Lethbridge School Division

Annual Budget Report

For the Fiscal Year Ending

August 31, 2026

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

2025-2026

2025-2026 PRELIMINARY BUDGET - APPROVED MAY 26, 2025

FOR FISCAL YEAR ENDING AUGUST 31, 2026
LETHBRIDGE, ALBERTA, CANADA

PREPARED BY LETHBRIDGE SCHOOL DIVISION
DIVISION OF BUSINESS AND OPERATIONS - FINANCE
AUGUST 2025

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 2025-2026 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 ever 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

2025-2026 Significant Budget Factors:

After many years of rapid enrolment growth, Lethbridge School Division is estimating maintaining its current enrolment into the 25/26 school year. For the 2025-2026 budget year, the Division is projecting a -0.13% or a 16 student decrease from the prior year. The growth in student enrolment over the last number of years has created challenges in the development of the 2025-2026 budget, as discussed throughout this report due to the funding framework the Division receives. For the last several years, the Division has been funded on a Weighted Moving Average (WMA) formula. This formula was as follows (funding for the 2024-2025 school year):

20% of the actual enrolment for the 2022-2023 school year
30% of the estimated enrolment for the 2023-2024 school year
50% of the projected enrolment for the 2024-2025 school year

For the 2025-2026 school year, this funding formula has been changed. The Adjusted Enrolment Method (AEM) has been updated to the following:

30% of the estimate enrolment for the 2024-2025 school year
70% of the projected enrolment from the 2025-2026 school year

While this funding change from the three year to a two year is a step in the right direction, it still does not fund every single student the Division supports in the year which creates challenges.

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

- There was no base grant rate increase from Alberta Education, which is the Division's most impactful grant as it is 55% of the Division's total overall revenue.

- There was a 2.32% increase to the services and supports grants as well as a 20% increase to the Classroom Complexity grant (approximately $118,000 increase).

- There was a 3% increase in the plant operations and maintenance grant rate as well as additional funds for the new West Coulee Station Elementary school opening September 2025.

- There was a 2.32% increase in the transportation grant rate as well as changes to the eligibility distance for K-6 students from 1KM to 1.6KM.

- Staffing continues to be the Division's largest expense at 77% of the Division's total budget for the 2025-2026 school year. The Division is the 4th largest employer in the City of Lethbridge (as of 2022).

- The Division's continues to monitor it's reserve levels. After years of having a provincially mandated 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 it's accumulated surplus from operations (ASO) level at 2.45% at August 31, 2024. Very minimal reserves has been allocated for use in the 2025-2026 budget as they have been depleted.

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 fourth submission for the Meritorious Budget Award with ASBO International as Director of Finance and the twentieth 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 DeKelver, CPA, CA, CBSO
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 nineteen (19) subsequent years up to and including the 2024-2025 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 2025-2026 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, 2025.

The budget year is the fiscal year 2025-2026, representing the period from September 1st, 2025 to August 31st, 2026. This fiscal year may also be referred to as 25-26, 2025-26, 25/26, 2025/2026 and/or Budget 2025. 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 2024–2025.

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

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

Candlelight Musings by Miya Anderson-Wipf, Wilson Middle School - Gr. 8

About the Art in this Report

The art in this report was produced by students of Lethbridge School Division during the 2024-2025 school year as part of the "Virtually Installed: Lethbridge Schools. Students. Art 2025".

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.

Lethbridge
SCHOOL DIVISION

2025-2026
ADOPTED BUDGET

2025-2026 PRELIMINARY BUDGET - APPROVED MAY 26, 2025

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

Lethbridge School Division

25/26 Annual Budget Report

Condensed Table of Contents:

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

Section 1 - EXECUTIVE SUMMARY 2

Accountability Statement **4**
Our Division at a Glance **5**
Executive Summary Report **6**
Budget Infographics **33**
2025-2026 Budget Overview 33
2025-2026 Budget Development Process 35
2025-2026 Budget Timeline 36

Section 2 - ORGANIZATIONAL SECTION 38

Division Profile **39**
School Board Governance **47**
Board of Trustees 47
Division Administration 49
Vision, Mission Statement, & Values **51**
Strategic Plan and Priorities **53**
Budget Development **58**
Basis of Budgeting 59
Board of Trustees Belief Statement 69
Financial Policies, Procedures and Principles 70
Budget Timeline 74
Budget Development Process 75
Meeting and Completion Schedule 78
Capital Planning Process 80

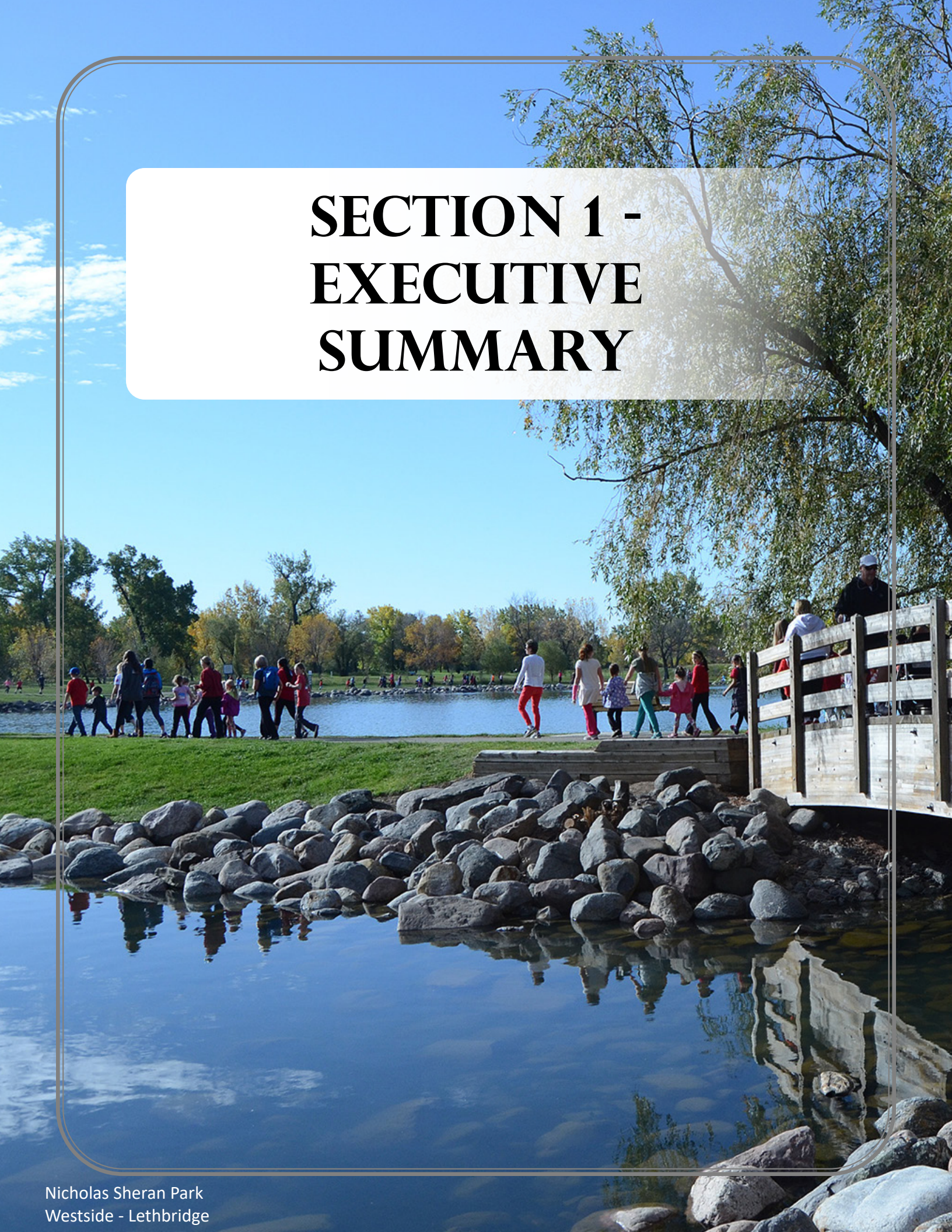
Section 3 - FINANCIAL SECTION 83

Financial Overview 84
Revenue & Funding Sources 85
Expenditures & Spending 90
Summary of All Funds 92
Summary for Operating Funds 97
Operating Revenue Sources 100
Operating Expenditures by Object 110
Summary of Expenditures by Program 120
Budget 2025/2026 - Operating Fund Summary 122
Summary of Projected Operating Fund Balances 127
Summary for Individual Operating Funds 129
Breakdown of Operating Funds 129
General Operating Funds 134
SGF Operating Funds 140
Summary by Operating Programs and Locations 143
Breakdown of Operating Programs 144
Goals, Objectives, and Performance Measures 148
Breakdown of Operating Programs 150
Instruction 152
Administration 185
Plant Operation and Maintenance 191
Transportation 197
Capital and Debt Services 201
Summary for Capital Funds 205
Summary of Capital Projects 206
Provincially Funded Capital Funds 210
Board Funded Capital Funds and Reserves 212
Other Financial Information 213
Endowment Funds 213
Debt and Accrued Obligations 214
Financial Health Indicators 215

Section 4 - INFORMATIONAL SECTION 224

Alberta School Foundation Fund (ASFF) 225
Division Priorities, Domains and Outcomes 226
Domain: Governance 228
Domain: Student Growth and Achievement 235
Domain: Teaching and Leading 239
Domain: Learning Supports 244
Enrolment Statistics 251
Division Staffing Overview 255
Goals, Outcomes, and Performance Measures 260
Staff Demographics 261
Trends, Issues, and Opportunities 262
Summary of Accomplishments 263
Alberta Education Assurance Measures Overall Summary 265
Student Surveys (2024-2025) 288
Preliminary Budget Engagement Survey Feedback 289
School Nutrition Programs 310
Glossary of Terms and Acronyms 311

SECTION 1 - EXECUTIVE SUMMARY



Nicholas Sheran Park
Westside - Lethbridge

Section 1 - EXECUTIVE SUMMARY

Accountability Statement **4**
Our Division at a Glance **5**
Executive Summary Report **6**
- Priorities and Strategies 6
- Division Budget Engagement Survey 7
- Board Values 8
- Assurance Plan 8
- Budget Process 9
- Enrolment 10
- Revenue and Expenses Summary 12
- Revenues / Funding 13
- Funding Allocations / Programs 16
- Expenditures / Spending 20
- Financial Impact on Surplus 24
- Financial Forecast 25
- Staffing / Human Resources 28
- Capital Plan 29
- Trustees and Administration 31

Budget Infographics **33**
2025-2026 Budget Overview 33
2025-2026 Budget Development Process 35
2025-2026 Budget Timeline 36

Back to Table of Contents

Lethbridge
SCHOOL DIVISION

Accountability Statement

The Operating Budget for Lethbridge School Division for the school year commencing September 1, 2025, was prepared under the direction of the Board of Trustees in accordance with the responsibilities specified in the *Education Act*, the *Government Accountability Act*, the Policy on *System Budgeting,* and the provincial government's accounting policies.

Signed: _____
Mrs. Christine Light
Board Chair

Signed: _____
Mr. Mike Nightingale
Superintendent

Signed: _____
Ms. Christine Lee
Associate Superintendent, Business and Operations

Lethbridge
SCHOOL DIVISION

Our Division at a Glance

12,298
Total Students
(-0.13% decrease)

$149.62 MILLION
Preliminary Budget
(2025-2026)

94%
Of Revenues are Provincial Grants

55%
Of Revenues are from Base Grant

$12,565
Average Cost Per FTE Student
(2025-2026)

81%
Spent on Instructional Services

19%
Spent on Non-Instructional Services

$110,260
Average Teacher Cost
(2025-2026)

25
Division Schools
(K-12)

77%
Spent on Staffing

4th
Largest Employer in the City
(2022)

111,400
City of Lethbridge Population
(2024)

2025-2026 DIVISION HIGHLIGHTS

Lethbridge School Division

2025-2026 Preliminary Budget

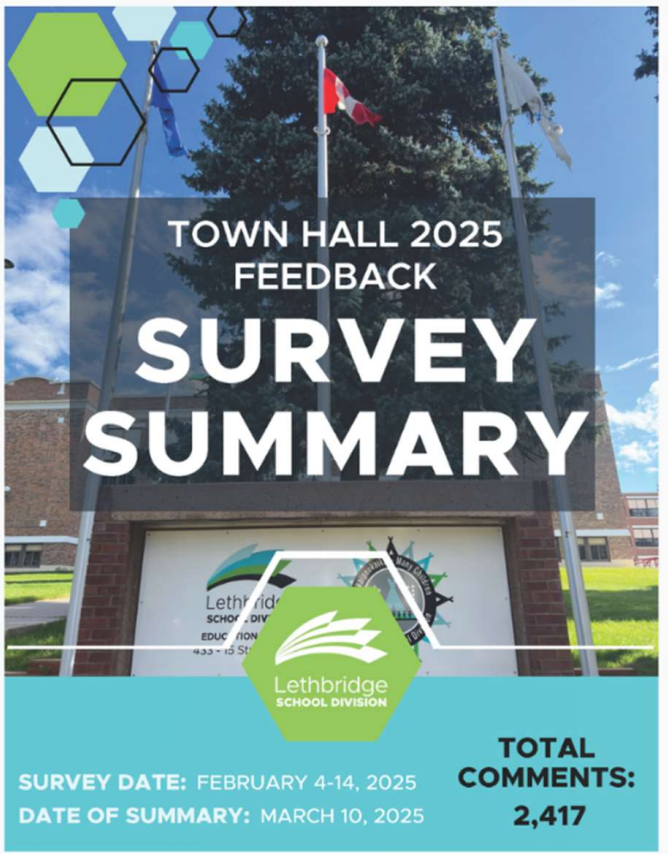
Executive Summary

Lethbridge School Division has a total operating budget of $149.62 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 111,400 residents. Lethbridge School Division serves approximately 12,298 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-five (25) schools and four (4) institutional programs.

Division Priorities and Strategies

In February 2025, the Board of Trustees held a consultation session with the education stakeholders of the community. Through both in person and online responses, 2,417 submissions were received. This feedback was reviewed by both the Board of Trustees and Division administration and helped shape priorities for the 2025-2026 school year and beyond.

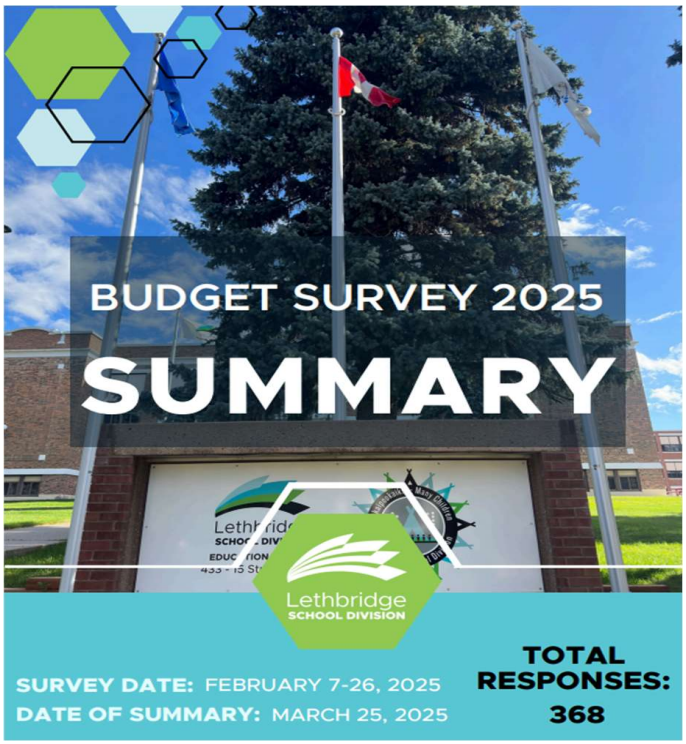


Areas of Discussion Included:

- *What aspects of your elementary, middle or high school learning experience are you most satisfied with and why?*
- *What aspects of your elementary, middle or high school learning experience are you least satisfied with and why?*
- *Specific questions were asked to parents/guardians/caregivers, students, staff and community members.*

Division Budget Engagement Survey

In February 2025, the Division launched a survey to gain public feedback at the start of the 2025-2026 preliminary budget process. The survey focused on public education and the instructional portion of the Division's budget. Total responses received were 368 and more information can be found here: https://lethsdcommunityengagement.schoolsites.ca/download/492934



Areas of Discussion Included:

- *How familiar participants were with how Lethbridge School Division is funded.*
- *Given the budget concerns discussed, do you believe the Division is allocating instructional funds to best serve student needs? Why or why not?*
- *What approach should the Division be using in regard to its reserve balance.*
- *Ranking instructional priorities based on Alberta Education assurance domains.*

The five main themes that emerged throughout the survey were:

- Addressing classroom complexity
- Funding resources and allocations
- Support for teachers and staff
- Government and policy criticism
- Focus on student wellness and learning

The Division thanks everyone who took the time to fill out the budget survey. The results helped shape budgetary decisions being made for the 2025-2026 school year.

Coalbanks Elementary School Year-end BBQ

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 both public engagements to inform the belief statements for the development of the 2025-2026 preliminary budget and then the resources available are allocated with these priorities and values in mind.
Annually, Lethbridge School Division prepares an assurance plan to address the provincial assurance domains. The three 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

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 2025-2026 budget. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the nineteen (19) subsequent years up to and including the 2024-2025 budget. Once the budget is approved by the Board of Trustees, the Division develops the 2025-2026 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 2025 involving parents, guardian, 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 April 2025 and set priorities which guided the development of the 2025-2026 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2024-2025 budget.

Click to view 2025-2026 Budget Development Process (page 35)

A public budget survey was conducted in February 2025 to help gather stakeholders' opinions on the Division's instructional 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, guardians, staff members, administration and trustees, are invited to the review the online presentation of the budget in May 2025 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 26th, 2025. 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, 2025.

Enrolment

Lethbridge School Division has 12,298 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2025-2026 school year as compared to 12,314 in 2024-2025. This is a decrease of 16 students or -0.13% from the prior year count in September 2024. Larger groups are graduating and there are not the same number of students entering the Division in the lower grades is one of the main reasons for the decline. Historical data and other factors are used to help predict future enrolment. These enrolment numbers are based on estimates submitted to Alberta Education in December 2024 as well as projections completed in May 2025. Actual enrolment numbers for the 2025-2026 are then submitted on September 30th, 2025.

Pre-K, elementary, and high school are showing declines in enrolment, whereas kindergarten and middle schools are showing increases ranging from 4.35% to 8.30%.

Program	Actual				September 2025	Change	
	September 2021	September 2022	September 2023	September 2024			
Early Education	299	241	180	177	149	-28	-15.82%
Kindergarten	747	784	667	675	731	56	8.30%
Elementary (Grades 1 - 5)	4,279	4,398	4,467	4,429	4,339	-90	-2.03%
Middle School (Grades 6 - 8)	2,787	2,765	2,773	2,807	2,929	122	4.35%
High School (Grades 9 - 12)	3,568	3,769	4,142	4,226	4,150	-76	-1.80%
Total	**11,680**	**11,957**	**12,229**	**12,314**	**12,298**	**-16**	**-0.13%**
% Change		*2.37%*	*2.27%*	*0.70%*	*-0.13%*		

Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. For the last several years, the Division has been funded on a Weighted Moving Average (WMA) formula. This formula was as follows (funding for the 2024-2025 school year):

- 20% of the actual enrolment from the 2022-2023 school year
- 30% of the estimated enrolment from the 2023-2024 school year
- 50% of the projected enrolment from the 2024-2025 school year

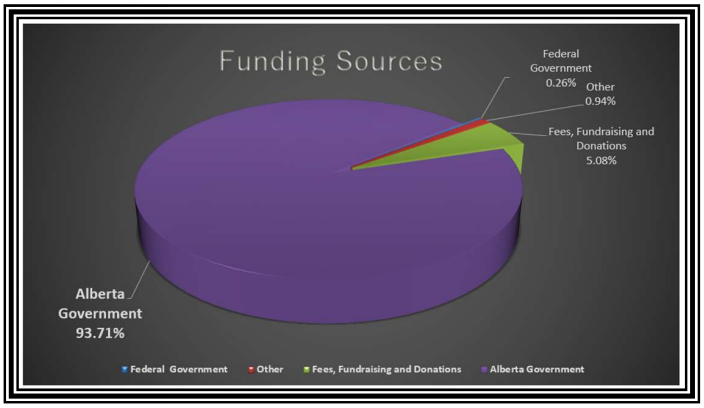
For the 2025-2026 school year, this funding formula has been changed. The Adjusted Enrolment Method (AEM) has been updated to the following:

- 30% of the estimated enrolment from the 2024-2025 school year
- 70% of the projected enrolment from the 2025-2026 school year

School Year	FTE	Weighting	AEM
2024-2025 Estimated FTE Enrolment	11,764.0	30%	3,529.2
2025-2026 Projected FTE Enrolment	11,858.0	70%	8,300.6
Adjusted Enrolment Method (AEM) FTE Enrolment			**11,830**

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

Funding Sources



Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 93.71% 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 6.28% of the Division's revenue.

Total budgeted revenues and allocations for 2025-2026 are $149.62 million. Included in these revenues is $23,927 of prior year's reserves. Total revenues and allocations for the Division have decreased by -0.51% over the operating budget for 2024-2025. This is due in part to the following:

- The Division has held back funds based on enrolment projections. If enrolment is met in the September 30th 2025 student count, the Division will be eligible for this funding. If not, this funding will need to be repaid to Alberta Education in the 2026-2027 school year. The Division has estimated a hold back and currently has not budgeted $2 million dollars from Alberta Education.
- In 2024-2025, the Division had used over $1.2 million in one-time reserve funds. In the last few years, Alberta Education has directed school divisions to use their reserves. In response to this mandate, to help maintain instructional programming and the need to balance the budget, the Division has used over $7 million in reserves in the past three years. Reserve funds are now depleted, which limits the Division's flexibility for address any emergent or immediate needs.
- Targeted grants and external funding that was available in the 2024-2025 school year are no longer available in the 2025-2026 school year. This includes the Mental Health in Wellness pilot program and Jordan's Principle (which covered the expenses for additional Educational Assistants).
- Due to lower interest rates and lower cash reserves, interest revenue is estimated to decrease by half to $300,000 (had been $600,000 in prior year and had all been allocated to instruction).

Summary of Revenues and Expenses

Below is a summary of the Division's projected revenue and expenses for 2024-2025 year, the 2025-2026 budget and then projections for the 2026-2027 through the 2028-2029 budget.

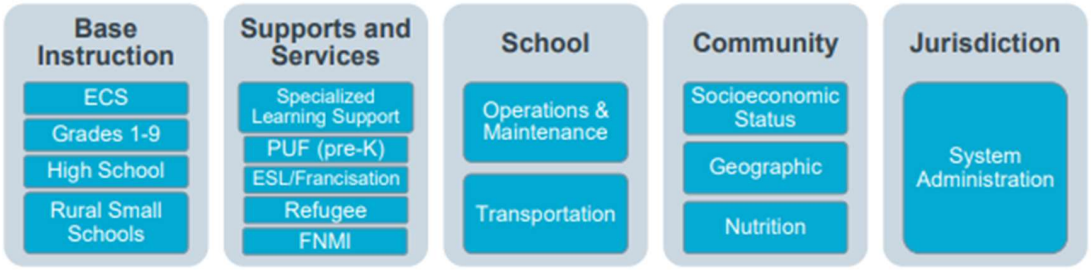
Explanations on how the Division is funded, how that funding is allocated and what expenses the Division has will be discussed in the following pages.

	Projected Actual 2024-2025	Preliminary Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
REVENUES					
Government of Alberta	$139,924,600	$140,197,342	$140,916,944	$142,153,029	$143,399,082
Federal Government and Other Government	$868,042	$388,944	$388,944	$388,944	$388,944
Fees	$2,000,184	$5,139,980	$5,170,825	$5,201,855	$5,233,072
Other sales and services	$1,071,193	$1,016,994	$1,016,994	$1,016,994	$1,016,994
Investment income	$423,031	$300,000	$300,000	$300,000	$300,000
Gifts and Donations	$492,268	$368,000	$368,000	$368,000	$368,000
Rentals of facilities	$20,304	$20,304	$20,304	$20,304	$20,304
Fundraising	$1,349,771	$2,160,000	$2,160,000	$2,160,000	$2,160,000
Total Revenues	$146,149,393	$149,591,564	$150,342,011	$151,609,126	$152,886,396
EXPENSES					
Certificated salaries and benefits	$84,033,371	$81,776,675	$83,003,340	$83,675,984	$84,321,172
Uncertificated salaries and benefits	$31,756,429	$32,885,789	$33,385,668	$33,895,266	$34,414,817
Contracted and general services	$10,977,846	$12,521,461	$12,611,287	$12,666,205	$12,745,476
Supplies	$4,268,021	$2,950,640	$2,950,640	$2,950,640	$2,953,766
Utilities	$2,886,991	$2,654,071	$2,654,071	$2,654,071	$2,654,071
Contingency, commitments and transfers	$463,260	$953,525	$583,900	$583,900	$583,900
School Generated Activities	$3,798,187	$7,615,902	$7,645,678	$7,675,633	$7,705,768
Capital and debt services	$7,524,928	$7,507,427	$7,507,427	$7,507,427	$7,507,427
Total Expenses	$145,709,033	$148,865,490	$150,342,011	$151,609,126	$152,886,397
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	$440,360	$726,074	($0)	($0)	($0)
Accumulated Surplus from Operations (Deficit) beginning of Period	$6,613,303	$6,258,576	$6,234,650	$6,234,650	$6,234,650
Surplus (Deficit) of Revenues over Expenses	$440,360	$726,074	($0)	($0)	($0)
Net Transfer to Capital and Capital Reserves	($750,000)	($750,000)	$0	$0	$0
Accumulated Surplus from Operations (ASO) - End of Period	$6,303,663	$6,234,650	$6,234,650	$6,234,650	$6,234,650
Less: School Generated Funds in Reserves	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)
Adjusted ASO - End of Period	$3,214,626	$3,145,613	$3,145,613	$3,145,613	$3,145,613
	2.21%	2.11%	2.09%	2.07%	2.06%

Funding Sources Continued

Revenues and Allocations	2025-2026 Preliminary Budget	2024-2025 Operating Budget	*Variance from 2024-2025 Operating Budget*	*Change %*	2024-2025 Preliminary Budget	*Variance from 2024-2025 Preliminary Budget*	*Change %*
Alberta Education - Base Instruction	$81,895,381	$82,698,102	($802,721)	*-0.97%*	$83,201,135	($1,305,754)	*-1.57%*
Alberta Education - Services and Supports	$17,183,036	$17,121,347	$61,689	*0.36%*	$17,058,208	$124,828	*0.73%*
Alberta Education - Schools/Facilities	$19,421,015	$17,325,419	$2,095,596	*12.10%*	$17,349,510	$2,071,505	*11.94%*
Alberta Education - Community	$3,584,404	$3,613,485	($29,081)	*-0.80%*	$3,622,281	($37,877)	*-1.05%*
Alberta Education - Jurisdiction	$4,608,671	$4,371,026	$237,645	*5.44%*	$4,371,026	$237,645	*5.44%*
Projects/Contracts	$506,515	$810,261	($303,746)	*-37.49%*	$426,786	$79,729	*18.68%*
Other Provincial Revenue	$507,892	$729,951	($222,059)	*-30.42%*	$727,846	($219,954)	*-30.22%*
Teacher Pension Costs	$6,500,000	$6,500,000	$0	*0.00%*	$6,500,000	$0	*0.00%*
Federal Government Funding	$388,944	$1,049,265	($660,321)	*-62.93%*	$845,396	($456,452)	*-53.99%*
Other Revenues	$9,005,278	$8,793,732	$211,546	*2.41%*	$8,771,719	$233,559	*2.66%*
Capital and Debt Services	$5,990,427	$5,990,427	$0	*0.00%*	$5,990,427	$0	*0.00%*
Total Operating Revenue	$149,591,563	$149,003,015	$588,548	0.39%	$148,864,334	$727,229	0.49%
Prior Years Reserves (one-time funds) & Yearend Committments	$23,927	$1,386,129	($1,362,202)	*-98.27%*	$1,240,373	($1,216,446)	*-98.07%*
Total Revenue and Allocations	$149,615,490	$150,389,144	($773,654)	-0.51%	$150,104,707	($489,217)	-0.33%

Alberta Education funding falls into 5 main grant categories:



Alberta Education - Base Instruction – 54.74% of Division Revenues

As part of the Provincial Funding Framework, the Base Instruction funding is based on the Adjusted Enrolment Method (AEM) of funded full-time equivalent (FTE) student enrolment. The 2025-2026 AEM is calculated based the following:

- 30% of the estimated FTE enrolments of 2024-2025, and
- 70% of the projected FTE student enrolments for 2025-2026.

The Base Instruction grant is the largest grant the Division receives and is based on AEM enrolment amounts for ECS, Grades 1-9, High School and Outreach Programs. The AEM is set by Alberta Education for the 2025-2026 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 funding adjustment.

The Base Instruction grant rate did not increase from the prior school year as a result the Division's expenses paid for by this grant are outpacing the revenue the Division will receive.

Alberta Education – Services and Supports – 11.48% 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 AEM funding to determine the funding levels.

For the 2025-2026 school year, the Services and Supports grant rate increased by 2.32% except for the classroom complexity grant rate (which increased 20%, or approximately $118,000 for the Division).

Alberta Education – Schools/Facilities – 12.98% 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 $2 million increase in the Operations and Maintenance grant for the 2025-2026 school year. The Operations and Maintenance grant rate received a 3% increase and funding is allocated in a combination of the AEM enrolment and the facility space utilization (which will increase for the 2025-2026 school year with the opening of West Coulee Station Elementary School). This grant increased by $896,845.

School divisions apply for Capital Maintenance and Renewal (CMR) funding for specific projects. For 2025-2026, the Division will receive approximately $1,863,200 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.

Alberta Education has adjusted the distance requirements for transportation for the 2025-2026 school year. Eligible riders will change from 1.0 KM to 1.6 KM for grades K-6 and 2.0 KM for grades 7-12 will remain the same. The transportation grant rate increased 2.32% for the 2025-2026 school year and is increasing by $1.1 million ($740,000 of this has been received in the 2024-2025 school year due to the timing of the grant application).

A new grant that was introduced for the 2025-2026 school year was a school technology grant. This funding is to support school divisions in the areas of information technology and security. The Division received $150,000 for this grant.

Alberta Education – Community – 2.40% 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 2025-2026 budget, the school nutrition grant has increased by 2.32% for a total of $306,448. The other two grants rates in this area (socio-economic status and geographic) each also increased by 2.32%. Both of these funds are used entirely within instruction.

Alberta Education – Jurisdiction – 3.08% 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 AEM 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 2025-2026 budget, the grant amount has increased by $237,645.

Other Provincial Revenues:

Projects/Contracts – 0.34% of Division Revenues

Project/contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. For the 2025-2026 budget, two Alberta Education specific grants have been included, $121,244 for new curriculum funding (all for staffing costs), and $385,271 for a new mental health grant (being used in counselling).

