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRESLE)	83.4	83.3	83.3	84.7	86.1	86.1	n/a	Maintained	n/a
	Access to Supports and Services	80.8	79.2	79.2	80.6	81.6	81.6	n/a	Improved	n/a
Governance	Parental Involvement	76.8	75.2	78.0	79.1	78.8	80.3	Intermediate	Maintained	Acceptable

Indigenous Report

Assurance Domain	Measure	Lethbridge School Division (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
Student Growth and Achievement	Student Learning Engagement	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
	3-year High School Completion	43.6	39.2	49.3	67.0	59.5	59.1	Very Low	Maintained	Concern
	5-year High School Completion	77.5	70.3	60.2	71.3	68.0	67.0	Low	Improved	Acceptable
	PAT: Acceptable	34.6	30.8	n/a	40.6	43.3	n/a	Very Low	n/a	n/a
	PAT: Excellence	3.2	3.9	n/a	5.5	5.9	n/a	Very Low	n/a	n/a
	Diploma: Acceptable	68.0	73.2	n/a	74.8	68.7	n/a	Very Low	n/a	n/a
	Diploma: Excellence	1.0	8.9	n/a	11.3	8.5	n/a	Very Low	n/a	n/a
Teaching & Leading	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRESLE)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Access to Supports and Services	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Governance	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

English as an Additional Language (EAL) Report

Assurance Domain	Measure	Lethbridge School Division (EAL)			Alberta (EAL)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	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
	3-year High School Completion	50.2	74.0	69.0	72.8	78.5	77.1	Very Low	Declined Significantly	Concern
	5-year High School Completion	86.2	79.4	80.6	88.7	86.1	86.0	Intermediate	Maintained	Acceptable
	PAT: Acceptable	32.4	44.0	n/a	57.9	56.7	n/a	Very Low	n/a	n/a
	PAT: Excellence	3.6	7.2	n/a	12.2	13.7	n/a	Very Low	n/a	n/a
	Diploma: Acceptable	40.3	27.1	n/a	67.1	59.0	n/a	Very Low	n/a	n/a
	Diploma: Excellence	8.4	1.2	n/a	13.8	10.8	n/a	Very Low	n/a	n/a
Teaching & Leading	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRESLE)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Access to Supports and Services	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Governance	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a



DOMAIN: Governance

Parental Involvement:

Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.

	Lethbridge School Division												
	2019		2020		2021		2022		2023		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	882	78.5	903	80.7	866	76.6	950	75.2	848	76.8	Intermediate	Maintained	Acceptable
Parent	409	69.0	476	72.9	413	67.1	480	66.1	394	68.7	High	Maintained	Good
Teacher	473	88.0	427	88.6	453	86.1	470	84.2	454	84.8	Low	Maintained	Issue

Evaluation

Overall, the number of stakeholders satisfied with parental involvement in decisions about their child's education has increased slightly. One of the key strategies to engage parents is through School Councils. At the school level, School Councils meet monthly to discuss items relative to the school community. Principals review and discuss Assurance Plans and Results Reports in these meetings. The Division also has a Division School Council, which is comprised of representatives from School Councils. The Division School Council meets regularly to discuss and explore items of interest relative to schools and the Division.

Lethbridge School Division also has a Community Engagement Committee, which as the name suggests, is focused on engaging with parents and community members. One of the most significant events the committee facilitates is the annual Town Hall. The Town Hall event provides students, staff, parents and community members with an opportunity to provide feedback about schools and the Division. Recently, the Division website was upgraded to make information more accessible and user friendly.





DOMAIN: Student Growth and Achievement

Lethbridge School Division uses a wide variety of indicators to measure student success. One measure used is the results from the provincial testing program (Provincial Achievement Tests and Diploma Exams). The provincial testing program was put on hold for two years during the COVID-19 Pandemic. Overall, achievement has not yet returned to pre-pandemic levels.

There were a number of challenges that presented in our schools in the 2022/2023 school year as we returned back to in-person learning. Many outside services (medical, mental health) and supports have become more challenging to access in Lethbridge.

At the Grade 6 level we are above or within two percentage points of the provincial level of acceptable in English Language Arts, Mathematics, Science and Social Studies.

At the Grade 9 level, we are below the province with the percentage of all students meeting the acceptable standard across all subjects. This was also reflected in the diploma examination program with all subjects below the province in meeting the acceptable standard except English 30-1. The results for the 2024 administration of the provincial testing program will serve as good benchmarks for growth. The Division will continue to focus on literacy and numeracy at the elementary level. The Grade 6 results demonstrate that the literacy/numeracy focus is having some positive impact. The results at the Grade 9 level demonstrate the need for increased focus on literacy, numeracy, the implementation of Universal Design for Learning and intervention strategies.

The Division has had a sustained focus in elementary literacy for seven years, and for the past two years has also started to focus on middle school literacy. A comprehensive literacy strategy delineated through a Division Literacy Work Plan guides strategies and both elementary and middle schools have developed Literacy Work Plans specific to their schools. A universal literacy assessment, Fountas and Pinnell Reading Assessment was put in place during the 2015/2016 school year, enabling teachers to use results to inform instruction, implement targeted intervention strategies, and move forward with benchmark data. Early years literacy is also informed by the Alberta Education assessments, Castles and Coltheart (CC3) as well as the Letter Name-Sounds (LeNS).

English Language Arts at the elementary and middle school levels is supported through lead teacher residencies, professional learning and literacy committee meetings that occur three times/year.



DOMAIN: Student Growth and Achievement

Writing instruction is currently being informed by materials and resources created by Serravallo and Calkins. Word study and spelling is supported by Words Their Way, Rime Magic and Morpheme Magic. The elementary narrative writing continuum is being utilized by many schools to inform writing assessment and goal setting, while a middle school narrative continuum is a work in progress with the aim to be completed by the end of this school year.

Mathematics continues to be an area identified as a focus for growth across all grade levels. A Numeracy Lead Teacher was put in place the 2019/2020 school year, and this position continues into the current school year. A middle and elementary mathematics steering committee examines learning gaps and members work together to explore best practice. A mathematics assessment tool, Math Intervention and Programming Instrument (MIPI), was piloted during the 2019/2020 school year, and is now universally used for all students in Grade 1 through Grade 9. Students in the early years are also assessed using the Provincial Numeracy Screening Assessment from Alberta Education.

High levels of competency in the areas of literacy and numeracy is an important priority for Lethbridge School Division. Skill in literacy and numeracy provides students with the core competencies necessary for higher-level thinking and the opportunity to think critically, create and explore innovation.





Provincial Achievement Tests

		Lethbridge School Division							Alberta			
		Achievement	Improvement	Overall	2023		Prev 3 Year Average		2023		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Language Arts 6	Acceptable Standard	Low	n/a	n/a	836	78.1	n/a	n/a	52,106	76.2	n/a	n/a
	Standard of Excellence	Low	n/a	n/a	836	10.6	n/a	n/a	52,106	18.4	n/a	n/a
French Language Arts 6 année	Acceptable Standard	Intermediate	n/a	n/a	71	77.5	n/a	n/a	3,131	77.6	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	71	14.1	n/a	n/a	3,131	12.5	n/a	n/a
Français 6 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	578	78.9	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	578	19.4	n/a	n/a
Mathematics 6	Acceptable Standard	Low	n/a	n/a	835	65.7	n/a	n/a	52,551	65.4	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	835	13.9	n/a	n/a	52,551	15.9	n/a	n/a
Science 6	Acceptable Standard	Low	n/a	n/a	834	67.3	n/a	n/a	54,859	66.7	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	834	17.9	n/a	n/a	54,859	21.8	n/a	n/a
Social Studies 6	Acceptable Standard	Intermediate	n/a	n/a	835	69.5	n/a	n/a	57,655	66.2	n/a	n/a
	Standard of Excellence	High	n/a	n/a	835	20.0	n/a	n/a	57,655	18.0	n/a	n/a
English Language Arts 9	Acceptable Standard	Low	n/a	n/a	902	68.6	n/a	n/a	56,255	71.4	n/a	n/a
	Standard of Excellence	Low	n/a	n/a	902	8.8	n/a	n/a	56,255	13.4	n/a	n/a
K&E English Language Arts 9	Acceptable Standard	Very Low	n/a	n/a	16	12.5	n/a	n/a	1,254	50.2	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	16	6.3	n/a	n/a	1,254	5.7	n/a	n/a
French Language Arts 9 année	Acceptable Standard	Intermediate	n/a	n/a	85	83.5	n/a	n/a	3,215	76.1	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	85	12.9	n/a	n/a	3,215	10.9	n/a	n/a
Français 9 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	575	81.6	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	575	22.3	n/a	n/a
Mathematics 9	Acceptable Standard	Very Low	n/a	n/a	904	49.1	n/a	n/a	55,447	54.4	n/a	n/a
	Standard of Excellence	Low	n/a	n/a	904	9.5	n/a	n/a	55,447	13.5	n/a	n/a
K&E Mathematics 9	Acceptable Standard	Very Low	n/a	n/a	15	20.0	n/a	n/a	1,815	52.7	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	15	6.7	n/a	n/a	1,815	11.3	n/a	n/a
Science 9	Acceptable Standard	Intermediate	n/a	n/a	900	67.6	n/a	n/a	56,311	66.3	n/a	n/a
	Standard of Excellence	High	n/a	n/a	900	15.7	n/a	n/a	56,311	20.1	n/a	n/a
K&E Science 9	Acceptable Standard	*	*	*	15	*	n/a	n/a	1,197	52.9	n/a	n/a
	Standard of Excellence	*	*	*	15	*	n/a	n/a	1,197	10.9	n/a	n/a
Social Studies 9	Acceptable Standard	Very Low	n/a	n/a	904	55.1	n/a	n/a	56,309	58.4	n/a	n/a
	Standard of Excellence	Low	n/a	n/a	904	10.4	n/a	n/a	56,309	15.9	n/a	n/a
K&E Social Studies 9	Acceptable Standard	Very Low	n/a	n/a	14	35.7	n/a	n/a	1,140	49.6	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	14	14.3	n/a	n/a	1,140	10.6	n/a	n/a



Provincial Diploma Examinations

		Lethbridge School Division							Alberta			
		Achievement	Improvement	Overall	2023		Prev 3 Year Average		2023		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	Low	n/a	n/a	451	84.3	n/a	n/a	31,493	83.7	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	451	8.9	n/a	n/a	31,493	10.5	n/a	n/a
English Lang Arts 30-2	Diploma Examination Acceptable Standard	Low	n/a	n/a	287	85.4	n/a	n/a	17,112	86.2	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	287	13.2	n/a	n/a	17,112	12.7	n/a	n/a
French Language Arts 30-1	Diploma Examination Acceptable Standard	Low	n/a	n/a	41	80.5	n/a	n/a	1,236	93.1	n/a	n/a
	Diploma Examination Standard of Excellence	Low	n/a	n/a	41	4.9	n/a	n/a	1,236	6.1	n/a	n/a
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	127	99.2	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	127	30.7	n/a	n/a
Mathematics 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	254	67.3	n/a	n/a	19,763	70.8	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	254	21.3	n/a	n/a	19,763	29.0	n/a	n/a
Mathematics 30-2	Diploma Examination Acceptable Standard	n/a	n/a	n/a	181	70.7	n/a	n/a	14,418	71.1	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	181	9.9	n/a	n/a	14,418	15.2	n/a	n/a
Social Studies 30-1	Diploma Examination Acceptable Standard	Low	n/a	n/a	438	79.9	n/a	n/a	24,023	83.5	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	438	9.4	n/a	n/a	24,023	15.9	n/a	n/a
Social Studies 30-2	Diploma Examination Acceptable Standard	Low	n/a	n/a	278	72.3	n/a	n/a	21,045	78.1	n/a	n/a
	Diploma Examination Standard of Excellence	Low	n/a	n/a	278	7.6	n/a	n/a	21,045	12.3	n/a	n/a
Biology 30	Diploma Examination Acceptable Standard	Intermediate	n/a	n/a	390	79.7	n/a	n/a	23,270	82.7	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	390	24.1	n/a	n/a	23,270	32.8	n/a	n/a
Chemistry 30	Diploma Examination Acceptable Standard	Intermediate	n/a	n/a	246	79.3	n/a	n/a	18,364	80.5	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	246	27.2	n/a	n/a	18,364	37.0	n/a	n/a
Physics 30	Diploma Examination Acceptable Standard	Low	n/a	n/a	152	60.5	n/a	n/a	9,241	82.3	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	152	26.3	n/a	n/a	9,241	39.9	n/a	n/a
Science 30	Diploma Examination Acceptable Standard	Low	n/a	n/a	51	74.5	n/a	n/a	8,007	79.4	n/a	n/a
	Diploma Examination Standard of Excellence	Low	n/a	n/a	51	7.8	n/a	n/a	8,007	23.1	n/a	n/a



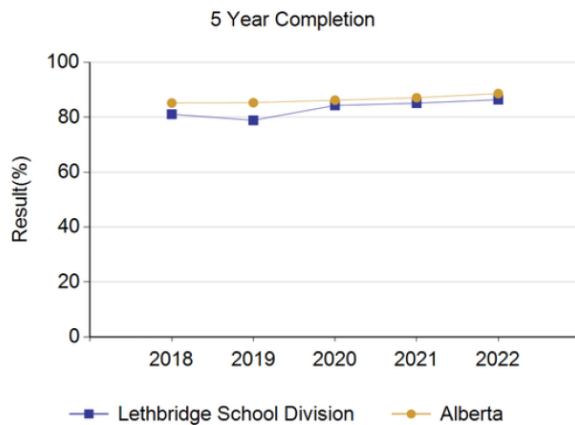
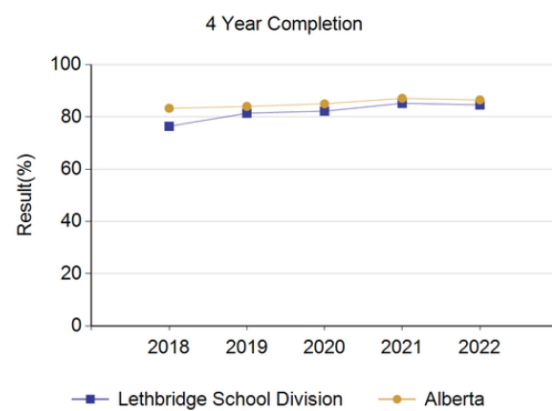
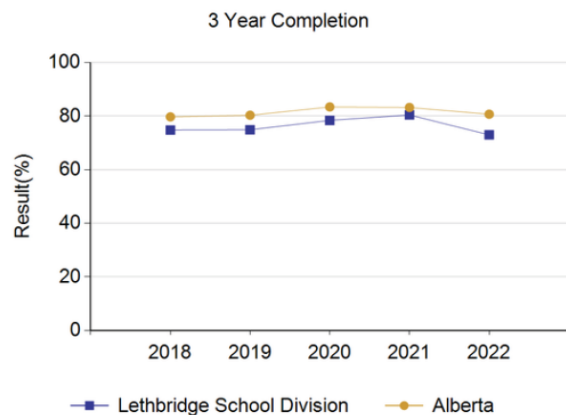


High School Completion

All students:

Percentages of students who completed high school within three, four and five years of entering Grade 10.