Other Provincial Revenues – 0.34% of Division Revenues

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

Teacher Pension Costs – 4.34% 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)

	Operating 2025-2026	Operating 2024-2025	Total Change	% Change
Alberta Education Operating Grants	110,177,228	111,473,146	($1,295,918)	-1.16%
Operations and Maintenance	12,253,292	11,285,737	$967,555	8.57%
Transportation (note 1)	5,650,723	4,505,181	$1,145,542	25.43%
Capital and Debt Servicing	5,990,427	5,990,427	$0	0.00%
Infrastructure Maintenance Renewal (IMR)	1,517,000	1,534,501	($17,501)	-1.14%
Jurisdiction	4,608,671	4,371,026	$237,645	5.44%
	140,197,341	**139,160,018**	**$1,037,323**	**0.75%**

Note 1: $740,000 is an adjustment in year for the 2024-2025 operating budget

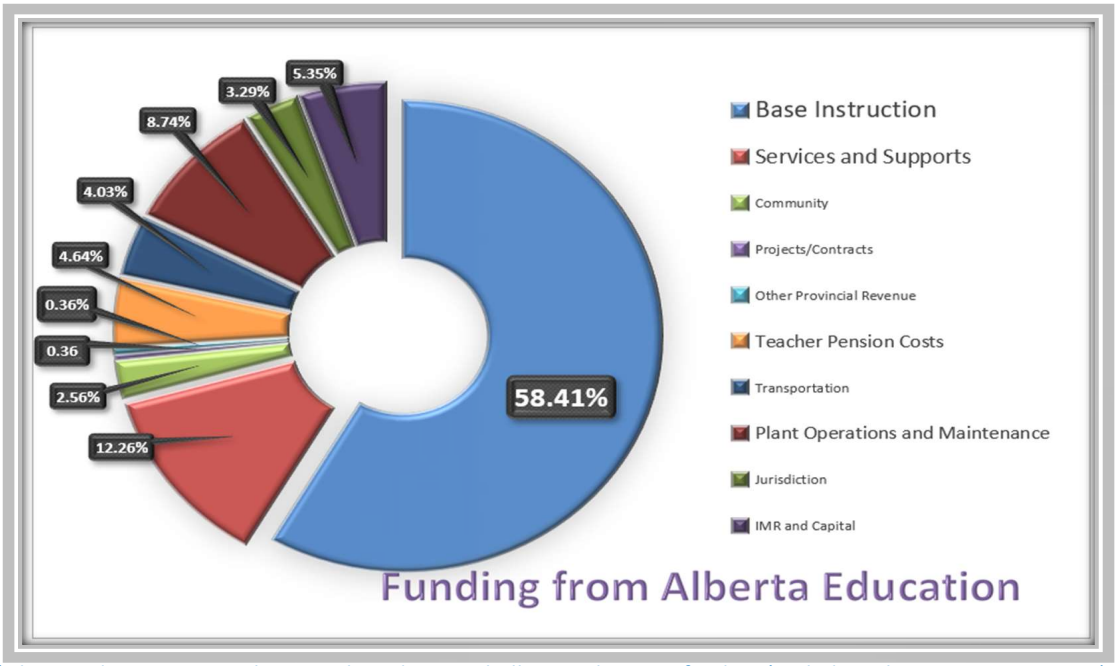


**Chart and percentages above are based on total Alberta Education funding (excludes other Division revenues)*

Other Division Revenues:

Federal Government – 0.26% of Division Revenues

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

Other Revenues – 6.02% 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. Interest and rental revenue are also included in this area.

Capital Block – 4.00% of Division Revenues

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

Prior Year Reserves – 0.03% of Division Revenues

Prior year reserves are the amounts of one-time reserves used to address priority areas. All reserve usage for the 2025-2026 preliminary budget are within instruction.

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:

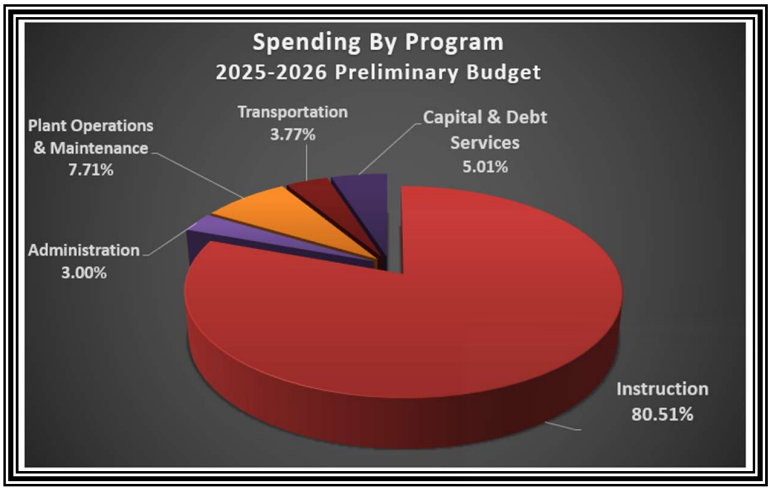
	2025-2026 Preliminary Budget			2024-2025 Operating Budget			Variance from 2024-2025 Operating Budget			
Revenues Sources	Operating Revenues	One-time Reserves	2025-2026 Preliminary Budget	Operating Revenues	One-time Reserves	2024-2025 Operating Budget	*Operating Revenues*	*One-time Reserves*	*Variance from 2024-2025 Operating Budget*	*Change %*
Alberta Government	$140,197,341	$0	$140,197,341	$139,160,018	$0	$139,160,018	*$1,037,323*	*$0*	*$1,037,323*	*0.75%*
Fees, Fundraising and Donations	$7,615,902	$0	$7,615,902	$7,108,447	$0	$7,108,447	*$507,455*	*$0*	*$507,455*	*7.14%*
Other Revenues	$1,389,376	$0	$1,389,376	$1,685,285	$0	$1,685,285	*($295,909)*	*$0*	*($295,909)*	*-17.56%*
Federal Government	$388,944	$0	$388,944	$1,049,265	$0	$1,049,265	*($660,321)*	*$0*	*($660,321)*	*-62.93%*
One-time Reserves & Yearend Commitments	$0	$23,927	$23,927	$0	$1,386,129	$1,386,129	*$0*	*($1,362,202)*	*($1,362,202)*	*-98.27%*
Total Allocations	$149,591,563	$23,927	$149,615,490	$149,003,015	$1,386,129	$150,389,144	*$588,548*	*($1,362,202)*	*($773,654)*	*-0.51%*

As shown above, there is a $773,654 decrease in revenue from the 2024-2025 operating budget. Increases in Alberta Education (the majority of this is within transportation) and fees are being offset by decreases in other revenues (mainly decreased interest revenue from lower interest rates) and the decrease in the Federal Government is from no longer receiving Jordan's Principle funding (which had been received in 2024-2025).

	2025-2026 Preliminary Budget			2024-2025 Operating Budget			Variance from 2024-2025 Operating Budget			
Funding Allocations	Operating Revenues	One-time Reserves	2025-2026 Preliminary Budget	Operating Revenues	One-time Reserves	2024-2025 Operating Budget	*Operating Revenues*	*One-time Reserves*	*Variance from 2024-2025 Operating Budget*	*Change %*
Instruction	$120,383,124	$23,927	$120,407,051	$121,577,132	$1,386,129	$122,963,261	*($1,194,008)*	*($1,362,202)*	*($2,556,210)*	*-2.08%*
Administration	$4,489,173	$0	$4,489,173	$4,371,026	$0	$4,371,026	*$118,147*	*$0*	*$118,147*	*2.70%*
Plant Operations and Maintenance	$11,561,116	$0	$11,561,116	$10,979,748	$0	$10,979,748	*$581,368*	*$0*	*$581,368*	*5.29%*
Transportation (Note 1)	$5,650,723	$0	$5,650,723	$4,550,181	$0	$4,550,181	*$1,100,542*	*$0*	*$1,100,542*	*24.19%*
Capital and Debt Services	$7,507,427	$0	$7,507,427	$7,524,928	$0	$7,524,928	*($17,501)*	*$0*	*($17,501)*	*-0.23%*
Total Allocations	$149,591,563	$23,927	$149,615,490	$149,003,015	$1,386,129	$150,389,144	*$588,548*	*($1,362,202)*	*($773,654)*	*-0.51%*

Note 1: $740,000 is an adjustment in year for the 2024-2025 operating budget.

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. Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable.



The chart below compares spending by program of the 2025-2026 Preliminary Budget, the 2024-2025 Operating Budget, and with the 2024-2025 Preliminary Budget:

Spending by Program	2025-2026 Preliminary Budget	2024-2025 Operating Budget	*Variance from 2024-2025 Operating Budget*	*Change %*	2024-2025 Preliminary Budget	*Variance from 2024-2025 Preliminary Budget*	*Change %*
Instruction	$120,407,051	$122,963,261	($2,556,210)	*-2.08%*	$122,678,824	($2,271,773)	*-1.85%*
Administration	$4,489,173	$4,371,026	$118,147	*2.70%*	$4,371,026	$118,147	*2.70%*
Plant Operations and Maintenance	$11,561,116	$10,979,748	$581,368	*5.29%*	$10,979,748	$581,368	*5.29%*
Transportation (Note 1)	$5,650,723	$4,550,181	$1,100,542	*24.19%*	$4,550,181	$1,100,542	*24.19%*
Capital and Debt Services	$7,507,427	$7,524,928	($17,501)	*-0.23%*	$7,524,928	($17,501)	*-0.23%*
Total Expenditures and Transfers	$149,615,490	$150,389,144	($773,654)	-0.51%	$150,104,707	($489,217)	-0.33%

- Note 1: $740,000 is an adjustment in year 2024-2025 operating budget.

Instruction Allocations – 80.51% 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 as well as Division administration. This committee, through board priorities and consultation with our schools/groups within the Division, determines the best 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 and learning loss funding).
On the following page is a summary of certain budget items under instruction and how they align with the Board Priorities, budget survey results and the Instructional Budget Committee priorities.

Budget Item	Board Priorities Informed by Town Hall & Strategic Planning	Budget Survey Feedback	Board Budget Beliefs
Inclusive Learning Supports - $2.6 million of funding allocated from K-12 Base Grant to support services (Educational Assistants) - Learning Support Teachers maintained plus additional support added for West Coulee Station	Student Growth and Achievement Learning Supports	Funding Resources and Allocations Addressing Classroom Complexity	Classroom Supports Addressing Classroom Complexity
-Classroom Complexity grant ($699,136 - increase from the prior year of 20%) - To be allocated to: Off Campus Alternative High School Program and Educational Assistants at the Elementary and Middle School level	Learning Supports	Addressing Classroom Complexity	Addressing Classroom Complexity Classroom Supports
- Maintaining counselling supports throughout the Division - Added counselling staffing supports for West Coulee Station	Learning Supports	Student Wellness	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 $1 million from Base Grant to maintain programming	Student Growth and Achievement	Funding Resources and Allocations	Early Learning Intervention
- Continuation of Kindercare Pilot Program - 2 locations with funding from Base Grant ($75,000) and Fee Estimates ($54,000)	Student Growth and Achievement	Funding Resources and Allocations	Early Learning Intervention
- Maintained technology evergreening capital fund to ensure planned and equitable replacements of technology	Student Growth and Achievement	Funding Resources and Allocations	Equitable Learning Opportunities

The decrease in instructional expenses of 2.08% from September 2024 is a combination of the following:

- The Division's funding has not kept up with the continued cost increases. The Base grant which is 55% of the Division's funding did not receive a grant rate increase.
- In the past few years, Alberta Education has directed school divisions to use their reserves. In response to this mandate, to help maintain instructional programming and the need to balance the budget, the Division has used over $7 million in reserves in the past three years. Reserve funds are now depleted.
- Targeted grants and external funding that was available in the 2024-2025 school year are no longer available in the 2025-2026 school year. This includes the Mental Health in Wellness pilot program, and Jordan's Principle (which covered the expenses for additional Educational Assistants).
- Decisions were made with focusing on maintaining classroom supports as much as possible.

As a result of these budget constraints, difficult decisions are being made throughout the Division. Where possible, funds from other program areas have been transferred to instruction (discussed more below).

Administration Allocations – 3.00% of Division Spending

The allocation to Administration directly correlates to the specific provincial funding to the jurisdiction (covering Board and System Administration). Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support.

This funding has increased by 2.70% or $118,147 to help offset increased costs for salaries, and contracted services, in particular the cost of the 2025 Trustee election has increased significantly due to the costs associated with the provincial requirement of hand counting the ballots. **To assist in the instructional portion of the budget, $119,500 was transferred from this area of the budget.**

Plant Operation and Maintenance (POM) – 7.71% of Division Spending

The allocation to Plant Operation and Maintenance (POM) directly correlates to the specific provincial funding within the schools/facilities. The Plant Operations and Maintenance activities relate to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings.

This funding has increased by 5.30% or $581,459 to help offset increased costs for salaries, building maintenance, insurance and joint use costs with the City of Lethbridge. As well, the costs associated with opening the new West Coulee Station elementary school scheduled to open in September 2025. **To assist in the instructional portion of the budget, $200,000 was transferred from this area of the budget.**

Transportation – 3.77% of Division Spending

The allocation to the Transportation program directly correlates to the specific provincial funding within the schools/facilities (for Transportation). While the funding increased by $1.1 million, 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. 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). **This $50,000 the Division receives for this fee for service has been transferred to the instructional portion of the budget**, as the transportation grant is targeted and cannot be allocated elsewhere in the budget.

The Transportation program relates to all activities of transporting students to, from and between schools. Funding is provided to transport students who live a driving distance of 1.6 kilometers or greater away from their boundary 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 2025-2026 school year, the Division received a $17,500 decrease in its IMR funding.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	$81,034,876	$741,799	$0	$0	$0	$81,776,675
Uncertificated Staffing	$24,124,439	$2,456,754	$6,163,085	$141,511	$0	$32,885,789
Contracted and General Services	$3,534,477	$1,140,812	$2,399,560	$5,446,612	$0	$12,521,461
Supplies	$10,843,634	$75,908	$387,000	$10,000	$0	$11,316,542
Utilities	$0	$42,600	$2,611,471	$0	$0	$2,654,071
Capital and Debt Services	$0	$0	$0	$0	$7,507,427	$7,507,427
Transfers - Contingency/Other	$42,217	$31,300	$0	$52,600	$0	$126,117
Total Operating Expenditures	$119,579,643	$4,489,173	$11,561,116	$5,650,723	$7,507,427	$148,788,082
Transfers - Reserve Allocations	$827,408	$0	$0	$0	$0	$827,408
Total Expenditures and Transfers	$120,407,051	$4,489,173	$11,561,116	$5,650,723	$7,507,427	$149,615,490

Expenditures by Object

Lethbridge School Division will spend approximately $114.66 million on staffing, which is 77% of the Division's $149.62 million budget.

The chart below compares the expenditures of the 2025-2026 Preliminary Budget, the 2024-2025 Operating Budget, and with the 2024-2025 Preliminary Budget:

Expenditures by Object	2025-2026 Preliminary Budget	2024-2025 Operating Budget	*Variance from 2024-2025 Operating Budget*	*Change %*	2024-2025 Preliminary Budget	*Variance from 2024-2025 Preliminary Budget*	*Change %*
Certificated Staffing	$81,776,675	$83,576,643	($1,799,968)	*-2.15%*	$84,156,790	($2,380,115)	*-2.83%*
Uncertificated Staffing	$32,885,789	$31,873,278	$1,012,511	*3.18%*	$31,639,777	$1,246,012	*3.94%*
Contracted and General Services	$12,521,461	$11,505,105	$1,016,356	*8.83%*	$11,241,843	$1,279,618	*11.38%*
Supplies	$11,316,542	$11,942,018	($625,476)	*-5.24%*	$11,592,176	($275,634)	*-2.38%*
Utilities	$2,654,071	$2,869,659	($215,588)	*-7.51%*	$2,869,659	($215,588)	*-7.51%*
Capital and Debt Services	$7,507,427	$7,524,928	($17,501)	*-0.23%*	$7,524,928	($17,501)	*-0.23%*
Transfers - Contingency/Other	$126,117	$236,671	($110,554)	*-46.71%*	$218,692	($92,575)	*-42.33%*
Total Operating Expenditures	$148,788,082	$149,528,302	($740,220)	-0.50%	$149,243,865	($455,783)	-0.31%
Transfers - Reserve Allocations	$827,408	$860,842	($33,434)	*-3.88%*	$860,842	($33,434)	*-3.88%*
Total Expenditures and Transfers	$149,615,490	$150,389,144	($773,654)	-0.51%	$150,104,707	($489,217)	-0.33%

Certificated Staffing – 54.66% of Division Spending

Approximately $81.78 million is expended on teaching staff (certificated staffing), which includes all staff that hold a teaching certificate (i.e., classroom teachers, principals, directors and superintendents). There is an approximate $1.80 million decrease (or -2.15%) to certificated staffing costs from the 2024-2025 operating budget. This decrease is due to adjustments for enrolment and due to provincial funding not keeping up with expenses and the elimination of 27.98 FTE teaching positions. Average teacher costs are projected to increase 1.18% from 2024-2025 operating budget due to grid movement and benefit costs.

Uncertificated Staffing – 21.98% of Division Spending

Approximately $32.89 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). Uncertificated staffing costs are expected to increase 3.18% or $1 million in the 2025-2026 school year.

The Division settled current collective agreements with both CUPE 290 and CUPE 2843 during the 2024-2025 school year. Both agreements resulted in salary increases which have been reflected in the average salary costs for 2025-2026 as well as increased benefit costs and grid movement (if applicable).

This increase is offset by decreases in FTE mainly due to the elimination of the Jordan's Principle funding for Educational Assistants (12.47 FTE) and other positions being eliminated due to attrition (retirements or resignations in certain roles were not replaced).

Contracted and General Services – 8.37% of Division Spending

Contracted and General Services are expected to increase from 2024-2025 by $1.02 million (or 8.83%). The majority of this increase is from higher contractor bussing costs over the prior year.

Supplies – 7.56% of Division Spending

Supplies are expected to decrease from 2024-2025 by $625,476 (-5.24%). Efficiencies within this area were required given the tight budget constraints the Division currently finds itself in.

Utilities – 1.77% of Division Spending

Utilities are expected to decrease from 2024-2025 by $215,588 (or -7.51%). The Division has entered into fixed contracts for the majority of its utility expenses although there are additional costs with the opening of West Coulee Station Elementary School, however there has been an elimination of the federal carbon tax which is offsetting some of these increases.

Capital and Debt Services – 5.02% of Division Spending

Capital and Debt Services expenses directly corelate to the revenue allocation which includes amortization, and the Infrastructure Maintenance and Renewal (IMR) grant for the 2025-2026 year. This area has decreased due to less IMR funding received (approximately $17,000).

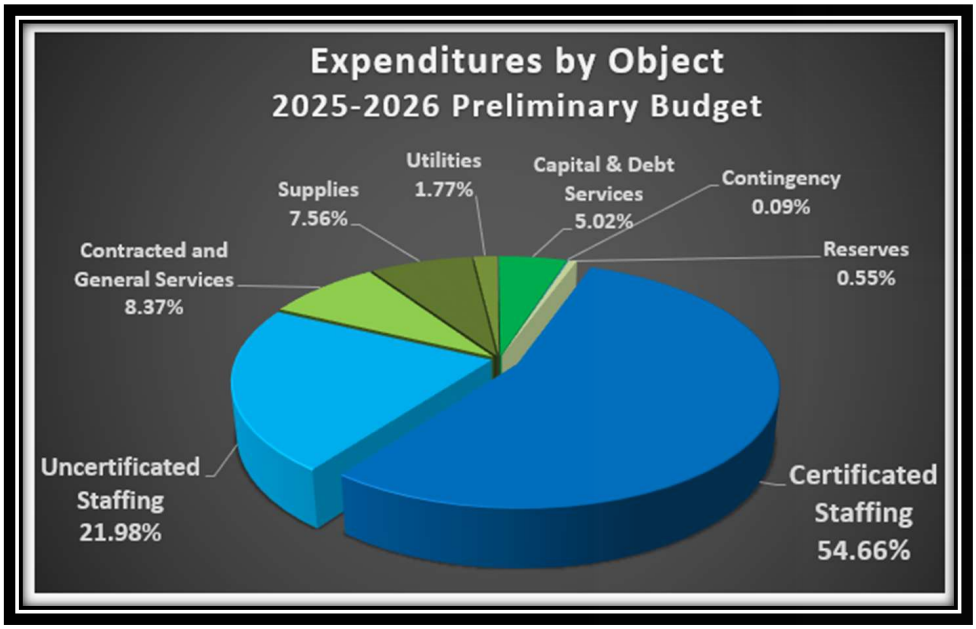
Transfers – Contingency/Other – 0.09% of Division Spending

Contingencies and Commitments are projected to be similar to the 2024-2025 operating budget.

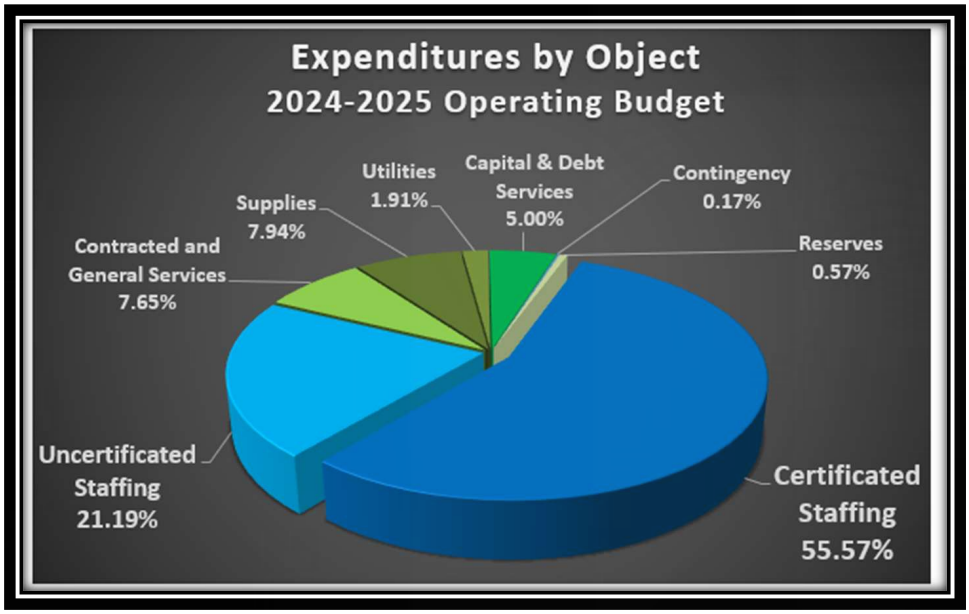
Transfers – Reserve Allocations – 0.55% of Division Spending

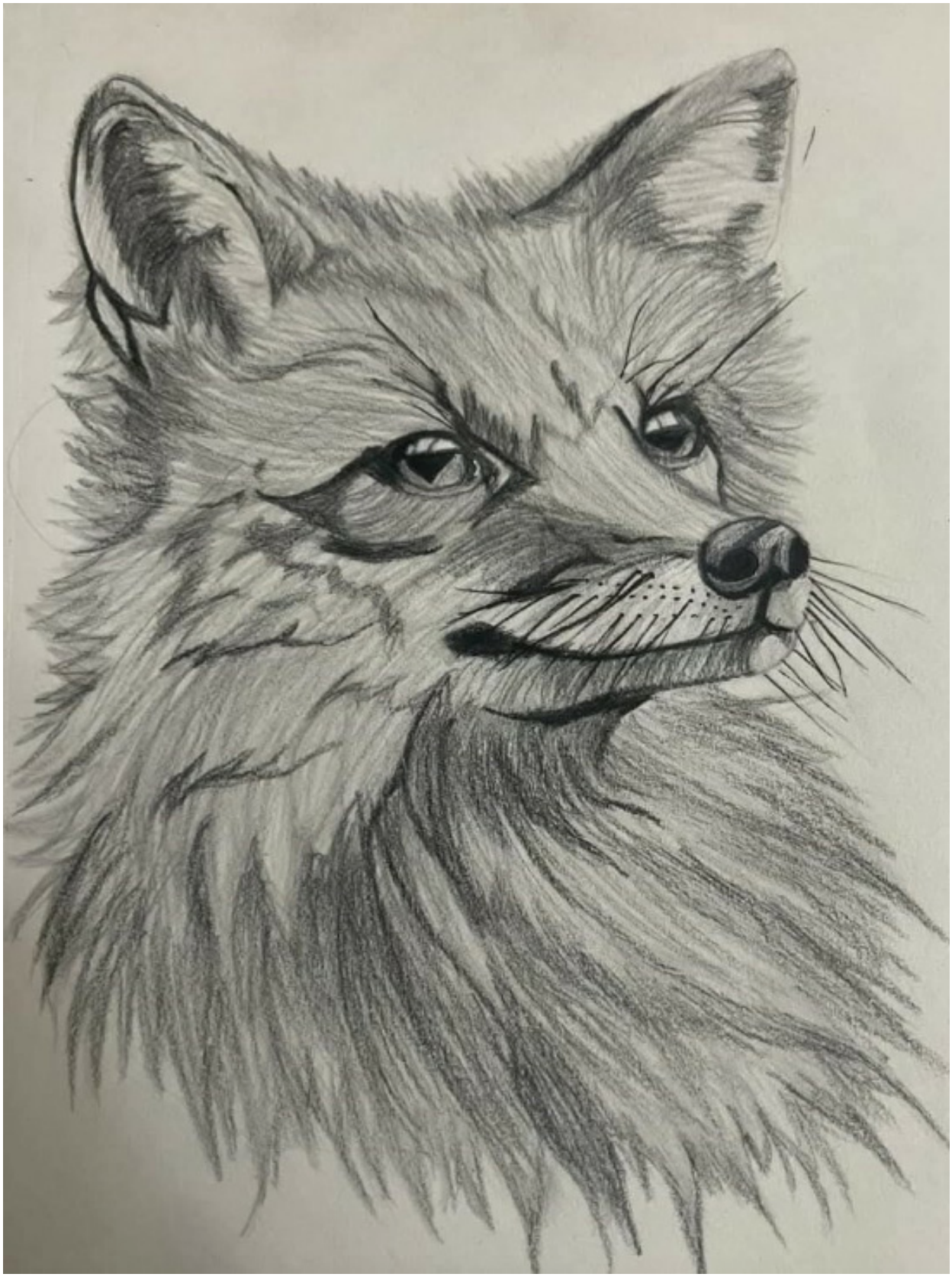
Reserve Allocations includes the operating funding to be set aside for future use, including the $750,000 funding saved for the technology evergreening capital reserves (saved for future large evergreening cycles). The Division is able to obtain significant cost savings by replacing technology in large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

In 2022-2023, the cost was approximately $11,658 to educate a full time equivalent (FTE) student in Lethbridge School Division as compared to the provincial average of all public school authorities of $12,003 per FTE student (most recent provincial information available from 2022-2023). In 2023-2024 the cost was $12,198 per FTE student. For 2024-2025, the cost is estimated to be $12,542 for FTE student (will know once the yearend is completed) and for the 2025-2026 school year it is estimated to be $12,565 per 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 2025-2026 budget are compared with budgeted expenditures from 2024-2025 to illustrate the similarity between the two years.





Foxxy by Peyton Farrell, Chinook High School - Gr. 10

Financial Impact

In the past few years, Alberta Education has directed school divisions to use their reserves. The province 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. In response to this mandate, to help maintain instructional programming and the need to balance the budget, the Division has used its reserves as noted in the chart below.

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.

	Actual	Actual	Actual	Projected	Projected
School Year	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Adjusted ASO ratio	5.29%	2.70%	2.45%	1.53%	1.53%

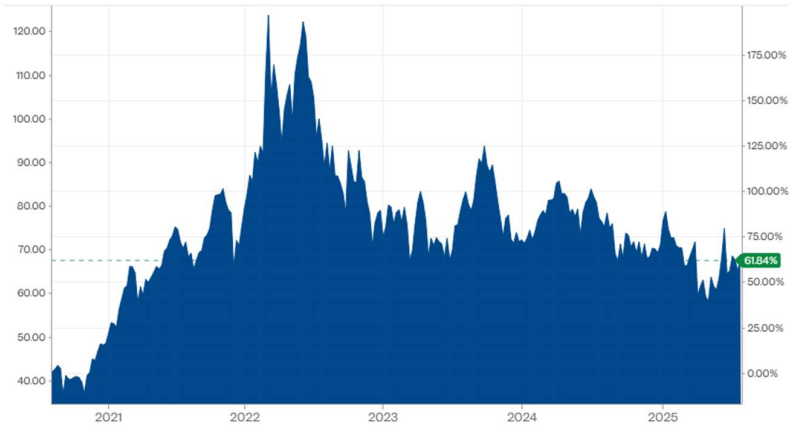
In budget 2024-2025, there was a total of $1,231,492 reserves allocated with $806,492 (or 65.49%) used for staffing and $425,000 (or 34.51%) used for supplies ($400,000 being used to outfit the new West Coulee Station elementary school for its opening in September 2025).

In budget 2025-2026, only $23,926 has been allocated to be spent from reserves, and this is from school based reserves. The Division is not allowed to be under 1% per Alberta Education so the Division is trying to rebuild its reserve balance after it's depletion over the last number of years due to maintaining programming with the funding gaps from the Weighted Moving Average.

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

Financial Forecast

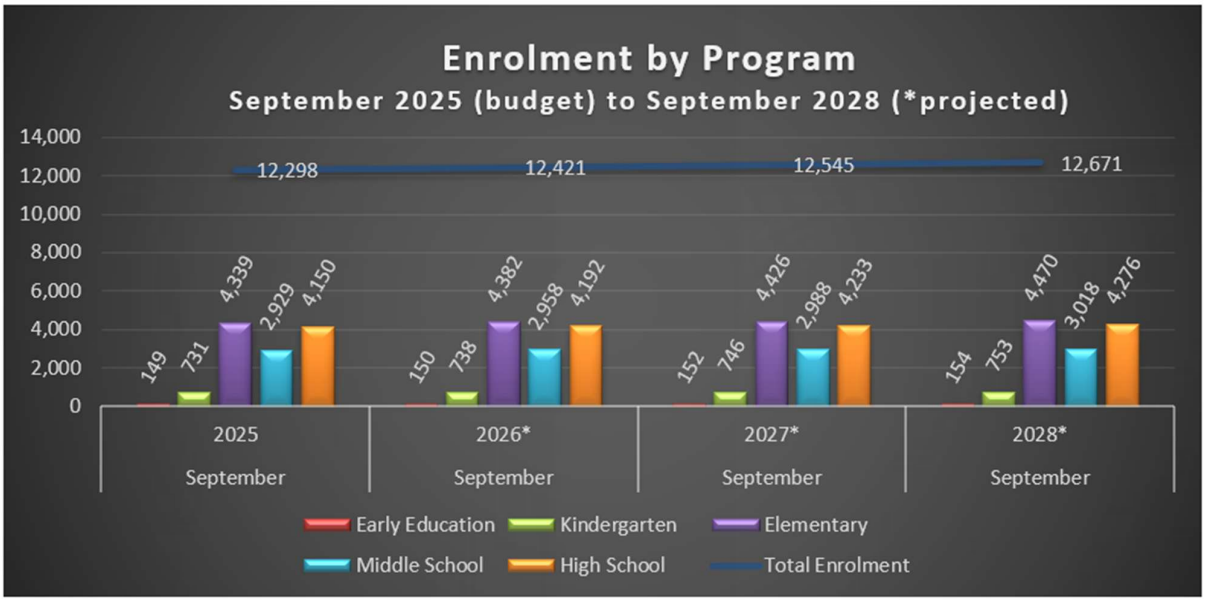
Lethbridge School Division receives over 90% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. The chart to the right shows the average daily price of a West Texas Intermediate (WTI) barrel of oil over the last five years ending with June 2025. The fluctuations in the price of oil have a significant impact on the Alberta Economy as it rides the booms and busts. Compared with June 2024 the price of a barrel of oil has decreased from over $80 a barrel to under $70 a barrel.



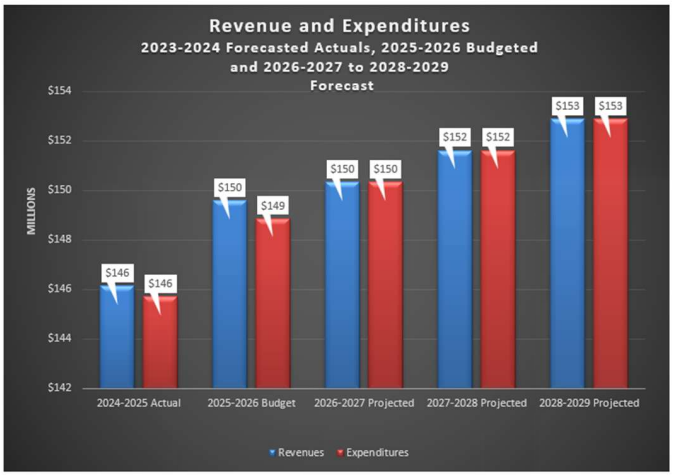
http://markets.businessinsider.com

After several years of funding school boards for student growth based on their three year weighted moving average (WMA) framework, for the 25/26 budget the provincial government has changed the funding model to a two year average enrolment method (AEM). The province balances funding allocations based on the economy and inflationary considerations. There was no grant rate increase to the base grant which is 55% of the Division's revenue, only enrolment growth increases. Other grants received a 2.32% rate increase and the plant operations and maintenance grant received a 3% grant rate increase.

After years of growth, student enrolment is expected to remain flat for the 25/26 school year. As that growth has not been consistent, projections have been adjusted to a conservative 1% growth per year to September 2028. This equates to an additional 372 students attending Lethbridge School Division over the next three years.



	Projected Actual 2024-2025	Preliminary Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
REVENUES					
Government of Alberta	$139,924,600	$140,197,342	$140,916,944	$142,153,029	$143,399,082
Federal Government and Other Government	$868,042	$388,944	$388,944	$388,944	$388,944
Fees	$2,000,184	$5,139,980	$5,170,825	$5,201,855	$5,233,072
Other sales and services	$1,071,193	$1,016,994	$1,016,994	$1,016,994	$1,016,994
Investment income	$423,031	$300,000	$300,000	$300,000	$300,000
Gifts and Donations	$492,268	$368,000	$368,000	$368,000	$368,000
Rentals of facilities	$20,304	$20,304	$20,304	$20,304	$20,304
Fundraising	$1,349,771	$2,160,000	$2,160,000	$2,160,000	$2,160,000
Total Revenues	$146,149,393	$149,591,564	$150,342,011	$151,609,126	$152,886,396
EXPENSES					
Certificated salaries and benefits	$84,033,371	$81,776,675	$83,003,340	$83,675,984	$84,321,172
Uncertificated salaries and benefits	$31,756,429	$32,885,789	$33,385,668	$33,895,266	$34,414,817
Contracted and general services	$10,977,846	$12,521,461	$12,611,287	$12,666,205	$12,745,476
Supplies	$4,268,021	$2,950,640	$2,950,640	$2,950,640	$2,953,766
Utilities	$2,886,991	$2,654,071	$2,654,071	$2,654,071	$2,654,071
Contingency, commitments and transfers	$463,260	$953,525	$583,900	$583,900	$583,900
School Generated Activities	$3,798,187	$7,615,902	$7,645,678	$7,675,633	$7,705,768
Capital and debt services	$7,524,928	$7,507,427	$7,507,427	$7,507,427	$7,507,427
Total Expenses	$145,709,033	$148,865,490	$150,342,011	$151,609,126	$152,886,397
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	$440,360	$726,074	($0)	($0)	($0)
Accumulated Surplus from Operations (Deficit) beginning of Period	$6,613,303	$6,258,576	$6,234,650	$6,234,650	$6,234,650
Surplus (Deficit) of Revenues over Expenses	$440,360	$726,074	($0)	($0)	($0)
Net Transfer to Capital and Capital Reserves	($750,000)	($750,000)	$0	$0	$0
Accumulated Surplus from Operations (ASO) - End of Period	$6,303,663	$6,234,650	$6,234,650	$6,234,650	$6,234,650
Less: School Generated Funds in Reserves	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)
Adjusted ASO - End of Period	$3,214,626	$3,145,613	$3,145,613	$3,145,613	$3,145,613
	2.21%	2.11%	2.09%	2.07%	2.06%



Student enrolment is one of the largest factors for the projected revenues and expenses. Based on increased 1% enrolment per year and other factors, the Division revenues are projected (excluding reserve use):

- 25/26 - $149.59 million (2.36% increase)
- 26/27 - $150.34 million (0.50% increase)
- 27/28 - $151.61 million (0.84% increase)
- 28/29 - $152.89 million (0.84% increase)

The provincial funding projections are based on the average enrolment method (AEM) for funded student enrolment.

Budget 2025/2026 include grant rate increases and enrolment changes. The Division's largest grant, the base grant which is 55% of total revenue did not receive an increase. Future years estimates only have increases for enrolment growth, no changes to the grant rate increases.

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.

Due to funding constraints and increased costs, difficult decisions needed to be made in the 25/26 budget. The Division will have 27.98 FTE less teachers than in 24/25 and 15.67 FTE less support staff.

The impacts of the weighted moving average (WMA) funding model over the last several years and now the average enrolment method (AEM) continue to impact Lethbridge School Division. The Division serves more students than it is funded for. Over the last several years, reserves were used to maintain programming, however the Division's reserves have now been depleted.

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. 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.

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 2023-2024 school year, the Division's ASO was 2.45% and projected to be 2.21% 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 642.13 full-time equivalent (FTE) teachers and 467.06 full-time equivalents (FTE) support staff in 2025-2026.

The Division spends 54% of the budget on teaching staff. The majority of the staffing is determined in the preliminary budget, however the Division has held back 3 FTE teaching positions which can be allocated in the fall budget once enrolment numbers are finalized. Decreases at all three levels are to adjust for both enrolment and funding constraints. The one increase within counselling is for staffing at West Coulee Station (the Learning Support Teacher (LST) position is within the elementary allocation). The three decreases of other certificated staffing are for central staff positions that have been eliminated (two were funded through targeted funding).

Teacher Staffing (Certificated):	Preliminary	Operating		
	2025/2026	**2024/2025**	**FTE Change**	**% Change**
Elementary Schools	279.10	293.55	(14.45)	(5.18%)
Middle Schools	121.55	131.28	(9.73)	(8.00%)
High Schools	191.48	196.53	(5.05)	(2.64%)
Inclusive Learning, Counselling and Early Learning	26.00	24.75	1.25	4.81%
Other Instructional (Plus Contingency)	14.00	11.00	3.00	21.43%
Classroom Teachers	**632.13**	**657.11**	**(24.98)**	**(3.95%)**
Other Certificated Staffing	10.000	13.000	(3.00)	(30.00%)
Total Teacher Staffing	**642.13**	**670.11**	**(27.98)**	**(4.36%)**

The Division spends 21% of the budget on support staff. The main decrease from the prior year is the elimination of the Jordan's Principle educational assistant (EA) positions as this funding is no longer available to the Division for the 2025-2026 school year. No changes in staffing have occurred within early learning, and Kindercare has reduced from three programs to two (due to enrolment) and the staffing change reflects this. Within inclusive learning, 4.2 FTE of educational assistants have been held in contingency to address any hot spots if needed once enrolment numbers are known in September 2025. The other support staffing are additional reductions that have been made throughout the Division through attrition (retirements or resignations) or elimination of positions due to funding constraints. They have been offset by the additional support staff that will be hired for the opening of West Coulee Station Elementary School.

Support Staffing (Uncertificated):	Preliminary	Operating	
	2025/2026	**2024/2025**	**FTE Change**
Grade 1 - Grade 12	193.47	197.58	-4.11
Grade 1 - Grade 12 (Contingency)	4.20	0.00	4.20
Kindercare Pilot	0.79	1.68	(0.90)
Specialized Learning Supports - Severe KG	17.20	17.20	0.00
Program Unit Funding (PUF)	16.72	16.72	0.00
Early Education Program (EEP)	4.00	4.00	0.00
Educational Assistants - Provincially Funded	**236.37**	**237.18**	**(0.81)**
Jordan's Principle (Externally Funded EA's)	0.00	12.47	(12.47)
Other Support Staffing	240.69	243.08	(2.39)
Total Support Staffing	**477.06**	**492.73**	**(15.67)**

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 (2025-2026 to 2027-2028) 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 continues 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.

Galbraith Elementary School, the Division's oldest school is currently in the design phase for modernization. Other capital funding announcements that have been made for Lethbridge School Division include approve planning funds for a new west Lethbridge elementary school and pre-planning funds for a feasibility study for Lethbridge Collegiate Institute to determine if a modernization or new school build will best serve students.

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.

School Naming Ceremony for West Coulee Station Elementary School held in May 2024. The new elementary school will open for the 2025-2026 school year.

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 2024-2025	Preliminary Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
CAPITAL FUNDING					
Capital Planning (Galbraith Modernization)	$89,819	$1,000,000	$10,000,000	$20,000,000	$3,000,000
New West Elementary School	$15,370,535	$0	$0	$0	$0
IMR/CMR Capital Projects	$1,032,408	$1,994,976	$1,994,976	$1,994,976	$1,994,976
Modulars/Relocatable Facilities	$9,054	$0	$0	$0	$0
Total Revenues	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Capital Project Outlays					
Capital Planning (Galbraith Modernization)	$89,819	$1,000,000	$10,000,000	$20,000,000	$3,000,000
New West Elementary School	$15,370,535	$0	$0	$0	$0
IMR/CMR Capital Projects	$1,032,408	$1,994,976	$1,994,976	$1,994,976	$1,994,976
Modulars/Relocatable Facilities	$9,054	$0	$0	$0	$0
Total Expenses	$16,501,816	$2,994,976	$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	$142,829,064	$153,208,557	$150,081,210	$155,953,863	$171,826,516
Capital Project Outlays (transferred from UDCC)	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Supported Amortization recognized	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)
Spent Deferred Capital Contributions (SDCC) - End of Period	$153,208,557	$150,081,210	$155,953,863	$171,826,516	$170,699,169

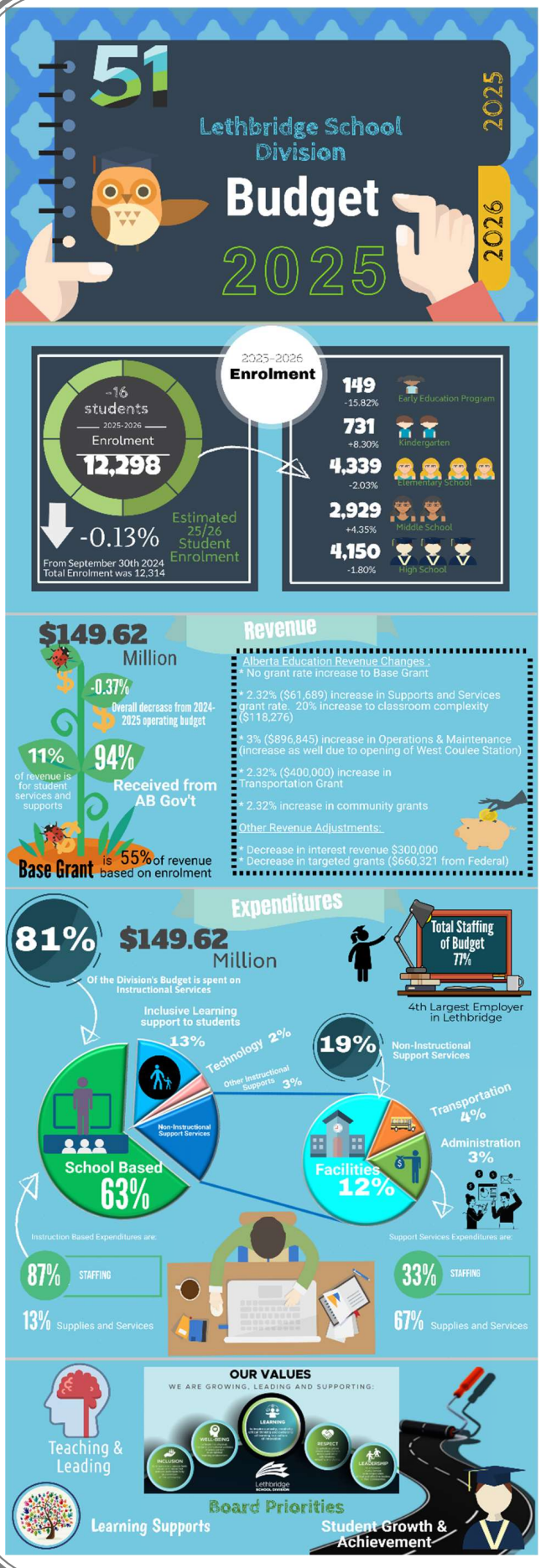
The construction of a new elementary school in west Lethbridge (officially named West Coulee Station Elementary School in May 2024) was approved by Alberta Education on March 10th, 2021 for an initial opening of 610 spaces with a full build out to 900 student capacity. The initial construction costs 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.

The Division was approved for two additional modular classrooms at Coalbanks that will be installed in the spring of 2025 and operational for September 2025. The work for these modulars started in the 23/24 school year.

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 113 years old.

Continuing for the 2025/2026 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 an upgrade 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 2025/2026. 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:

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

Senior administration for Lethbridge School Division:

Mike Nightingale,
Superintendent

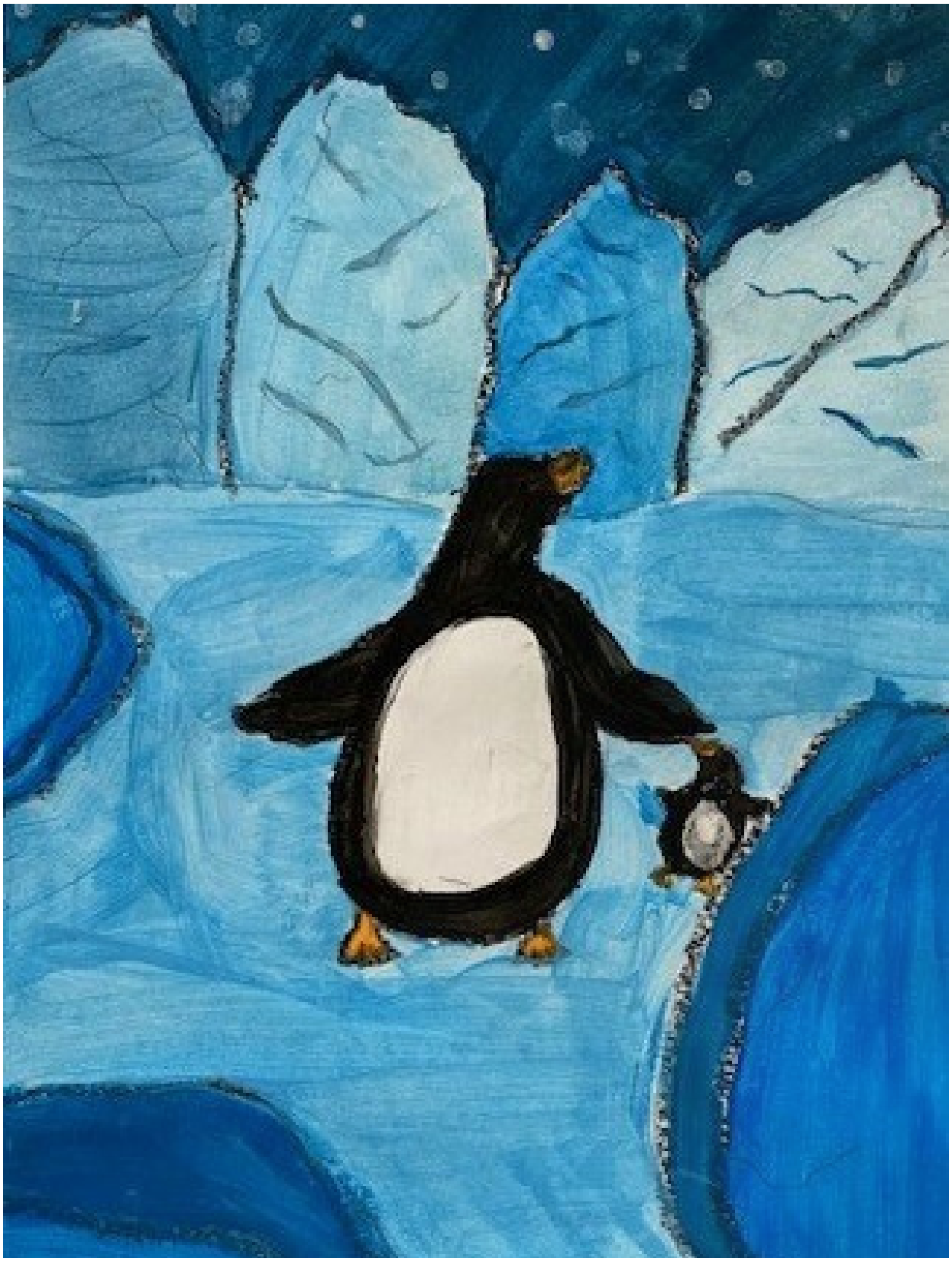
Morag Asquith,
Associate Superintendent, Instructional Services

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 2025-2026 Budget Overview Infographic (page 34-35)

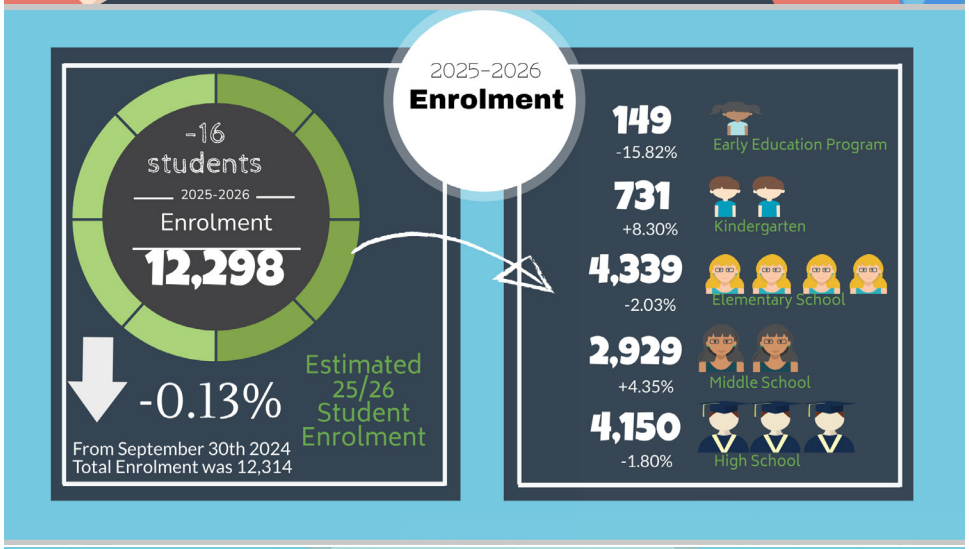


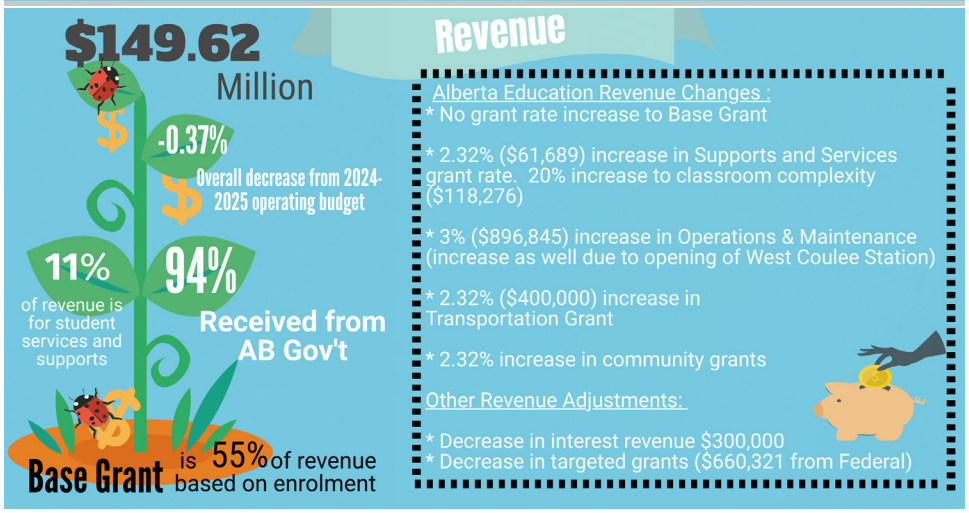
Penguin at Night by Jasmine Nieboer, Immanuel Christian Secondary School - Gr. 6

BUDGET INFOGRAPHICS

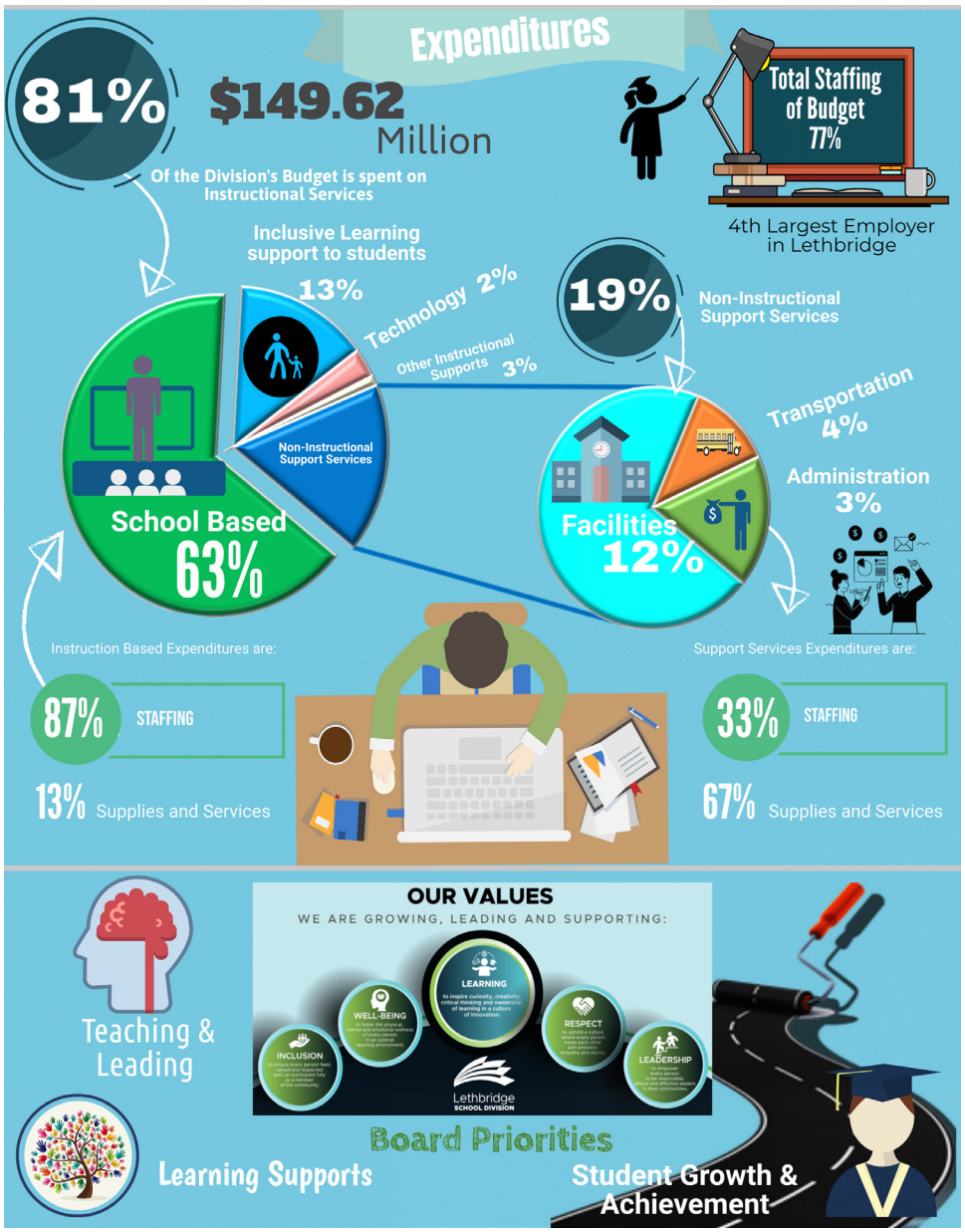
2025-2026 Budget Overview

Click to View

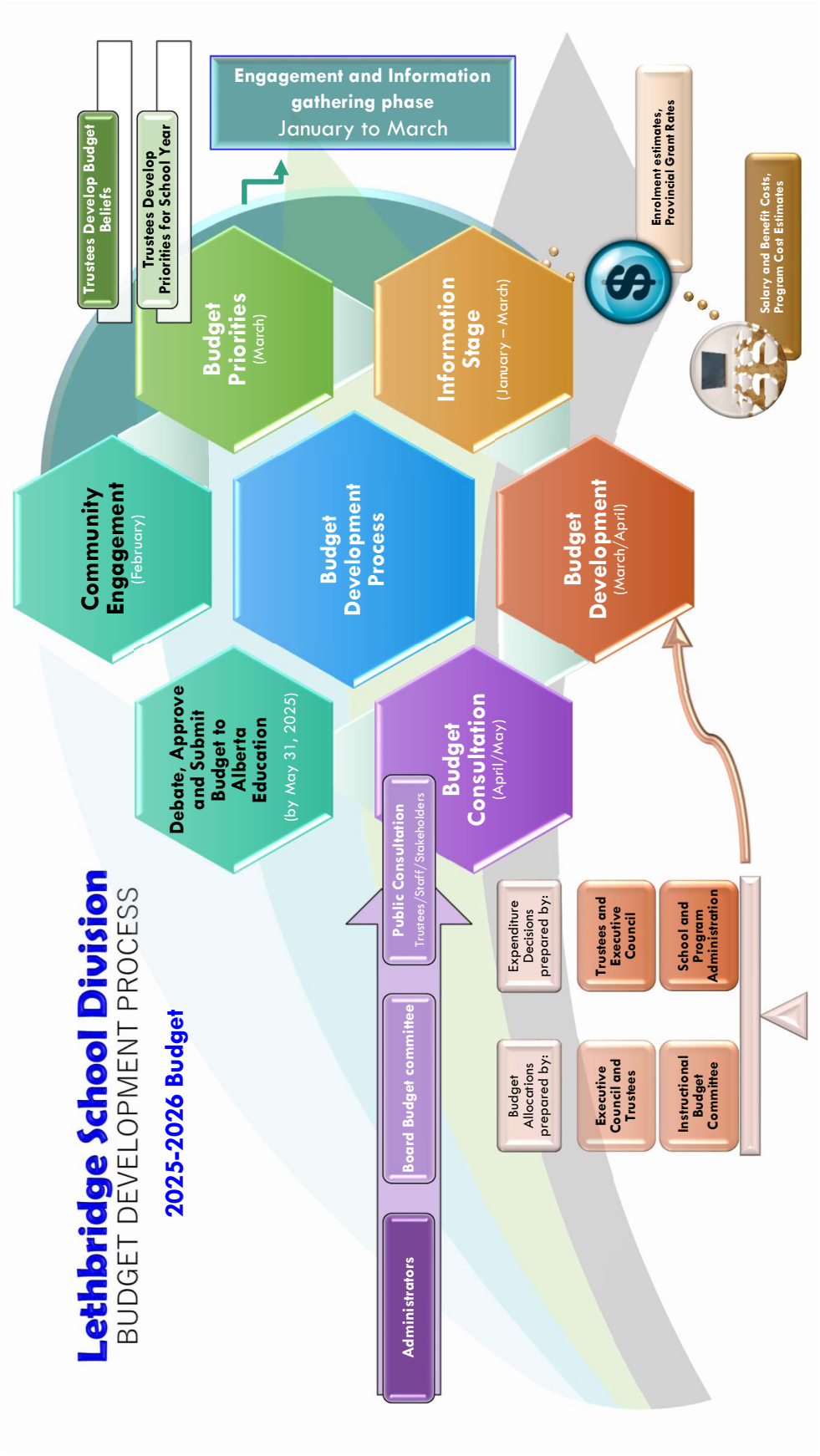




Click to View



2024-2025 Budget Development Process



Budget Timeline 2025-2026

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

- Public Budget Engagement Survey
- 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

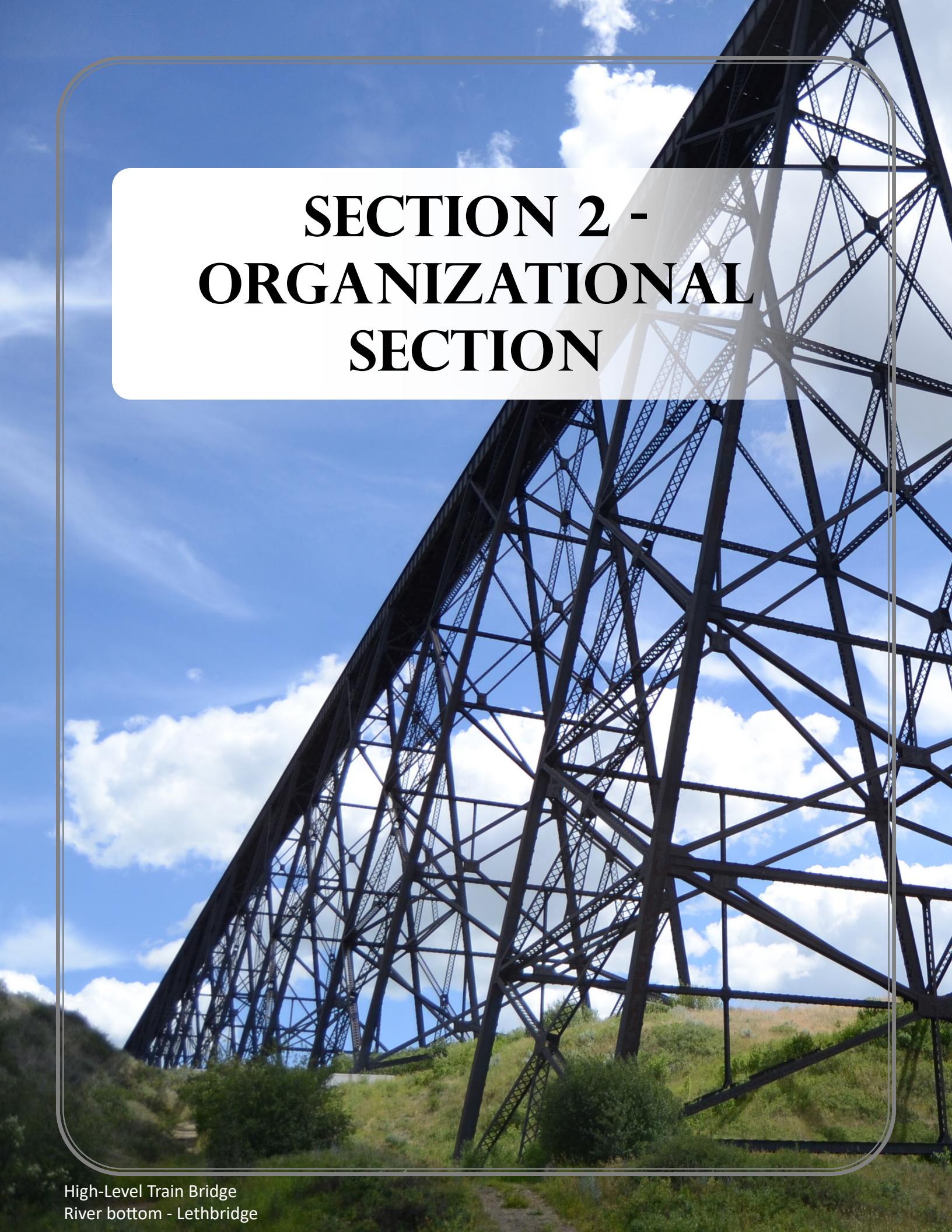
April

- 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 public for feedback and comment on May 20th, 2025
- Board of Trustees debate and approve budget on May 26th, 2025
- Budget Submitted to Alberta Education on or before May 31st, 2025

SECTION 2 - ORGANIZATIONAL SECTION



High-Level Train Bridge
River bottom - Lethbridge

Section 2 - ORGANIZATIONAL SECTION

Division Profile **39**
- Geographical Location 39
- Elementary Schools 40
- Middle Schools 41
- High Schools 41
- Institutional Programs 41
- Services Provided by the Division 46

School Board Governance **47**
Board of Trustees 47
Division Administration 49
- Organizational Structure/Charts 49

Vision, Mission Statement, & Values **51**
- Vision Statement 51
- Mission Statement 51
- Values 51
- Guiding Principles 52

Strategic Plan and Priorities **53**
- Division's Assurance Plan 53
- Ongoing Reporting of Measures 54
- Community Engagement 55
- 2024-2025 Board Priorities 56
- Budget Impacts of Board Priorities 57

Budget Development **58**
Basis of Budgeting 59
- Modified Accrual Basis of Accounting 59
- Fund Accounting 60
- Classification of Revenues and Expenses 62
- Local Revenue Sources 67

Board of Trustees Belief Statement 69
Financial Policies, Procedures and Principles 70
- System Budgeting Policy 71
- Financial Planning and Management Policy 73

Budget Timeline 74
Budget Development Process 75
Meeting and Completion Schedule 78
Capital Planning Process 80

Back to Table of Contents

Executive Summary
Organizational
Financial
Informational

DIVISION PROFILE

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

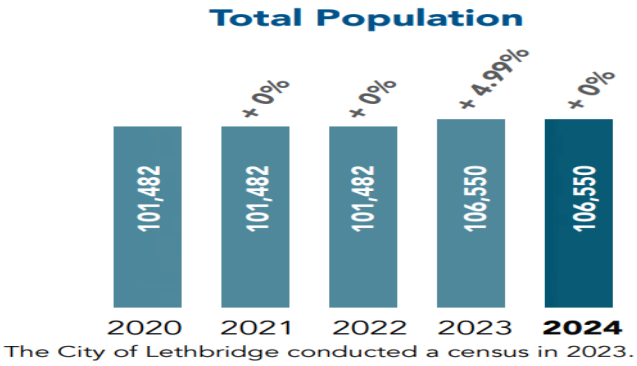
The Division will serve approximately 12,298 students from early education (preschool) to grade twelve in 2025-2026. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-five (25) schools and four (4) institutional programs.