	Lethbridge School Division										Measure Evaluation			Alberta									
	2018		2019		2020		2021		2022					2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	740	74.8	729	74.9	805	78.4	749	80.4	839	73.0	Low	Declined Significantly	Concern	44,978	79.7	45,354	80.3	46,245	83.4	47,675	83.2	48,340	80.7
4 Year Completion	701	76.4	743	81.4	729	82.2	808	85.2	748	84.6	Intermediate	Maintained	Acceptable	44,994	83.3	44,980	84.0	45,351	86.0	46,242	87.1	47,680	88.5
5 Year Completion	758	81.1	701	78.9	744	84.3	728	85.1	807	86.4	Intermediate	Improved Significantly	Good	44,842	85.2	44,988	85.3	44,972	86.2	45,344	87.1	46,238	88.6

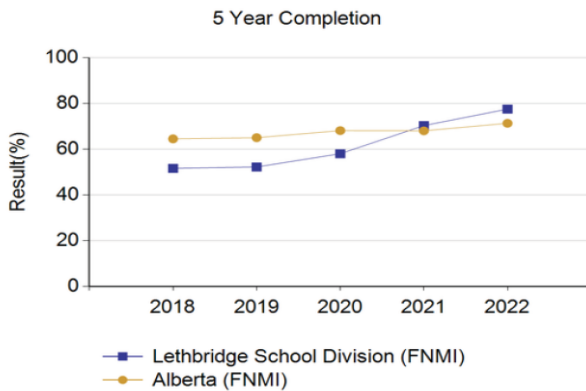
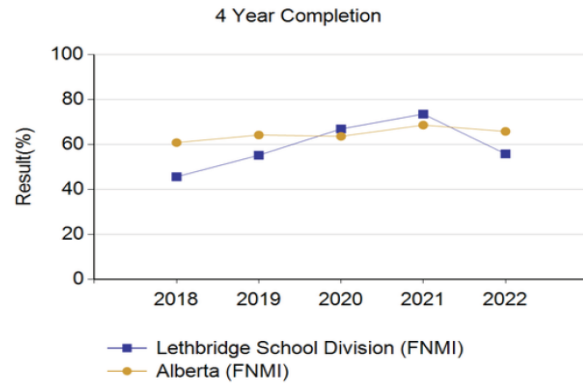
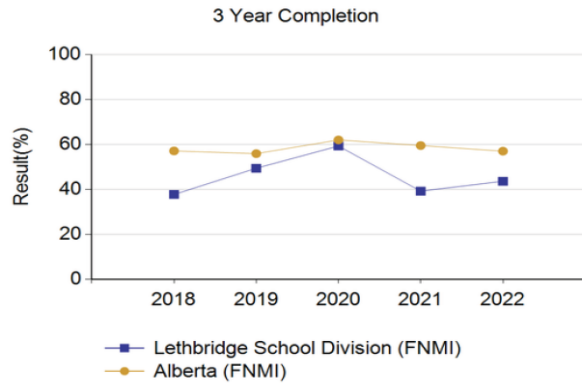


High School Completion – Indigenous Students

	Lethbridge School Division (FNMI)										Measure Evaluation			Alberta (FNMI)									
	2018		2019		2020		2021		2022					2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	52	37.7	52	49.4	57	59.3	55	39.2	72	43.6	Very Low	Maintained	Concern	3,632	57.1	3,750	55.9	3,814	62.0	3,972	59.5	3,943	57.0
4 Year Completion	39	45.6	56	55.2	47	66.9	57	73.5	48	55.8	Very Low	Maintained	Concern	3,453	60.8	3,524	64.2	3,670	63.6	3,729	68.6	3,936	65.8
5 Year Completion	58	51.6	38	52.2	53	58.0	46	70.3	52	77.5	Low	Improved	Acceptable	3,266	64.5	3,407	65.0	3,469	68.1	3,593	68.0	3,719	71.3



High School Completion – Indigenous Students

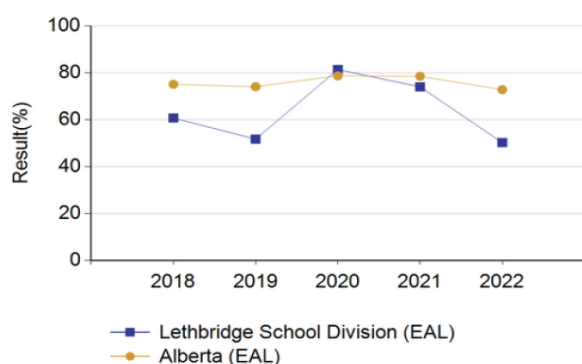




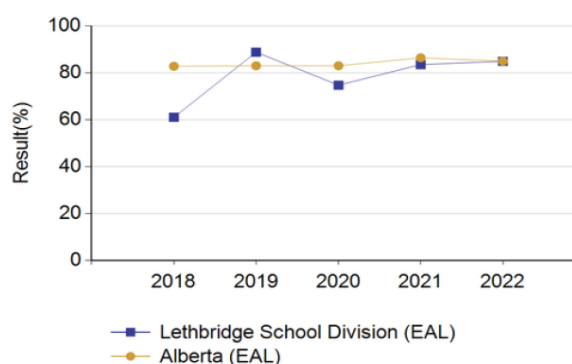
High School Completion – English as an Additional Language Students

	Lethbridge School Division (EAL)										Alberta (EAL)												
	2018		2019		2020		2021		2022		Measure Evaluation			2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	28	60.7	51	51.7	41	81.4	42	74.0	66	50.2	Very Low	Declined Significantly	Concern	3,388	75.1	3,307	74.1	3,654	78.7	3,645	78.5	3,805	72.8
4 Year Completion	27	61.0	25	88.8	51	74.7	40	83.5	38	84.9	Intermediate	Maintained	Acceptable	2,784	82.8	3,076	83.0	2,993	83.0	3,278	86.4	3,337	85.0
5 Year Completion	40	65.6	25	74.1	24	88.3	48	79.4	40	86.2	Intermediate	Maintained	Acceptable	2,410	86.0	2,664	85.0	2,960	86.9	2,874	86.1	3,151	88.7

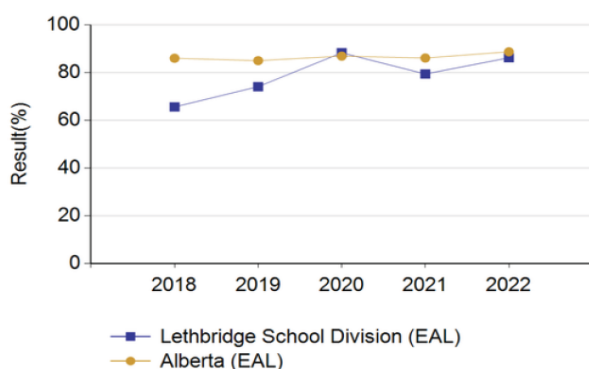
3 Year Completion



4 Year Completion



5 Year Completion



Evaluation

Over the course of the last few years, a number of strategies have been put in place to target high school completion. Completion rates for five-year graduation continue to increase which may have been directly impacted by the pandemic. Strategies for completion include a flexible approach to programming in all high schools that places emphasis on student engagement. As well, Victoria Park outreach school provides a highly personalized learning experience for students. The Division has a Fast Forward High School Completion Program, Indigenous Graduation Coaches at the high school level as well as dual credit and off campus program opportunities.

Lethbridge School Division has a robust off-campus program. Approximately 440 students in high school enrolled in off-campus courses (Registered Apprenticeship Program or Work Experience) earning over 3,000 credits.



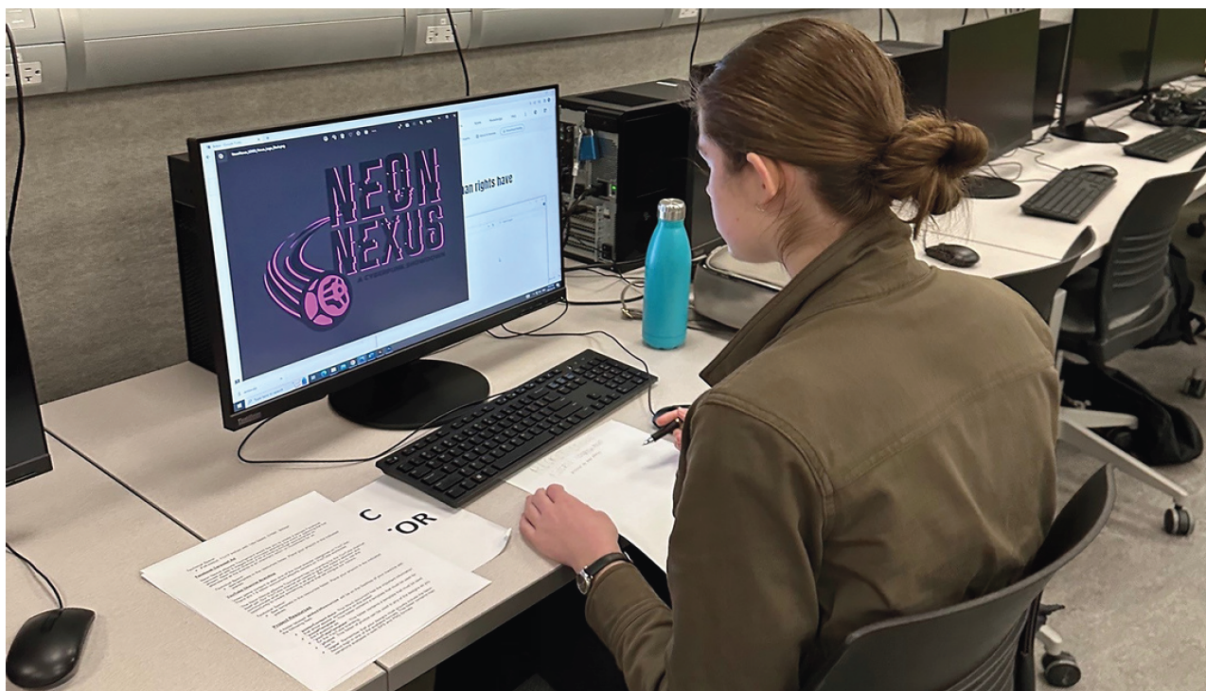
Evaluation

The centralized off-campus program has invested heavily in building relationships with business and industry to nurture ongoing opportunities for our students. The team has also taken on the promotion of dual credit trades programming at Lethbridge College. Students who can envision the future and are able to experience success in school are more likely to complete high school. When students are engaged and find areas of study interesting, challenging and fulfilling, they are more likely to stay in school. Schools offer a breadth of program options at the secondary level to engage students. Satisfaction for the measure of Program of Studies is very high, evidencing students and parents are happy with program opportunities.

Students have access to a breadth of career services highlighted on our website. The tools and opportunities offered throughout the year are structured to help students make informed decisions about pathways and life after high school. All secondary students have access to myBlueprint, a comprehensive online education and career planning process with tools to help students learn, explore, reflect, and plan. Lethbridge School Division is a member of the south organization called Career Transitions that offers a variety of resources and events for students. This current school year the Division is building on interest in off-campus pursuits with an Introduction to the Trades dual credit pathway with Lethbridge College and partnered with local industry and business for a Trades4U job shadow opportunity with over 200 students participating.

Of note, specific strategies have been put in place to support our Indigenous high school students as well as our EAL population.

We have seen success in five-year completion rates for Indigenous and EAL students. Lethbridge School Division will continue to examine strategies that target both populations with the goal of exceeding the provincial average in graduation rates and closing the gap on all learners.





High School Completion – English as an Additional Language Learners

To improve high school completion rates for English as an Additional Language (EAL) Learners, we have employed several strategies in recent years. Newcomer refugee students with limited formal schooling may still access a separate EAP classroom in middle and high school to build language proficiency and adjust to schooling in Alberta, but they transition much more quickly to mainstream classes with support to access curriculum. It is important to note that our numbers of EAL learners have tripled in seven years. EAP (English for Access Program) and school-based EAL teachers, together with the division's EAL lead teacher, work closely with teachers to scaffold instruction, develop resources and implement effective strategies.

A challenge we face each year in terms of high school completion is that not all English as an Additional Language Learners start high school in Grade 10, we register many newcomers to Canada in Grade 11 and Grade 12 with varying ability levels in English. We have students whose plan, whether by choice or necessity, is to build language proficiency so that they can get a job, and some leave school as soon as they have achieved basic proficiency to attend a paid job-training program that prepares them for entry into the workforce.

Unfortunately, the pandemic presented some very real struggles for our English as an Additional Language Learners. As we know, face-to-face classroom interactions are the most helpful in building and enhancing language acquisition and online learning was not as beneficial for these learners. As a result of the pandemic, we would anticipate for the next few years our four and five-year completions may be a little higher.

High School Completion – Indigenous Students

In response to our lower-than-provincial-average FNMI graduation rates, it was collaboratively decided as a system to restructure the Indigenous Education Team and redefine high school support. In 2020, Graduation Coaches were established to support our high school students of Indigenous ancestry. This role was established to provide cultural connection and targeted support related to careers and post-secondary orientation to our students of Indigenous ancestry. Over the past three years, there has been an increase in the five-year completion rate for Indigenous students.





High School Completion – Indigenous Students

It is the responsibility of our Grad Coaches - Indigenous Education to track credits, connect with our students of Indigenous ancestry, provide post-secondary learning experiences and support MyBluePrint with our students of Indigenous ancestry. Within the restructuring process an Indigenous Education teaching team was established to support our teachers at each Division level - elementary, middle school and high school. We have found within the year the number of Indigenous learning events and cultural opportunities has doubled. Due to the level of interest of Indigenous Education shared by teachers, school sites are now primarily leading and hosting these learning opportunities. Over the next three years we are hoping to exceed the provincial average in graduation rates and close the gap on all learners. We are pleased to note that our drop-out rates have decreased over the past five years.

Over the pandemic we did see many of our Indigenous students move to on reserve living with fewer urban to rural transitions mid-year. Our three-year completion rate did decrease. However, our five-year completion rate increased, which reflects the phenomenal work Fast Forward Programming did to support students who did not graduate in the typical three-year pattern, but did graduate during the pandemic in their fourth or fifth year. We are hopeful with a more “normal” year ahead of us we will be able to continue our trend to close the gap on our three-year completion rates with the province.

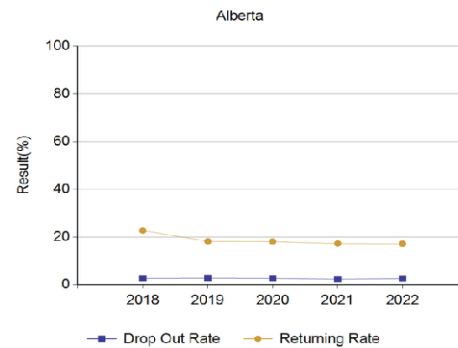
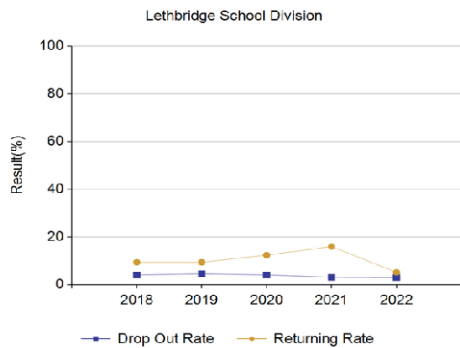




Drop Out Rate

	Lethbridge School Division										Measure Evaluation			Alberta									
	2018		2019		2020		2021		2022					2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
	Drop Out Rate	2,870	4.1	2,964	4.6	3,069	4.1	3,111	3.1	3,144	3.0	High	Improved	Good	182,832	2.6	184,812	2.7	186,228	2.6	189,713	2.3	191,166
Returning Rate	147	9.4	136	9.4	157	12.4	148	18.0	113	5.2	n/a	n/a	n/a	6,800	22.7	6,750	18.2	6,720	18.1	6,408	17.3	5,940	17.2

Graph of Drop Out Rate and Return Rate - All Students



The drop out and return rates are encouraging. As mentioned, there has been a focused effort on engagement of students at the high school level to create a context where students feel successful, culturally connected and engaged. As well, the Division has a Fast Forward program with staff that seek students if they have not completed high school and work with them to establish a flexible high school program to facilitate work and/or children. The flexible program delivery is through Victoria Park High School, an Outreach school.





Citizenship

Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.

	Lethbridge School Division												
	2019		2020		2021		2022		2023				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	3,504	79.2	3,593	79.4	3,125	79.9	3,570	76.6	3,231	78.5	High	Maintained	Good
Parent	410	76.1	479	80.0	415	77.8	484	73.7	394	77.5	High	Maintained	Good
Student	2,621	70.4	2,686	67.1	2,255	68.8	2,616	66.6	2,381	68.8	High	Improved	Good
Teacher	473	91.0	428	91.1	455	93.2	470	89.4	456	89.1	Intermediate	Maintained	Acceptable

Evaluation

The Division is pleased to note that overall citizenship slightly recovered from the drop experienced following COVID-19. Schools are not making assumptions about the drop being connected to COVID-19, however, and are actively pursuing strategies that promote attributes of good citizenship. Some schools have implemented Indigenous Ways of Knowing and the Circle of Courage that promotes the development of belonging, independence, generosity and mastery.

Other schools have a strong branding and student recognition associated with the development of character and citizenship such as Lethbridge Collegiate Institute's Green 2 Gold Program emphasizing grit, respect, empathy, responsibility and growth, Chinook High School's Coyote Character (Chinook High School Coyote Character - YouTube), and Winston Churchill High School's What we Believe values to guide actions and decisions. The secondary schools have been able to reinvigorate strong leadership programs that focus on development of leader qualities that contribute to community. Schools are also returning to volunteer programs to ensure that students understand the importance and value of contributing to community.

At the middle school level, G.S. Lakie features the FISH Philosophy (Be There, Choose Your Attitude, Play and Make Their Day.) The Wilson Way puts a focus on character words designed to bring awareness to and continue to build on positive school culture. Paterson is developing a new school philosophy for 2023/2024 to build upon the school's ROAR philosophy of respect, determination, acceptance and integrity. Fairbairn aims to serve its community by inspiring students to extend Senator Joyce Fairbairn's trail in becoming hard working, determined, strategic and strong. Lethbridge Christian School and Immanuel Christian School provides middle school students with alternative programs in the public system that teach from a Christ-centred perspective.

The School Division hosts a Division Student Leadership Council that brings students from across the secondary schools together to build leadership skills and share ideas about what they are doing for their school community, city community, and the global community. The Division hosted a Student Forum in February of 2023 where topics related to wellness and inclusion were discussed. As a Division we recognize student voice needs to continue to be a focus. We are continuing to host conversations with schools about the data they received from the forum and how they are embedding this feedback into shaping their annual school plans.





Evaluation

Many of our elementary schools have coupled their citizenship programs and strategies with a focus on self-regulation, diversity and inclusion. Many of our elementary schools participate in wellness grants yearly that promote citizenship and wellness. Many of the grants received support for promoting self-regulation, active learning and overall student wellness. The schools that have implemented self-regulation strategies and equipment have seen significant decreases in behavioural issues with students and increases in students assuming responsibility for self and others. Self-regulation strategies are starting to be implemented in middle schools as students move into this context, well-versed in their own responsibilities.

Student Learning Engagement

The percentage of teachers, parents and students who agree that students are engaged in their learning at school.