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

Geographical Location

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

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



** Statistical Information is an extract from the City of Lethbridge's 2024 Annual Report*

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

Lethbridge School Division operates 25 schools and other various outreach facilities throughout the city. Our schools have a grade structure comprised of the following:

- 16 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 2025 estimates for September 2025.

Lethbridge School Division operates 16 elementary schools:

Coalbanks Elementary School
230 Coalbanks Blvd West
Grades K-5 - 391 students

Dr. Gerald B. Probe School
120 Rocky Mt Blvd West
Grades K-5 - 411 students

Dr. Robert Plaxton School
4510 Fairmont Gate South
Grades K-5 - 332 students

Ecole Agnes Davidson School
2103 20th St South
Grades K-5 - 501 students

Fleetwood Bawden School
1222 9th Ave South
Grades K-5 - 292 students

Galbraith School
1801 8th Ave A North
Grades K-5 - 270 students

General Stewart School
215 Corvette Cres South
Grades K-5 - 94 students

Immanuel Christian Elementary School
2010 - 5th Avenue North
Grades K-5 - 227 students

Lakeview School
1129 Henderson Lake Blvd South
Grades K-5 - 367 students

Lethbridge Christian School
3 St James Blvd North
Grades K-8 - 205 students

Mike Mountain Horse School
155 Jerry Potts Blvd West
Grades K-5 - 402 students

Nicholas Sheran School
380 Laval Blvd West
Grades K-5 - 342 students

Park Meadows School
50 Meadowlark Blvd North
Grades K-5 - 312 students

Senator Buchanan School
1101 7th Ave North
Grades K-5 - 273 students

West Coulee Station Elementary School
1350 Abitibi Road West
Grade K-5 - 440 students

Westminster School
402 18th St North
Grades K-5 - 232 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 - 855 students

Senator Joyce Fairbairn Middle School
301 Rocky Mountain Blvd West
Grades 6-8 - 599 students

G.S. Lakie Middle School
50 Blackfoot Blvd West
Grades 6-8 - 591 students

Wilson Middle School
2003 9th Ave North
Grades 6-8 - 622 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 - 1,200 students

Winston Churchill High School
1605 15th Ave North
Grades 9-12 - 976 students

Immanuel Christian Secondary School
802 - 6th Avenue North
Grades 6-12 - 360 students

Victoria Park High School
1515 5th Ave South
Grades 9-12 - 230 students

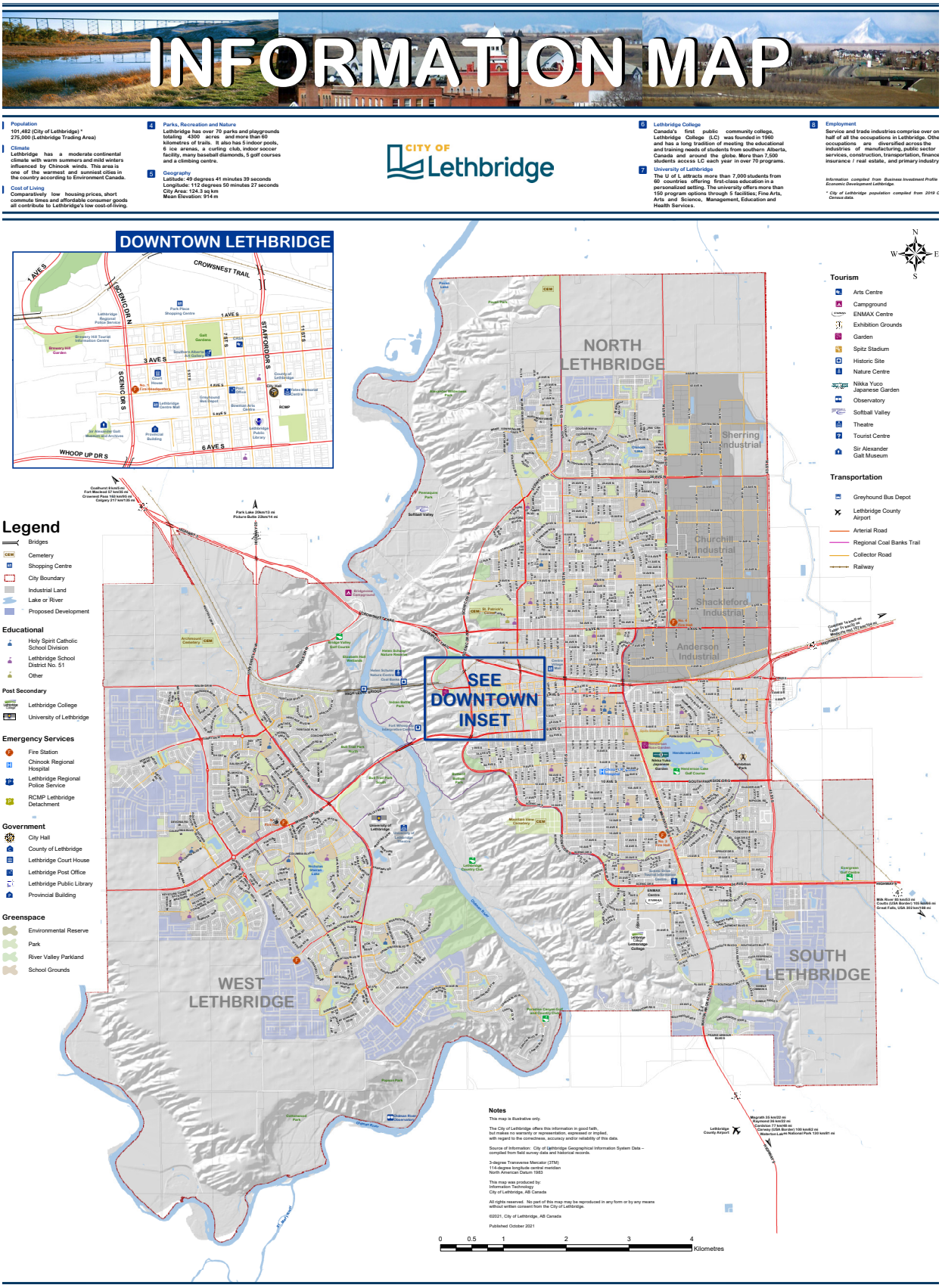
Lethbridge Collegiate Institute
1701 5th Ave South
Grades 9-12 - 1,522 students

Institutional Programs

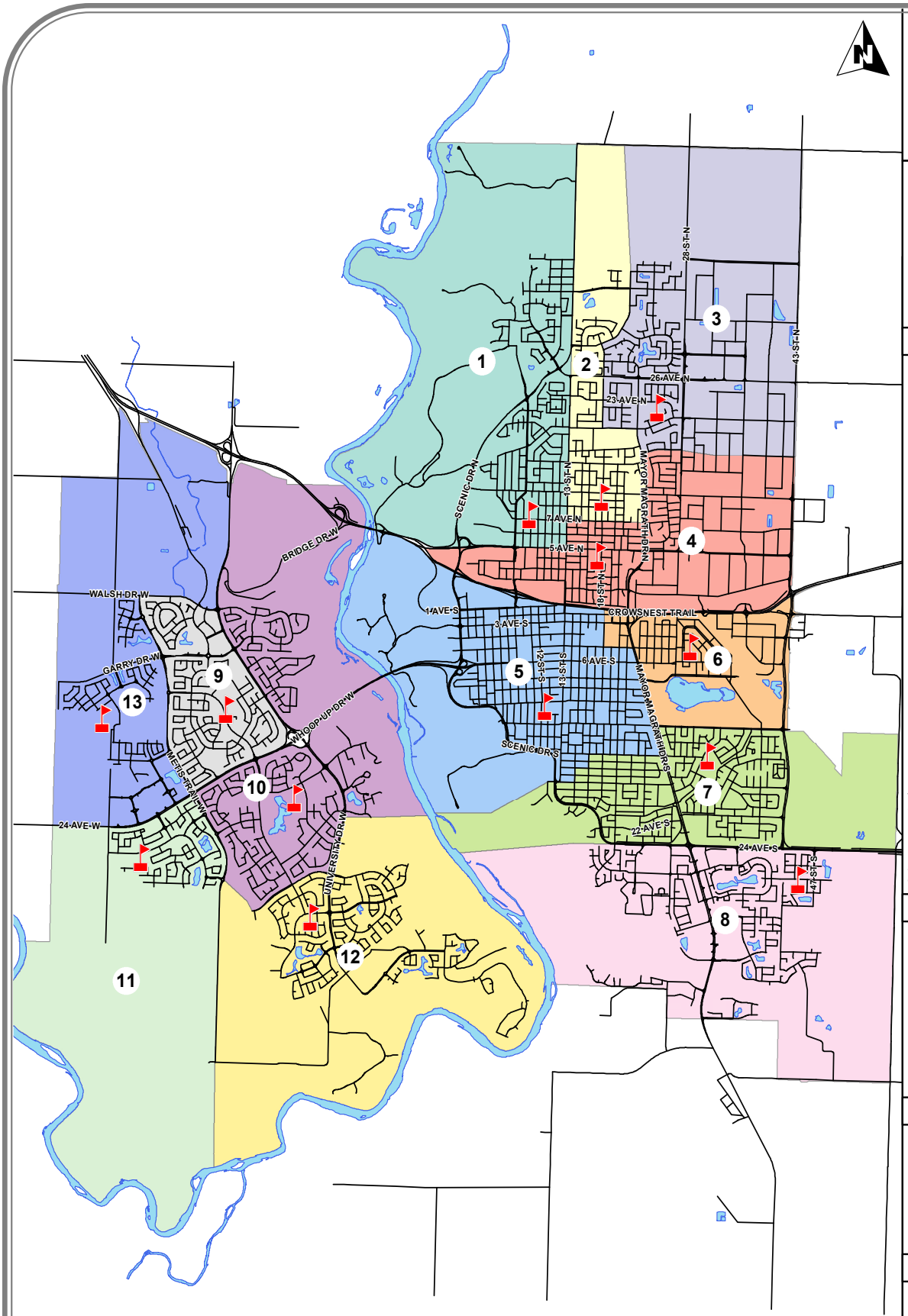
Lethbridge School Division has four institutional programs:

- **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.

[Click Here for LSD51 School Locator]



[Click Here for other City of Lethbridge maps]



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

Lethbridge SCHOOL DIVISION

Elementary School Boundaries (Grades K to 5)

Effective: 2025 - 2026 School Year

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
13 - West Coulee Station

Note: The Spanish Bilingual Program will move from Coalbanks Elementary School to West Coulee Station Elementary School.

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

Map Legend

Elementary School
Lethbridge Street Network
Water Body

Map Drawn By:
Ventus Geospatial Inc.

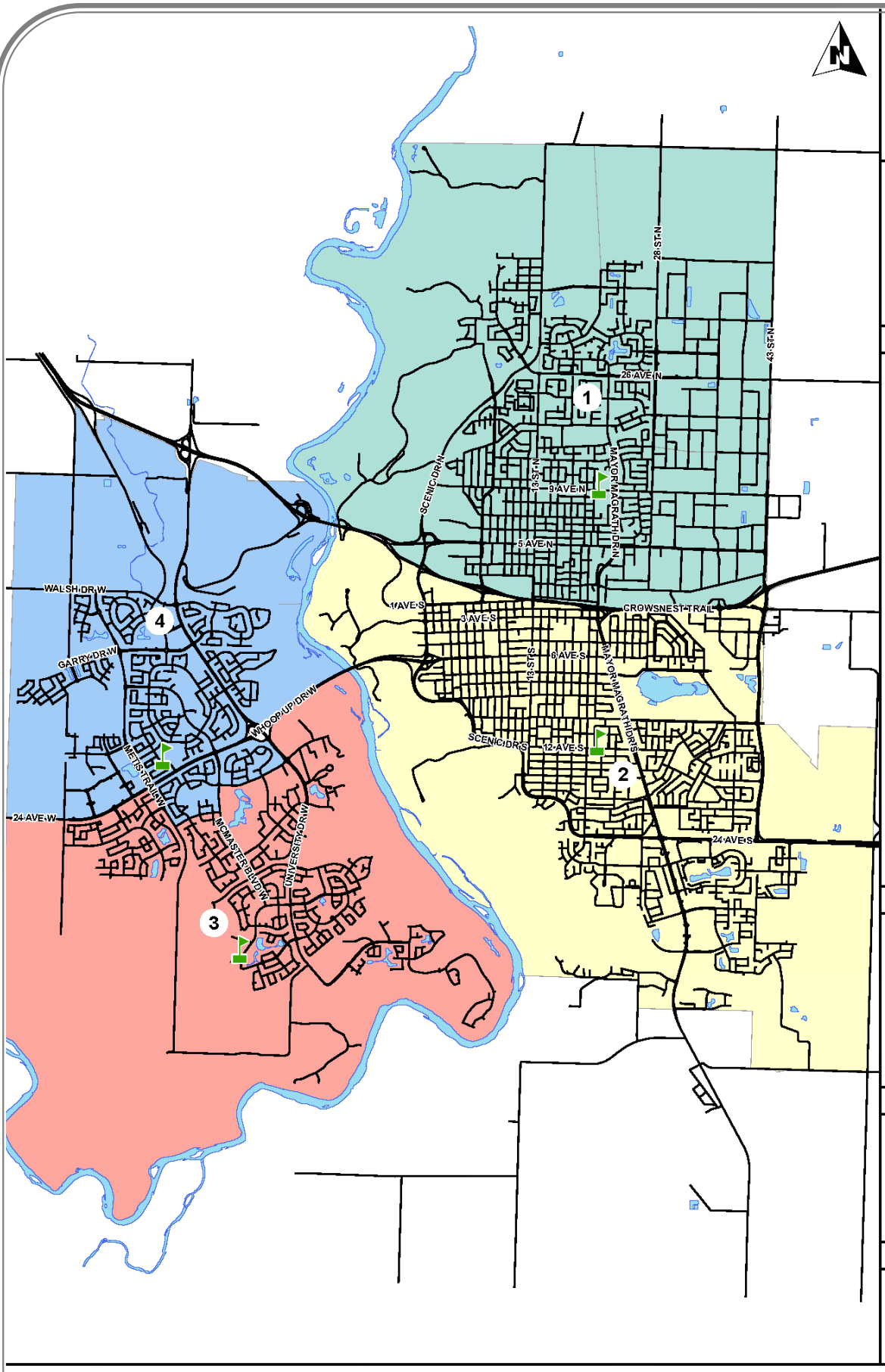
Spatial Reference

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

Map Scale

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

Lethbridge School Division takes pride in the breadth of its programs, the expertise of its staff, and the quality of its facilities in 25 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.



Lethbridge
SCHOOL DIVISION

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

Map Drawn By:
Ventus Geospatial Inc.

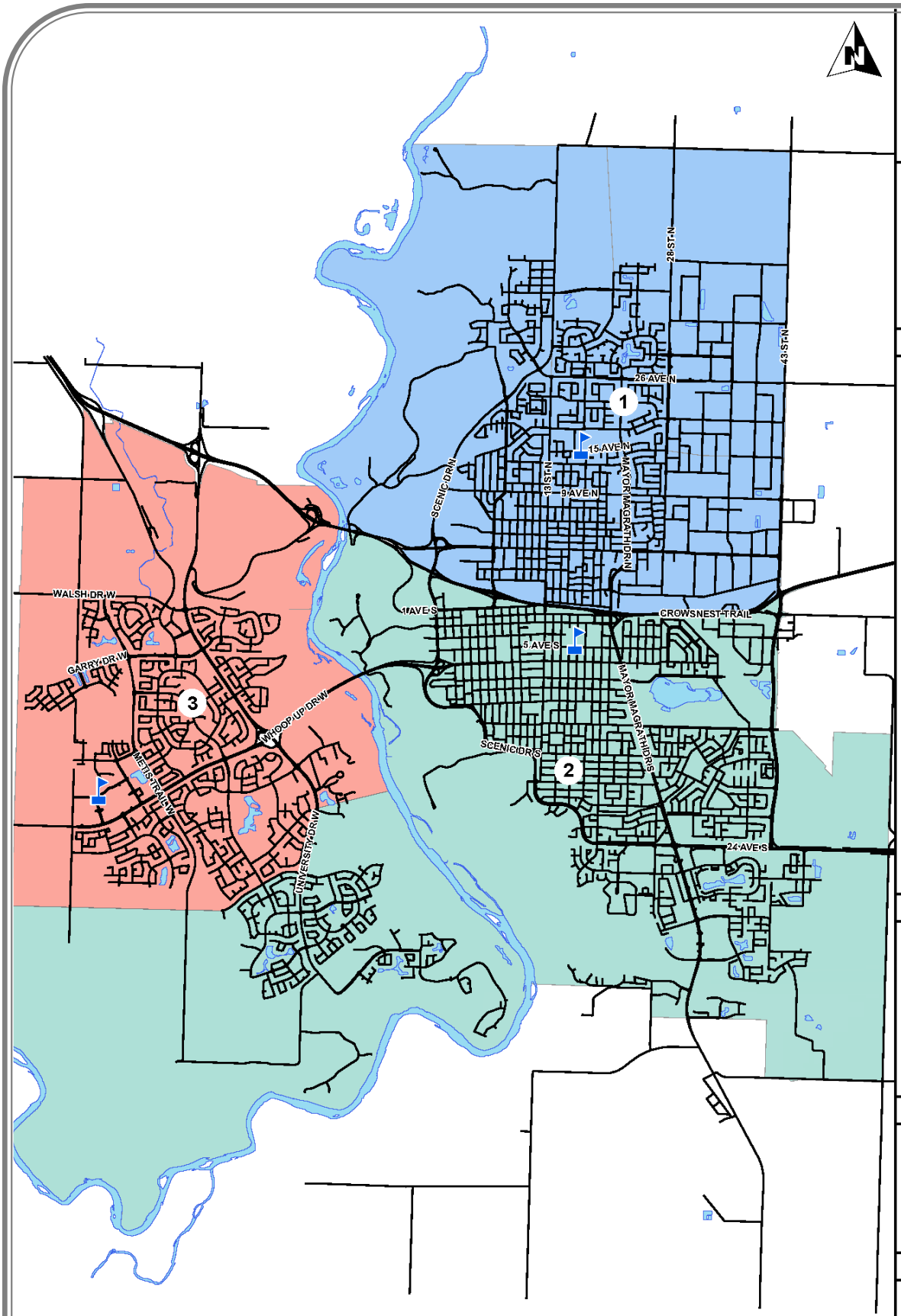
Spatial Reference

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

Map Scale

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

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.



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 Alberta 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 continuing for 2025-2026 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 October 2021 to October 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

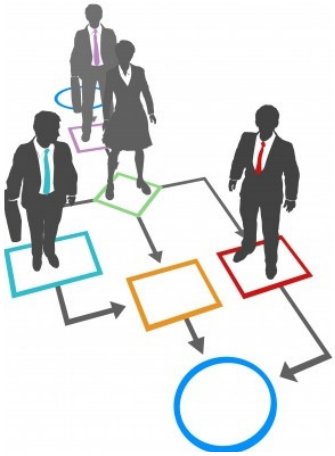
Robbie Charlebois
Associate Superintendent, Human Resources

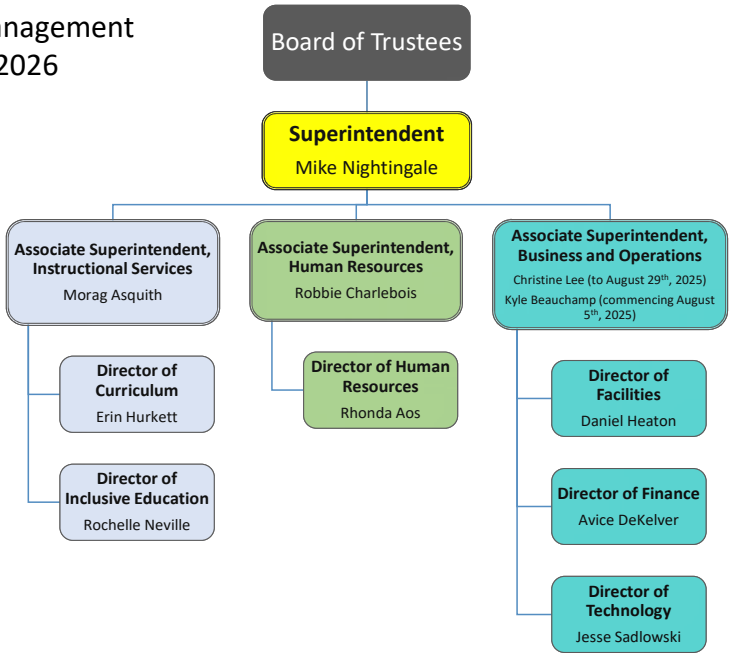
Christine Lee
Associate Superintendent, Business and Operations (retiring August 29, 2025)

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 2025-2026 school year:





Lethbridge School Division

2025-2026 Organizational Chart

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

Superintendent of Schools
Mike Nightingale

Associate Superintendent, Instructional Services
Morag Asquith

Executive Assistant
Carley Campbell

Director of Learning
Erin Hurkett
Director of Inclusive Education
Rochelle Neville

Coordinators

Laurie Campmans, Inclusive Learning,
Steven Comm, Counselling
Carlie Ramotowski, Early Learning

FastForward/Distance Learning Teacher
Nikki Cale

Support Teachers
Carmen Carvalho, EAL
Psychologists
Christie Ftichar
Melissa Gleeson
Speech Language Pathologists
Robyn Henderson
Amanda Manning
Lacey Mueller
Kara Reimer
Kim Taylor

Student Support Worker
Richard Sallah

Occupational Therapist
Megan Martineau

Administrative Professional
Lucie Panchoo

Administrative Assistants
JaCobi Smigel, Curriculum Resource Centre
Kathy Knelsen, Psychology/Counselling

Making Connections
DeeAnna Presley Roberts, Mental Health Capacity Building Program Manager

Mental Health Capacity Building Wellness Coaches
Anne Kish
Justina McCarthy
Lacey Otway
Shand Watson

Indigenous Education
Joel Tailfeathers, Indigenous Ed. Coordinator
TBD - High School Teacher
TBD - Middle School Teacher
Melanie Morrow, Elementary Teacher

Associate Superintendent, Human Resources
Robbie Charlebois

Executive Assistant
Katie Guccione

Director of Human Resources
Rhonda Aos

HR Manager
Stacey Wichers

Administrative Professional
Jolayne Miko

Administrative Assistants
Carrie Fahl
Madalyn Guzowski

Division Principal, International Education
Wayne Pallett

Communications Officer
Garrett Simmons

Administrative Assistant
Tina Carnegie, International Education

Executive Assistant
Kristin Solowoniuk

Associate Superintendent, Business Affairs
Kyle Beauchamp

Executive Assistant/Transportation Coordinator
Cheryl Shimbashi

Coordinators
Doug Williamson, Operations & Maintenance
Brenda Clear, Caretaking
Lana Johnson, Benefits
Luana Komanac, School Accounting
Johny Mantello, Technology
Carrie McLaren, Payroll
Sheri Lacey, Purchasing
Jeremy Schenk, Accounts Payable

Courier
Bandt Raven

Division Buyer
Charlene Drader

Journeymen
Jack Kramer, Carpenter
Trevor Leusink, Electrician/HVAC Tech
Grant Murtland, Carpenter
Clint Patrick, Plumber
Shane Vassell, Electrician

Labourer Foreman
Jim Potts

Labourer
Louis Halbgewachs
Bandt Raven
Ed Waldner

Technology Support
David Harmon
Greg Theron
Doug Viel
Mark Taylor
Cam Findlay
Tyler Payant

School Based Technology Support
Liam King, Koji Nagahama
Marco DeMusso, Greg Fischer
Zach Nicholson, Brayden Ormann

Director of Facilities
Daniel Heaton

Director of Finance
Avice DeKelver

Director of Technology, Learning and Innovation
Jesse Sadlowski

Administrative Assistants
Melanie Gregson, Accounts Receivable/Transportation
Mary Peake, Maintenance

Administrative Professional
Steph Lapointe, Payroll

VISION, MISSION STATEMENT, & VALUES

Vision Statement

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

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.

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

System Foundations

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

Cultural Foundations

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

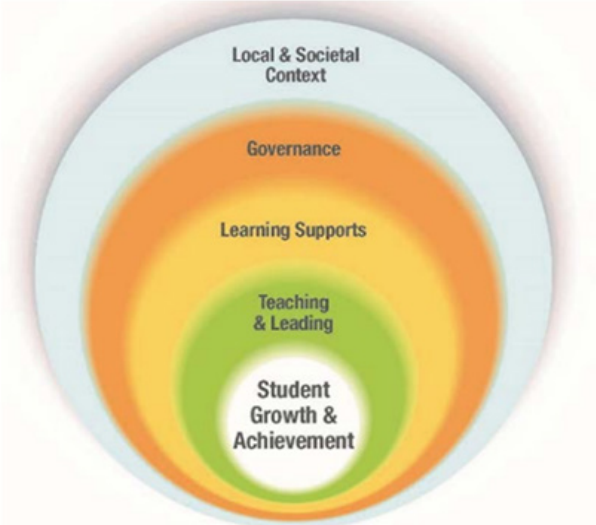
These guiding principles set the foundation of the Division's learning system. These assist in developing the Division's strategic plan and priorities.

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.lethsd.ab.ca/Our Division/Plans & Reports/Assurance Plan

Click the Report Cover to go to the Assurance Plan

Ongoing Reporting of Measures

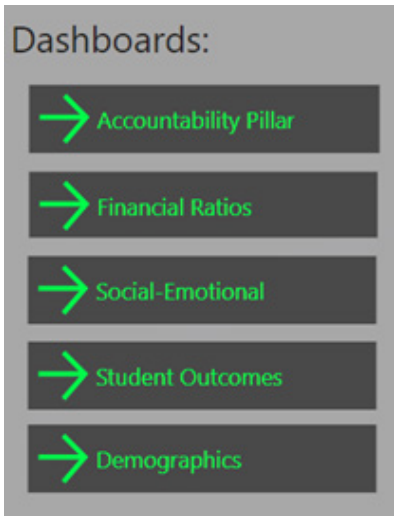
Performance measures allow the Division to review trends and continually look for improvements. The Division has developed Performance Measure Dashboards that are interactive and allows an individual to click on the specific financial information within the dashboard and the report will be adjusted to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



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

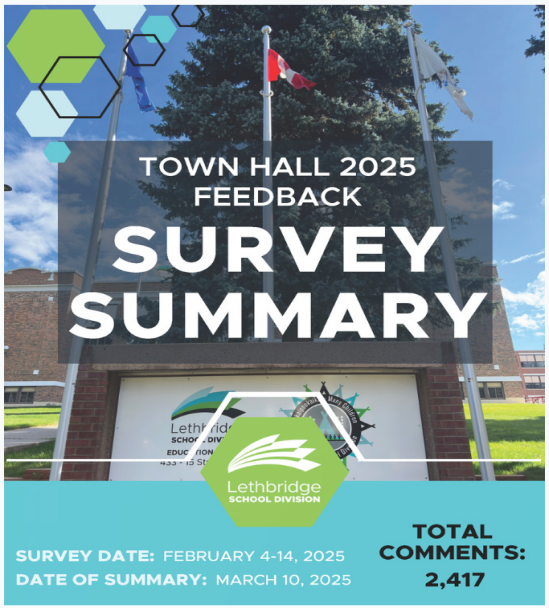
Community Engagement

In February 2025, the Board of Trustees held a consultation session with the education stakeholders of the community. Through both in person and online responses, 2,417 submissions were received. This feedback was reviewed by both the Board of Trustees and Division administration and helped shaped priorities for the 2025-2026 school year and beyond.

Areas of discussion included:

- What aspects of your elementary, middle or high school learning experience are you most satisfied with and why?
- What aspects of your elementary, middle or high school learning experience are you least satisfied with and why?
- Specific questions were asked to parents/guardians/caregivers, students, staff and community members.

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: 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.

DOMAIN: Teaching and Leading

PRIORITIES & OUTCOMES:

1. Respond effectively to student needs: staff responds effectively to the unique needs of all learners.

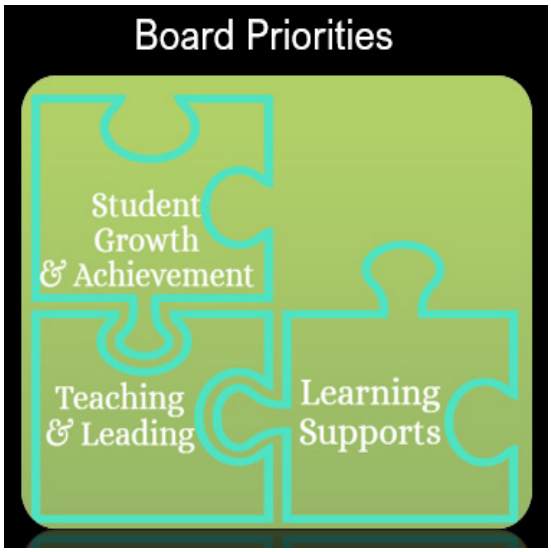
2. Professional growth: staff engage in ongoing professional learning to support optimal student learning.