	Lethbridge School Division												
	2019		2020		2021		2022		2023		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	n/a	n/a	n/a	n/a	3,126	83.0	3,568	83.8	3,233	82.6	n/a	Declined	n/a
Parent	n/a	n/a	n/a	n/a	415	87.1	482	88.1	394	85.8	n/a	Maintained	n/a
Student	n/a	n/a	n/a	n/a	2,256	65.9	2,617	67.5	2,383	68.4	n/a	Maintained	n/a
Teacher	n/a	n/a	n/a	n/a	455	95.9	469	95.7	456	93.5	n/a	Declined	n/a





Early Years Literacy and Numeracy Assessments

1	Total number of students assessed at beginning of school year (Grade 1 in January)	Total number of students identified as being at-risk in literacy or numeracy on these initial assessment(s)	Total number of at-risk students in literacy who received ONLY literacy intervention programming	Total number of at-risk students in numeracy who received ONLY numeracy intervention programming	Total number of at-risk students in literacy and numeracy who received BOTH literacy and numeracy intervention programming (i.e., the same student received both literacy AND numeracy programming)
Grade 1	847	Literacy: 205, Numeracy: 246	117	77	208
Grade 2	801	Literacy: 212, Numeracy: 228	112	101	114
Grade 3	761	Literacy: 226, Numeracy: 192	94	73	105
Grade 4	295	Literacy: 148, Numeracy: 86	61	72	41

2	Name of Alberta Education-provided or approved literacy screening assessment(s) used	Total number of students identified as being at risk in literacy on initial assessment(s) (beginning of year or January for Grade 1)	Total number of students identified as being at risk in literacy on final assessment(s) (end of year)	Average number of months behind grade level at-risk students were at in literacy at time of initial assessment(s)	Average number of months gained at grade level by at-risk students in literacy at time of final assessment(s)
Grade 1	CC3	234	192	5.18	-1.52
Grade 2	CC3	218	179	8.27	-4.74
Grade 3	CC3	220	189	14.77	-4.75
Grade 4	CC3	145	130	19.96	-5.44

Effective intervention strategies for addressing learning gaps in literacy encompassed several key approaches. These included Rime Magic, a phonics-based method that focused on recognizing word endings to enhance word recognition and fluency. Word Work involved activities like prefix and suffix analysis, syllable pattern understanding, and word segmentation to boost decoding and spelling skills. Building Fluency was achieved through repeated readings, timed exercises, and targeted passages for smoother, quicker and more comprehensive reading. Flyleaf Publishing offered decodable books that engaged students in applying phonics knowledge to narratives, informational texts, and poetry, promoting accurate, fluent, comprehensive and joyful reading. Lastly, the Bridge the Gap Intervention provided structured instruction in phonemic awareness skills, with lessons serving as oral warm-ups in reading intervention. This comprehensive approach bridged phonological skills to reading proficiency, complemented by phonics instruction and decodable text reading. These combined strategies empowered students to develop strong foundational reading skills, improved proficiency, and nurtured a love for reading.

3	Name of Alberta Education-provided or approved numeracy screening assessment(s)	Total number of students identified as being at risk in numeracy based on initial assessment(s) (beginning of year or January for Grade 1)	Total number of students identified as being at risk in numeracy based on final assessment(s) (end of year)	Average number of months behind grade level at-risk students were at in numeracy at time of initial assessment(s)	Average number of months gained at grade level by at-risk students in numeracy at time of final assessment(s)
Grade 1	Numeracy Screening Assessment	274	214	8.56	1.51
Grade 2	Numeracy Screening Assessment	223	186	10	1.1
Grade 3	Numeracy Screening Assessment	185	168	10.1	-0.5
Grade 4	Numeracy Screening Assessment	82	78	10+	0

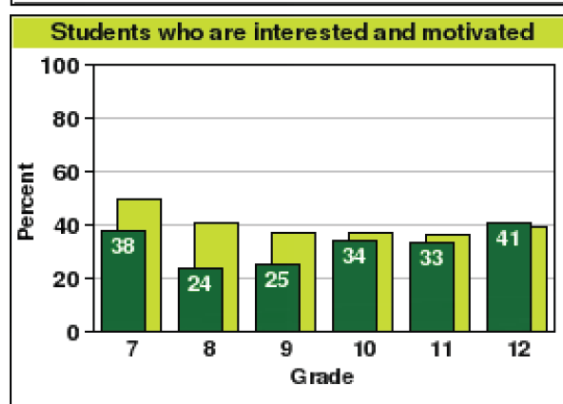
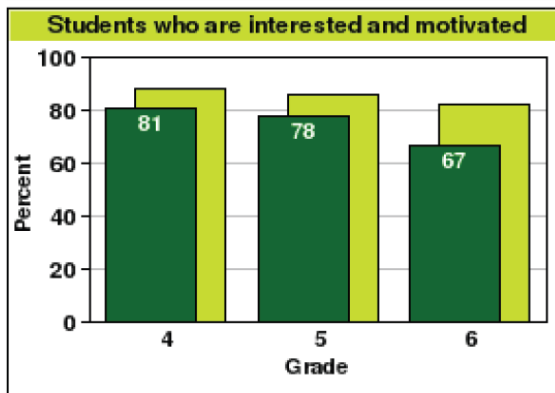
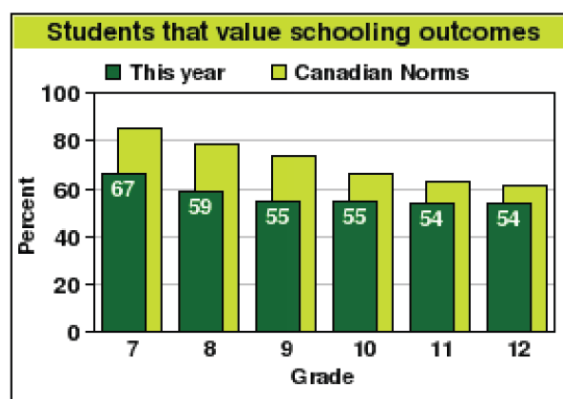
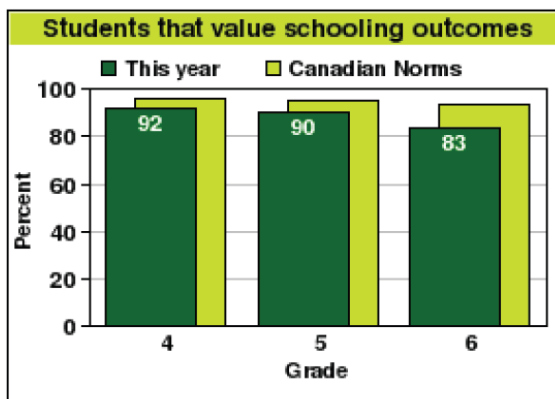
The intervention strategies employed to address numeracy learning gaps, including Math Fact Fluency by Jennifer Bay-Williams and Building Fact Fluency kits by Graham Fletcher and Tracy Johnston Zager, proved effective by combining various approaches. Jennifer Bay-Williams' method prioritized mastering fundamental math facts, while the Building Fact Fluency kits fostered a deep conceptual understanding of operations alongside fact fluency, using research-based, outcome-based, real-world contexts. These strategies were complemented by the use of a diverse range of manipulatives, including jewels for counting, bead strings for visualizing numbers, dice for probability and mathematical operations, and rekenreks for arithmetic. These manipulatives served as tangible tools to enhance students' understanding and engagement. In addition, educators employed thought-provoking questioning techniques to encourage critical thinking and problem-solving skills in students, helping them explore mathematical concepts deeply and engage more actively in the learning process. Together, these strategies created a holistic approach that enhanced mathematical proficiency by engaging students in skill-building, hands-on learning, cognitive development, and inquiry-based exploration.





Measures from Our School Survey linked to student learning engagement

The Division administers an annual survey developed by The Learning Bar research and assessment organization to students across the division. The student survey measures 34 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 3,371 students in 10 schools that participated in the survey.



The results from the Assurance Survey suggest that both parents and teachers agree that students are engaged with their learning to a greater degree than students agree. When combined with the Our Schools survey results, it affirms that students' engagement declines as students move through the years of schooling. The most significant drop in engagement occurs after Grade 6. The degree of interest and motivation directly correlates to the degree that students value schooling outcomes.

Thinking classrooms that are structured around highly engaging student learning activities that are inquiry based, has been a focus of professional development for three years. As mentioned, at the secondary level, there has been targeted strategies for off-campus and engagement through dual credit programs.



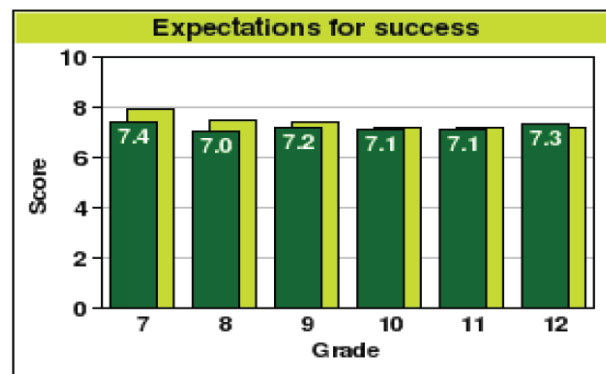
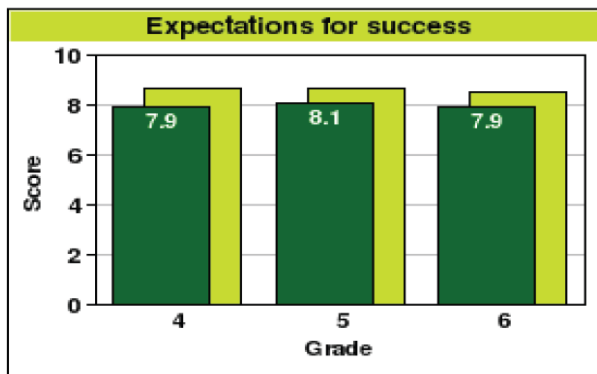
Lifelong Learning

Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.

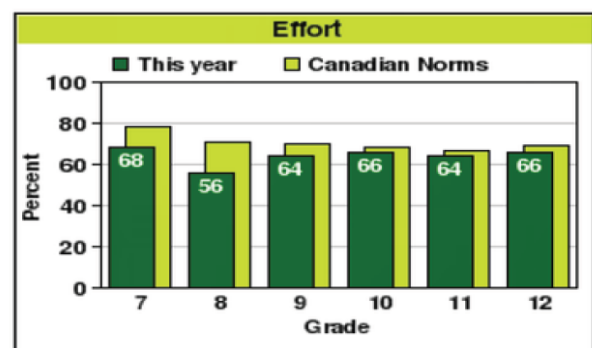
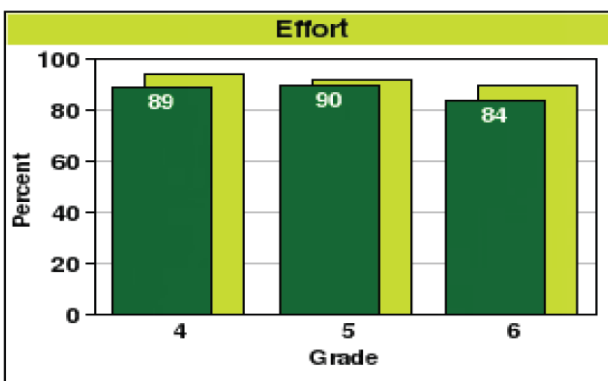
	Lethbridge School Division										Measure Evaluation		
	2019		2020		2021		2022		2023				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	865	67.8	885	67.7	837	79.8	920	79.2	809	76.8	High	Improved	Good
Parent	393	58.0	461	61.2	387	69.8	458	71.0	360	67.3	High	Maintained	Good
Teacher	472	77.5	424	74.2	450	89.8	462	87.4	449	86.3	High	Improved Significantly	Good

Measures from “Our School” Survey linked to lifelong learning

Expectations for success: The school staff emphasizes academic skills and hold high expectations for all students to succeed. This is considered a driver of ongoing student success (an important condition that drives student success).

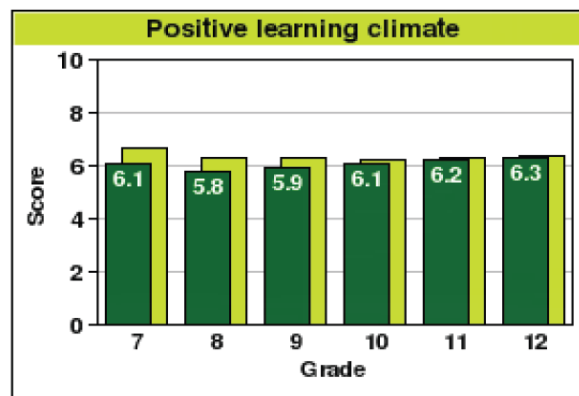
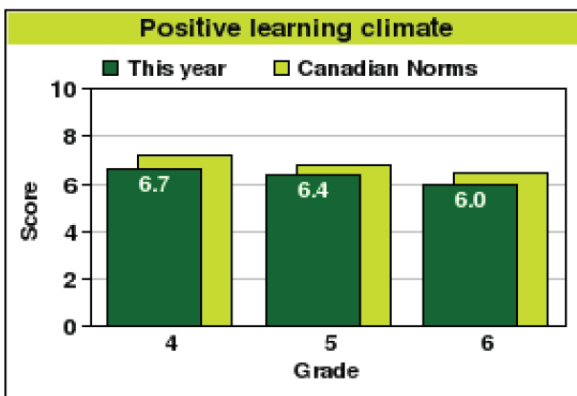


Effort: Students who try hard to succeed in their learning. This is considered a social-emotional outcome that impacts ongoing student success (an important condition that underlies and influences student success).





Positive learning climate: There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed. This is considered a driver of ongoing student success (an important condition that drives student success).



Evaluation

Based on the provincial Assurance Survey, it is apparent that teachers are more confident than parents that students are demonstrating the knowledge, skills and attitudes necessary for lifelong learning. There may be some contributing factors for this gap in perception. Parents know their children at a deeper level than teachers and would have greater knowledge of how students' learning manifests in real life. Teachers are more familiar with the outcomes in the curriculum and would have greater insight into whether students are achieving relative to the outcomes in the Programs of Study.

The Our School Survey outcomes suggest that the “drivers” of expectation for success and positive learning climate are relatively stable from grades 4 to 12, while the emotional-social condition of effort declines from grades 4 to 12. This suggests that learning conditions are present in the classroom, but similar to engagement scores, students become less inclined over the years to put forth effort in their schooling. There are a number of complex factors that may contribute to “effort” including engagement, interest, emotional wellbeing and stability.

The Division has been focusing on professional learning of school leaders on “Thinking Schools” and “Thinking Classrooms.” The focus is on shifting practice that compels students to think and engage in their learning. School leadership teams are now starting to use the strategies with their staff to model what thinking engagement strategies look like. The goal is to have “thinking classroom” strategies become embedded in classroom practice across the Division as part of new curriculum implementation.

A Digital Wellness team was established in March 2023 in response to a successful Alberta Education Mental Health Grant. This team has been connecting with school staff and students, scaffolding lessons, hosting small group interventions and team teaching with classroom teachers with hopes to enhance positive learning spaces and outcomes for all.



DOMAIN: Teaching and Learning

Education Quality:

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

	Lethbridge School Division										Measure Evaluation		
	2019		2020		2021		2022		2023				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	3,507	89.7	3,597	89.0	3,126	87.5	3,562	87.8	3,244	87.4	High	Declined	Acceptable
Parent	410	85.8	479	86.3	415	85.1	484	86.0	395	83.6	High	Declined	Acceptable
Student	2,624	88.2	2,690	84.8	2,256	82.8	2,608	82.8	2,393	84.6	Intermediate	Maintained	Acceptable
Teacher	473	95.2	428	95.8	455	94.7	470	94.5	456	94.1	Intermediate	Maintained	Acceptable

Programs of Study:

Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology and health and physical education.

	Lethbridge School Division										Measure Evaluation		
	2019		2020		2021		2022		2023				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	2,405	84.6	2,493	84.2	2,154	81.6	2,349	84.8	2,174	85.9	Very High	Improved	Excellent
Parent	410	83.7	479	84.3	412	80.8	480	85.0	393	85.3	Very High	Maintained	Excellent
Student	1,522	78.6	1,586	78.8	1,287	73.7	1,399	77.3	1,325	80.5	Very High	Improved	Excellent
Teacher	473	91.6	428	89.5	455	90.2	470	92.0	456	91.9	Very High	Maintained	Excellent

Evaluation

Our Division celebrates teacher autonomy and choice in Professional Learning (PL) by offering a Collaborative Community (CC) structure two times in the school year. Teachers create the theme of a CC around a topic they are interested in learning more about and submit it to a platform where all other teachers can do the very same thing. Then, after a specific date, teachers choose one of these CC themes and join with other colleagues who have the same interest for a half-day of self-directed inquiry and learning. Within the 97 CCs created, some common learning themes included new curriculum, literacy, numeracy and complex needs. This year, teachers also had the option of attending workshops provided by professionals which included: The Art and Science of Teaching Reading (Dr. Robin Bright & Dr. Chris Mattatall, UoFL), Understanding the New Health and Wellness Curriculum (Ever Active Schools), Assessment and the New Grades 4-6 Math Curriculum (Kim Motoska & Tammy Leslie, ARPDC), and Book Clubs (Tannis Niziol, ARPDC).

In terms of Programs of Study, the data clearly indicates satisfaction with the choice of programs offered in their school experience. We are proud of the elective courses and options our middle and high schools offer the student body. Students have an opportunity to pursue interests in the Fine Arts, Career Technology, Health, Physical Education and other areas of interest.

As new curriculum is being implemented, workshops have been held to support teachers with implementation. A teacher and administrator representative from each elementary and middle school came together in September to learn about the new ELAL and Math curricula, and a K-3 representative from each elementary school met on an additional day to learn about the new Science curriculum. Teachers are encouraged to attend sessions on new curriculum through SAPDC, ARPDC and ERLC. All sessions on the new curriculum are free for teachers throughout this school year.





Local Component: Accountability for Quality Standards

The policies that guide the growth, supervision, and evaluation of professional staff in Lethbridge School Division align with the provincial Growth, Supervision and Evaluation Policy and the provincial Quality Standards.

The Division policies can be found on the website (Policies | Lethbridge School Division (lethsd.ab.ca))

The Division hosts a new teacher induction program that helps teachers new to the profession align their practice with Division standards, which are related to provincial Quality Standards. As well, the Division has a mentorship program that supports school-based administrators new to their role as they work to meet the competencies outlined in the Leadership Quality Standard. In addition, school-based administrators are partnered with colleagues and have generative capacity building conversations that are designed to examine practice through the lens of the competencies in the Leadership Quality Standard.

In recent years, the Division has placed significant emphasis on inquiry based professional learning with inquiry rooted in reflection on practice and the competencies of the Teacher Quality Standard and Leadership Quality Standard. The University of Lethbridge worked with the Division for two years to fully implement Inquiry Based Professional Growth within our Division. This approach to professional learning and growth in competencies is widely embraced by administrators and staff.





DOMAIN: Learning Supports

Welcoming, Caring, Respectful, and Safe Learning Environment:

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.

	Lethbridge School Division												
	2019		2020		2021		2022		2023		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	3,501	87.9	3,589	87.5	3,124	88.8	3,570	87.0	3,231	86.5	High	Maintained	Good
Parent	410	87.8	479	89.3	415	90.3	484	88.4	394	86.1	High	Declined	Acceptable
Student	2,618	81.8	2,682	79.1	2,254	81.6	2,616	80.3	2,381	80.7	High	Maintained	Good
Teacher	473	93.9	428	94.2	455	94.6	470	92.2	456	92.6	Intermediate	Maintained	Acceptable

Evaluation

The School Division and schools work hard to establish school climates that are welcoming, caring, respectful and safe. Overall results remain high in this area.

In the 2022/2023 school year, our schools were experiencing our new reality out of the pandemic. Schools experienced some new behaviours in our learners that required responding differently in the classroom. Through this last year we continued to recognize the importance of universal interventions and trauma-informed approaches in the classroom to support all learners to be able to engage in their learning (visual schedules, self regulation, outside learning and differentiation are key to ensuring all learners are connected to the classroom). Our Violence Threat Risk Assessment teams were exceptionally busy supporting schools to respond to safety in our schools.

There were many accomplishments related to diversity, inclusion and wellness in the Division over the 2022/2023 school year. The Administrators Committee continued their work with Anti-racism and Anti-oppression and the procedure for this policy was completed. The Indigenous Education and Helen Schuler Nature Centre continued their partnership in delivering an outdoor learning opportunity called Think Outside. The Student Forum took place, and a Diversity and Inclusion Parent Table was hosted in June 2023 to reflect upon the information gathered from the Student Forum.





Access to Supports and Services:

The percentage of teachers, parents, and students who agree that students have access to the appropriate supports and services at school.

	Lethbridge School Division										Measure Evaluation		
	2019		2020		2021		2022		2023				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	n/a	n/a	n/a	n/a	3,124	81.3	3,566	79.2	3,227	80.8	n/a	Improved	n/a
Parent	n/a	n/a	n/a	n/a	415	76.7	481	72.3	395	76.8	n/a	Improved	n/a
Student	n/a	n/a	n/a	n/a	2,254	77.9	2,615	79.2	2,376	80.5	n/a	Improved	n/a
Teacher	n/a	n/a	n/a	n/a	455	89.4	470	86.0	456	85.0	n/a	Maintained	n/a

Evaluation and Local Strategies

In Lethbridge School Division we are committed to creating a learning environment that is inclusive and provides choices to students and parents. Through a collaborative team-based approach we work with families and community agencies towards success for each student. We focus on the development of a continuum of supports, services and programming options that are intended to address student needs across a variety of settings. Through differentiating instruction and individually identified supports and services, the diverse learning needs of students are met within the context of the regular classroom to the greatest extent possible. Specialized programming is provided to those students who require a different curricular focus or who require a more structured setting. Over the pandemic and now in recovery, we recognize that Lethbridge struggles to access certain specialized supports for children and youth and are limited with the medical services available in the Lethbridge community (i.e. Psychiatrist, GPs, Occupational Therapy, Physiotherapy). When students are not able to access the medical assistance they require their learning is also impacted.

Continuum of Supports and Services

In 2022/2023 as a South West Regional Collaborative continued to team and support across the Zone 6 collective. Lethbridge School Division is an active participant with this group recognizing it collaboratively works to ensure quality supports and are accessed by all schools in the South Zone.

The Specialized Learning Support (SLS) Grant Lethbridge School Division received provides six speech-language pathologists (SLPs) and an occupational therapist (OT). These therapists work alongside our psychologist, Early Learning team, division wellness team, Indigenous team, lead teachers (literacy, numeracy, EAL), the behaviour support team, and the EAL student support worker in providing a continuum of supports and services for Division students.





All Division supports and services (academic, therapeutic, social/emotional/behavioural) adhere to the guiding principles of our Division Response to Instruction and Intervention (RTI2) framework – collective responsibility, certain access, convergent assessment and concentrated instruction – with a focus on removing barriers to participation and learning through provision of universal, targeted and individualized supports and strategies based on assessment of student need and frequent progress monitoring.

Having our own therapy team has provided the opportunity to have therapists work directly with teachers and students at the core instructional level to support receptive and expressive language, auditory processing, sensory processing, self-regulation and so on, and embed strategies within the classroom context.

In terms of physiotherapy and low-incidence supports, the Division contracted service through Southwest Collaborative Support Services (SWCSS), a regional initiative between local school divisions to share supports when it makes sense to do so, based on demand and availability of specialists. These supports include a teacher of the deaf and hard of hearing, a teacher of the visually impaired, audiology and complex communication (Level 3 Augmentative and Alternative Communication). We continue to explore creative ways to support behavioural and psychological supports and services.

Indigenous Learning

Our Indigenous Education team provides support to all students and staff in a variety of ways. The programs, services and strategies that are included within the Indigenous Education Assurance plan revolve around success for students of Indigenous ancestry as well as building greater understanding of Indigenous Culture for all students and staff in the system, valuing the rich learning and history Indigenous Cultures bring to our schools. The system recognizes that for Truth and Reconciliation to truly be realized all parties must take responsibility for healing, learning and growing.





In 2022/2023 our model benefitted from staffing three teachers, one at each level - elementary, middle and high school. Having this support continued to assist the challenges teachers have identified accessing authentic content and understanding how best to introduce this content in their classrooms. The teaching team provided many valuable professional learning opportunities throughout the year and also facilitated cultural learning for staff and students. In our second year of this model we have seen significant shifts in our teachers embedding Indigenous cultural and historical content into lessons that provides meaningful connection to our Blackfoot neighbours as well as other Indigenous groups across Canada.

Shifting the Indigenous Education staffing model from a targeted Indigenous social-emotional service to a program that kept achievement, curriculum, cultural connection/sharing and universal instruction at the foundation of our practices has moved our system forward considerably faster than the last five years.

We have had the most teacher participation in Indigenous Education professional learning and we have restructured the model so that the learning is occurring in a more intimate relationship-based, nature setting. As we know land and place have tremendous meaning to Indigenous people and first and foremost the Blackfoot First Nations who are our closest neighbour. Our model has changed dramatically from strictly a social emotional family support model to a targeted teacher capacity/cultural support and achievement support at our high schools with Graduation Coaches.

The Indigenous Education Department has focused on building stronger family and cultural connections over the past year. The team in partnership with schools offered five BINGO nights for our Indigenous families to attend. The schools and department also hosted their first Indigenous Education Awards Night in late May, and over 300 people attended to watch students receive academic and character-based awards.

The Lethbridge School Division Education Centre was also gifted a Blackfoot name - Aakaipookaiksi, meaning Many Children. Supt. Dr. Cheryl Gilmore, who retired following the 2022/2023 school year, also received a Blackfoot name, Eagle Standing Tall. The Blackfoot flag was also raised outside the building.





Believe and Achieve by Vidhita Badhan, Wilson - Gr. 8



Executive Summary



Organizational



Financial



Informational



Lethbridge School Division 2023-2024 Student Surveys



The information that follows are the results of online student surveys relating to the 2023-2024 school year. These surveys are used to gather information from our student on the school environments, student engagement/participation, and other factors.

The Division utilizes the online surveys and reports generated by **The Learning Bar Inc.** through tools such as OurSCHOOL online surveys (<http://thelearningbar.com/>)



Report on Student Outcomes and School Climate

OurSCHOOL Elementary School Survey (9248)

Lethbridge School District Schools Highlights

Your version of the **OurSCHOOL** student survey measures 15 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 2,174 students in 18 schools that participated in the survey between January 30, 2024 and March 5, 2024.

The results for the district are based on last year's results for all students using The Learning Bar Survey for grade levels assessed by this district, and are compared with Canadian norms.

For details on the survey see www.thelearningbar.com.

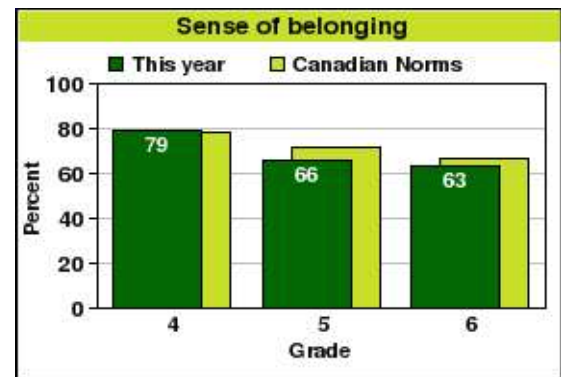
*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

Social-Emotional Outcomes

Sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

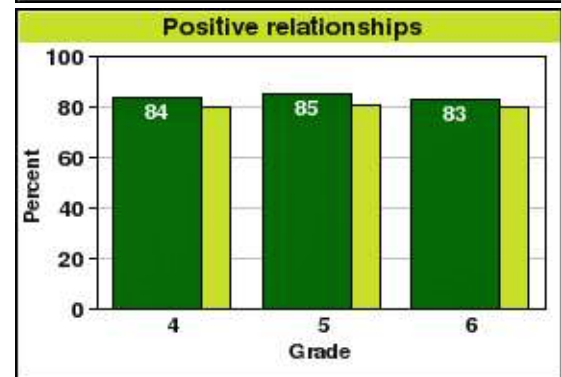
- 69% of students in this district had a high sense of belonging; the Canadian norm for these grades is 72%.
- 68% of the girls and 73% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 70% and for boys is 75%.



Positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

- In this district, 84% of students had positive relationships; the Canadian norm for these grades is 80%.
- 86% of the girls and 83% of the boys in this district had positive relationships. The Canadian norm for girls is 83% and for boys is 78%.



Executive Summary



Organizational



Financial



Informational



Report on Student Outcomes and School Climate

OurSCHOOL Elementary School Survey (9248)

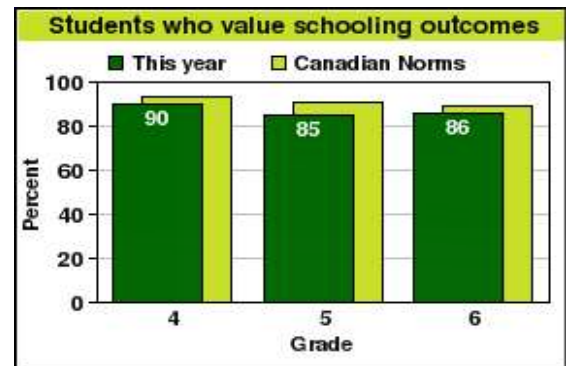
Lethbridge School District Schools Highlights

Social-Emotional Outcomes

Students who value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

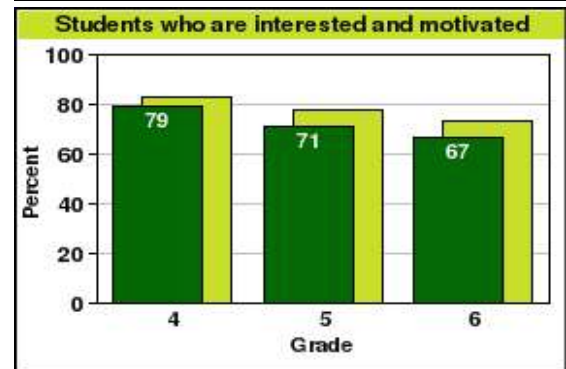
- 87% of students in this district valued district outcomes; the Canadian norm for these grades is 91%.
- 90% of the girls and 85% of the boys in this district valued school outcomes. The Canadian norm for girls is 93% and for boys is 88%.



Students who are interested and motivated

Students who are interested and motivated in their learning.

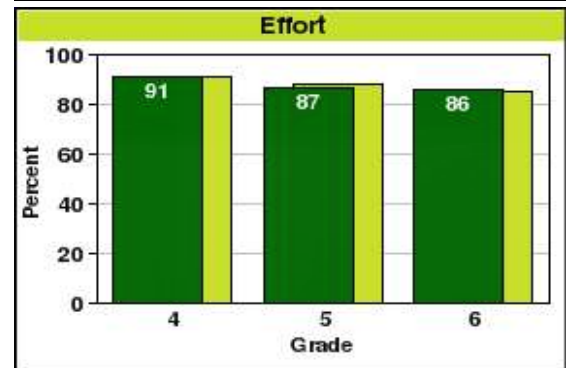
- 72% of students in this district were interested and motivated; the Canadian norm for these grades is 78%.
- 76% of the girls and 71% of the boys in this district were interested and motivated. The Canadian norm for girls is 80% and for boys is 76%.



Effort

Students who try hard to succeed in their learning.

- 88% of students in this district tried hard to succeed; the Canadian norm for these grades is 88%.
- 90% of the girls and 87% of the boys in this district tried hard to succeed. The Canadian norm for girls is 89% and for boys is 86%.





Report on Student Outcomes and School Climate

OurSCHOOL Elementary School Survey (9248)

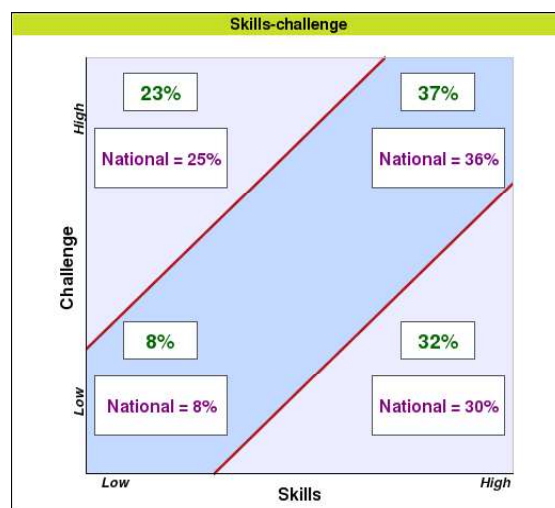
Lethbridge School District Schools Highlights

Social-Emotional Outcomes

Skills-challenge

Students who feel challenged in their language arts, math and Science classes and feel confident of their skills in these subjects.

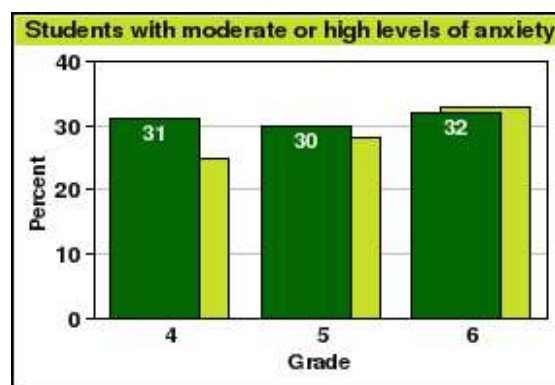
- 37% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 36%.
- 32% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 30%.
- 23% of students were not confident of their skills and found language arts or math challenging. The Canadian norm for this category is 25%.
- 8% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 8%.



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.

- 31% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 29%.
- 39% of the girls and 22% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 36% and for boys is 21%.



Executive Summary



Organizational



Financial



Informational



Report on Student Outcomes and School Climate

OurSCHOOL Elementary School Survey (9248)

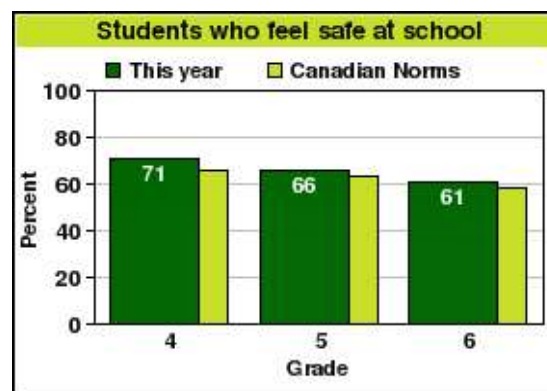
Lethbridge School District Schools Highlights

DRIVERS of Student Outcomes

Students who feel safe at school

Students who feel safe at school as well as going to and from school.

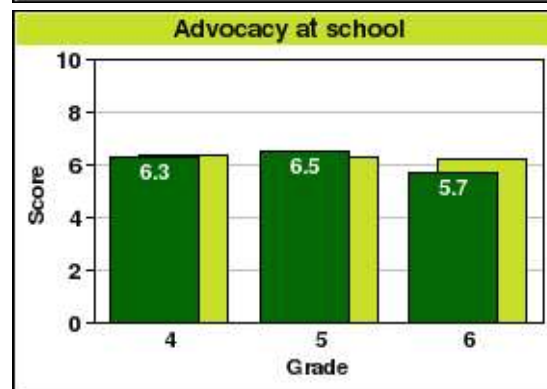
- 66% of students felt safe attending the district; the Canadian norm for these grades is 62%.
- 69% of the girls and 65% of the boys felt safe attending the district. The Canadian norm for girls is 63% and for boys is 62%.



Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

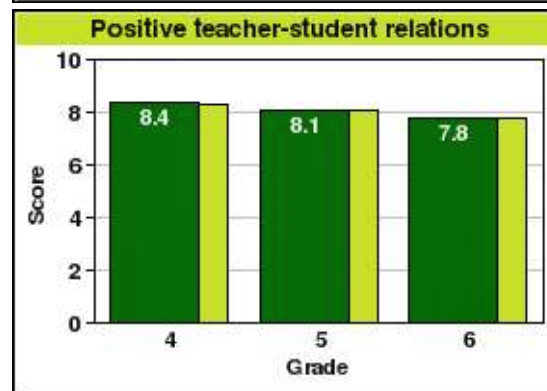
- In this district, students rated advocacy at district 6.2 out of 10; the Canadian norm for these grades is 6.3.
- In this district, advocacy at school was rated 6.4 out of 10 by girls and 6.1 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.2.