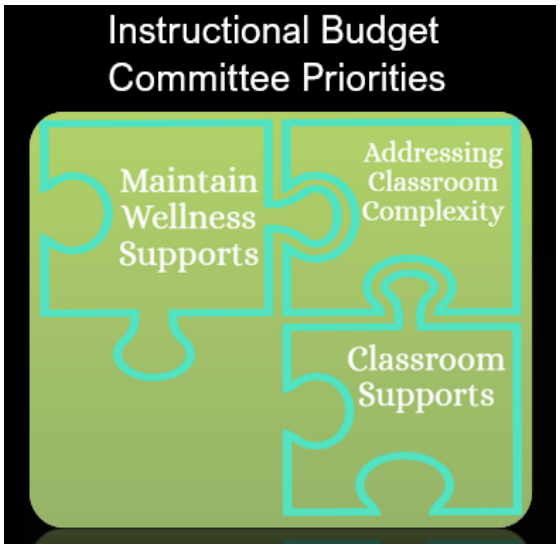
3. Communications and collaboration: staff communicate with students, parents/guardians and other stakeholders to collaboratively enhance student learning and achievement.

4. Ongoing professional learning programs prepare teachers and leaders to meet the standard for professional practice.

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:
Continuing Kindercare Pilot
Base Grant supporting Early Learning Programs

Inclusive Learning Supports:
Transferring $2.6 million from the Base Grant to support Inclusive Learning (Educational Assistants)
Maintained Learning Support Teacher Allocations and added position for West Coulee Station Elementary School

Classroom Complexity Grant:
Allocated to Off Campus Alternative High School and Educational Assistants

Maintaining counselling supports throughout the Division
Added Supports for West Coulee Station Elementary School

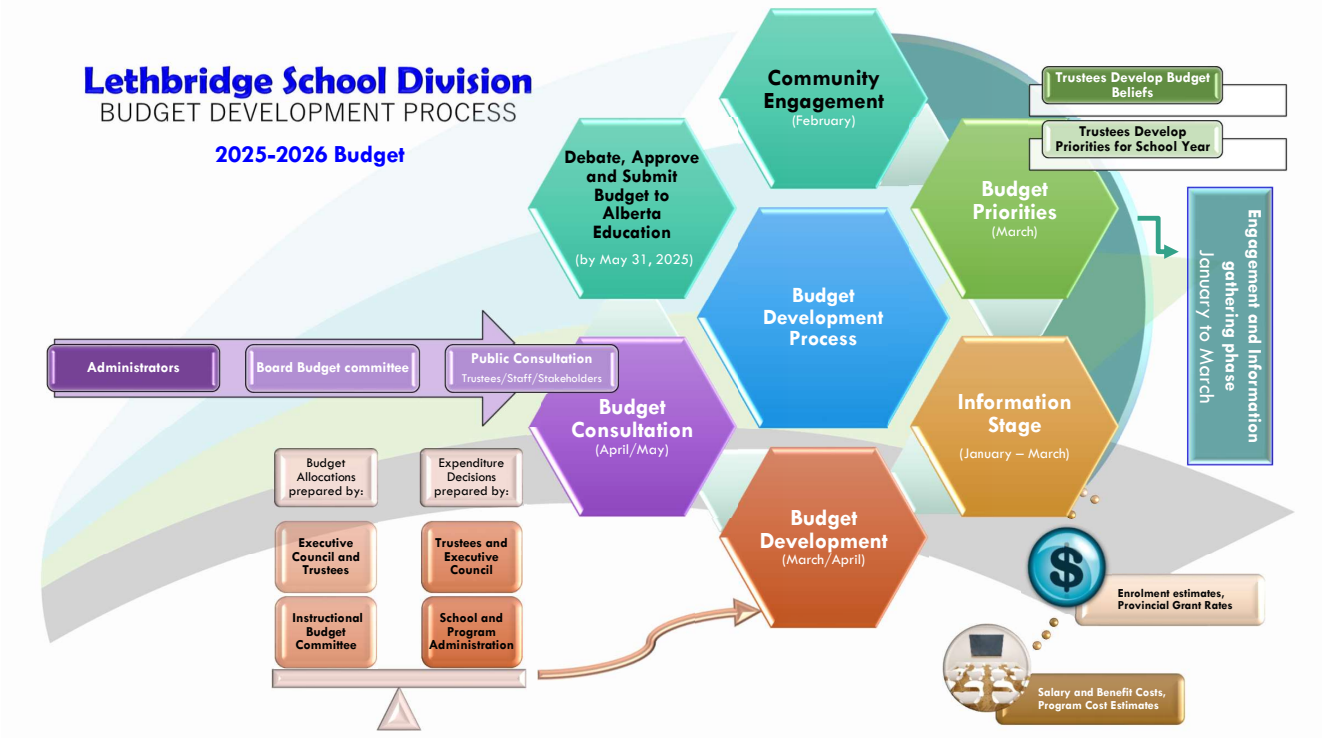
Maintaining Technology Evergreening Allocation

BUDGET DEVELOPMENT

The development of 2025-2026 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 will be subsequently updated for actual known enrolment, allocations, and other known changes as of September 30th, 2025. This updated budget will become the budget under which the Division operates for the 2025-2026 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 25/26 budget:

- Mike Nightingale (Superintendent)
- Morag Asquith (Associate Superintendent, Instructional Services)
- Christine Lee (Associate Superintendent, Business & Operations)
- Robbie Charlebois (Associate Superintendent, Human Resources)
- Avice DeKelver (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 25/26 budget:

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

Note for the 25/26 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 2025-2026 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.

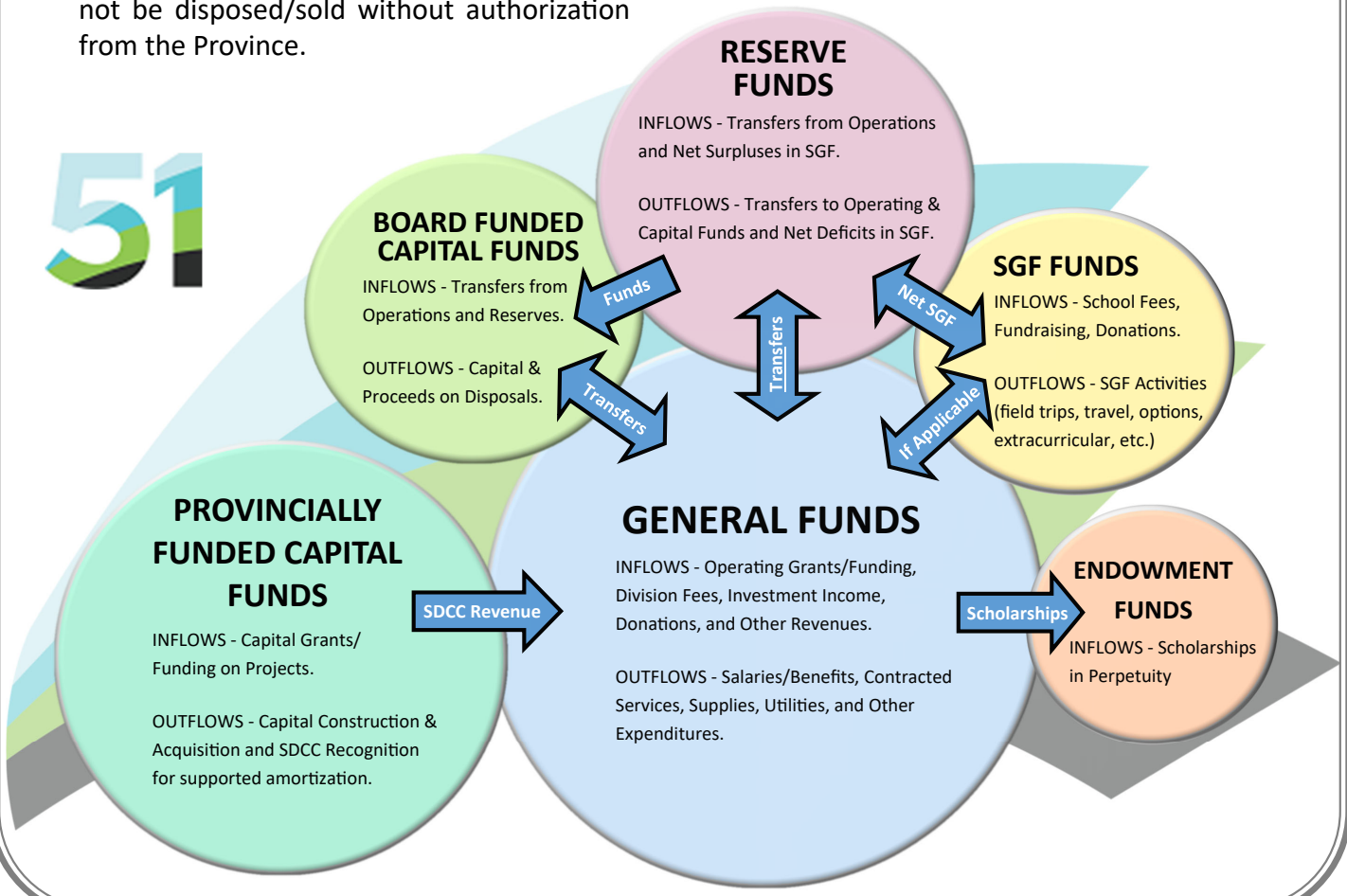
Some of the legislative restrictions on these funds include that the supported TCA may not be disposed/sold without authorization from the Province.

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 for the last number of years had been based 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.

  New for the 2025-2026 school year is the Average Enrolment Method (AEM). The AEM is now a two year funding formula based on 30% of the current year (2024-2025) FTE enrolment and 70% for the upcoming year's (2025-2026) FTE enrolment.

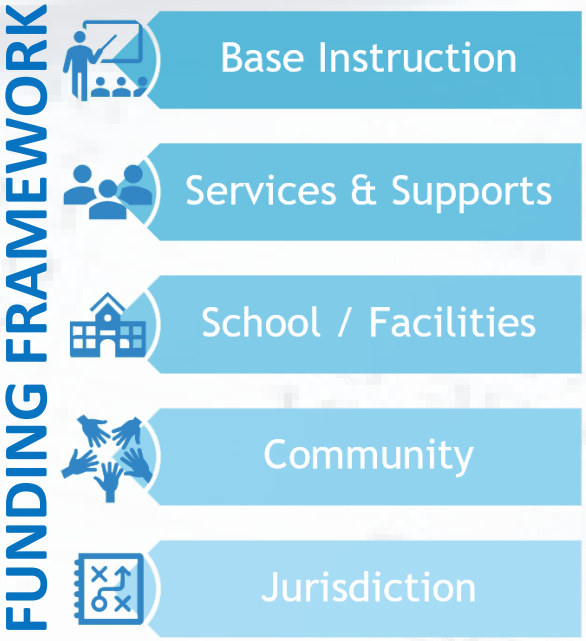
  The AEM is set for the preliminary budget, although there are still the September 30th final student enrolment counts, these updated enrolments do not take account until the following budget year (as part of estimated enrolments and as part of a prior year AEM adjustment).

- **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 AEM 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 AEM 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 AEM factors, the total grant is limited to a specific adjustment factor that reduces funding to a specified portion of the Division's Budget.



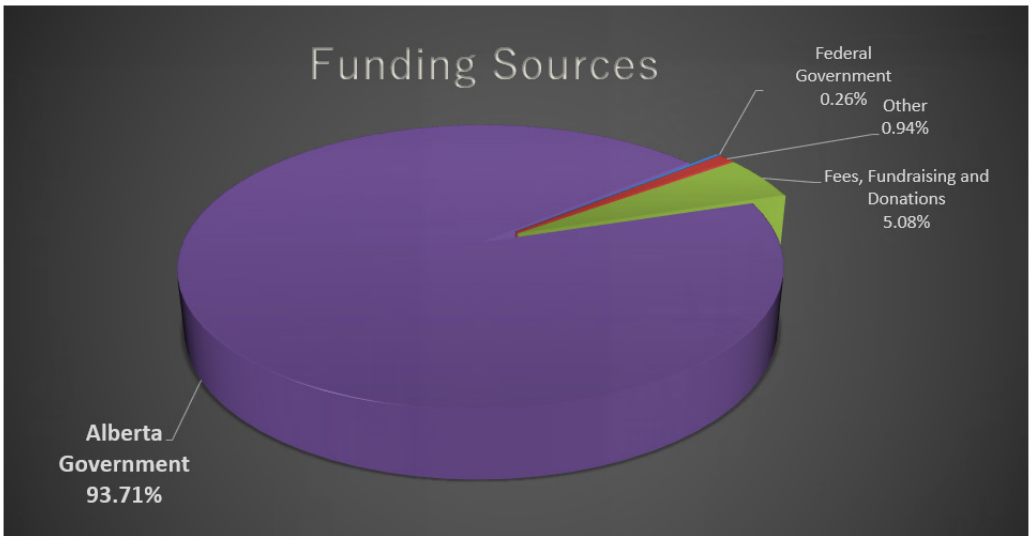
- **Projects/Contracts** – Funding received by Alberta Education that is targeted funding for a specific project or purposes. School jurisdictions are responsible to spend funds specifically for the purpose of the funding received.

- **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.

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

- **Other Revenues** – Operating revenues that are not from Alberta Education or for Federal Government programming. Generally includes 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.

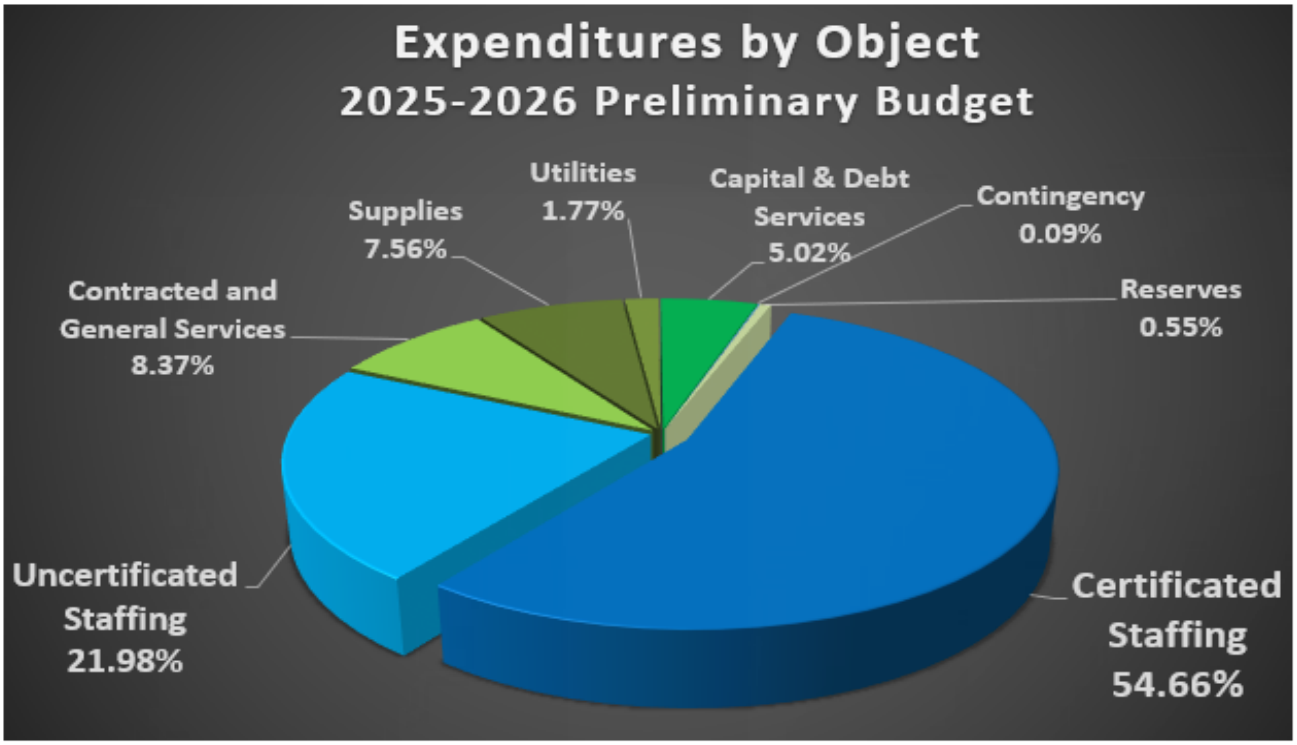


The Barn by Sarima Onwuchekwa, Winston Churchill High School - Gr. 9

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 (1.6 KM for K-6 students and 2 KM for Grades 7-12 students).
- **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).

GS Lakie Middle School Presents ULTRA

June by Emma Anderson, Senator Joyce Fairbairn Middle School - Gr. 7

LETHBRIDGE SCHOOL DIVISION

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2025-2026 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 funds need to be allocated to promote equitable access to educational opportunities and resources for all students.
- The Board believes the budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes education at the primary level is foundational to student success, and as such is a priority.
- The Board believes opportunities for student learning are achieved by allocating funds to specific centralized programs and services.
- The Board believes in providing targeted opportunities to further board priorities within schools.
- 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 in collaboration with municipalities, other boards, and community-based service agencies to effectively address the needs of all students which promotes the efficient use of public resources.

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.

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

801.1 System Budgeting

Policy

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

Regulations

1. Each year the Superintendent, with the assistance of the Associate Superintendent, Business Affairs and in consultation with Education Centre Administrators, District staff, school councils, and the community, shall prepare, for Board consideration and adoption, a detailed estimate of the revenues and expenditures required to operate the District's programs.

2. The system budget submitted to the Board shall reflect the goals and objectives of the Board and shall include:
   - 2.1 details of estimated enrolments;
   - 2.2 details of estimated revenues;
   - 2.3 details of estimated expenditures for support functions including:
     - 2.3.1 Board governance;
     - 2.3.2 system administration;
     - 2.3.3 system instruction support;
     - 2.3.4 plant operations and maintenance service; and
     - 2.3.5 transportation services
   - 2.4 details of allocations of revenues for support functions, including details on school-based instructional funds allocated for system programs and services;
   - 2.5 details on allocations of funds to schools,
   - 2.6 details on proposed program or service revisions, additions or deletions;
   - 2.7 current year's budget data for comparison purposes;
   - 2.8 year-end projection of current year's data, for comparison purposes, including projection of ending accumulated surplus/deficit position

3. The Associate Superintendent, Business Affairs is responsible for developing detailed budget development procedures for the District and coordinating the budget development process. Timelines connected with the preparation of the system budget shall provide adequate opportunity for data collection, consultation and revision.

4. School allocations will be established based on school enrolment plus additional allocations, as required, to ensure an equitable resource base to schools.

5. Total District expenditures will not be permitted to exceed the approved expenditure level in the budget without Board approval.

6. Establishment and/or maintenance of reserve accounts will be part of the annual budget approval process.

Policy

7. Annual borrowing authority will be established by Board motion at the Organizational meeting.

8. Quarterly reports to the Board will be made concerning the status of the District's revenues and expenditures.

9. Surplus may be generated from all accounts. When a director or principal operates a school or department within budget limits and nets a year-end surplus, each surplus is permitted to be carried forward for the purpose of completing prior year's activities or to provide for new activities. The director or principal must provide justification for all carryovers for approval by the Executive Council.

10. If an actual deficit results, a written plan for recovery must be submitted to the Superintendent for approval.
    10.1 Schools – The plan would identify a source of funding from available school resources or against the following year's operating budget.
    10.2 Departments – The plan would identify a source of funding from the current year or from reserves; otherwise the deficit will be charged to the next year.

11. Should exceptional situations arise whereby the District incurs a serious deficit, the Board reserves the right to appropriate individual school/department operating surpluses.

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

References

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

Policy

800 – Business Procedures

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

801.9 Financial Planning and Management - General

Policy

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

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

Regulations

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

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

Policy

800 – Business Procedures

Budget Timeline 2025-2026

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

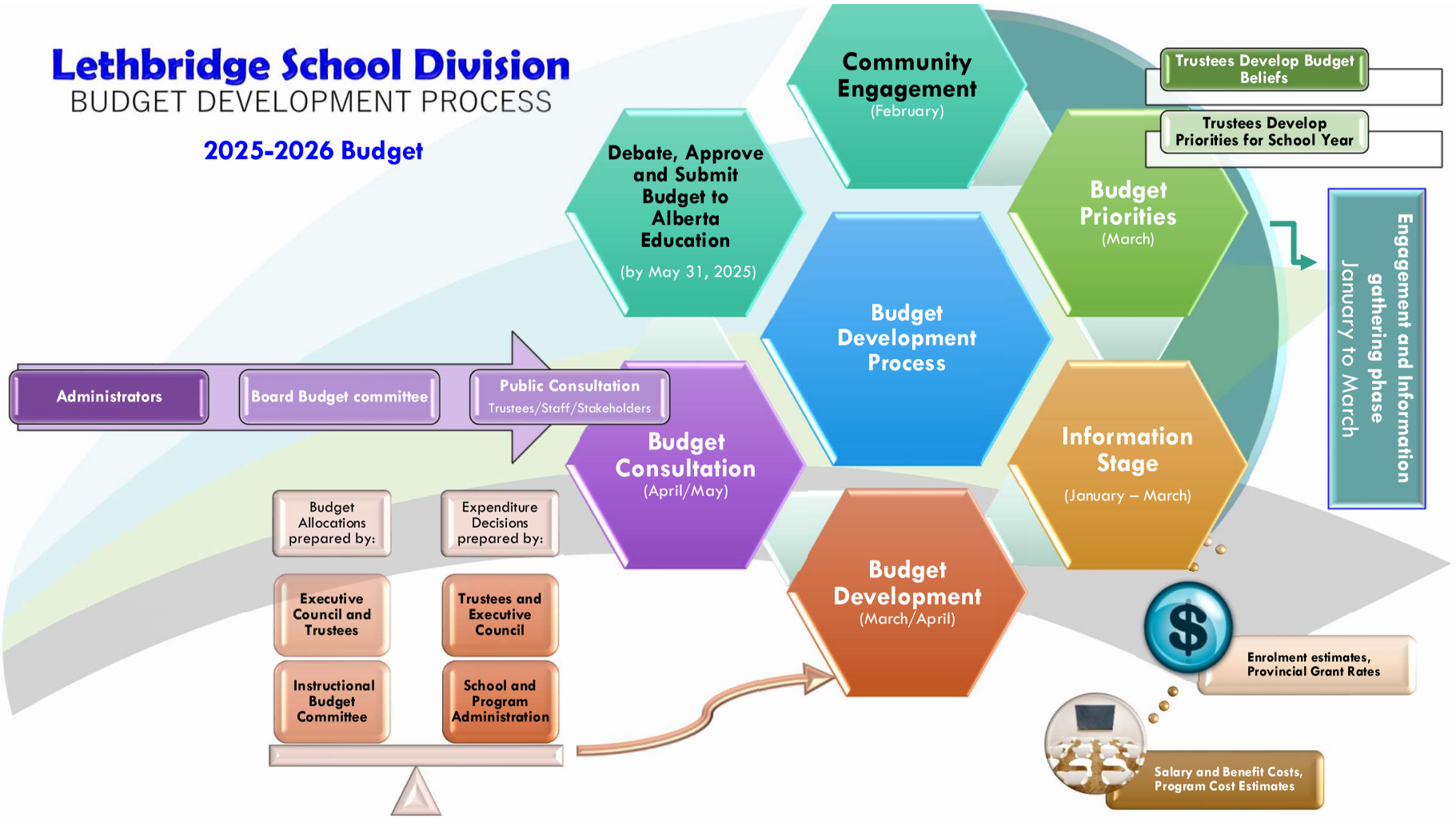
- Public Budget Engagement Survey
- Division receives Provincial Funding Framework and funding profile
- Board holds strategic planning retreat to develop priorities and review budget development beliefs
- Budget assumptions completed and reviewed with Trustees as part of the Board Committee of the Whole
- 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 public for feedback and comment on May 20th, 2025
- Board of Trustees debate and approve budget on May 26th, 2025
- Budget Submitted to Alberta Education on or before May 31st, 2025


Lethbridge School Division
BUDGET DEVELOPMENT PROCESS
2025-2026 Budget
Community Engagement
(February)
Trustees Develop Budget Beliefs
Trustees Develop Priorities for School Year
Debate, Approve and Submit Budget to Alberta Education
(by May 31, 2025)
Budget Priorities
(March)
Engagement and Information gathering phase
January to March
Budget Development Process
Administrators
Board Budget committee
Public Consultation
Trustees/Staff/Stakeholders
Budget Consultation
(April/May)
Information Stage
(January – March)
Budget Allocations prepared by:
Expenditure Decisions prepared by:
Executive Council and Trustees
Trustees and Executive Council
Instructional Budget Committee
School and Program Administration
Budget Development
(March/April)
Enrolment estimates, Provincial Grant Rates
Salary and Benefit Costs, Program Cost Estimates

Lethbridge School 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 Average Enrolment Method (AEM) 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 *Board 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
2025-2026 Budget Development Schedule
DRAFT and Subject to Change

Date (draft and subject to change)	Meeting/Process	Time	Who Attends	Meeting Description
January 23rd, 2025	Board and Administrator Committee Budget Session	12:00 PM	Trustees/Administrators	Preliminary discussions in prepartion of budget - round table discussions of budget priorities.
February 4, 2025	Town Hall Meeting	6:00 pm 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 11th, 2025	Board Committee of the Whole	3:00 pm to 5:00 pm	Trustees/Executive Council	Preliminary Discussions about priorities from January 23rd meeting
March 6th & 7th, 2025	Board Strategic Planning Retreat	All Day both days	Trustees/Executive Council	Trustees and Executive Council develop priorities for the 2025-2026 school year that will inform the development of the 2025-2026 Budget.
March 14, 2025	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.
March 25, 2025	Preliminary Budget Estimates	9:00 am to 11:00 am	Instructional Budget Committee	
March 25, 2025	Board Budget Committee	12:00 pm to 1:00 pm	Board Budget Committee	Update Board Budget Committee on progress of budget discussions
March 25, 2025	Board Meeting - Fee Approval	At Board Meeting	Board of Trustees	Approval of the 2025-2026 School Fee Schedule
April 1, 2025	Preliminary Budget Estimates	10:00 am to 12:00 pm	Instructional Budget Committee	The Instructional budget committee reviews the draft budget, and with the information gathered makes recommendations for allocations for schools and instructional programs.
April 8, 2025	Instructional Budget Review	1:00 pm to 3:00 pm	Instructional Budget Committee	
April 15, 2025	Board Committee of the Whole	3:00 pm	Board of Trustees	Update Board Budget Committee on progress of budget discussions

Date	Meeting/Process	Time	Who Attends	Meeting Description
April 16, 2025	Instructional Budget Committee Presentation of Budget Recommendations to Admin Committee	Early Start TBD	Administrators Committee	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.
April 17, 2025 to May 2nd 2025	MyBudgetfile available for Administrators to balance budgets			Admin and Department heads will have access in MBF to go and balance their budgets
May 14, 2025	Board Budget Committee Meeting	3:00 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 20, 2025	Public Presentation of the Draft Budget to the Public	Meeting with board 1:00 pm to 2:30 pm 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 26, 2025	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 26, 2025	Board Budget Debate	2:00 PM	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, 2025	Budget Submission to Alberta Education			Per Legislation unless otherwise notified of different submission deadline

Instructional Budget Committee (IBC)

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

Board Budget Committee

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.