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 8.1 out of 10; the Canadian norm for these grades is 8.1.
- In this district, positive teacher-student relations were rated 8.2 out of 10 by girls and 8.1 out of 10 by boys. The Canadian norm for girls is 8.2 and for boys is 8.





Report on Student Outcomes and School Climate

OurSCHOOL Elementary School Survey (9248)

Lethbridge School District Schools Highlights

DRIVERS of Student Outcomes

Positive learning climate

There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

- In this district, students rated disciplinary climate of the classroom 6.4 out of 10; the Canadian norm for these grades is 6.6.
- In this district, disciplinary climate of the classroom was rated 6.5 out of 10 by girls and 6.4 out of 10 by boys. The Canadian norm for girls is 6.5 and for boys is 6.6.

Expectations for success

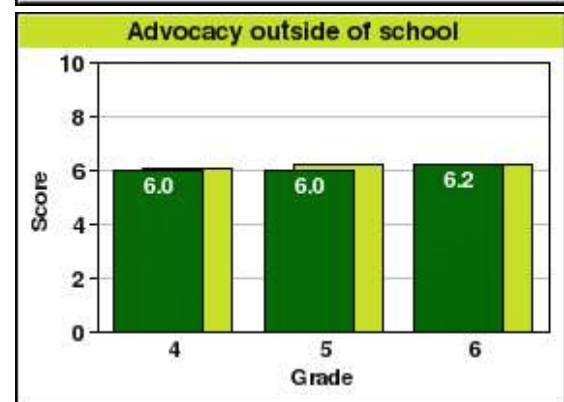
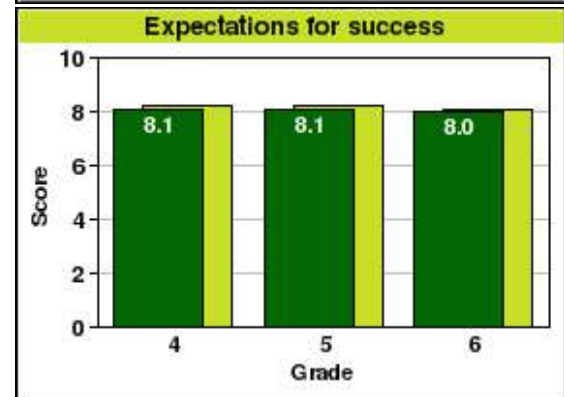
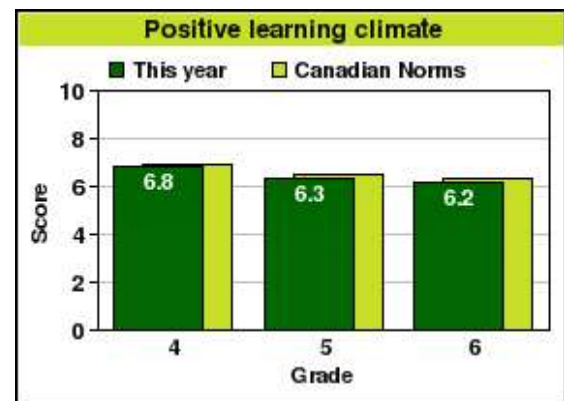
The school staff emphasizes academic skills and hold high expectations for all students to succeed.

- In this district, students rated teachers' expectations for academic success 8 out of 10; the Canadian norm for these grades is 8.2.
- In this district, teachers' expectations for academic success were rated 8.1 out of 10 by girls and 8 out of 10 by boys. The Canadian norm for girls is 8.2 and for boys is 8.2.

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 district 6.1 out of 10; the Canadian norm for these grades is 6.2.
- In this district, advocacy outside school was rated 6.4 out of 10 by girls and 5.8 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.1.





Report on Student Outcomes and School Climate

OurSCHOOL Elementary School Survey (9248)

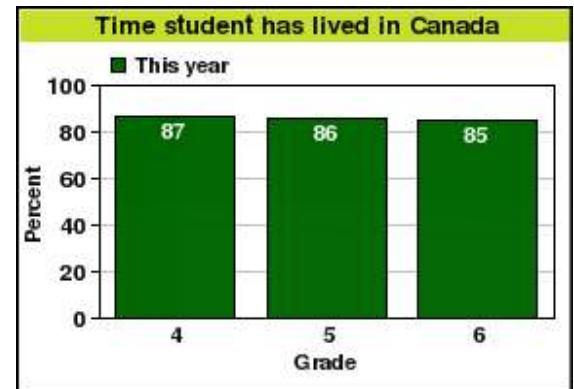
Lethbridge School District Schools Highlights

Demographic Factor Drill-Downs

Time student has lived in Canada

Students who were born in Canada.

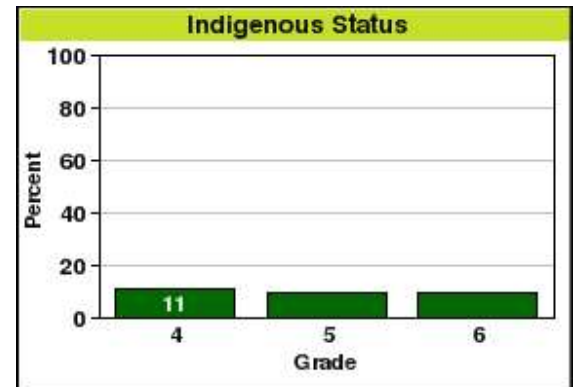
- 86% of students in this district were born in Canada.
- 86% of the girls and 86% of the boys in this district were born in Canada.



Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

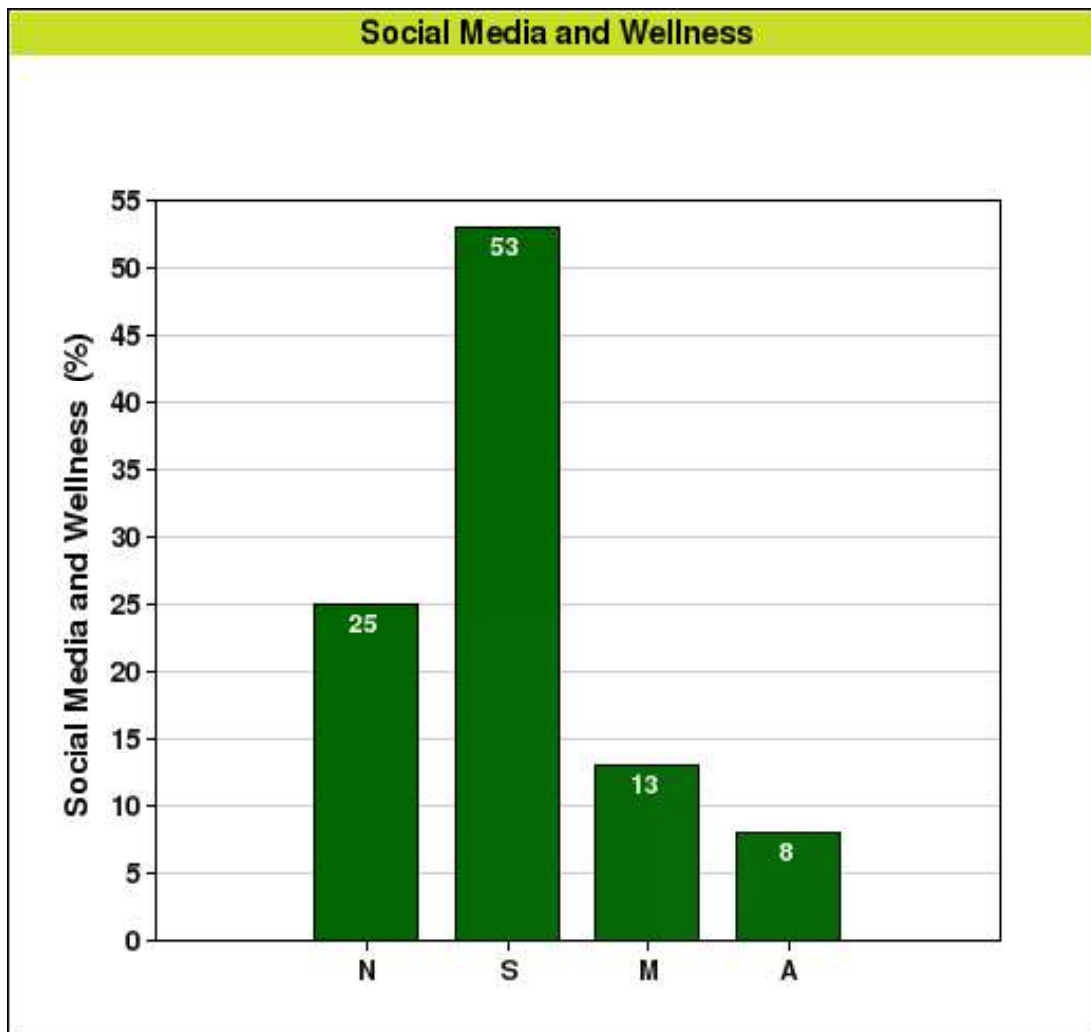
- 11% of students in this district identified as Indigenous.
- 11% of the girls and 9% of the boys in this district identified as Indigenous.



Multiple Choice Question

Students were asked: "Social Media is bad for my wellness"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)





Report on Student Outcomes and School Climate

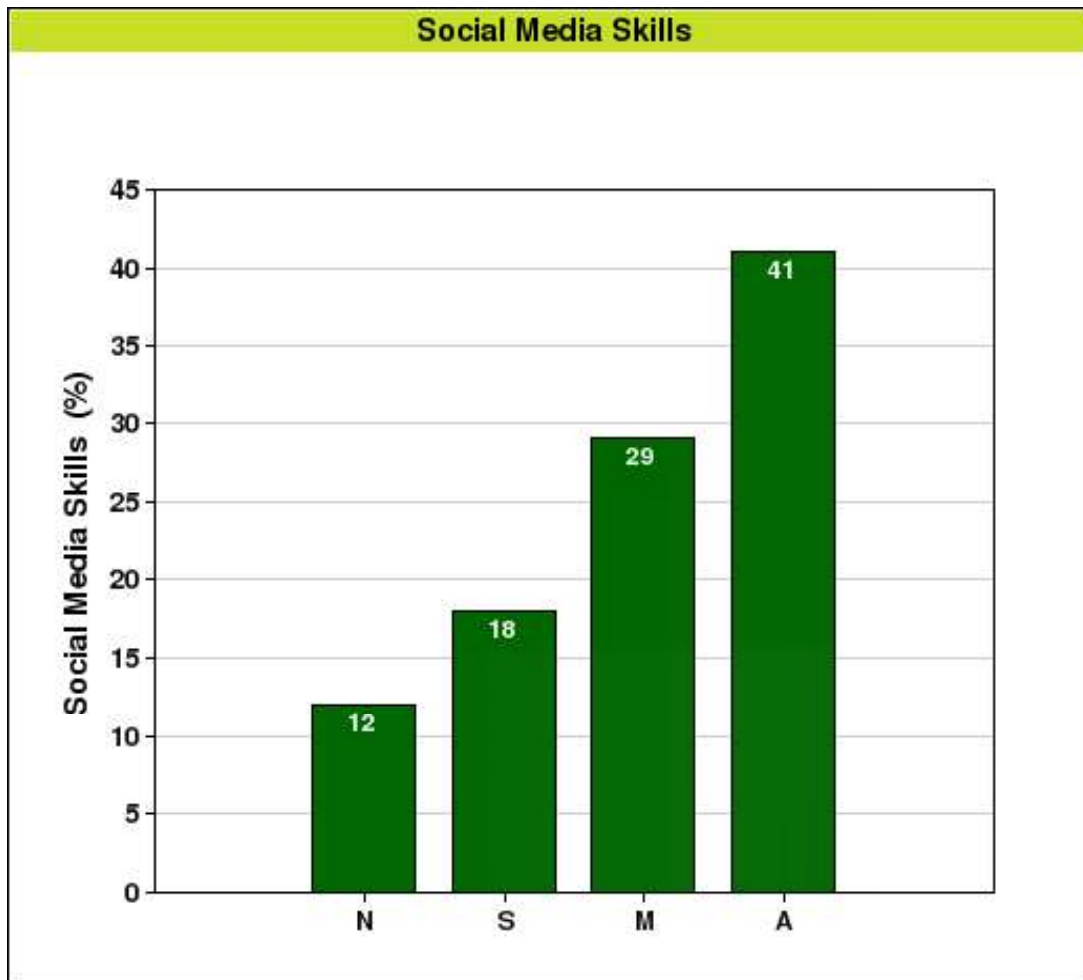
OurSCHOOL Elementary School Survey (9248)

Lethbridge School District Schools Highlights

Multiple Choice Question

Students were asked: "I have the skills to manage and control my social media:"

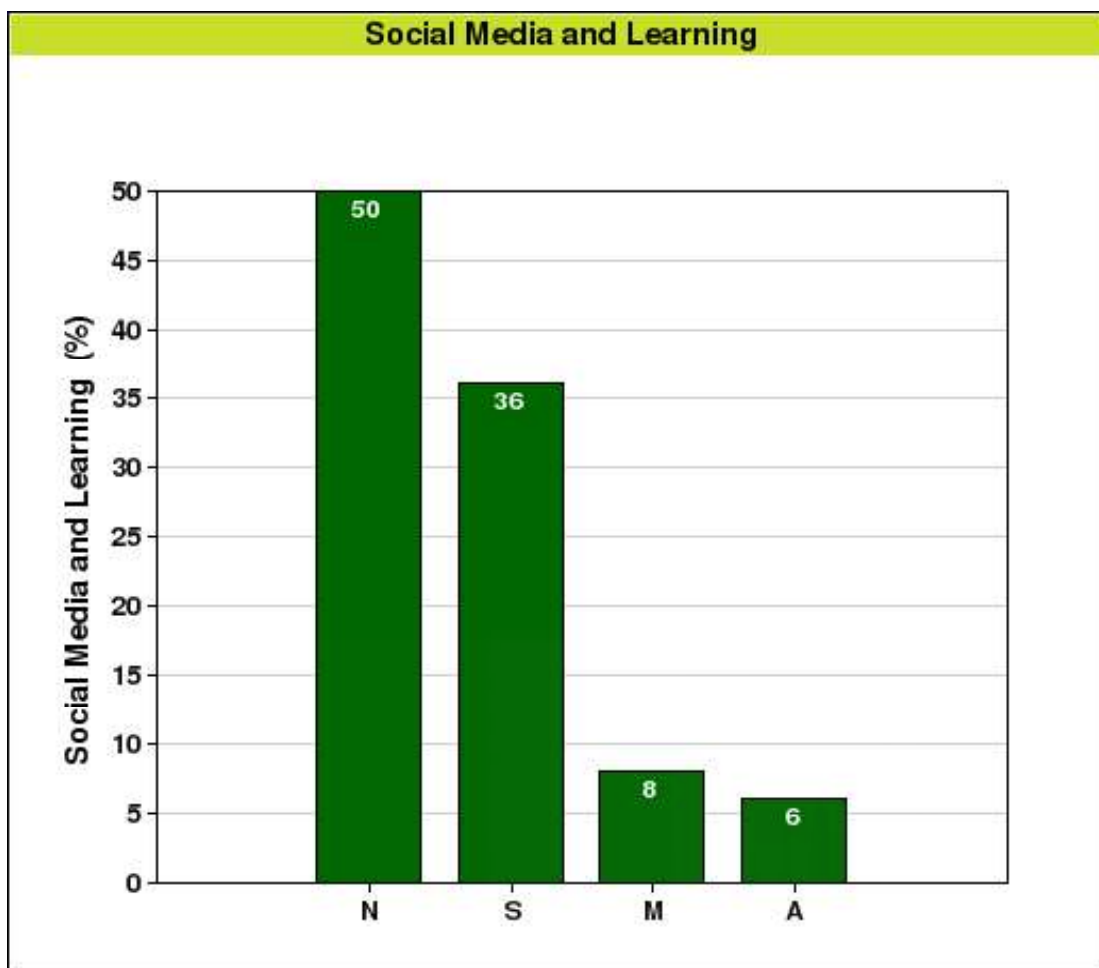
- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)



Multiple Choice Question

Students were asked: "Social media gets in the way of my learning"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)





Report on Student Outcomes and School Climate

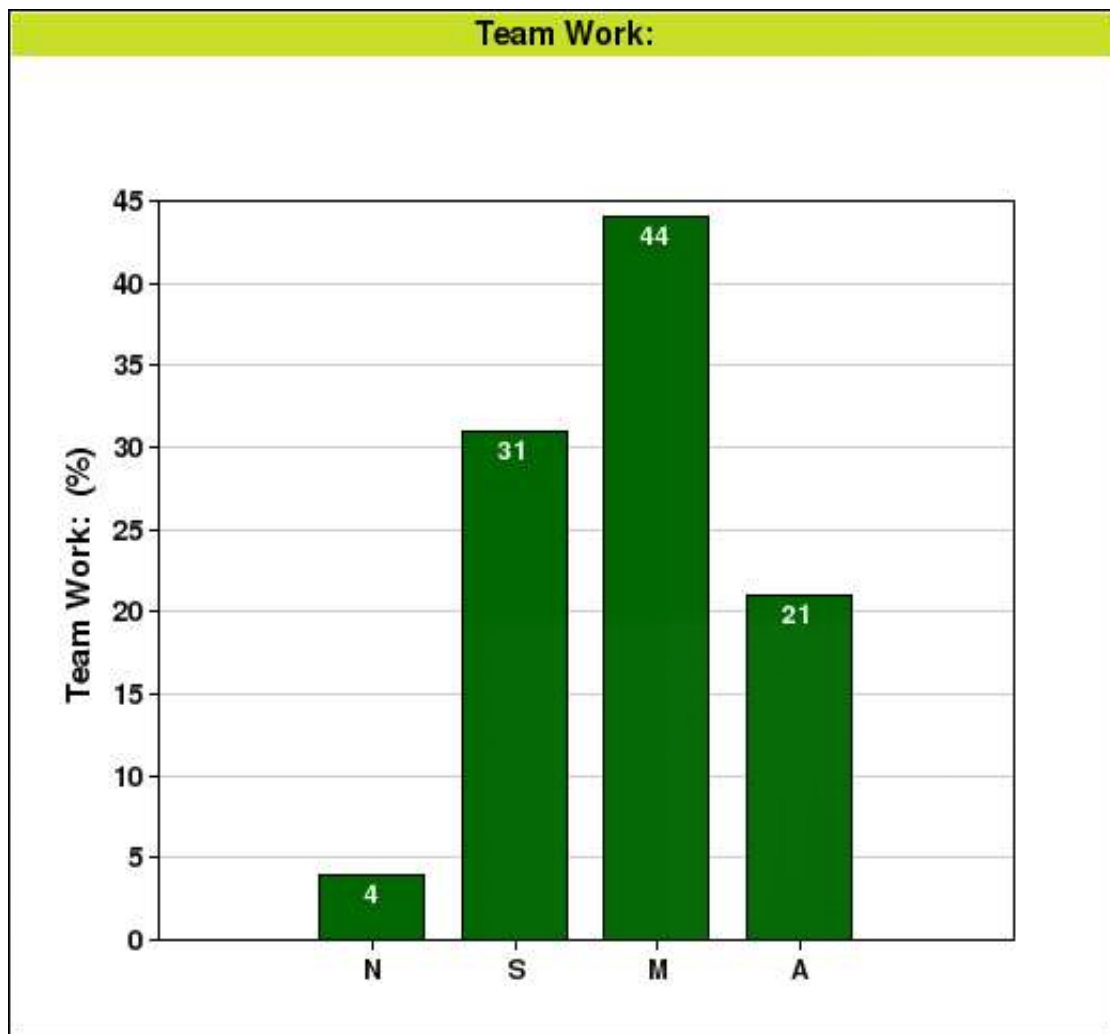
OurSCHOOL Elementary School Survey (9248)

Lethbridge School District Schools Highlights

Multiple Choice Question

Students were asked: "In class students talk about ideas and work together"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)





Report on Student Outcomes and School Climate

OurSCHOOL Secondary School Survey (9247)

Lethbridge School District Schools Highlights

Your version of the **OurSCHOOL** student survey measures 24 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 2,944 students in 10 schools that participated in the survey between January 25, 2024 and March 7, 2024.

The results for the district are based on last year's results for all students using The Learning Bar Survey for grade levels assessed by this district, and are compared with Canadian norms.

For details on the survey see www.thelearningbar.com.

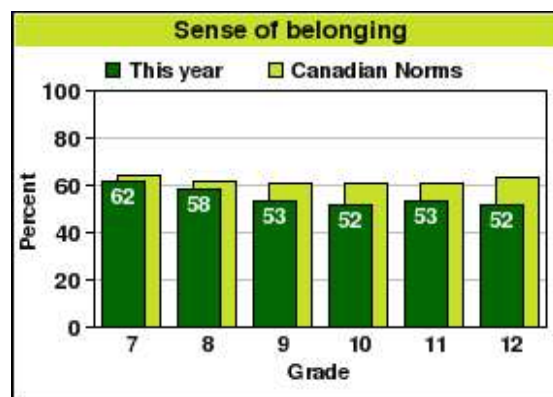
*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

Social-Emotional Outcomes

Sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

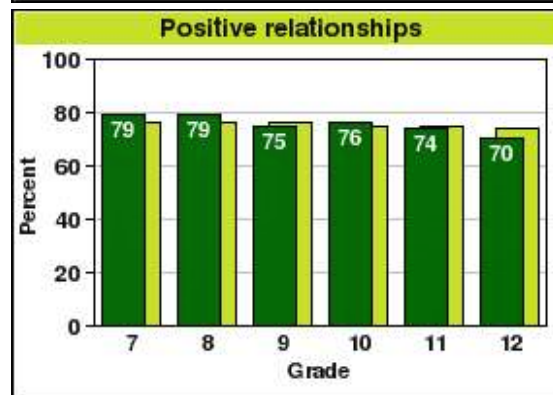
- 55% of students in this district had a high sense of belonging; the Canadian norm for these grades is 62%.
- 53% of the girls and 60% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 57% and for boys is 67%.



Positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

- In this district, 76% of students had positive relationships; the Canadian norm for these grades is 75%.
- 80% of the girls and 72% of the boys in this district had positive relationships. The Canadian norm for girls is 77% and for boys is 74%.



Executive Summary



Organizational



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Report on Student Outcomes and School Climate

OurSCHOOL Secondary School Survey (9247)

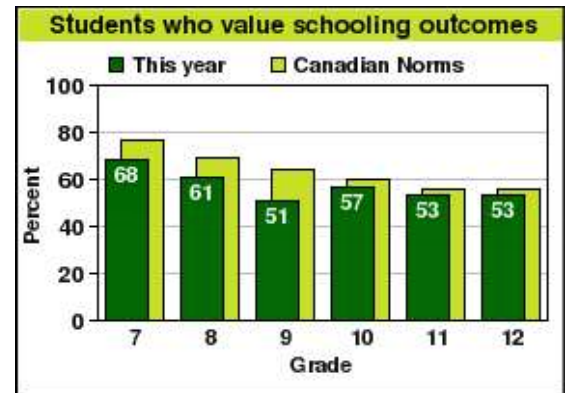
Lethbridge School District Schools Highlights

Social-Emotional Outcomes

Students who value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

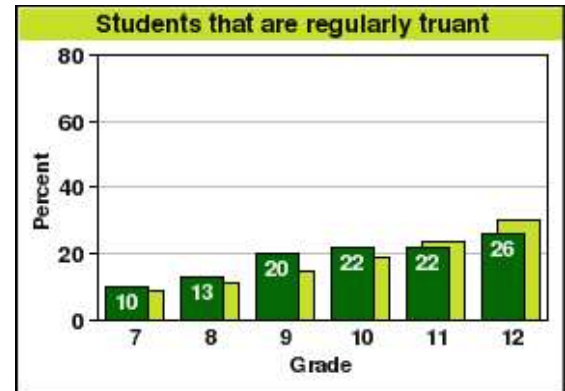
- 57% of students in this district valued district outcomes; the Canadian norm for these grades is 64%.
- 64% of the girls and 51% of the boys in this district valued school outcomes. The Canadian norm for girls is 68% and for boys is 60%.



Students that are regularly truant

Students who skip classes or miss days at school without a reason, or arrive late for school or classes.

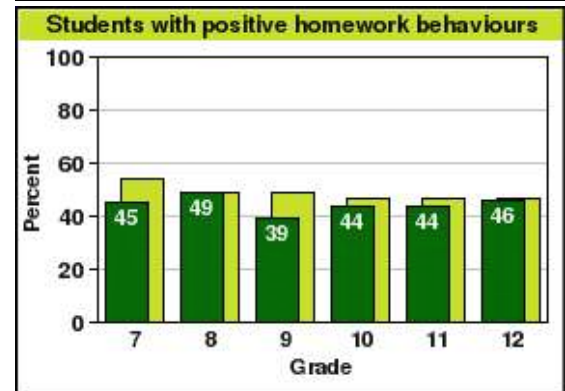
- In this district, the student truancy rate was 19%; the Canadian norm for these grades is 18%.
- In this district, the truancy rate for girls was 17% and for boys, 19%. The Canadian norm for girls is 17% and for boys is 19%.



Students with positive homework behaviours

Students who do homework for their classes with a positive attitude and in a timely manner.

- In this district, 45% of students had positive homework behaviours; the Canadian norm for these grades is 49%.
- 53% of the girls and 38% of the boys in this district had positive homework behaviours. The Canadian norm for girls is 55% and for boys is 42%.





Report on Student Outcomes and School Climate

OurSCHOOL Secondary School Survey (9247)

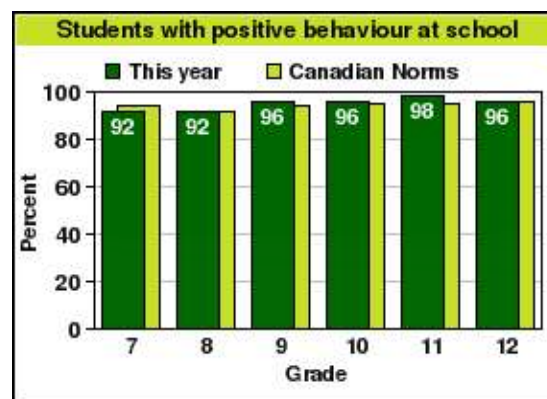
Lethbridge School District Schools Highlights

Social-Emotional Outcomes

Students with positive behaviour at school

Students that do not get in trouble at school for disruptive or inappropriate behaviour.

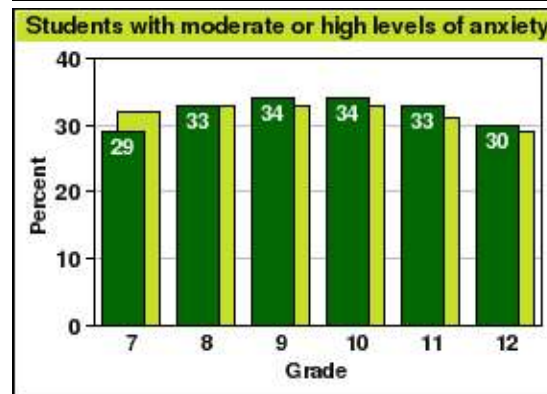
- In this district, 95% of students had positive behaviour; the Canadian norm for these grades is 95%.
- 98% of the girls and 93% of the boys in this district with positive student behaviour at school. The Canadian norm for girls is 97% and for boys is 92%.



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.

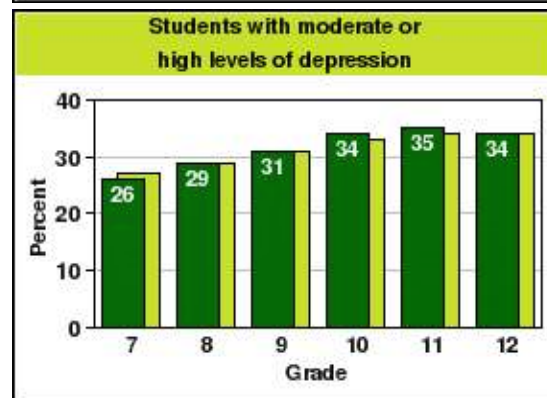
- 33% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 32%.
- 42% of the girls and 21% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 45% and for boys is 18%.



Students with moderate or high levels of depression

Students who have prolonged periods when they feel sad, discouraged, and inadequate.

- 32% of students in this district had moderate to high levels of depression; the Canadian norm for these grades is 31%.
- 39% of the girls and 20% of the boys in this district had moderate to high levels of depression. The Canadian norm for girls is 43% and for boys is 19%.



Executive Summary



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Report on Student Outcomes and School Climate

OurSCHOOL Secondary School Survey (9247)

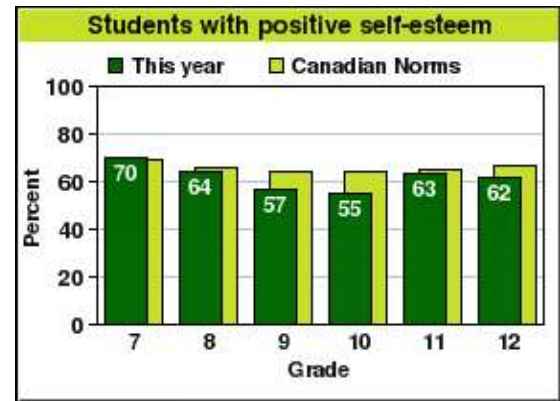
Lethbridge School District Schools Highlights

Social-Emotional Outcomes

Students with positive self-esteem

Students who like and accept themselves, and are proud of their accomplishments.

- 62% of students in this district had high self-esteem; the Canadian norm for these grades is 66%.
- 60% of the girls and 66% of the boys in this district had high self-esteem. The Canadian norm for girls is 60% and for boys is 71%.

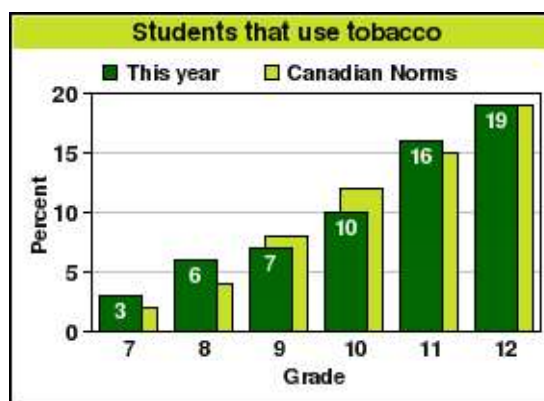


Physical Health Outcomes

Students that use tobacco

The percentage of students that use tobacco occasionally or at least once every day.

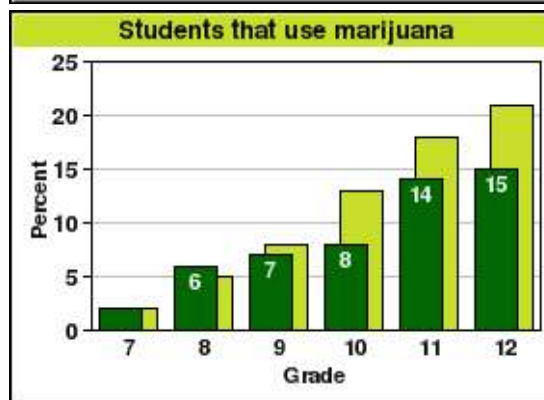
- 10% of students in this district indicated they were occasional or regular tobacco users; the Canadian norm for these grades is 10%.
- 10% of the girls and 10% of the boys in this district were occasional and regular tobacco users. The Canadian norm for girls is 11% and for boys is 9%.



Students that use marijuana

The percentage of students that use marijuana occasionally or at least once every day.

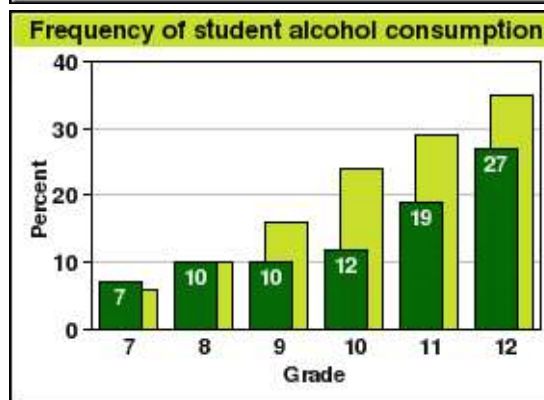
- 9% of students in this district indicated they were occasional or regular marijuana users; the Canadian norm for these grades is 11%.
- 8% of the girls and 8% of the boys in this district were occasional and regular marijuana users. The Canadian norm for girls is 10% and for boys is 12%.



Frequency of student alcohol consumption

The percentage of students who have at least one drink of alcohol per week.

- 14% of students in this district have had at least one alcoholic drink per week; the Canadian norm for these grades is 20%.
- 13% of the girls and 14% 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 20% and for boys is 20%.





Report on Student Outcomes and School Climate

OurSCHOOL Secondary School Survey (9247)

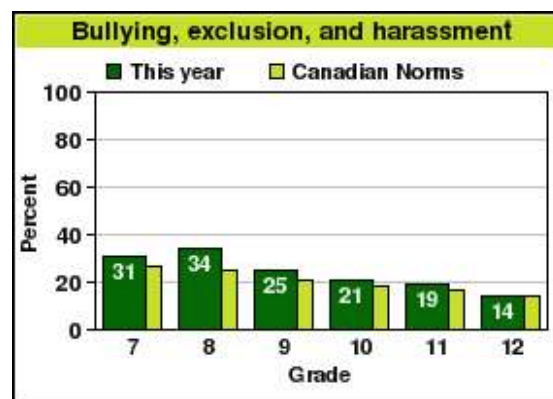
Lethbridge School District Schools Highlights

DRIVERS of Student Outcomes

Bullying, exclusion, and harassment

Students who are subjected to physical, social, or verbal bullying, or are bullied over the internet.

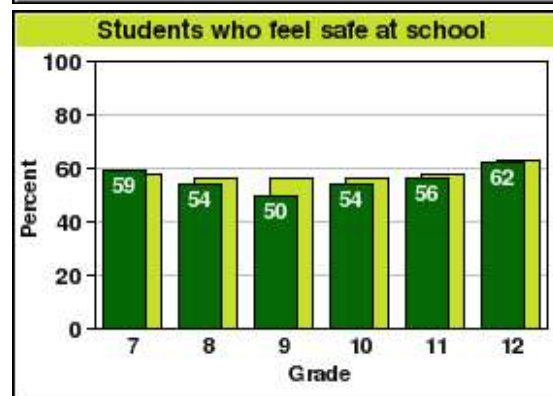
- 24% of students in this district were victims of moderate to severe bullying in the previous month; the Canadian norm for these grades is 20%.
- 22% of the girls and 24% of the boys in this district were victims of moderate to severe bullying in the previous month. The Canadian norm for girls is 21% and for boys is 20%.



Students who feel safe at school

Students who feel safe at school as well as going to and from school.

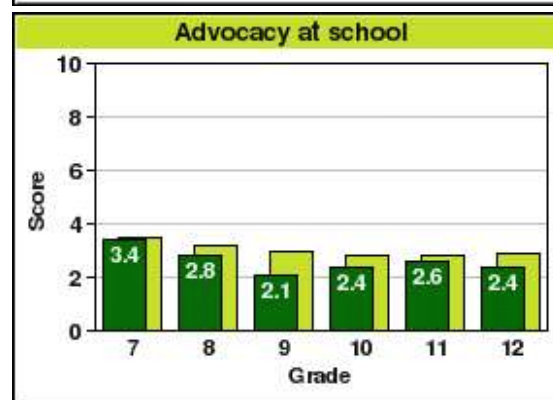
- 56% of students felt safe attending the district; the Canadian norm for these grades is 58%.
- 55% of the girls and 60% of the boys felt safe attending the district. The Canadian norm for girls is 54% and for boys is 61%.