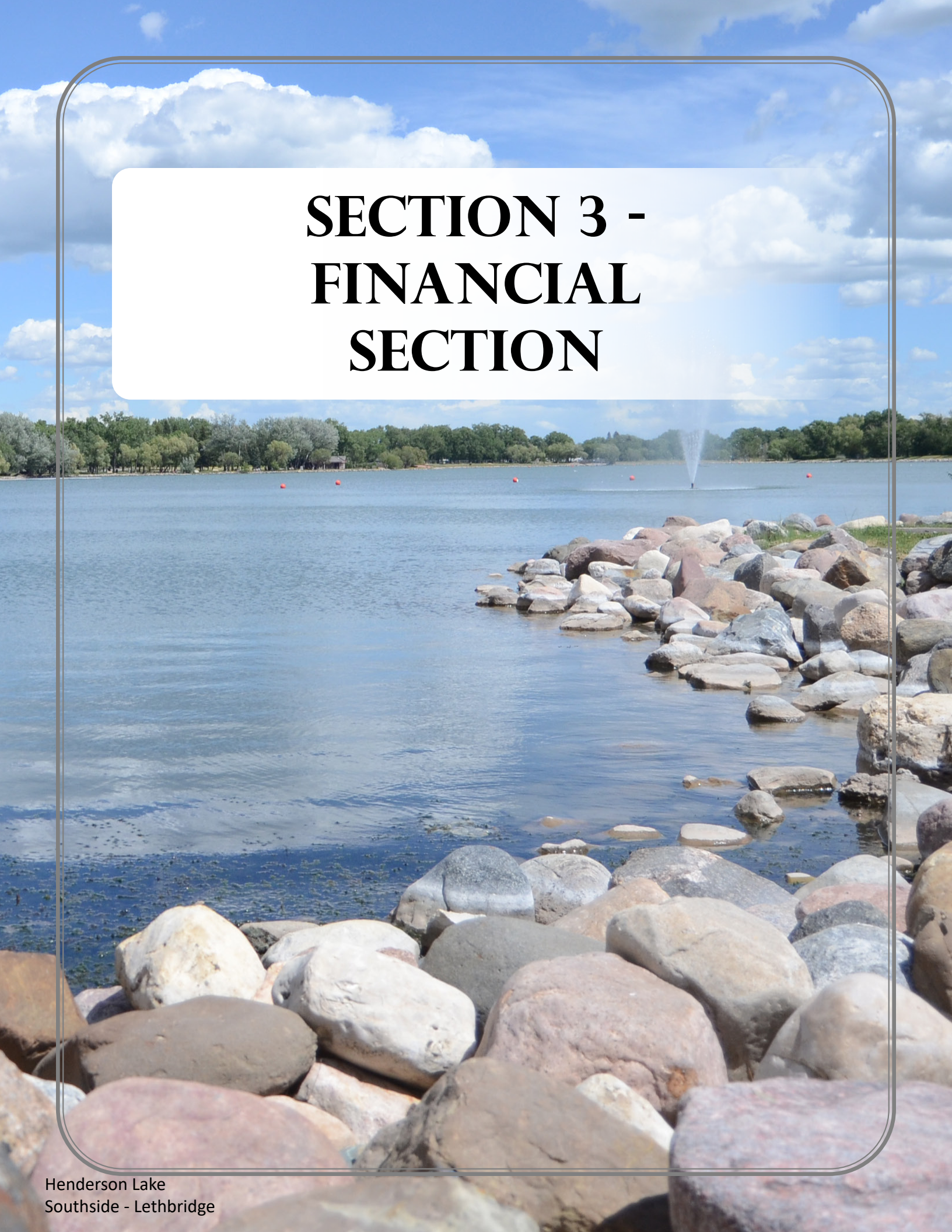
Capital projects include construction of new schools, modulars, equipment, and modernization of existing schools/facilities, which are funded by Provincially Funded Capital. As these are funded by specific capital grants on a project-by-project basis, these capital revenues and costs are not required 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



Henderson Lake
Southside - Lethbridge

Section 3 - FINANCIAL SECTION

Financial Overview **84**
- Revenue & Funding Sources 85
  - Provincial Funding Model 85
  - Classification of Operating Revenues 87
  - Classification of Capital Revenues 88
- Expenditures & Spending 90
  - Major Operating Programs 90
  - Classification of Operating Expenditures 91
  - Classification of Capital Expenditures 91

Summary of All Funds **92**
- Comparative Summary - All Fund Accounts 93
- Fund Balances - All Fund Accounts 95
- Overall Fund Allocation 96

Summary for Operating Funds **97**
- Comparative Summary - All Operating Fund Accounts 99

Operating Revenue Sources 100
Operating Expenditures by Object 110
Summary of Expenditures by Program 120
- Average Cost per FTE 121

Budget 2025/2026 - Operating Fund Summary 122
Summary of Projected Operating Fund Balances 127
- Fund Balances - All Operating Fund Accounts 128

Summary for Individual Operating Funds **129**
Breakdown of Operating Funds 129
- Comparative Summary - General Operating Fund Accounts 132

General Operating Funds 134
- Comparative Summary - SGF Operating Fund Accounts 140

SGF Operating Funds 141

Summary by Operating Programs and Locations **143**
Breakdown of Operating Programs 144
- Budgeting and Allocations for Major Programs and Locations 145

Goals, Objectives, and Performance Measures 148
Breakdown of Operating Programs 150
- Operating Expenses by Program and Object 151

Instruction 152
- Breakdown of Instructional Programs 159
- Instruction - Elementary Schools 160
- Instruction - Middle Schools 164
- Instruction - High Schools 167
- Instruction - Inclusive Learning 170
- Instruction - Technology 175
- Instruction - Other Instructional Programs 177

Administration 185
Plant Operation and Maintenance 191
Transportation 197
Capital and Debt Services 201

Summary for Capital Funds **205**
Summary of Capital Projects 206
- Comparative Summary - All Capital Fund Accounts 208

Provincially Funded Capital Funds 210
Board Funded Capital Funds and Reserves 212

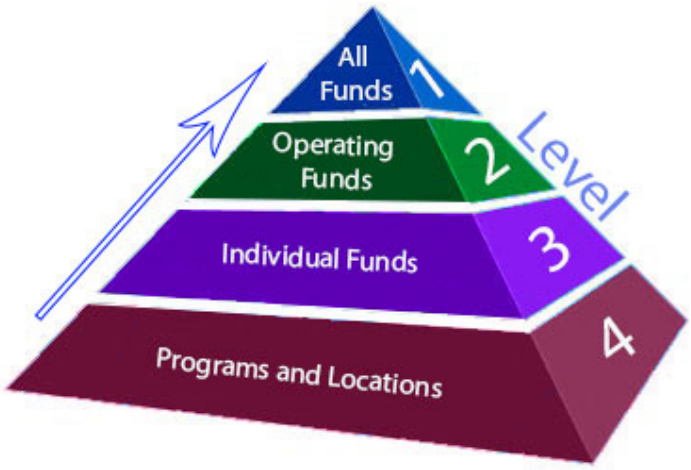
Other Financial Information **213**
Endowment Funds 213
Debt and Accrued Obligations 214
Financial Health Indicators 215

Back to Table of Contents

FINANCIAL OVERVIEW

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

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



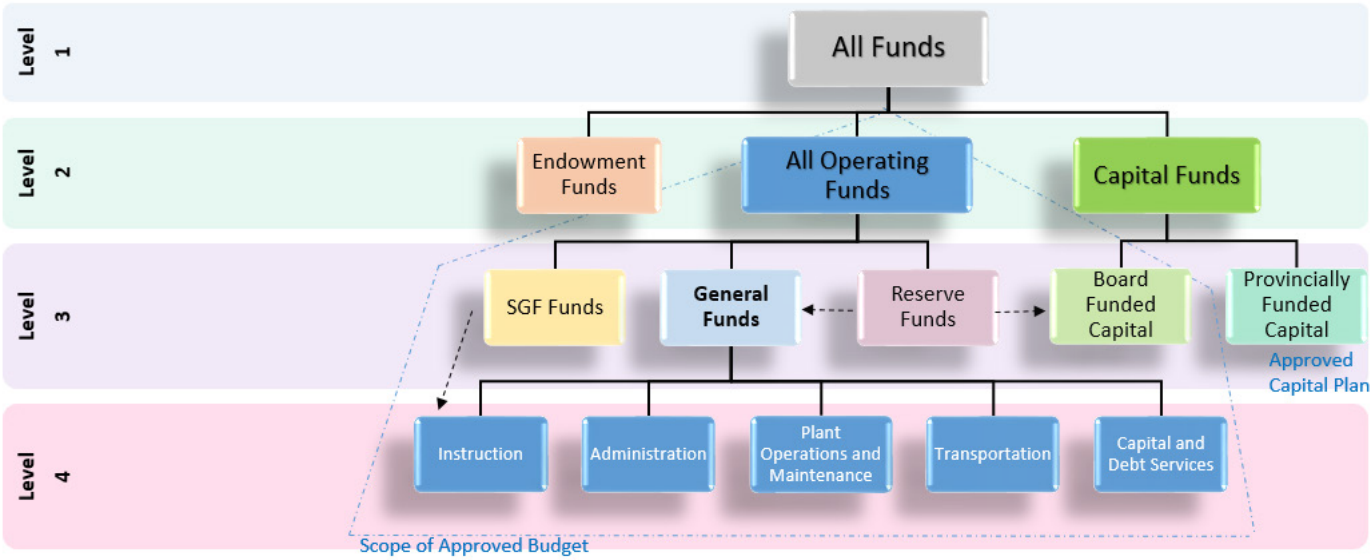
Level 1 - Summary of All Funds
Reviews the total revenues and expenses for the entire Division.

Level 2 - Summary of All Operating Funds
Reviews the operating revenues and expenses, as approved in the Operating Budget.

Level 3 - Summary of Individual Funds
Reviews revenues and expenses included in each of the major operating funds.

Level 4 - Summary of Programs and Locations
Reviews the details of revenue allocations and expenses in each of the major programs and locations included in the operating budget.

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

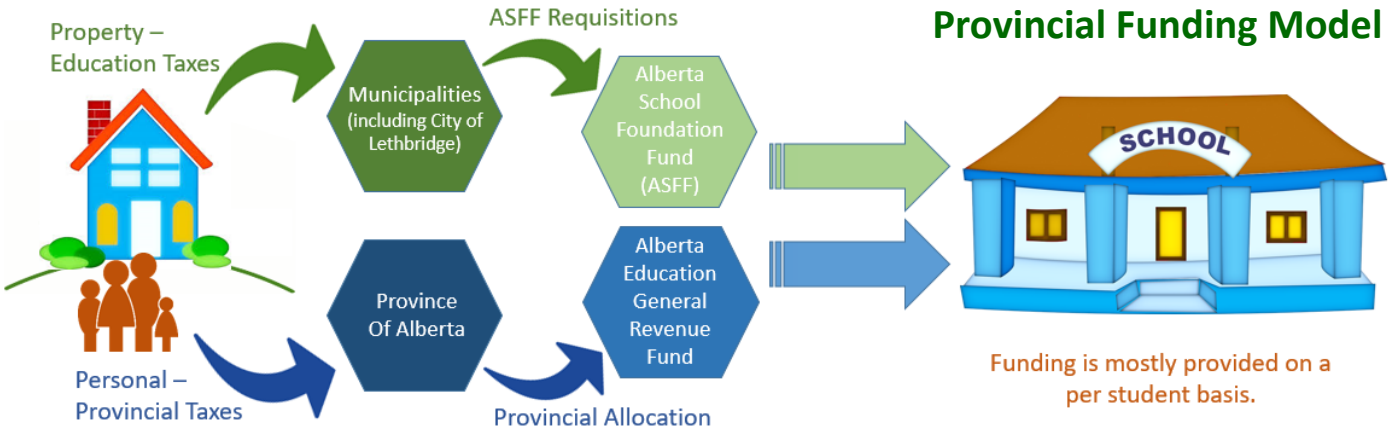


As shown above, the approved Operating Budget is comprised of four (4) of the major types of funds, including General Operating, School Generated Funds (SGF), Reserves, and operating transfers to the Board Funded Capital. These components are all derived from the operating funding received by the Division.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

Revenue & Funding Sources

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

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



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

For the 2025 calendar year (most current available), the Province is increasing the total requisition from $2.7 billion to $3.1 billion in education property taxes from municipalities. The provincial uniform education property tax rate is $2.72 per $1,000 of equalized assessment for residential and farmland property, and $4.00 per $1,000 of equalized assessment for non-residential property.

According to the 2025 Tax Bylaw for the City of Lethbridge (Bylaw 6483), the total taxable assessment of property for the City of Lethbridge is approximately $227 million dollars. Education property taxes collected on behalf of the province is approximately 22% of a residential property tax bill. Approximately $43.94 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 2024 (per the City of Lethbridge 2024 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 2025-2026 Budget included the Provincial Funding Framework for school divisions throughout the Province. The previous funding three year weighted moving average (WMA) model has been replaced with a two year average enrolment method (AEM).

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 $374 million per year for the current employer portion of teacher pensions for the Province (2024 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 Average Enolment Method (AEM) of funded full-time equivalent (FTE) student enrolment. The AEM is calculated based on 30% of the estimated FTE enrolment of the current year (prior to budget), and 70% of the projected funded FTE enrolment for the budget year. The AEM 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 AEM adjustment). This funding is the Division's largest amount at 55% and also the most flexible.

- **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 AEM 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 AEM 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 AEM 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 Connections funding (Alberta Mental Health and the Family Resource Network) and to record the provincial contributions towards teacher pension costs. Jurisdictions are required to report employer contributions to teacher pension plans that are made on behalf of the school jurisdiction. School jurisdictions also record the offsetting pension costs in certificated salary and benefits.

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

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

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

- **Fees** – Relates to the fees charges services, supplies, and services. These may include Division Fees and Fees received for School Generated Activities (i.e. extracurricular, non-curricular travel, etc.). The Division can not charge fees for K-12 curricular activities. Fees can only be charged for optional and programming fees to enhance the student's educational experience.

- **Other Sale and Services** – Relates to the revenues received for international student tuition fees, 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.

Tree by Ernest Dusko, Park Meadows Elementary School - Gr. 3

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 caretaking 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. The distance eligibility is 1.6 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 55% of the total operating expenditures for the 2025/2026 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 22% of the total operating expenditures for the 2025/2026 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 8% of the total operating expenditures for the 2025/2026 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 7% of the total operating expenditures for the 2025/2026 budget.

Utilities – The cost of heat, light, water, and garbage disposal of a jurisdiction. Utilities are 2% of the total operating expenditures for the 2025/2026 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 2025/2026 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 2025/2026 budget.

Classification of Capital Expenditures

Capital expenses are classified based on the following major categories:

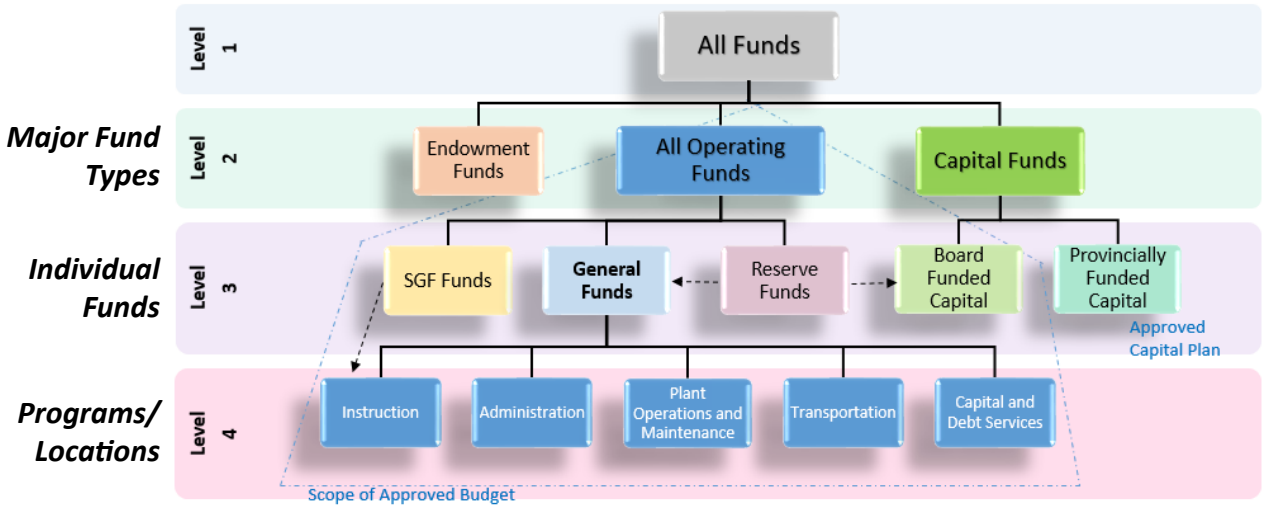
Capital Project Outlays – Relates to the capital expenditures made on the approved capital projects. This can include building construction costs, consulting/engineering, modular procurement, furniture/equipment, project labour, site development, and other project expenses.

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 2021-2022	Actual 2022-2023	Actual 2023-2024	Projected Actual 2024-2025	Preliminary Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Revenues								
Operating Revenues	**$131,126,880**	**$132,583,913**	**$142,701,650**	**$146,149,393**	**$149,591,564**	**$150,342,011**	**$151,609,126**	**$152,886,396**
Government of Alberta - Alberta Education	$126,304,341	$127,351,945	$135,561,210	$139,924,600	$140,197,342	$140,916,944	$142,153,029	$143,399,082
Federal Government and Other Government	$443,760	$319,948	$582,146	$868,042	$388,944	$388,944	$388,944	$388,944
Fees	$1,235,889	$1,546,723	$2,053,594	$2,000,184	$5,139,980	$5,170,825	$5,201,855	$5,233,072
Other sales and services	$1,220,599	$1,358,434	$1,998,644	$1,071,193	$1,016,994	$1,016,994	$1,016,994	$1,016,994
Investment income	$215,398	$428,701	$693,043	$423,031	$300,000	$300,000	$300,000	$300,000
Gifts and Donations	$576,160	$352,498	$522,637	$492,268	$368,000	$368,000	$368,000	$368,000
Rentals of facilities	$36,701	$36,400	$22,000	$20,304	$20,304	$20,304	$20,304	$20,304
Fundraising	$1,094,032	$1,189,264	$1,268,376	$1,349,771	$2,160,000	$2,160,000	$2,160,000	$2,160,000
Capital Revenues	**$3,269,459**	**$5,203,502**	**$14,071,241**	**$16,501,816**	**$2,994,976**	**$11,994,976**	**$21,994,976**	**$4,994,976**
Government of Alberta - Alberta Infrastructure (Capital)	$3,269,459	$5,203,502	$14,071,241	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Endowment Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Endowments Received	$0	$0	$0	$0	$0	$0	$0	$0
Total Revenues	**$134,396,339**	**$137,787,415**	**$156,772,891**	**$162,651,209**	**$152,586,540**	**$162,336,987**	**$173,604,102**	**$157,881,372**
Expenses by Object								
Operating Expenditures	**$132,916,531**	**$136,594,556**	**$144,021,020**	**$145,709,033**	**$148,865,490**	**$150,342,011**	**$151,609,126**	**$152,886,397**
Certificated salaries and benefits	$77,547,659	$80,101,916	$84,241,702	$84,033,371	$81,776,675	$83,003,340	$83,675,984	$84,321,172
Uncertificated salaries and benefits	$27,367,359	$28,140,839	$29,383,441	$31,756,429	$32,885,789	$33,385,668	$33,895,266	$34,414,817
Contracted and general services	$8,349,709	$8,590,229	$10,037,565	$10,977,846	$12,521,461	$12,611,287	$12,666,205	$12,745,476
Supplies	$6,726,247	$4,975,309	$4,964,132	$4,268,021	$2,950,640	$2,950,640	$2,950,640	$2,953,766
Utilities	$2,814,949	$2,831,390	$2,815,909	$2,886,991	$2,654,071	$2,654,071	$2,654,071	$2,654,071
Contingency, commitments and transfers	$192,508	$186,939	$499,169	$463,260	$953,525	$583,900	$583,900	$583,900
School Generated Activities	$2,107,546	$3,201,062	$3,602,129	$3,798,187	$7,615,902	$7,645,678	$7,675,633	$7,705,768
Amortization of Tangible Capital Assets	$6,479,826	$6,959,634	$7,423,901	$5,990,427	$5,990,427	$5,990,427	$5,990,427	$5,990,427
Infrastructure, Maintenance and Renewal	$1,330,728	$1,607,238	$1,053,072	$1,534,501	$1,517,000	$1,517,000	$1,517,000	$1,517,000
Accretion expense	$0	$0	$0	$0	$0	$0	$0	$0
Capital Expenditures	**$4,784,351**	**$6,645,558**	**$15,178,076**	**$17,251,816**	**$3,744,976**	**$12,744,976**	**$22,744,976**	**$5,294,976**
Capital Project Outlays	$3,364,793	$5,203,502	$14,071,241	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Board Funded Capital Acquired	$1,419,558	$1,442,056	$1,106,835	$750,000	$750,000	$750,000	$750,000	$300,000
Total Expenses by Object	**$137,700,882**	**$143,240,114**	**$159,199,096**	**$162,960,849**	**$152,610,466**	**$163,086,987**	**$174,354,102**	**$158,181,373**
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	**($3,304,543)**	**($5,452,699)**	**($2,426,205)**	**($309,640)**	**($23,926)**	**($750,000)**	**($750,000)**	**($300,000)**
SURPLUS (DEFICIT) FROM OPERATIONS	($1,789,651)	($4,010,643)	($1,319,370)	$440,360	$726,074	($0)	($0)	($0)
SURPLUS (DEFICIT) FROM CAPITAL	($1,514,892)	($1,442,056)	($1,106,835)	($750,000)	($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	**($3,304,543)**	**($5,452,699)**	**($2,426,205)**	**($309,640)**	**($23,926)**	**($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 two year average enrolment method (AEM) 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 has conservatively estimated that the Division will grow by 1% per year for the next three years. 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. The old framework grants (36 grants) had now been modified to the new framework (15 grants). This funding framework has been continued for budget 2025/2026 with some slight updates for specific grant allocations. One of the most significant changes in the provincial funding framework is the change from the three year Weighted Moving Average (WMA) to the two year Average Enrolment Method (AEM) to determine funding allocations. Although the AEM 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 AEM 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.

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. Due to funding constraints and increasing costs, difficult decisions needed to be made. For the 2025/2026 budget, 27.98 full-time equivalent (FTE) of certificated staff (teachers) positions have been eliminated. Reductions were made at all levels of the organization. There are 3 FTE positions in contingency (they have not been filled as of May 2025) that could be used to address any hot spots once enrolment numbers are finalized in the fall.

Uncertificated staffing (support) has decreased by 15.67 FTE from the 24/25 operating budget. The majority of these positions are educational assistants (12.47 FTE) that were funded externally through a federal grant from Indigenous Services Canada (Jordan's Principle). The Division is no longer eligible for this funding and therefore these positions were eliminated for the 25/26 school year. The remaining changes was through attrition (resignations or retirements) and the positions were not filled.

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. Projects that are managed by Alberta Infrastructure cover portions of the construction costs and then the Division records the project in it's work in process until the project is completed. 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 2025/2026, 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

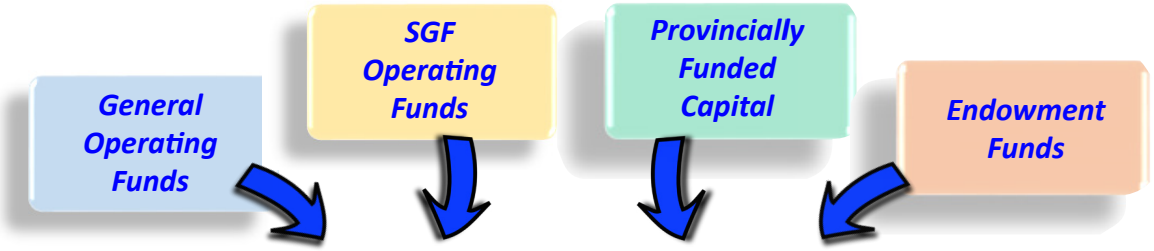
(in dollars)

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Projected Actual 2024-2025	Preliminary Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Accumulated Surplus								
Opening Accumulated Surplus (Total)	**$24,612,396**	**$22,822,746**	**$19,352,378**	**$18,136,372**	**$18,531,645**	**$19,257,719**	**$19,257,719**	**$19,257,719**
Transfers to/from General Fund	($219,999)	$1	$0	($45,087)	$0	($0)	($0)	($0)
Transfers to/from Operating Reserves	($1,068,541)	($3,470,368)	$3,546	($309,640)	($23,926)	$0	$0	$0
Transfers to/from Capital Reserves	($1,533,202)	($1,192,056)	($2,326,387)	$0	$0	$0	$0	$0
Transfers to/from Board Funded Capital	$1,032,092	$1,192,056	$1,106,835	$750,000	$750,000	$0	$0	$0
Transfers to/from Endowments	$0	$0	$0	$0	$0	$0	$0	$0
Closing Accumulated Surplus (Total)	**$22,822,746**	**$19,352,378**	**$18,136,370**	**$18,531,645**	**$19,257,719**	**$19,257,719**	**$19,257,719**	**$19,257,719**
Change in Accumulated Surplus (Operating and Endowments)	($1,789,650)	($3,470,368)	($1,216,008)	$395,273	$726,074	($0)	($0)	($0)
Fund Balance - Unrestricted Surplus (General)	$471,485	$471,485	$471,485	$426,398	$426,398	$426,398	$426,398	$426,398
Fund Balance - General Operating Reserves	$6,563,265	$3,221,312	$3,052,781	$2,743,141	$2,719,215	$2,719,215	$2,719,215	$2,719,215
Fund Balance - SGF Operating Reserves	$3,045,375	$2,916,960	$3,089,037	$3,089,037	$3,089,037	$3,089,037	$3,089,037	$3,089,037
Accumulated Surplus from Operations (ASO)	**$10,080,125**	**$6,609,757**	**$6,613,303**	**$6,258,576**	**$6,234,650**	**$6,234,650**	**$6,234,650**	**$6,234,650**
Fund Balance - Capital Reserves	$6,024,680	$4,832,624	$2,506,237	$2,506,237	$2,506,237	$2,506,237	$2,506,237	$2,506,237
Fund Balance - Board Funded Capital	$6,398,067	$7,590,123	$8,696,958	$9,446,958	$10,196,958	$10,196,958	$10,196,958	$10,196,958
Fund Balance - Endowment Funds	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874
Total Closing Accumulated Surplus	**$22,822,746**	**$19,352,378**	**$18,136,372**	**$18,531,645**	**$19,257,719**	**$19,257,719**	**$19,257,719**	**$19,257,719**
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unexpended (UDCR)	**$95,334**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Fund Revenues	$3,269,459	$5,203,502	$14,071,241	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Fund Expenses/Transfers to EDCR	($3,364,793)	($5,203,502)	($14,071,241)	($16,501,816)	($2,994,976)	($11,994,976)	($21,994,976)	($4,994,976)
Closing Provincially Funded Capital - Unexpended (UDCR)	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Opening Provincially Funded Capital - Expended (EDCR)	**$137,799,166**	**$135,769,004**	**$134,880,146**	**$142,829,064**	**$153,208,557**	**$150,081,210**	**$155,953,863**	**$171,826,516**
Transfers of capital expenditures from UDCR	$3,364,793	$5,203,502	$14,071,241	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Capital recognized in revenues	($5,394,955)	($6,092,360)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)
Closing Provincially Funded Capital - Expended (EDCR)	**$135,769,004**	**$134,880,146**	**$142,829,064**	**$153,208,557**	**$150,081,210**	**$155,953,863**	**$171,826,516**	**$170,699,169**

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.



2025-2026 - Fund Allocation	General Fund	SGF Fund	Total Operating	Provincially Funded Capital	Endowment Fund	Total Budget
Government of Alberta	$140,197,342		$140,197,342	$2,994,976		$143,192,318
Federal Government and Other Government	$388,944		$388,944			$388,944
Fees	$178,078	$4,961,902	$5,139,980			$5,139,980
Other sales and services	$882,994	$134,000	$1,016,994			$1,016,994
Investment income	$300,000		$300,000			$300,000
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	$141,975,662	$7,615,902	$149,591,564	$2,994,976	$0	$152,586,540
Transfer from Operating Reserves	$23,926		$23,926			$23,926
Transfer from Capital Reserves			$0			$0
Total Revenues and Transfers	$141,999,588	$7,615,902	$149,615,490	$2,994,976	$0	$152,610,466
Certificated salaries and benefits	$81,776,675		$81,776,675			$81,776,675
Uncertificated salaries and benefits	$32,885,789		$32,885,789			$32,885,789
Contracted and general services	$12,521,461		$12,521,461			$12,521,461
Supplies	$2,950,640	$7,615,902	$10,566,542			$10,566,542
Utilities	$2,654,071		$2,654,071			$2,654,071
Contingency, commitments and transfers	$953,525		$953,525			$953,525
Amortization of Tangible Capital Assets	$5,990,427		$5,990,427			$5,990,427
Infrastructure, Maintenance and Renewal	$1,517,000		$1,517,000			$1,517,000
Capital Project Outlays			$0	$2,994,976		$2,994,976
Total Expenditures	$141,249,588	$7,615,902	$148,865,490	$2,994,976	$0	$151,860,466
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	$141,999,588	$7,615,902	$149,615,490	$2,994,976	$0	$152,610,466
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	$726,074	$0	$726,074	$0	$0	$726,074
Board Funded Capital Acquired	($750,000)	$0	($750,000)	$0	$0	($750,000)
Transfer To/From Operating Reserves	$23,926	$0	$23,926	$0	$0	$23,926
Transfer To/From Capital Reserves	$0	$0	$0	$0	$0	$0
NET EFFECT TO OPERATING FUND	$0	$0	$0	$0	$0	$0

Transfers from *Reserve Funds*

Transfers to *Board Funded Capital Funds*

Transfers to *Reserve Funds*

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

Approved Operating Budget

SUMMARY FOR OPERATING FUNDS

GENERAL COMMENTS

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

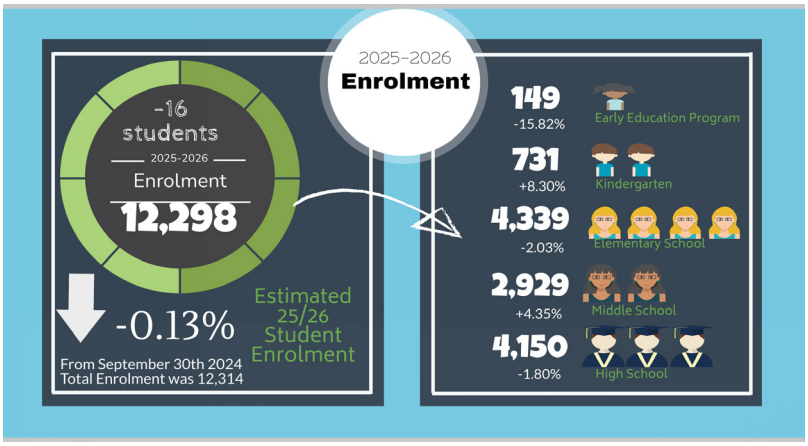
School jurisdictions in Alberta are completely dependent upon the Provincial Government for their funding. The funding framework has been consistent for the last number of years which continues for budget 2025/2026 with some slight updates for specific grant allocations.

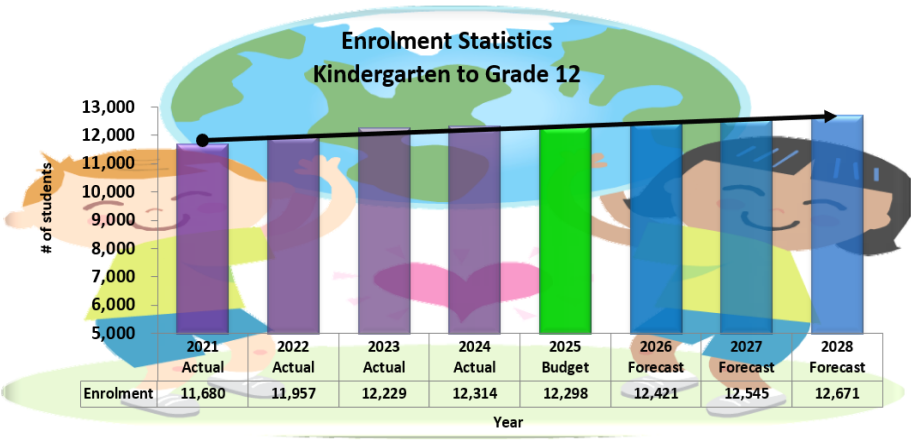
The province uses a two year average enrolment method (AEM) to determine funding allocations. Although the AEM assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing divisions as it takes into account the lower student enrolment from prior years. The projected AEM 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. However, if enrolment projections are not accurate, adjustments are not made to provincial funding until the following budget year.

ENROLMENT

The Division is projecting to have 12,298 students enrolled in early education (preschool) through Grade 12 in the 2025/2026 school year as compared to 12,314 in September 2024. This is a 16 student or -0.13% decrease.

After years of steady growth, the Division is projecting no increase for 25/26. Migration to Alberta has slowed, and more students are graduating and are not being replaced at the same rates in the lower elementary grades. Final enrolment numbers will be known in September 2025.

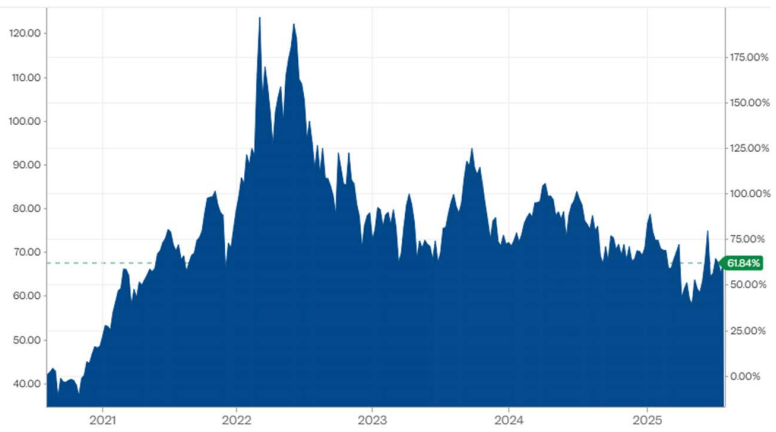




In the four year period 2025 to 2028 enrolments are projected to increase by 1% per year or 373 students. Enrolment fluctuations have a significant impact on future grant revenues.

Financial Forecast

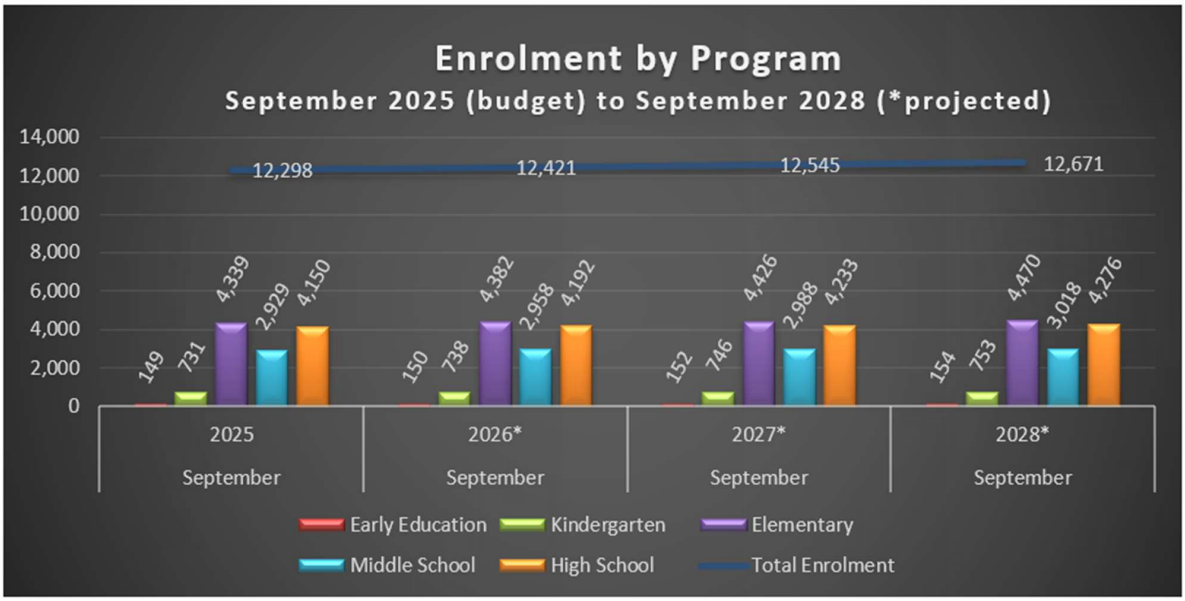
Lethbridge School Division receives over 90% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. The chart to the right shows the average daily price of a West Texas Intermediate (WTI) barrel of oil over the last five years ending with June 2025. The fluctuations in the price of oil have a significant impact on the Alberta Economy as it rides the booms and busts. Compared with June 2024 the price of a barrel of oil has decreased from over $80 a barrel to under $70 a barrel.



http://markets.businessinsider.com

After several years of funding school boards for student growth based on their three year weighted moving average (WMA) framework, for the 25/26 budget the provincial government has changed the funding model to a two year average enrolment method (AEM). The province balances funding allocations based on the economy and inflationary considerations. There was no grant rate increase to the base grant which is 55% of the Division's revenue, only enrolment growth increases. Other grants received a 2.32% rate increase and the plant operations and maintenance grant received a 3% grant rate increase.

After years of growth, student enrolment is expected to remain flat for the 25/26 school year. As that growth has not been consistent, projections have been adjusted to a conservative 1% growth per year to September 2028. This equates to an additional 372 students attending Lethbridge School Division over the next three 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)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
Operating Revenues												
Government of Alberta	$123,811,393	$126,304,341	$126,681,831	$127,351,945	$131,951,278	$135,561,210	$139,160,019	$139,924,600	$140,197,342	$140,916,944	$142,153,029	$143,399,082
Federal Government and Other Government	$388,944	$443,760	$388,944	$319,948	$388,944	$582,146	$1,049,265	$868,042	$388,944	$388,944	$388,944	$388,944
Fees	$2,483,011	$1,235,889	$4,227,946	$1,546,723	$5,238,261	$2,053,594	$4,631,982	$2,000,184	$5,139,980	$5,170,825	$5,201,855	$5,233,072
Other sales and services	$1,032,217	$1,220,599	$989,150	$1,358,434	$1,089,150	$1,998,644	$1,011,994	$1,071,193	$1,016,994	$1,016,994	$1,016,994	$1,016,994
Investment income	$193,000	$215,398	$193,000	$428,701	$590,031	$693,043	$601,453	$423,031	$300,000	$300,000	$300,000	$300,000
Gifts and Donations	$408,000	$576,160	$408,000	$352,498	$368,000	$522,637	$368,000	$492,268	$368,000	$368,000	$368,000	$368,000
Rentals of facilities	$34,704	$36,701	$34,704	$36,400	$20,304	$22,000	$20,304	$20,304	$20,304	$20,304	$20,304	$20,304
Fundraising	$2,160,000	$1,094,032	$2,160,000	$1,189,264	$2,160,000	$1,268,376	$2,160,000	$1,349,771	$2,160,000	$2,160,000	$2,160,000	$2,160,000
Total Operating Revenues	$130,511,269	$131,126,880	$135,083,575	$132,583,913	$141,805,968	$142,701,650	$149,003,017	$146,149,393	$149,591,564	$150,342,011	$151,609,126	$152,886,396
Operating Expenses by Object												
Certificated salaries and benefits	$74,763,439	$77,547,659	$77,915,396	$80,101,916	$81,863,283	$84,241,702	$83,576,646	$84,033,371	$81,776,675	$83,003,340	$83,675,984	$84,321,172
Uncertificated salaries and benefits	$28,228,390	$27,367,359	$28,142,092	$28,140,839	$28,475,224	$29,383,441	$31,860,737	$31,756,429	$32,885,789	$33,385,668	$33,895,266	$34,414,817
Contracted and general services	$10,218,855	$8,349,709	$10,279,413	$8,590,229	$10,836,035	$10,037,565	$11,503,355	$10,977,846	$12,521,461	$12,611,287	$12,666,205	$12,745,476
Supplies	$5,265,295	$6,726,247	$5,324,383	$4,975,309	$4,865,839	$4,964,132	$4,097,860	$4,268,021	$2,950,640	$2,950,640	$2,950,640	$2,953,766
Utilities	$2,295,100	$2,814,949	$2,510,600	$2,831,390	$2,737,600	$2,815,909	$2,869,659	$2,886,991	$2,654,071	$2,654,071	$2,654,071	$2,654,071
Contingency, commitments and transfers	$1,207,262	$192,508	$144,096	$186,939	$612,163	$499,169	$1,097,424	$463,260	$953,525	$583,900	$583,900	$583,900
School Generated Activities	$4,882,505	$2,107,546	$6,649,105	$3,201,062	$7,657,971	$3,602,129	$7,108,447	$3,798,187	$7,615,902	$7,645,678	$7,675,633	$7,705,768
Amortization of Tangible Capital Assets	$5,658,525	$6,479,826	$5,582,838	$6,959,634	$5,229,863	$7,423,901	$5,990,427	$5,990,427	$5,990,427	$5,990,427	$5,990,427	$5,990,427
Infrastructure, Maintenance and Renewal	$1,508,131	$1,330,728	$1,533,723	$1,607,238	$1,523,719	$1,053,072	$1,534,501	$1,534,501	$1,517,000	$1,517,000	$1,517,000	$1,517,000
Interest on Capital Debt	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Operating Expenses by Object	$134,027,502	$132,916,531	$138,081,646	$136,594,556	$143,801,697	$144,021,020	$149,639,056	$145,709,033	$148,865,490	$150,342,011	$151,609,126	$152,886,397
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,516,233)	($1,789,651)	($2,998,071)	($4,010,643)	($1,995,729)	($1,319,370)	($636,039)	$440,360	$726,074	($0)	($0)	($0)
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND	$0	($219,999)	$0	$0	($681,324)	$0	$90	($45,087)	$0	($0)	($0)	($0)
SURPLUS (DEFICIT) FROM OPERATING RESERVES	($4,083,169)	($1,068,541)	($4,298,911)	($3,470,368)	($1,664,305)	$3,546	($1,386,129)	($309,640)	($23,926)	$0	$0	$0
SURPLUS (DEFICIT) FROM CAPITAL RESERVES	$1,064,744	($1,533,202)	$0	($1,192,056)	$0	($2,326,387)	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	($497,808)	$1,032,092	$1,300,840	$1,192,056	$350,000	$1,106,835	$750,000	$750,000	$750,000	$0	$0	$0
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,516,233)	($1,789,650)	($2,998,071)	($3,470,368)	($1,995,629)	($1,216,006)	($636,039)	$395,273	$726,074	($0)	($0)	($0)
Operating Expenses by Program												
Instruction	$109,069,153	$106,785,976	$112,811,731	$109,867,646	$118,710,999	$115,570,760	$122,213,263	$116,925,586	$119,657,051	$120,798,248	$121,721,170	$122,617,261
Administration	$4,092,216	$4,041,453	$4,159,340	$4,183,521	$4,253,329	$4,099,429	$4,371,026	$4,192,345	$4,489,173	$4,585,130	$4,683,965	$4,785,765
Plant Operations and Maintenance	$10,748,680	$11,204,213	$10,805,214	$10,706,238	$10,751,228	$11,471,577	$10,979,658	$11,304,495	$11,561,116	$11,746,009	$11,936,448	$12,160,367
Transportation	$2,950,797	$3,074,335	$3,188,800	$3,270,279	$3,332,559	$4,402,281	$4,550,181	$5,761,679	$5,650,723	$5,705,198	$5,760,116	$5,815,577
Capital and Debt Services	$7,166,656	$7,810,554	$7,116,561	$8,566,872	$6,753,582	$8,476,973	$7,524,928	$7,524,928	$7,507,427	$7,507,427	$7,507,427	$7,507,427
Total Operating Expenses by Program	$134,027,502	$132,916,531	$138,081,646	$136,594,556	$143,801,697	$144,021,020	$149,639,056	$145,709,033	$148,865,490	$150,342,011	$151,609,126	$152,886,397

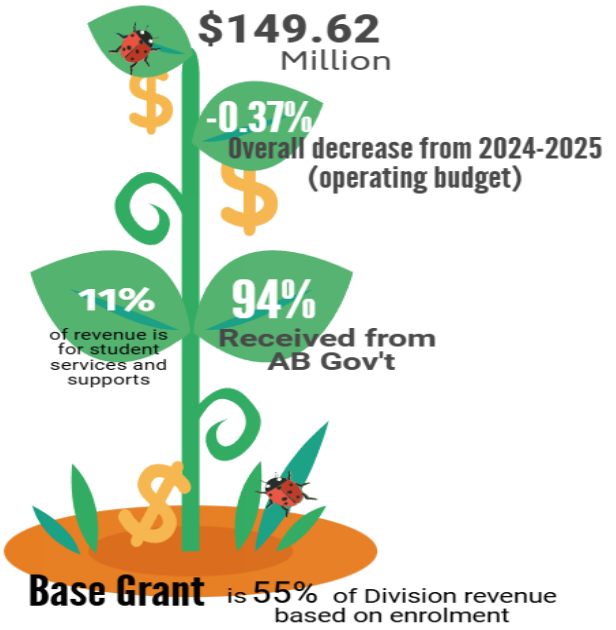
See the following pages for details on changes and projections on each of the Operating Fund accounts

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 2025-2026	Budget 2024-2025
Operating Revenues		
Government of Alberta	**$140,197,342**	**$139,160,019**
Alberta Education - Base Instruction	$81,895,382	$82,650,543
Alberta Education - Services and Supports	$17,183,036	$17,350,890
Alberta Education - Schools/Facilities	$19,421,015	$18,539,934
Alberta Education - Community	$3,584,404	$3,613,485
Alberta Education - Jurisdiction	$4,608,671	$4,371,026
Projects/Contracts	$506,515	$810,261
Other Provincial Revenue	$507,892	$729,951
Teacher Pension Costs paid by Government	$6,500,000	$5,868,083
Capital Block	$5,990,427	$5,990,427
Federal Government and Other Government	**$388,944**	**$1,049,265**
Fees	**$5,139,980**	**$4,631,982**
Other sales and services	**$1,016,994**	**$1,011,994**
Investment income	**$300,000**	**$601,453**
Gifts and Donations	**$368,000**	**$368,000**
Rentals of facilities	**$20,304**	**$20,304**
Fundraising	**$2,160,000**	**$2,160,000**
Total Operating Revenues	**$149,591,564**	**$149,003,017**
Transfer from Reserves	**$23,926**	**$1,386,129**
Total Operating Revenues and Transfers	**$149,615,490**	**$150,389,146**

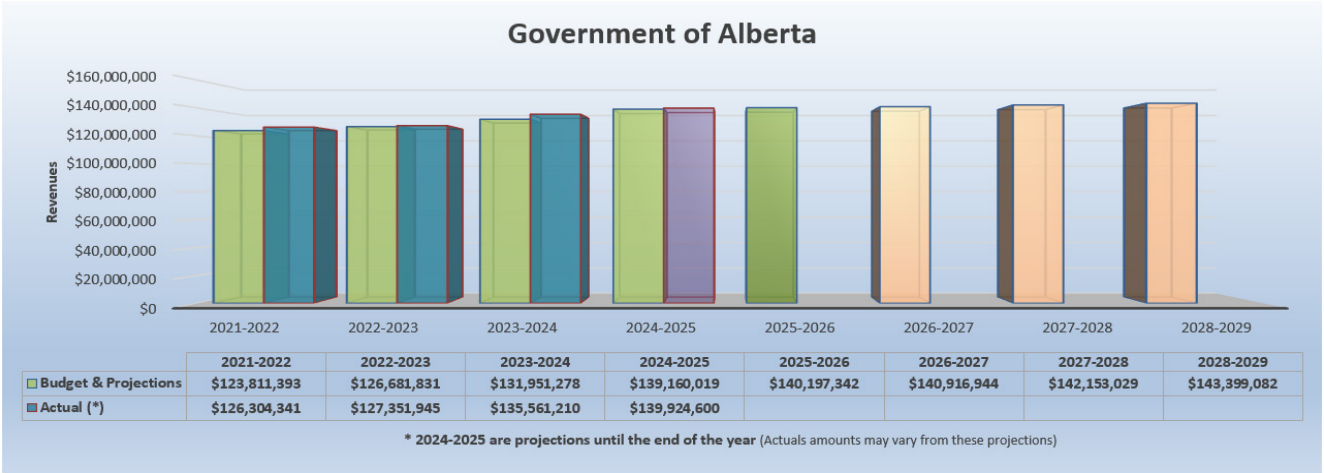
Division is financially dependent on the Provincial Government as over 90% of all operational funding is from the Province (Alberta Education).



Total budgeted operating revenues for 2025-2026 are $149.59 million prior to the use of one-time reserve funds. One-time reserve funds of $23,926 have been allocated by one school to supplement staffing needs. With the use of one-time reserves, total budgeted revenues and transfers are $149.62 million.

The operating revenues are budgeted based on estimated enrolment and other factors. Student enrolment is projected for 2025-2026 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 the Average Enrolment Method (AEM). 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 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.



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$123,811,393	$126,681,831	$131,951,278	$139,160,019	$140,197,342	$140,916,944	$142,153,029	$143,399,082
Actual (*)	$126,304,341	$127,351,945	$135,561,210	$139,924,600				

*** 2024-2025 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)

	Operating 2025-2026	Operating 2024-2025	Total Change	% Change
Alberta Education Operating Grants	110,177,228	111,473,146	($1,295,918)	-1.16%
Operations and Maintenance	12,253,292	11,285,737	$967,555	8.57%
Transportation (note 1)	5,650,723	4,505,181	$1,145,542	25.43%
Capital and Debt Servicing	5,990,427	5,990,427	$0	0.00%
Infrastructure Maintenance Renewal (IMR)	1,517,000	1,534,501	($17,501)	-1.14%
Jurisdiction	4,608,671	4,371,026	$237,645	5.44%
	140,197,341	**139,160,018**	**$1,037,323**	**0.75%**

Note 1: $740,000 is an adjustment in year for the 2024-2025 operating budget

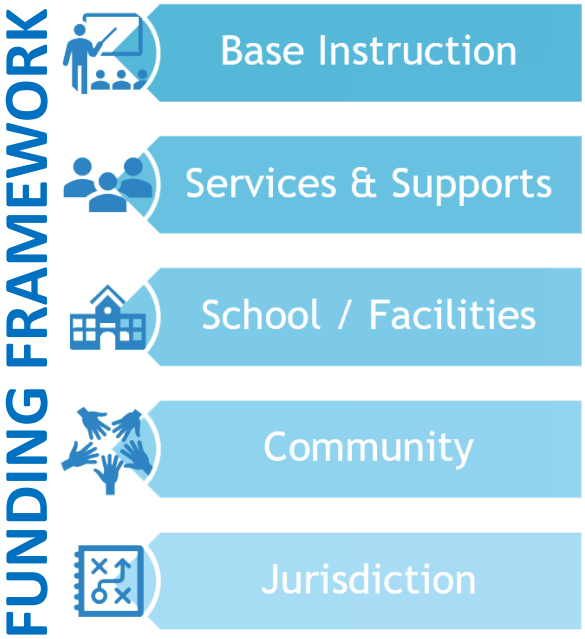
Alberta Education Operating Grants include the Base Instruction, Services and Supports, Community, Projects/ Contracts, Teacher Pension Costs (paid by Province) and the Other Provincial Revenues.

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 was 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) for the last five years to determine funding allocations. This has now been updated to the Average Enrolment Method (AEM) for the 2025-2026 school year, a change from a three year average to a two year average. Although the AEM 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 AEM 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. The Division has seen significant growth over the last several years, but it is estimated that the Division will remain flat with no growth in the 2025-2026 school year.

Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. However, due to the AEM funding model, the Division will not receive funding for approximately 28 FTE students. As well, the Base Grant rate did not increase for the 2025-2026 school year. This has left the Division in a challenging position as our costs are outpacing our revenues.

School Year	FTE	Weighting	AEM
2024-2025 Estimated FTE Enrolment	11,764.0	30%	3,529.2
2025-2026 Projected FTE Enrolment	11,858.0	70%	8,300.6
Adjusted Enrolment Method (AEM) FTE Enrolment			**11,830**



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.

After several years of steady 2% enrolment growth since 2021-2022 up to 2023-2024, growth seems to plateauing in the Division. More students are graduating then are entering the Division as well as migration to Alberta has also slowed compared to the last several years. The 2025-2026 school year is projecting a slight decrease of -0.13% or 16 students. The next projected three (3) budget years (26/27 to 28/29) have used a more conservative 1% per year grow model compared to prior years. The total estimated enrolment for the final projected year (28/29) is 12,670. The enrolment growth is factored into the Provincial funding projections.

Alberta Education - Base Instruction

As part of the Provincial Funding Framework, the Base Instruction funding is based on the Average Enrolment Method (AEM) of funded full-time equivalent (FTE) student enrolment. The AEM is set by Alberta Education for the 2025/2026 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 AEM adjustment. With the AEM, for the 2025-2026 budget, the Division will serve more students than it will receive funding for.

The Base Instruction grant accounts for 55% of the Division's revenue which is driven by enrolment numbers. For 2025/2026, 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 AEM to determine the funding levels and have seen fluctuations in funding due to changes in enrolment numbers.

Budget 2025/2026, there was a 2.32% initial grant rate increase within this area, plus adjustments for enrolment fluctuations. In June 2025, after the preliminary budget was submitted to Alberta Education, an additional 2.68% in funding would be received in this area. The Division estimates this amount to be approximately $368,000 however no adjustments to the budget have been made until the updated amounts have been received from Alberta Education.

Alberta Education – Schools/Facilities

The Schools/Facilities funding includes Operations and Maintenance funding, Supernet, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. New for the 2025/2026 school year is additional funds for cyber security of $150,000. The Operations and Maintenance funding is allocated in a combination of the AEM enrolment and the facility space utilization. There was a 3% increase in the grant rate for operations and maintenance funding, as well as adjustments for the new elementary school opening in September 2025.

Continuing with changes made in the 2024/2025 school year, the transportation grant will be adjusted mid school year once the grant application is submitted in November 2025. There has been an increase in the transportation funding for the 2025/2026 school year, however it is applicable for the previous year. Eligibility distances are now 1.6 KM for grades K-6 and 2 KM for grade 7-12 from their boundary school. The grant rate also increased by 2.32% from the prior 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 is based on information from the 2021 federal census. In Budget 2025/2026, the grant rates increased by 2.32% from the prior year.

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 AEM 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 2025-2026 budget is targeted funding for new curriculum funding ($121,244 for professional learning) and $385,271 for a new mental health grant that is being spent on counselling supports throughout the Division.

Other Provincial Revenues

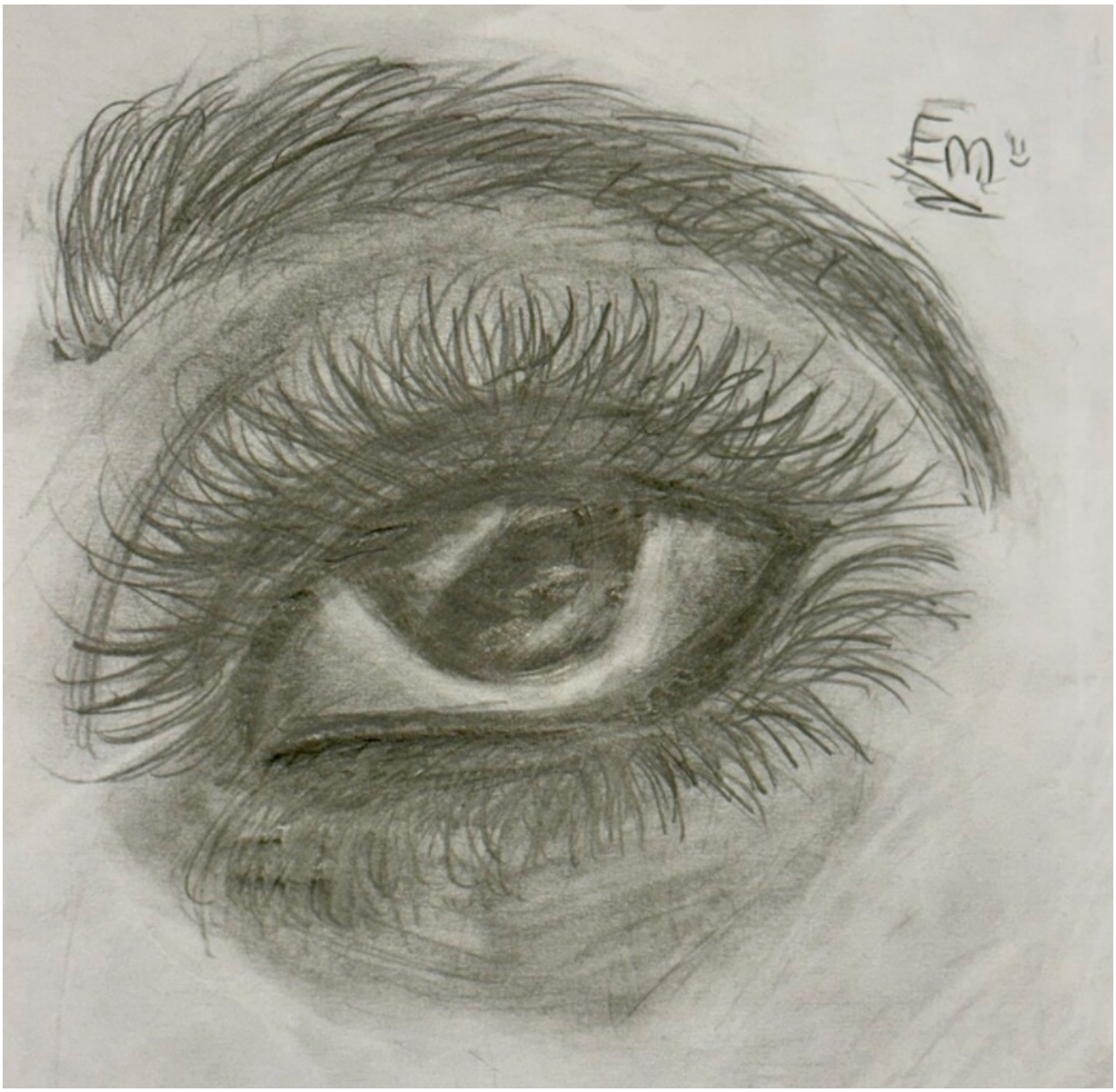
Other Provincial Revenue includes the provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network.

Teacher Pension Costs paid by Government

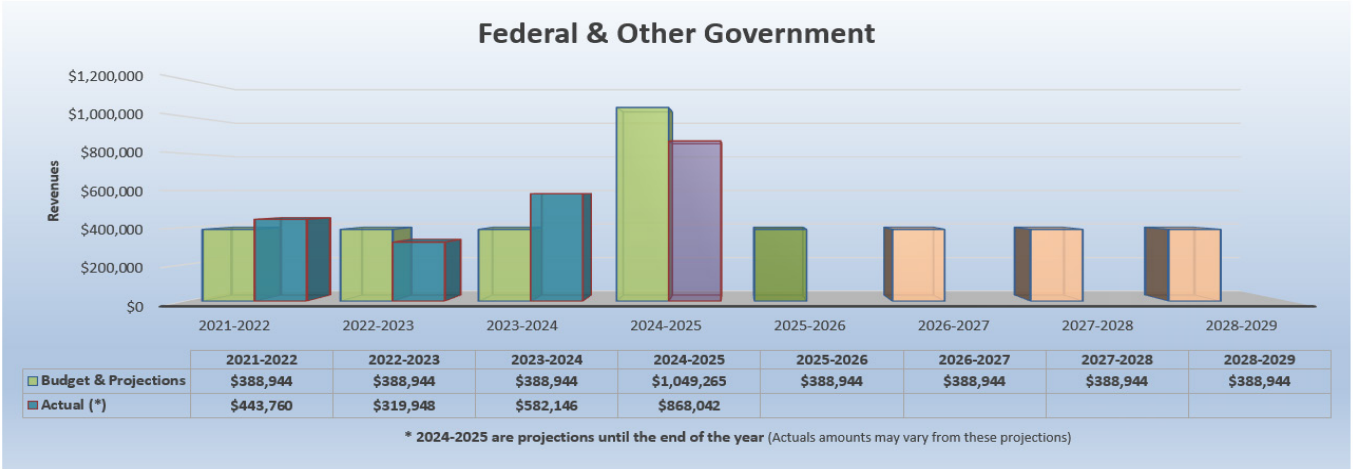
To appropriately account for current year teacher pension costs that are paid by the Province of Alberta on behalf of school boards, the Division is required to record teacher pension costs paid as part of total Division revenues along with the corresponding expenditure as part of certificated salaries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



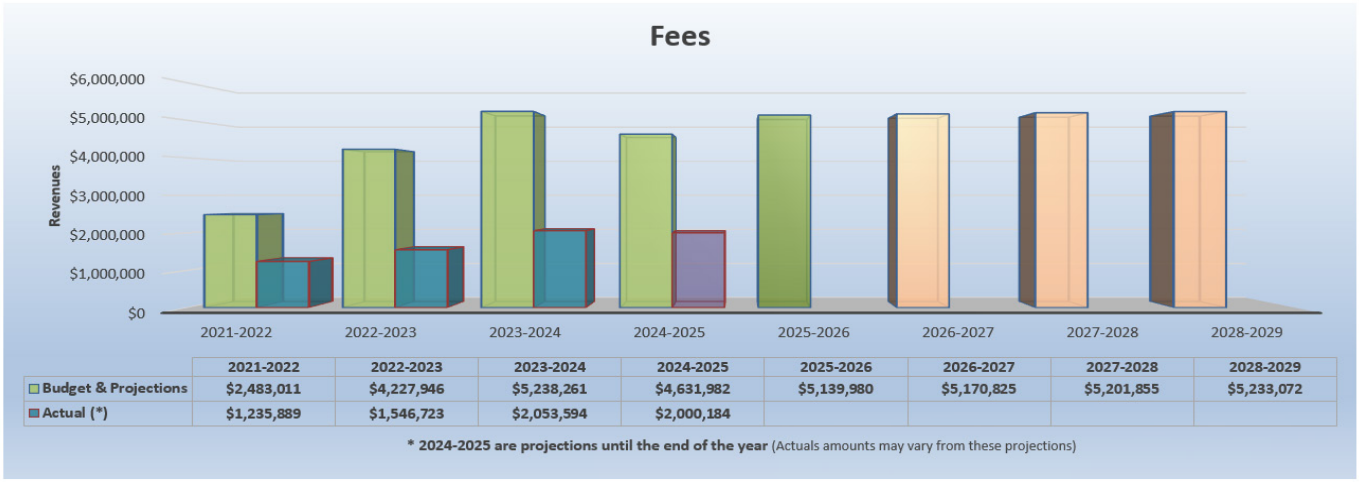
I can see! (said the paper) by Emerson Hilford, Senator Joyce Fairbairn Middle School - Gr. 8



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$388,944	$388,944	$388,944	$1,049,265	$388,944	$388,944	$388,944	$388,944
Actual (*)	$443,760	$319,948	$582,146	$868,042				

*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

Funding received for federal programs is mainly for tuition received for federal government First Nation students (payments from the Kainai Board of Education). These revenues can fluctuate significantly from year-to-year especially depending on the number of students who attend Lethbridge School Division. For the years 2023-2024 actual and 2024-2025 projected, there are amounts for 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. This funding will not continue into 2025-2026 as the Division is no longer eligible for the funding.



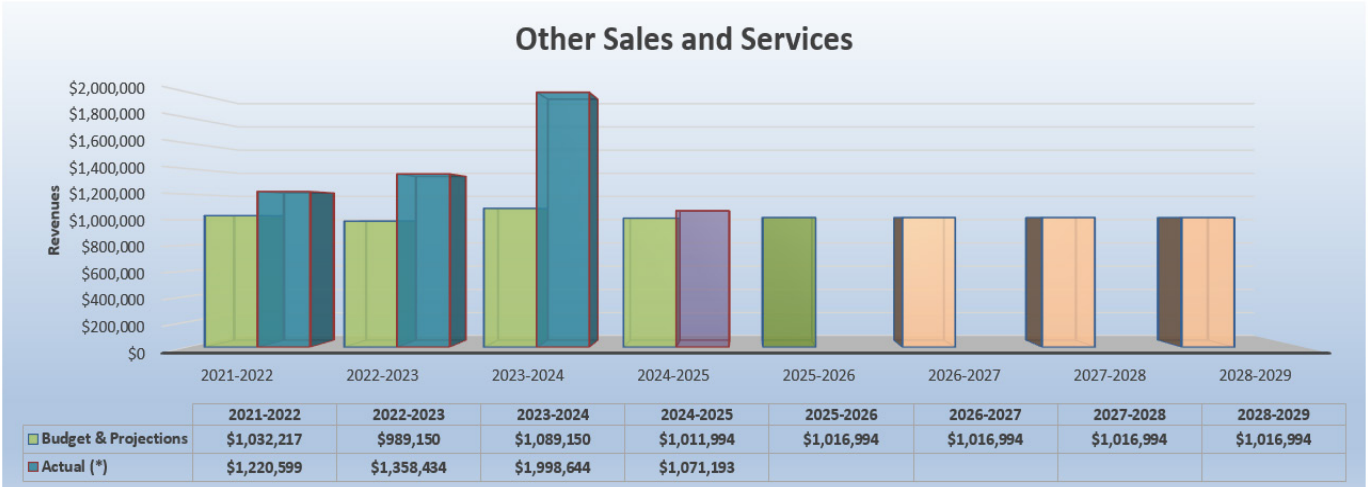
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$2,483,011	$4,227,946	$5,238,261	$4,631,982	$5,139,980	$5,170,825	$5,201,855	$5,233,072
Actual (*)	$1,235,889	$1,546,723	$2,053,594	$2,000,184				

*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

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

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 2025-2026 are based on potential enrolment growth.

It is expected that the actual fees are less than budgeted as budgeted takes into account every possible fee the school may charge.