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 district 2.6 out of 10; the Canadian norm for these grades is 3.
- In this district, advocacy at school was rated 2.5 out of 10 by girls and 2.7 out of 10 by boys. The Canadian norm for girls is 2.9 and for boys is 3.1.





Report on Student Outcomes and School Climate

OurSCHOOL Secondary School Survey (9247)

Lethbridge School District Schools Highlights

DRIVERS of Student Outcomes

Positive teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

- In this district, positive teacher-student relations were rated 6.4 out of 10; the Canadian norm for these grades is 6.3.
- In this district, positive teacher-student relations were rated 6.4 out of 10 by girls and 6.5 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.4.

Positive learning climate

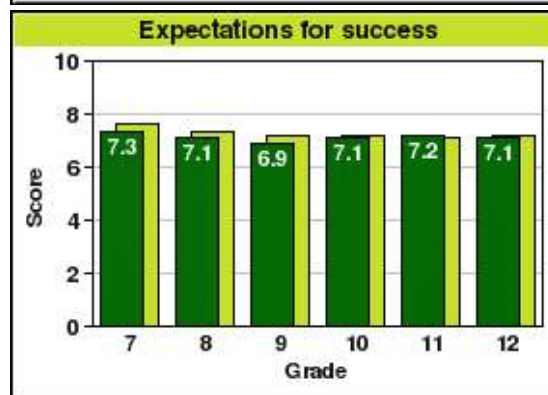
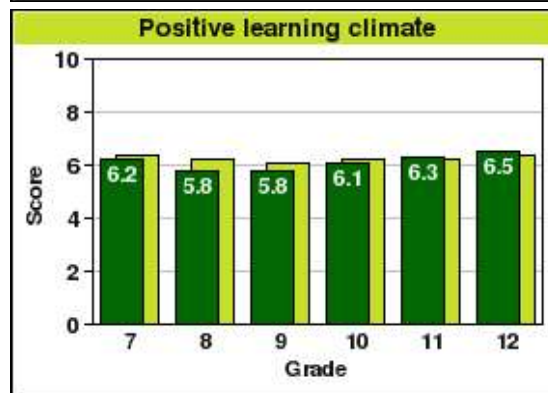
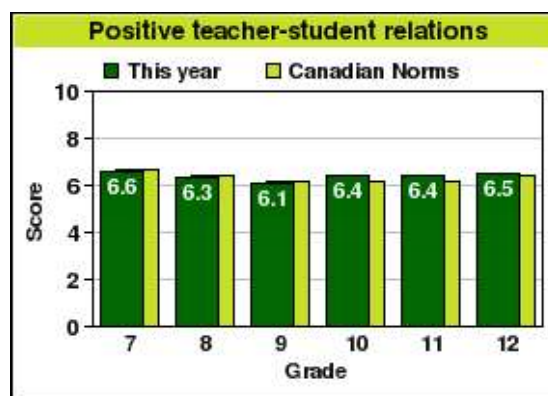
There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

- In this district, students rated disciplinary climate of the classroom 6.1 out of 10; the Canadian norm for these grades is 6.2.
- In this district, disciplinary climate of the classroom was rated 6.2 out of 10 by girls and 6.2 out of 10 by boys. The Canadian norm for girls is 6.2 and for boys is 6.3.

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 7.1 out of 10; the Canadian norm for these grades is 7.3.
- In this district, teachers' expectations for academic success were rated 7.2 out of 10 by girls and 7.1 out of 10 by boys. The Canadian norm for girls is 7.3 and for boys is 7.2.



Executive Summary



Organizational



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Report on Student Outcomes and School Climate

OurSCHOOL Secondary School Survey (9247)

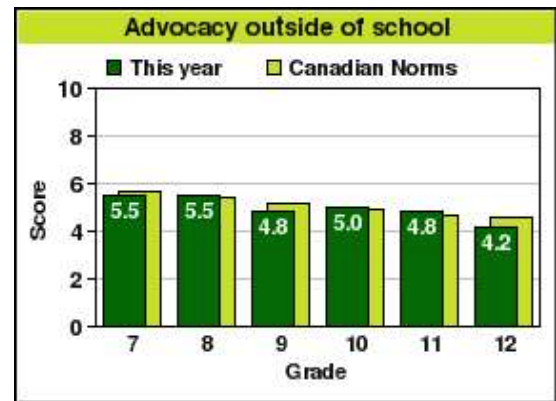
Lethbridge School District Schools Highlights

DRIVERS of Student Outcomes

Advocacy outside of school

Students who feel they have someone at home or in their community who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy outside of district 5 out of 10; the Canadian norm for these grades is 5.1.
- In this district, advocacy outside school was rated 5 out of 10 by girls and 4.9 out of 10 by boys. The Canadian norm for girls is 5.1 and for boys is 5.1.

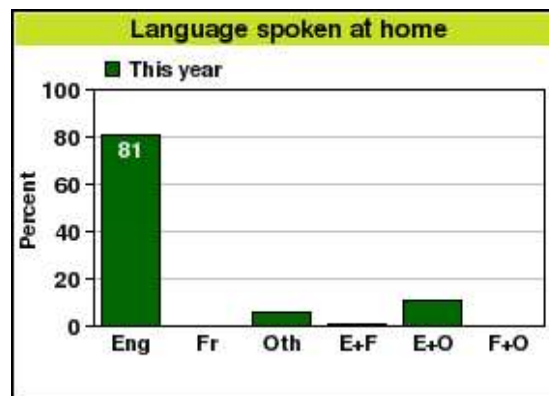


Demographic Factor Drill-Downs

Language spoken at home

Students are asked to indicate the language they speak most often at home.

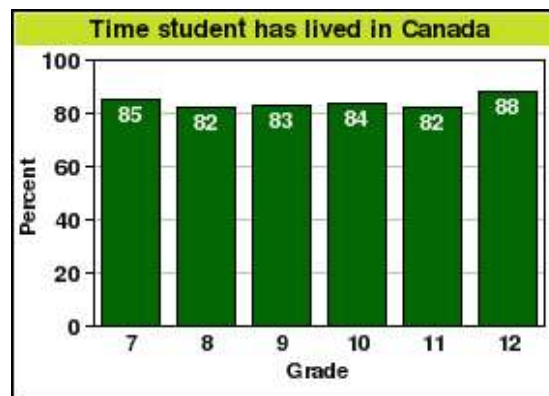
- 81% of students in this district speak English at home.
- 0% of students in this district speak French at home.
- 6% of students in this district speak other languages at home.
- 1% of students in this district speak English and French at home.
- 11% of students in this district speak English and another 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.

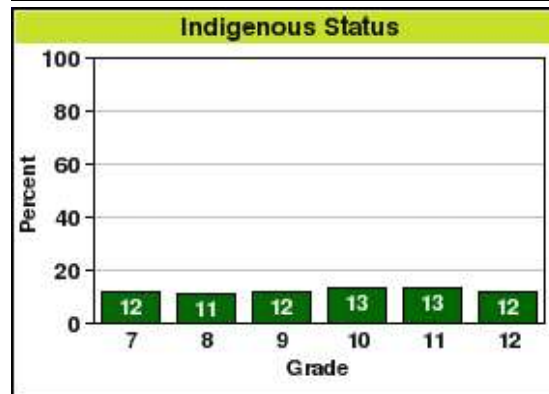
- 84% of students in this district were born in Canada.
- 85% of the girls and 83% of the boys in this district were born in Canada.



Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

- 12% of students in this district identified as Indigenous.
- 11% of the girls and 12% of the boys in this district identified as Indigenous.





Report on Student Outcomes and School Climate

OurSCHOOL Secondary School Survey (9247)

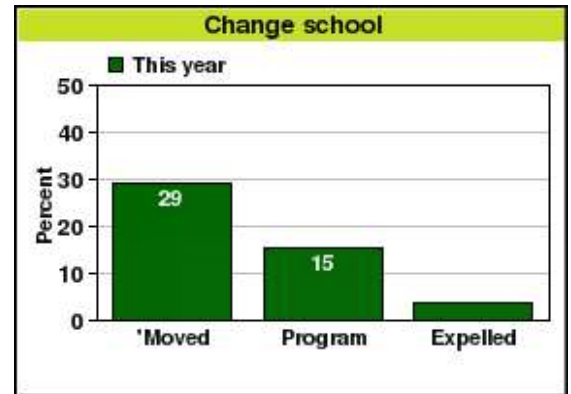
Lethbridge School District Schools Highlights

Demographic Factor Drill-Downs

Change school

Students who have changed schools for reasons below.

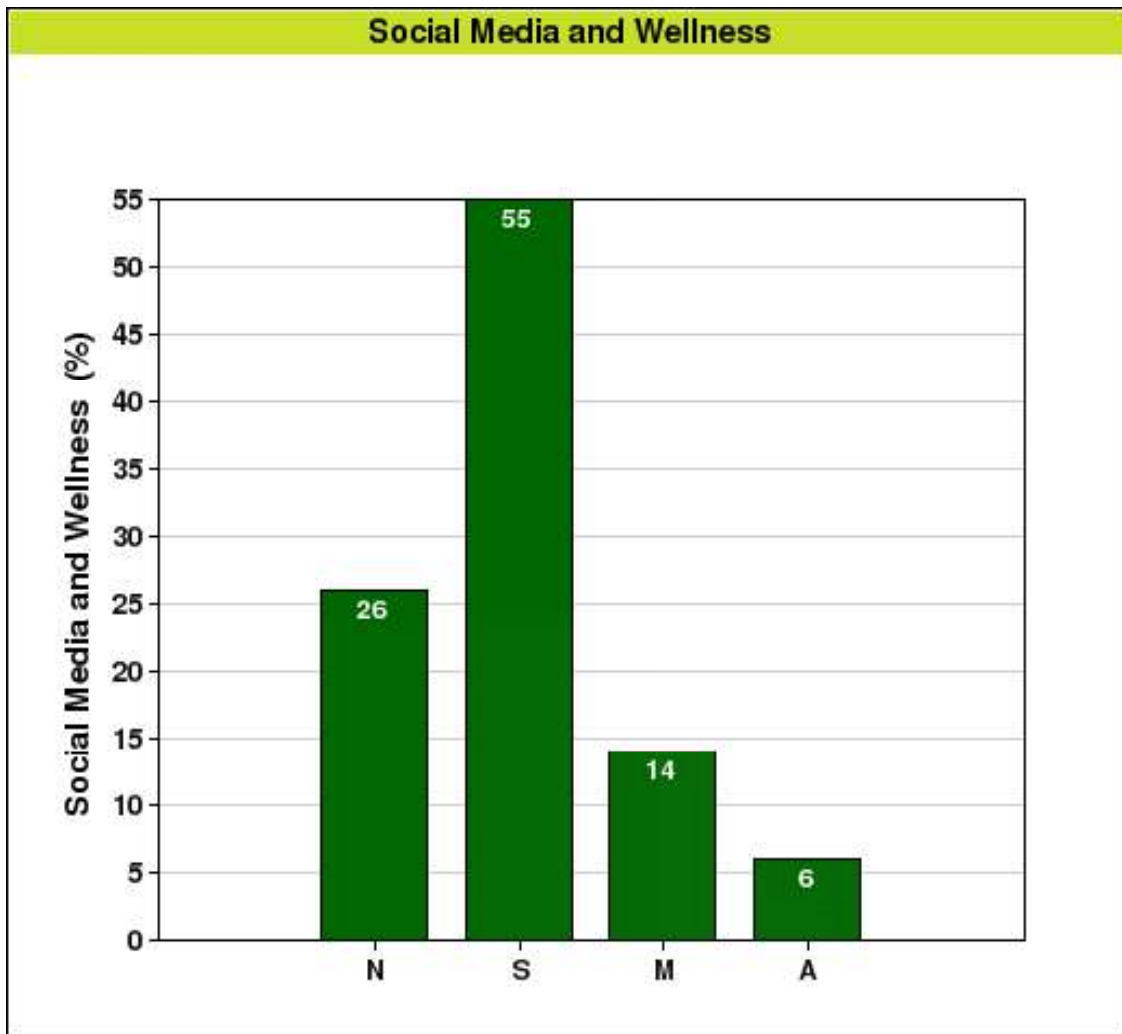
- 29.2% of students in this district changed district because they moved.
- 15.4% of students in this district changed school to take advantage of a different program.
- 3.7% of students in this district changed school because they were expelled from their old school.



Multiple Choice Question

Students were asked: "Social Media is bad for my wellness"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)





Report on Student Outcomes and School Climate

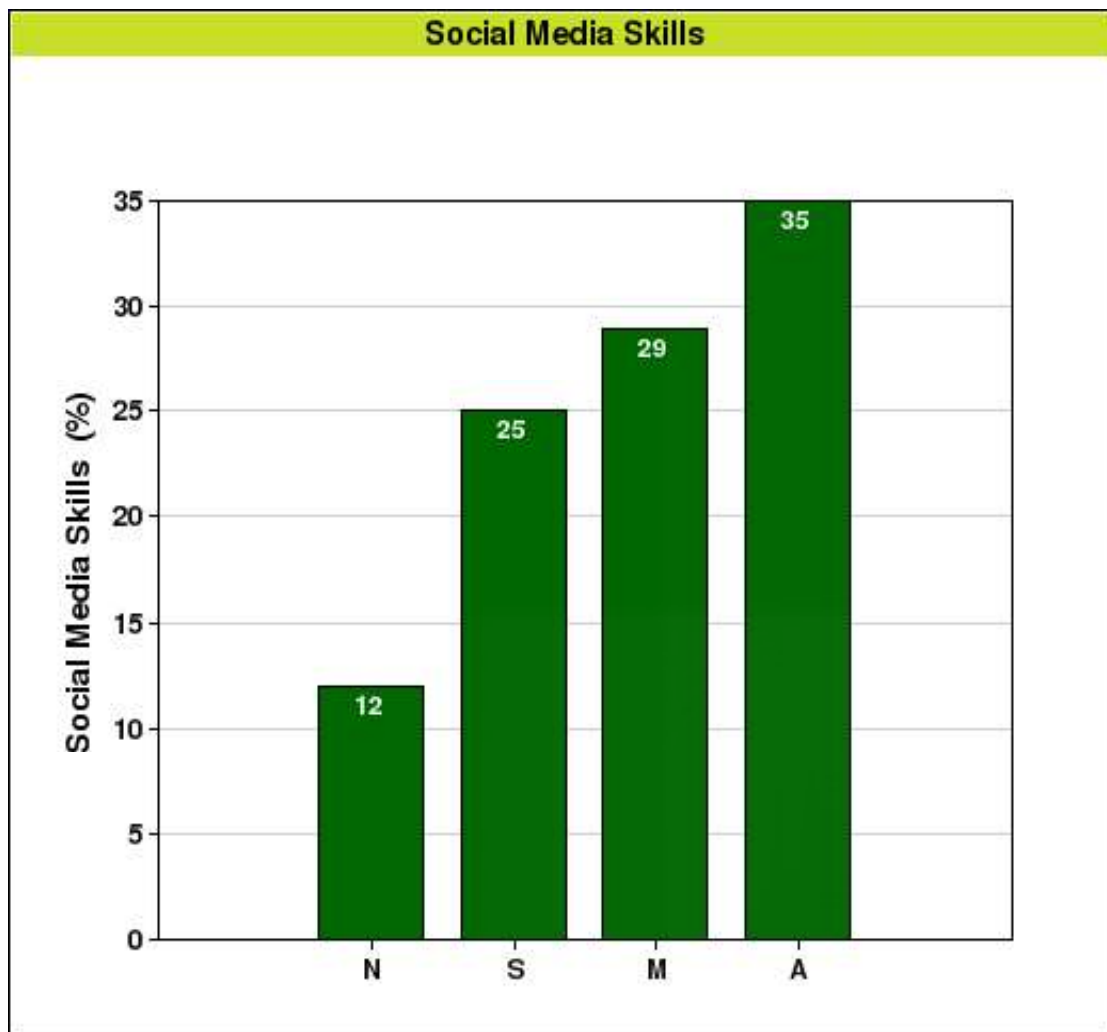
OurSCHOOL Secondary School Survey (9247)

Lethbridge School District Schools Highlights

Multiple Choice Question

Students were asked: "I have the skills to manage and control my social media"

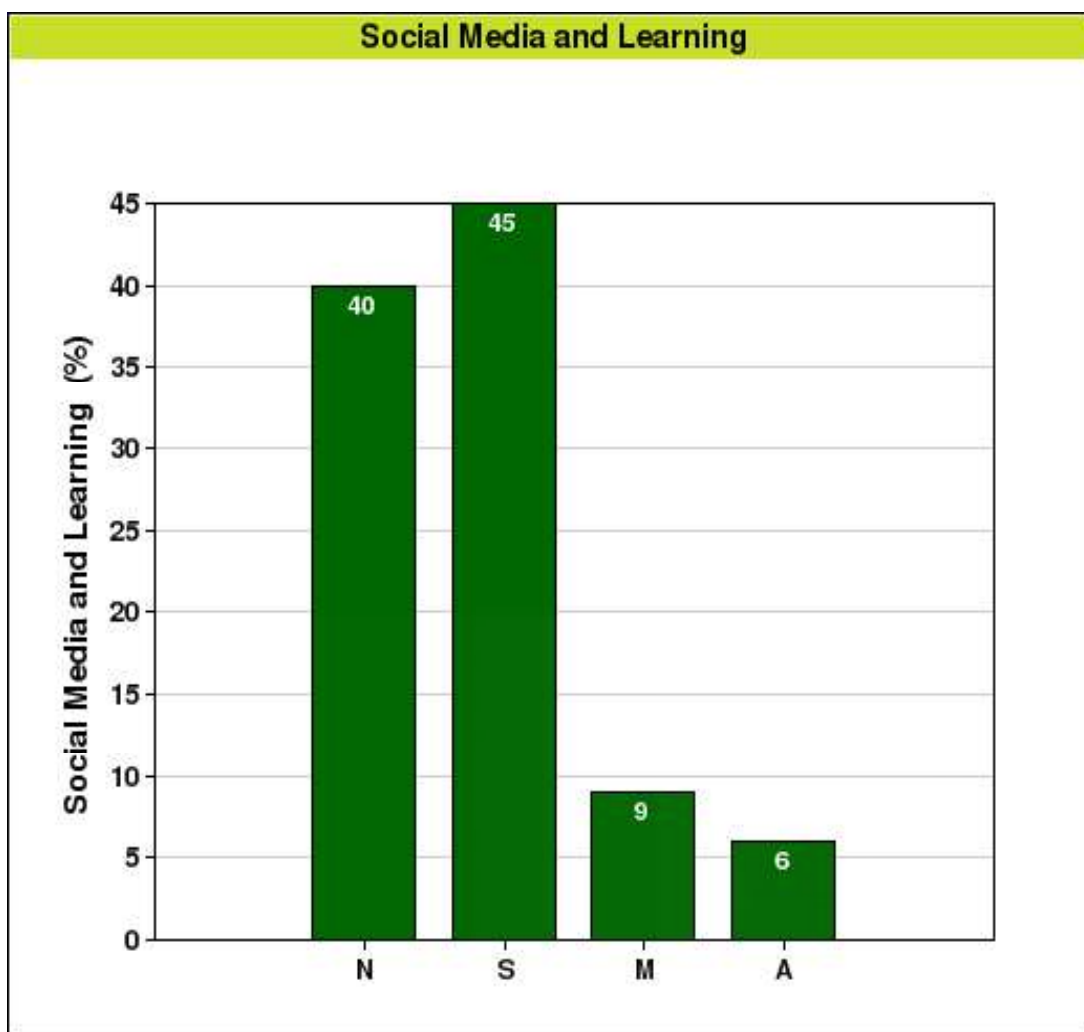
- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)



Multiple Choice Question

Students were asked: "Social media gets in the way of my learning"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)





Report on Student Outcomes and School Climate

OurSCHOOL Secondary School Survey (9247)

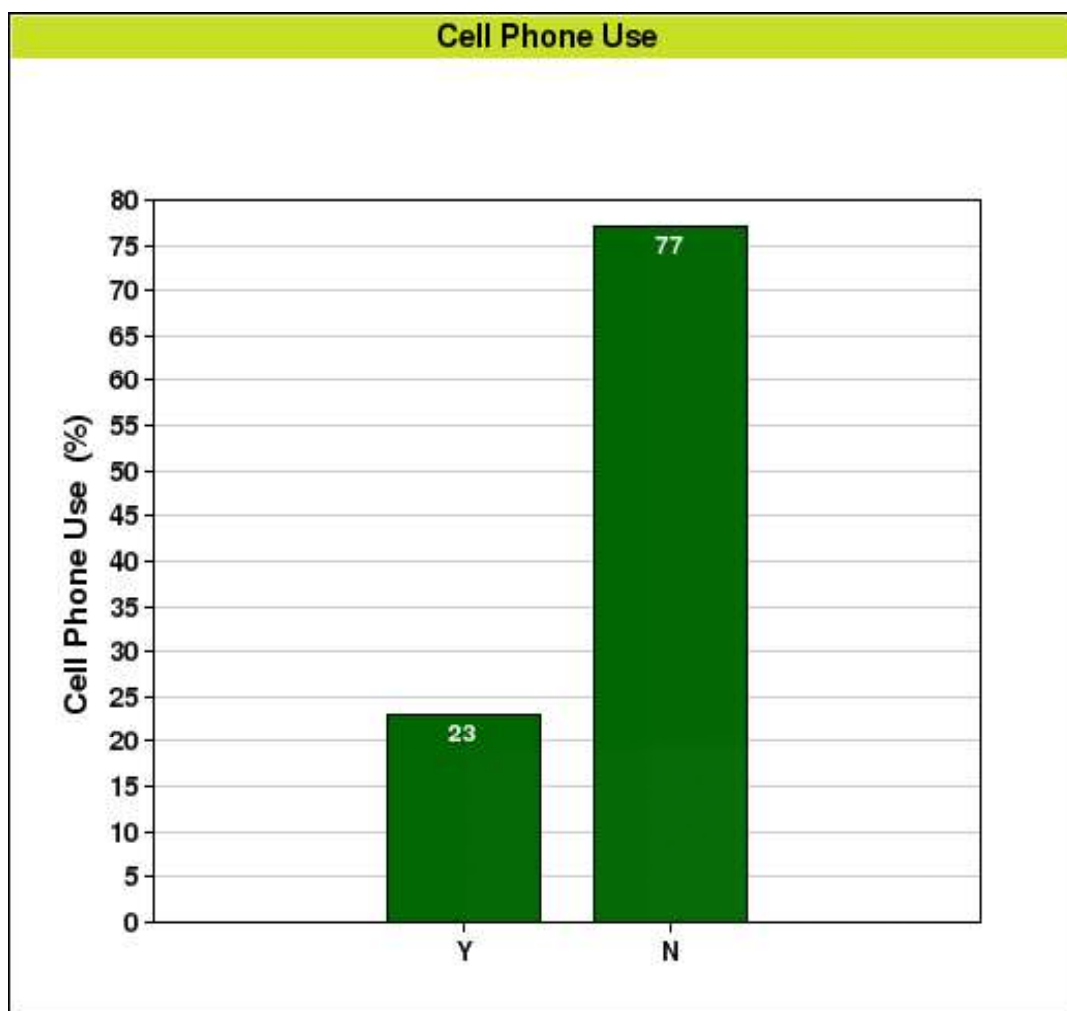
Lethbridge School District Schools Highlights



Multiple Choice Question

Students were asked: "There should be more rules to limit students' use of cell phones in class"

- Yes (Y)
- No (N)



School Nutrition Programs

Annually, the Division receives a targeted school nutrition grant from Alberta Education. The Division received \$299,500 in 2023-2024 and it is anticipated this amount will remain the same in 2024-2025.

These funds are distributed throughout the schools in the Division and each school determines how it will be used. The programs vary from breakfast programs, nutrition breaks and cafeteria expenses.

Free or reduced priced meals are not tracked throughout the Division. However, the local food bank does provide a “mindful munchies program” to all 24 schools. During the 2023-2024 school year, the mindful munchies program served 79,941 lunches.

Schools throughout the Division also run initiatives during the year for the local food banks or for families at winter break. Below are pictures from two of the larger fundraisers. One is the “Feed the Bug” at Lakeview Elementary School which has been running for the last 29 years. The second is at Victoria Park High School who has partnered with a local grocery store, Save On Foods for the last 15 years for it’s annual hamper campaign. The most recent campaign in December 2023 was the largest at 70 hampers with the school raising \$23,000 in donations towards the program.



Lethbridge School Division

Glossary of Terms



Accountability Pillar - data provided to give school boards a consistent way to measure their success and assess progress using a broad spectrum of measures. It is based on a set of common factors that measure outcomes in specific categories, giving a clear picture of how well learning goals are being achieved. It also helps identify areas that need improvement and set priorities for the future.

Accumulated Surplus from Operations (ASO) - is the total unrestricted net assets and operating reserves of the Division. An "Adjusted ASO" excludes the unspent school generated funds (SGF) which are held separately.

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 students with developmental disabilities, funding and supporting school boards, Indigenous and Francophone education, and overseeing basic education policy and regulations. Alberta Education also approves and funds new facilities and infrastructure for school jurisdictions in cooperation with Alberta Infrastructure.

Alberta Finance - department of the Government of Alberta responsible for economic and fiscal policy advice to the government as well as tax and regulatory administration.

Alberta Infrastructure - department of the Government of Alberta, responsible for the provision of infrastructure for health care, education, community, seniors' lodges, municipal transportation, and municipal water/wastewater treatment and distribution.

Amortization of Tangible Capital Assets - the systematic allocation of an asset to expense over a certain period of time. This is a non-cash transaction, in which, an asset is expensed over its projected useful life.

Base Funding - funding provided on a per Weighted Moving Average (WMA) student basis for every full time equivalent (FTE) student from Kindergarten (ECS) to grade 12.

Benefits - the employer's share of amounts paid on behalf of employees for statutory and pension contributions, and medical and insurance benefits. It also includes allowances which are taxable payments made to (or on behalf of) employees for sabbatical leave, advanced study and training, and for negotiable or board-authorized allowances including automobile, subsidized housing, relocation, retirement, and supplementary unemployment benefits.

Capital and Debt Services - includes the provision for amortization of the Division's capital assets, Infrastructure Maintenance and Renewal grant expenditures, and interest on debenture debt.



Capital Budget/Plan - the planned capital revenues, expenditure and transfers required to the acquisition and/or construction of tangible capital assets over a \$250,000 threshold.

Capital Expenditures - expenditures to acquire, develop or construct tangible capital assets.

Certificated Staffing - employees (teachers) holding a valid teaching certificate.

Community Outreach School - a school that provides an alternate education program for students age 12 to 15 who have not experienced success in a traditional school setting.

Contracted and General Services - expenditures that are contracted with other parties to perform services on behalf of the school division.

Diploma Examinations - Alberta Education tests grade 12 students in core subject areas (Math, Social Studies, English, and the Sciences).

Digital Citizenship - Digital Citizenship is a concept which helps teachers, technology leaders and parents to understand what students/children/technology users should know to use technology appropriately.

Division of Instructional Services - provides system based instruction services to support the implementation of curriculum, coordination of in-service instruction, assist teachers with program delivery, and implementation of system wide initiatives.

Downtown LA Program - a regional program designed to help alleviate mental health concerns in 12 to 17 year olds in a setting that meets their academic and psychosocial needs.

Early Education (Pre-school) Program - programming to provide early learning opportunities for children three to five years old.

Education Act - new legislation of the Province of Alberta governing the formation, governance, and operation of school jurisdictions. Replace the previous School Act.

Education Property Tax - taxes levied by the Province of Alberta, based on a uniform mill rate, which is collected by the municipality based on assessed property values. These funds are submitted by the municipality to the province. All education property tax collected from across the province is pooled together into one fund called the Alberta School Foundation Fund (ASFF).

Elementary School - schools that provide instruction to students enrolled in Kindergarten to grade five. Also includes Lethbridge Christian School which is a Kindergarten to grade eight school.

English as an Additional Language (EAL) - instruction is provided to assist students who have insufficient fluency in English to achieve grade level expectations in English Language Arts and other subject areas.

English Language Learning - see English as an Additional Language.

Executive Council - the senior administration team of [Lethbridge School Division](#) which includes the Superintendent, and the Associate Superintendents of Instructional Services, Human Resources, and Business and Operations.

FAST FORWARD - an initiative to assist students in completing high school when they may have previously left high school without earning their high school diploma.

First Nations Métis and Inuit Program - a program that provides ongoing support for Indigenous students in their efforts to obtain an education. This program provides opportunities for Indigenous students to study and experience their own and other Indigenous cultures and lifestyles.

Full Time Equivalent – how students are measured for funding allocation (kindergarten is 0.5 FTE while a full-time student is 1.0) and how staffing positions are allocated.

Funding Framework – how Alberta Education allocates funding to school jurisdictions to provide a quality education. It is a system designed to distribute funds equitably, provide flexibility for local decision-making, and ensure school jurisdictions are publicly accountable for the use of resources and the results achieved.

High School - schools that provide instruction to students enrolled in grade nine to twelve. Also includes Immanuel Christian Secondary School which provides programming from grade six to twelve.

High School Off Campus Program - a program to facilitate work placement opportunities for high school students in the community.

Inclusive Education/Inclusive Learning - an inclusive education system is to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential. Inclusion in the education system is about ensuring that each student belongs and receives a quality education no matter their ability, disability, language, cultural background, gender, or age.

Institutional Programs - school instruction provided in a secure residence that is prescribed as an institution whereby lodging and care are provided on a 24-hour basis. [Lethbridge School Division](#) provides instruction to four institutional programs. Harbour House (Emergency Women's Shelter), Lethbridge Regional Hospital School (Hospital), and Pitawani School, and Stafford Ridge School.

Kindercare Program – a pilot program at two Division schools starting in the 2024-2025 school year. It is an optional program offered in addition to kindergarten that allows for all day programming. Early learning staff will engage children in purposeful play-based activities designed to encourage exploration, foster creativity, problem solving skills, and language expression to support future learning and well-being.

Kindergarten Program - also known as ECS. This program offers a minimum of 475 hours of instruction to children who are at least 4 years 6 months of age and less than 6 years as of September 1 of the school year.



Learning Commons - collaboration spaces that are similar to libraries and classrooms. Space is shared for information technology, remote or online education, tutoring, collaboration, content creation, meetings, and reading or study.

Middle School - schools that provide instruction to students enrolled in grade six to eight.

Operating Budget - budgeted expenditures for the operation of the school division for a school year. It does not include capital expenditures over \$250,000, which is included under the Division's Capital plan.

Other Revenues - revenues of the school division that include non-grant items, such as investment revenues, miscellaneous revenues, school generated funds, and school fees.

Outreach Program - a program offered by Lethbridge Outreach High School which provides a basic education for students who are unable to attend or benefit from a regular school program.

Program Unit Funding (PUF) - funding provided for educational programming offered to children who are at least 2 years 8 months of age and up to 4 years 8 months and have a severe disability.

Project/Contracts - provincial priority targeted funding that is received for specific programs or services. This includes the mental health in schools pilot program (known throughout the Division as Digital Wellness), new curriculum funding and the digital assessment funding.

Provincial Achievement Tests (PAT) - Alberta Education tests all children in the core subjects (English, Math, Social Studies, and Science) in grade six and nine to ensure that the education system is maintaining a high standard.

Public Sector Accounting Standards (PSAS) – are the Canadian generally accepted accounting standards that are followed by the public sector (i.e. school divisions).

Reserve Funds - funds that are unspent from a prior school year and are available for allocation to the current school year budget.

Salaries - all remuneration paid or accrued to employees of the Division.

School Generated Activities /School Generated Funds (SGF) - funds raised in the community that come under the control and responsibility of a school and are for student activities.

School Leader Quality Standard - The standard applicable to the provision of basic education in Alberta as per government ministerial order. Quality leadership occurs when the leader's ongoing analysis of the context, and decisions about what leadership knowledge and abilities to apply, result in quality teaching and optimum learning for all school students

Shared Instructional Services - programs and expenditures that provide support to the schools within the jurisdiction.

Site Based Budgeting - the budgeting principal whereby those individuals responsible for day-to-day operations are responsible for making expenditure allocation and decisions.

Spent Deferred Capital Contributions (SDCC) – deferred revenues relating to provincially approved capital projects that have been used for the capital expenditure. SDCC equals the net book value of the supported tangible capital assets.

Supported Capital – tangible capital assets that have been funded by the province through the provincially approved capital projects.

Supported Debt Interest - interest paid on debenture debt on school facilities. Alberta Education supports the debt as the payment is made to Alberta Finance on behalf of the School Division.

Teaching Quality Standard - The standard applicable to the provision of basic education in Alberta as per government ministerial order. Quality teaching occurs when the teacher's ongoing analysis of the context, and the teacher's decisions about which pedagogical knowledge and abilities to apply result in optimum learning by students. All teachers are expected to meet the Teaching Quality Standard throughout their careers.

Transfers - includes capital purchases over \$5,000, school generated funds activities (fundraising activities, clubs and athletics), transfers to/from other sites, and funds held in contingency or reserves for a future purpose.

Transportation - the transportation by school bus of students to, from and between schools, within the school jurisdiction.

Truth and Reconciliation - Calls to action to "redress the legacy of residential schools and advance the process of Canadian reconciliation." The proposed actions call on all levels of government to work together to repair the harm caused by residential schools and begin the process of reconciliation.

Uncertificated Staffing - staffing of the school jurisdiction that do not hold teaching certificates. Also known as support staff.

Utilities - the cost of heat, light, water, and garbage disposal in the Division's facilities.

Unspent Deferred Capital Contributions (UDCC) – deferred revenues relating to provincially approved capital projects that have not yet been spent on capital expenditures.

Unsupported Capital – tangible capital assets that have been funded by the by the school jurisdiction (not funded by the province)

Weighted Moving Average (WMA) –Alberta Education allocates funding to school jurisdictions on a per full-time equivalent student enrolment basis. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year.



Spring Bloom by Margaret Pinkowski, MMH - Gr. 2



Executive Summary



Organizational



Financial



Informational

Lethbridge School Division

Glossary of Common Budget Acronyms

AHS – Alberta Health Services

ASBO – Association of School Business Officials International

ASO – Accumulated Surplus from Operations

ASFF – Alberta School Foundation Fund

CEU – Credit Enrolment Units

ECS – Early Childhood Services

EEP – Early Education Program

EAL – English as an Additional Language

FTE – Full-Time Equivalent

IBC – Instructional Budget Committee

IMR – Infrastructure, Maintenance and Renewal

LSD – Lethbridge School Division (previously referred to Lethbridge School District No. 51)

MBA – Meritorious Budget Award

OCAH – Off Campus Alternative High School

POM – Plant Operation and Maintenance

PSAS – Public Sector Accounting Standards

PUF – Program Unit Funding

SGF – School Generated Funds

SDCC – Spent Deferred Capital Contributions

TCA – Tangible Capital Assets

UDCC – Unspent Deferred Capital Contributions

UDL – Universal Design for Learning

WMA – Weighted Moving Average



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