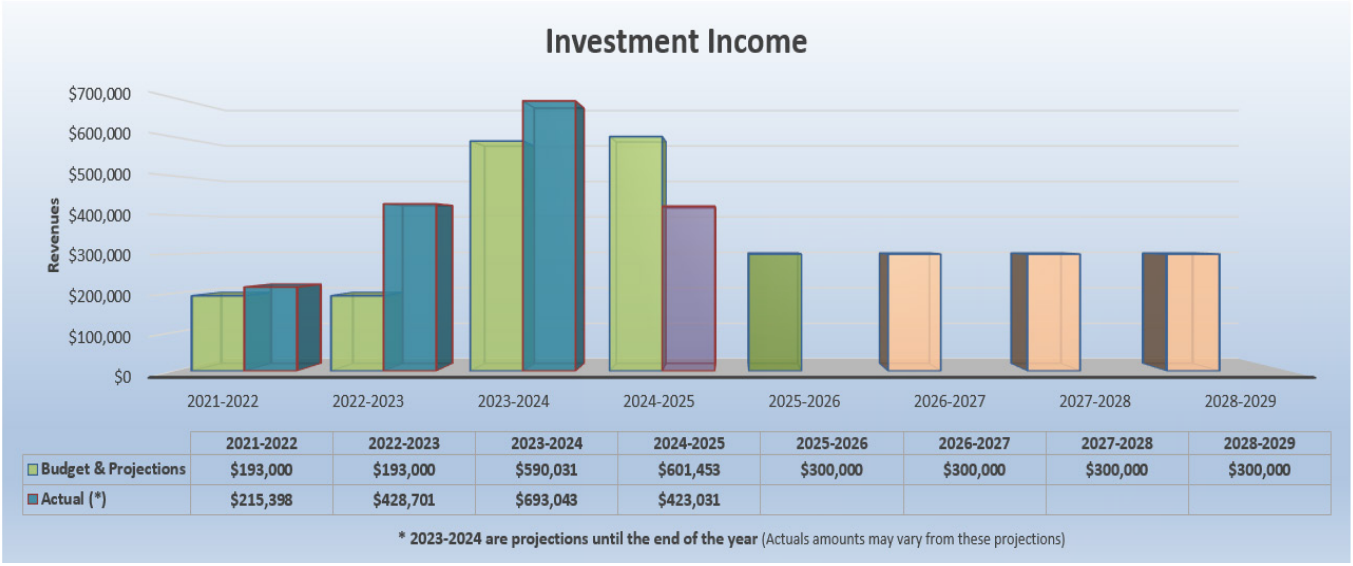


	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$1,032,217	$989,150	$1,089,150	$1,011,994	$1,016,994	$1,016,994	$1,016,994	$1,016,994
Actual (*)	$1,220,599	$1,358,434	$1,998,644	$1,071,193				

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, 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.

2024-2025 projections anticipate the international program generating $680,000 (above the $500,000 budget) as well as higher than budgeted School Generated Activities.



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$193,000	$193,000	$590,031	$601,453	$300,000	$300,000	$300,000	$300,000
Actual (*)	$215,398	$428,701	$693,043	$423,031				

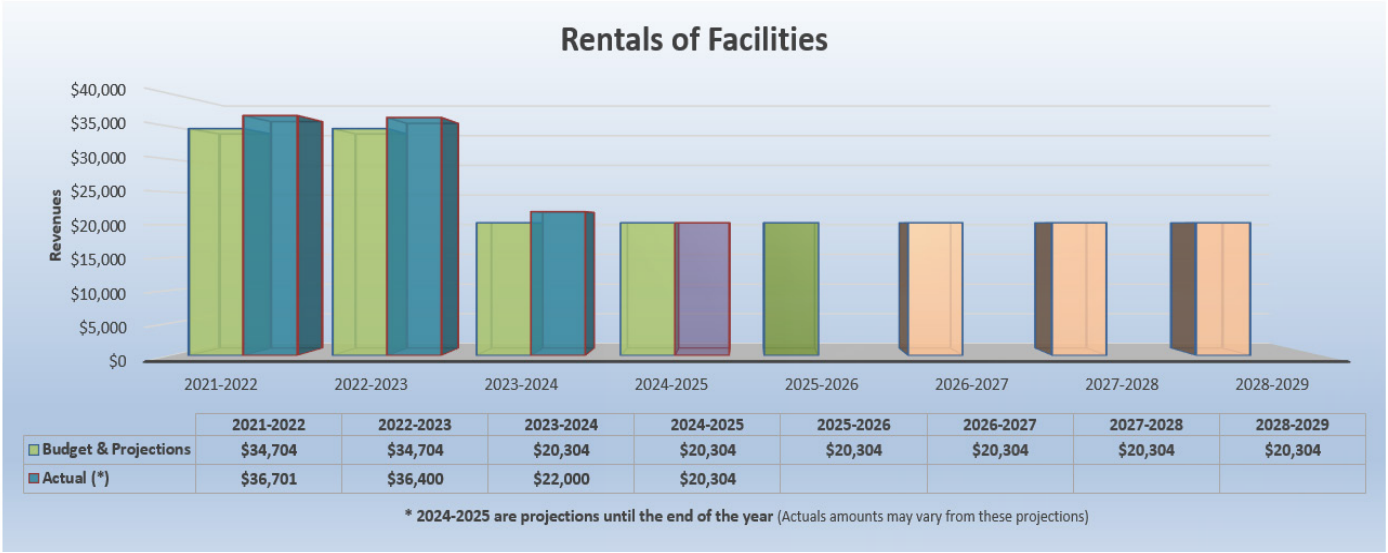
*** 2023-2024 are projections until the end of the year** (Actuals amounts may vary from these projections)

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). The Division was able to take advantage of higher interest rates in 22/23 and 23/24. However a combination of lower interest rates, and the using of reserves (less cash flow) has resulted in less than budgeted interest revenue for 24/25. The Division has remained conservative and estimated less interest revenue in the following years due to these factors.

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$408,000	$408,000	$368,000	$368,000	$368,000	$368,000	$368,000	$368,000
Actual (*)	$576,160	$352,498	$522,637	$492,268				

*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

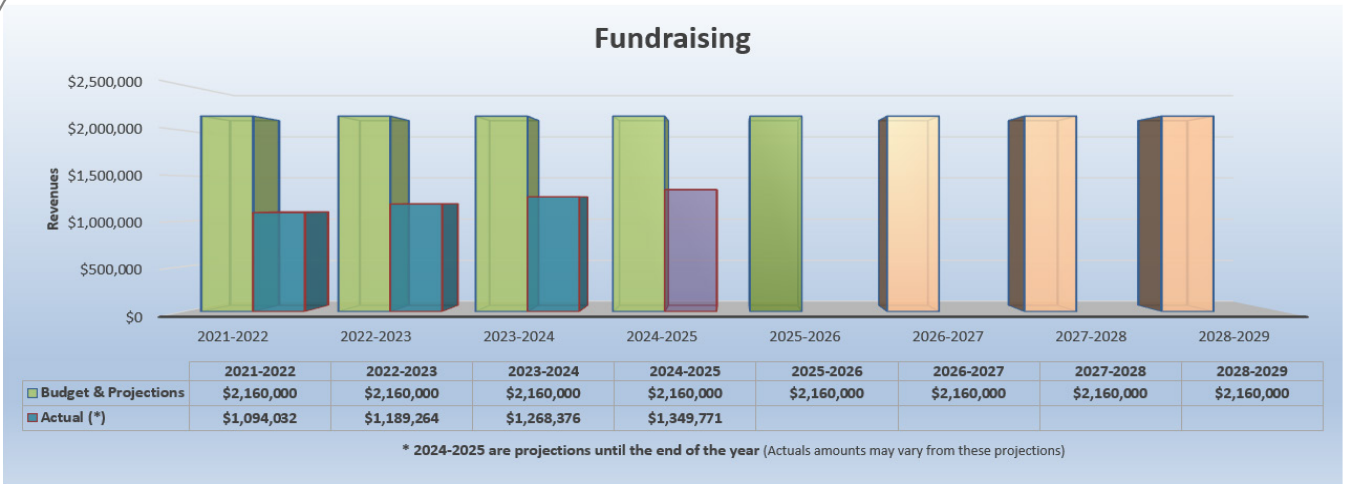
Gift and Donations revenues include both Division revenues (General Funds) and contributions received for School Generated Activities (SGF Operating Funds). Historically, these revenues have been conservatively budgeted as the donations come from the public and it is difficult to predict this revenue section. It is anticipated that for the 2024-2025 school year, donations will be over budgeted, however the budget amount has remained the same for 2025-2026 due to the revenue fluctuations.



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$34,704	$34,704	$20,304	$20,304	$20,304	$20,304	$20,304	$20,304
Actual (*)	$36,701	$36,400	$22,000	$20,304				

*** 2024-2025 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 2024-2025 and there are no increases budgeted for 2025-2026.



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$2,160,000	$2,160,000	$2,160,000	$2,160,000	$2,160,000	$2,160,000	$2,160,000	$2,160,000
Actual (*)	$1,094,032	$1,189,264	$1,268,376	$1,349,771				

*** 2024-2025 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, field trips 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).

It is difficult to estimate how much fundraising the Division will do each year, therefore the budgeted amount has remained consistent over the last number of years.

REVENUE PROJECTION OVERVIEW

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

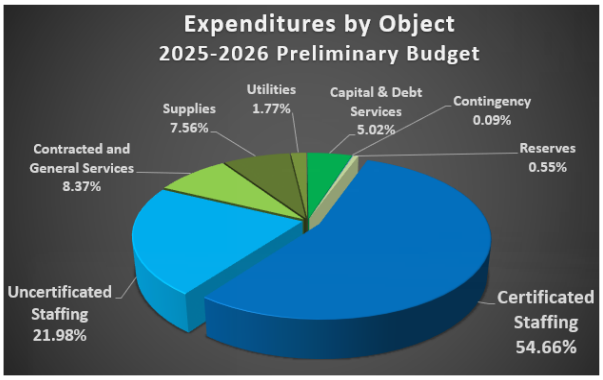
	Budget 2025-2026	Projection 2026-2027	Projection 2027-2028	Projection 2028-2029
Operating Revenues				
Government of Alberta	**$140,197,342**	**$140,916,944**	**$142,153,029**	**$143,399,082**
Alberta Education - Base Instruction	$81,895,382	$82,714,469	$83,540,215	$84,372,621
Alberta Education - Services and Supports	$17,183,036	$17,354,894	$17,528,150	$17,702,803
Alberta Education - Schools/Facilities	$19,421,015	$19,615,257	$19,811,078	$20,008,478
Alberta Education - Community	$3,584,404	$3,620,254	$3,656,395	$3,692,828
Alberta Education - Jurisdiction	$4,608,671	$4,608,671	$4,608,671	$4,608,671
Projects/Contracts	$506,515	$0	$0	$0
Other Provincial Revenue	$507,892	$512,972	$518,093	$523,255
Teacher Pension Costs paid by Government	$6,500,000	$6,500,000	$6,500,000	$6,500,000
Capital Block	$5,990,427	$5,990,427	$5,990,427	$5,990,427
Federal Government and Other Government	**$388,944**	**$388,944**	**$388,944**	**$388,944**
Fees	**$5,139,980**	**$5,170,825**	**$5,201,855**	**$5,233,072**
Other sales and services	**$1,016,994**	**$1,016,994**	**$1,016,994**	**$1,016,994**
Investment income	**$300,000**	**$300,000**	**$300,000**	**$300,000**
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	**$149,591,564**	**$150,342,011**	**$151,609,126**	**$152,886,396**
Transfer from Reserves	**$23,926**	**$0**	**$0**	**$0**
Total Operating Revenues and Transfers	**$149,615,490**	**$150,342,011**	**$151,609,126**	**$152,886,396**

The next projected three (3) budget years (2026/2027 to 2028/2029) include increased student enrolment of 1% per year up to 12,670 students. The enrolment growth is factored into the Provincial funding projections as well as the school fees estimates. 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. Other areas have remained consistent with 2025-2026 estimates.

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 2025-2026	Budget 2024-2025
Operating Expenses by Object		
Certificated salaries and benefits	$81,776,675	$83,576,644
Uncertificated salaries and benefits	$32,885,789	$31,860,737
Contracted and general services	$12,521,461	$11,503,445
Supplies	$2,950,640	$4,097,860
Utilities	$2,654,071	$2,869,659
Contingency, commitments and transfers	$953,525	$1,097,424
School Generated Activities	$7,615,902	$7,108,447
Amortization of Tangible Capital Assets	$5,990,427	$5,990,427
Infrastructure, Maintenance and Renewal	$1,517,000	$1,534,501
Interest on Capital Debt	$0	$0
Total Operating Expenses by Object	$148,865,490	$149,639,144
Transfer to Reserves	$0	$0
Transfer to Board Funded Capital	$750,000	$750,000
Total Operating Expenses and Transfers	$149,615,490	$150,389,144



Total budgeted operating expenses for 2025-2026 are $149.62 million compared to $150.39 million in the updated operating budget for 2024-2025.

The operating expenditures are budgeted based on estimated staffing and costs to meet the projected enrolment and other factors. There is a decrease from the prior year due to funding constraints. As a result, tough decisions needed to be made to decrease expenses. 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.

Landscape Hope by Lillian Olitch, Coalbanks Elementary School - Gr. 5

HUMAN RESOURCES

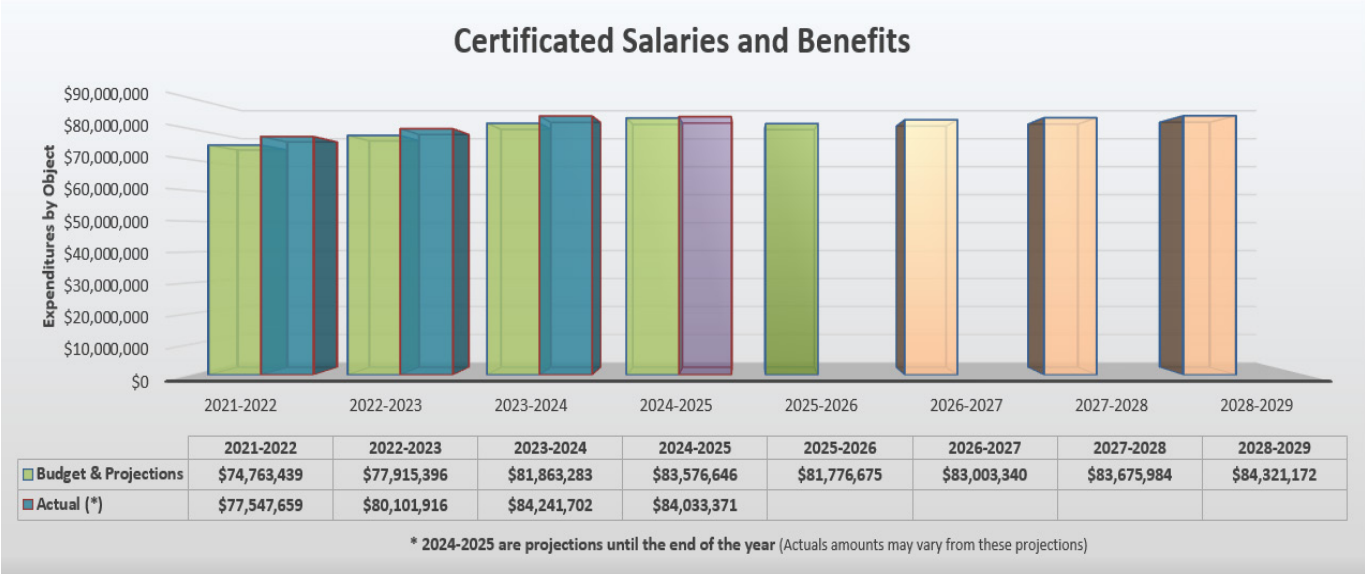
Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 77% of the Division's budget. The Division is projecting to employ 642 full-time equivalent (FTE) teachers and 477 full-time equivalents (FTE) support staff in 2025-2026.

The Division spends 55% of the budget on teaching staff. Due to funding constraints, teaching staff will decrease by 27.98 FTE. Elementary school is decreasing both due to funding constraints as well as enrolment decline at this level. Inclusive learning includes a new counselling position at West Coulee Station opening in September 2025. Other instructional includes 3 FTE positions that have been held back that could be allocated in September 2025 once enrolment is more finalized. Other certificated staffing are for central positions that have been eliminated (two were funded through targeted funding).

The Division spends 22% of the budget on support staff positions. The main decrease from the prior year is the elimination of the Jordan's Principle educational assistant positions as this funding is no longer available to the Division for the 2025-2026 school year. No changes in staffing have occurred within early learning and Kindercare has reduced from three programs to two (due to enrolment) and the staffing change reflects this. Within inclusive learning, 4.2 FTE educational assistant positions have been held in contingency to address any hot spots once enrolment numbers are known in September 2025. The other support staffing are additional reductions that have been made throughout the Division through attrition (retirements or resignations) or elimination of positions due to funding constraints. They have been offset by the additional support staff that will be hired for the opening of West Coulee Station Elementary School.

Teacher Staffing (Certificated):	Preliminary	Operating		
	2025/2026	**2024/2025**	**FTE Change**	**% Change**
Elementary Schools	279.10	293.55	(14.45)	(5.18%)
Middle Schools	121.55	131.28	(9.73)	(8.00%)
High Schools	191.48	196.53	(5.05)	(2.64%)
Inclusive Learning, Counselling and Early Learning	26.00	24.75	1.25	4.81%
Other Instructional (Plus Contingency)	14.00	11.00	3.00	21.43%
Classroom Teachers	**632.13**	**657.11**	**(24.98)**	**(3.95%)**
Other Certificated Staffing	10.000	13.000	(3.00)	(30.00%)
Total Teacher Staffing	**642.13**	**670.11**	**(27.98)**	**(4.36%)**

Support Staffing (Uncertificated):	Preliminary	Operating	
	2025/2026	**2024/2025**	**FTE Change**
Grade 1 - Grade 12	193.47	197.58	-4.11
Grade 1 - Grade 12 (Contingency)	4.20	0.00	4.20
Kindercare Pilot	0.79	1.68	(0.90)
Specialized Learning Supports - Severe KG	17.20	17.20	0.00
Program Unit Funding (PUF)	16.72	16.72	0.00
Early Education Program (EEP)	4.00	4.00	0.00
Educational Assistants - Provincially Funded	**236.37**	**237.18**	**(0.81)**
Jordan's Principle (Externally Funded EA's)	0.00	12.47	(12.47)
Other Support Staffing	240.69	243.08	(2.39)
Total Support Staffing	**477.06**	**492.73**	**(15.67)**



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$74,763,439	$77,915,396	$81,863,283	$83,576,646	$81,776,675	$83,003,340	$83,675,984	$84,321,172
Actual (*)	$77,547,659	$80,101,916	$84,241,702	$84,033,371				

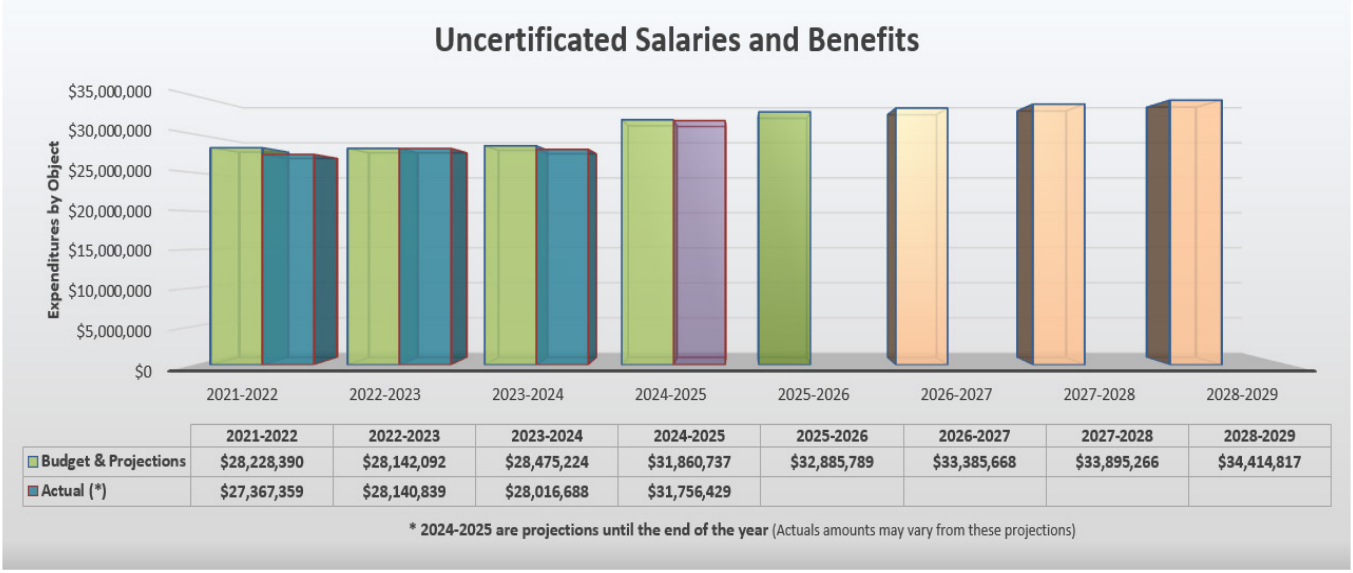
*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

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 agreement included 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 effective September 1st, 2024. Once the new collective agreement for September 1st 2024 to August 31, 2028 has been settled the province will provide additional funding for this settlement. Teacher salary settlement funding from the Alberta provincial government has been continued for the 2025-2026 school year. This amount for Lethbridge School Division equals $2.4 million.

Majority of certificated salaries and benefits are budgeted based on average teacher costs. This cost for 2025-2026 includes 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 2025-2026, it is budgeted that the Division will have approximately $81.95 million expended on teaching staff (certificated staffing), which is approximately 55% of the total Division budget. **Overall there are approximately 24.98 FTE teacher decrease over the 2024-2025 operating budget (as well as 3.0 FTE in contingent staffing to be placed in September 2025 depending on enrolment), which is a -4.36% decrease overall in the number of teaching staff.**

There is projected enrolment growth estimated for the next three (3) budget years (26/27 to 28/29) which will be funded through the base grant at a conservative 1%. There was no grant rate increase in 2025-2026 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.



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$28,228,390	$28,142,092	$28,475,224	$31,860,737	$32,885,789	$33,385,668	$33,895,266	$34,414,817
Actual (*)	$27,367,359	$28,140,839	$28,016,688	$31,756,429				

*** 2024-2025 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 2025 between the Division and the two unions who are represented by support staff. This collective agreement will expire in August 2028 and sees salary increases over the next four years.

Many of the positions within uncertificated salaries and benefits are budgeted based on average costs (including educational assistants). For 2025-2026, the 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 2025-2026, it is budgeted that the Division will have approximately $32.70 million expended on support staff, which is approximately 22% of the total Division budget. The Division is spending more on support staff in the 2025-2026 budget, however **overall there is a 15.67 FTE decrease in support staff.** The main reason for the decrease is the Division received targeted external funding in the last two prior years from Indigenous Services Canada through Jordan's Principle for educational assistants. This funding is no longer available to the Division for the 2025-2026 school year therefore these positions were eliminated. Other changes include staffing for the new West Coulee Station Elementary school opening in September 2025 and eliminating any positions through attrition (retirement or resignations) due to funding constraints.

Projections for the next three (3) budget years (26/27 to 28/29) include a projected increase in support staffing due to enrolment growth based grants and negotiated salary increases. 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. Due to funding constraints and expenses outpacing revenues, tough decisions had to be made for the 2025-2026 budget and staffing reductions needed to be made. The Division is projecting to decrease certificated staffing by 27.98 full-time equivalent (FTE) teachers and decrease the uncertificated staff by 15.67 full time equivalent (FTE) support staff.

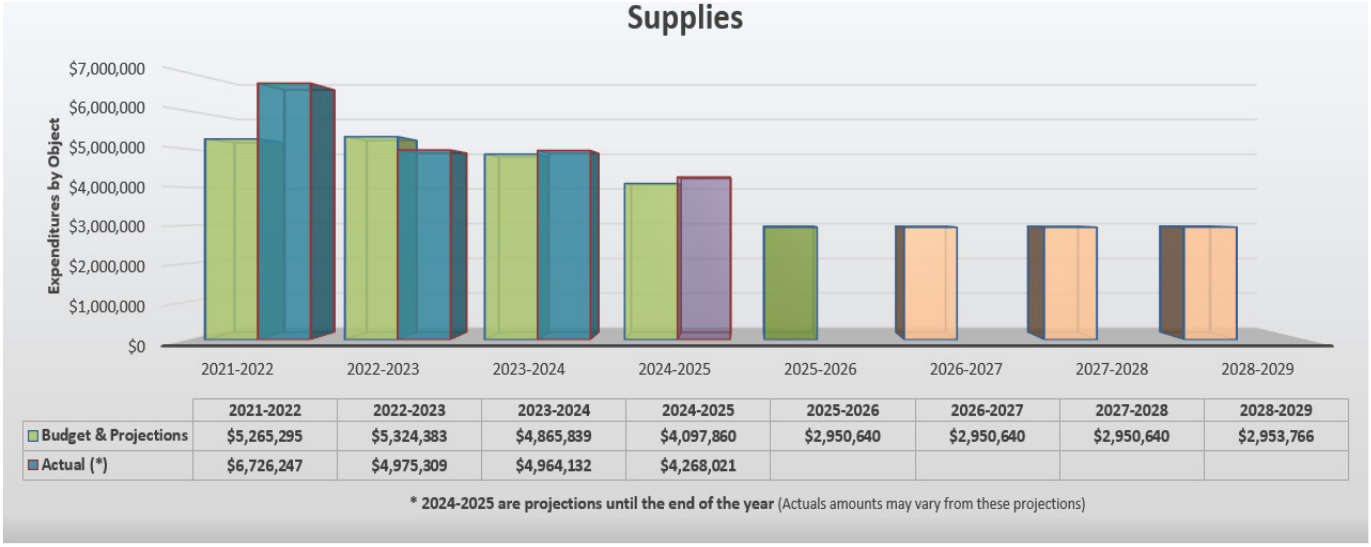
The Division will employ 642 full-time equivalent (FTE) teachers and 477 full-time equivalents (FTE) support staff in 2025-2026.

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$10,218,855	$10,279,413	$10,836,035	$11,503,445	$12,521,461	$12,611,287	$12,666,205	$12,745,476
Actual (*)	$8,349,709	$8,590,229	$10,037,565	$10,977,846				

*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

Contract and general services includes contracting out the busing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, leases and other services provided to the Division. Historically, these costs have been conservatively budgeted and the actual costs have been less than the budgets from year-to-year. The biggest area of concern within this budget is transportation as the costs are outpacing funding. It is anticipated transportation will have a deficit at the end of the 2024-2025 budget and reserves will be used to offset.

The projected budgets are continued to be estimated conservatively as the amounts of these services could fluctuate significantly from year-to-year. The projections include the removal of one-time costs, changes in the overall Average Enrolment Method (AEM) 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.



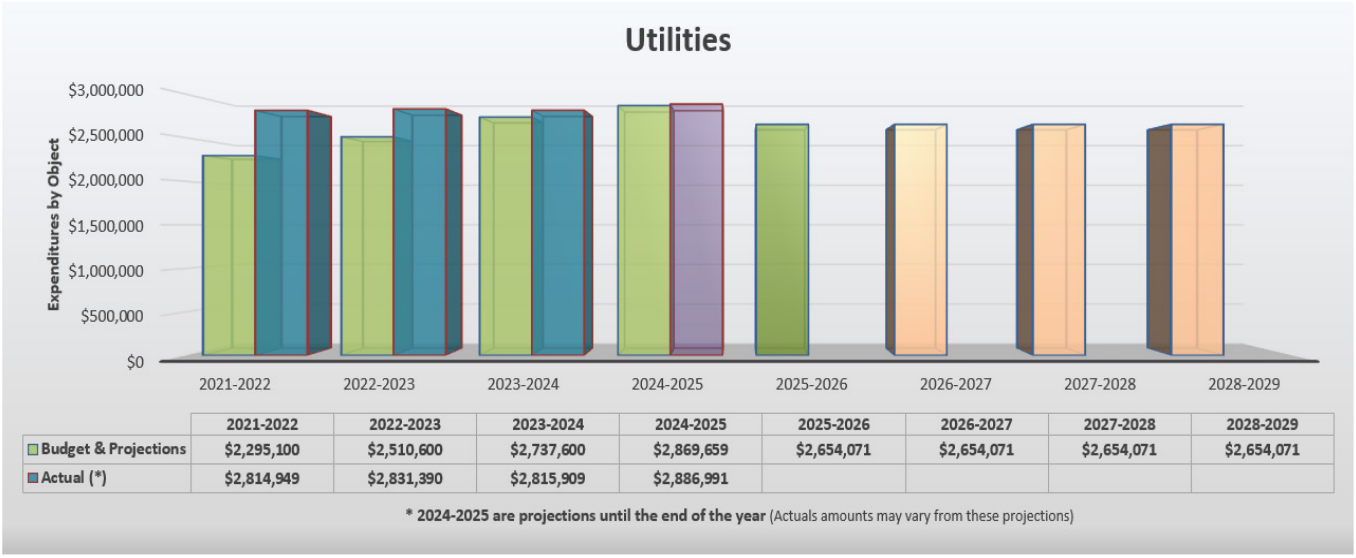
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$5,265,295	$5,324,383	$4,865,839	$4,097,860	$2,950,640	$2,950,640	$2,950,640	$2,953,766
Actual (*)	$6,726,247	$4,975,309	$4,964,132	$4,268,021				

*** 2024-2025 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 technology (non-capital). These are the supplies purchased by the general fund accounts. Historically, these costs have been conservatively budgeted. The above chart does not include school generated fund activities.

The current and projected budgets are continued to be estimated 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. For the 2025-2026 budget there has been a large decrease in this area compared to other years. When funding is limited, staffing needs are the priority and reductions need to be made in other areas. Projections estimate slight increases in supplies over the next three years to match funding constraints and slowing enrolment.

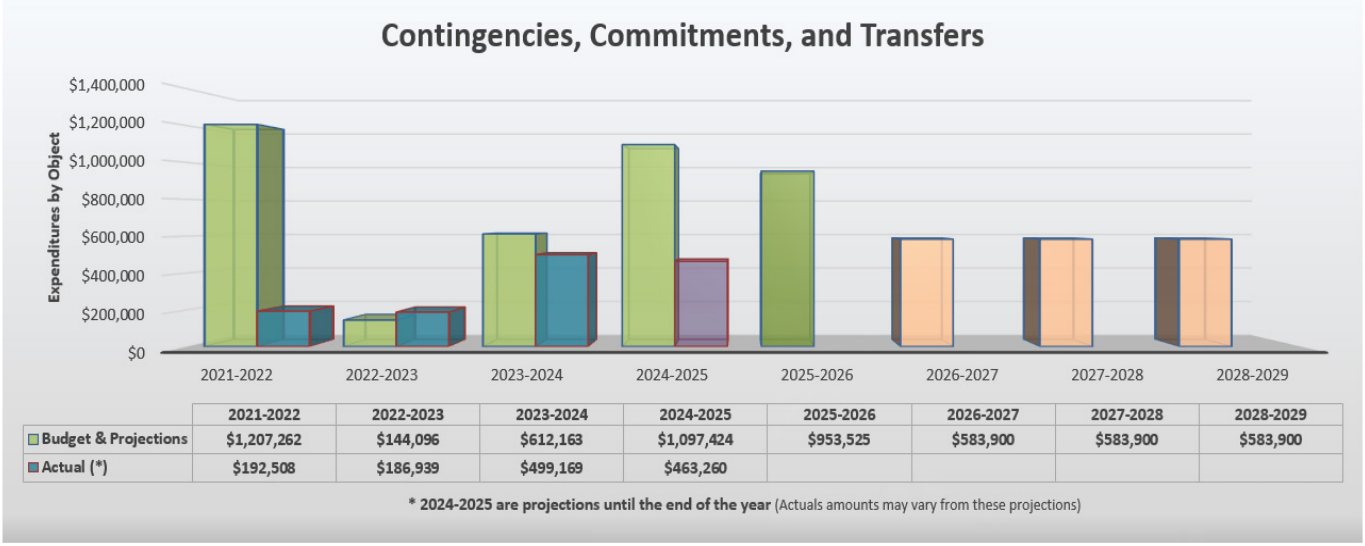
Ebissa by Devyn VanSluys, Immanuel Christian Secondary School - Gr. 10



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$2,295,100	$2,510,600	$2,737,600	$2,869,659	$2,654,071	$2,654,071	$2,654,071	$2,654,071
Actual (*)	$2,814,949	$2,831,390	$2,815,909	$2,886,991				

*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

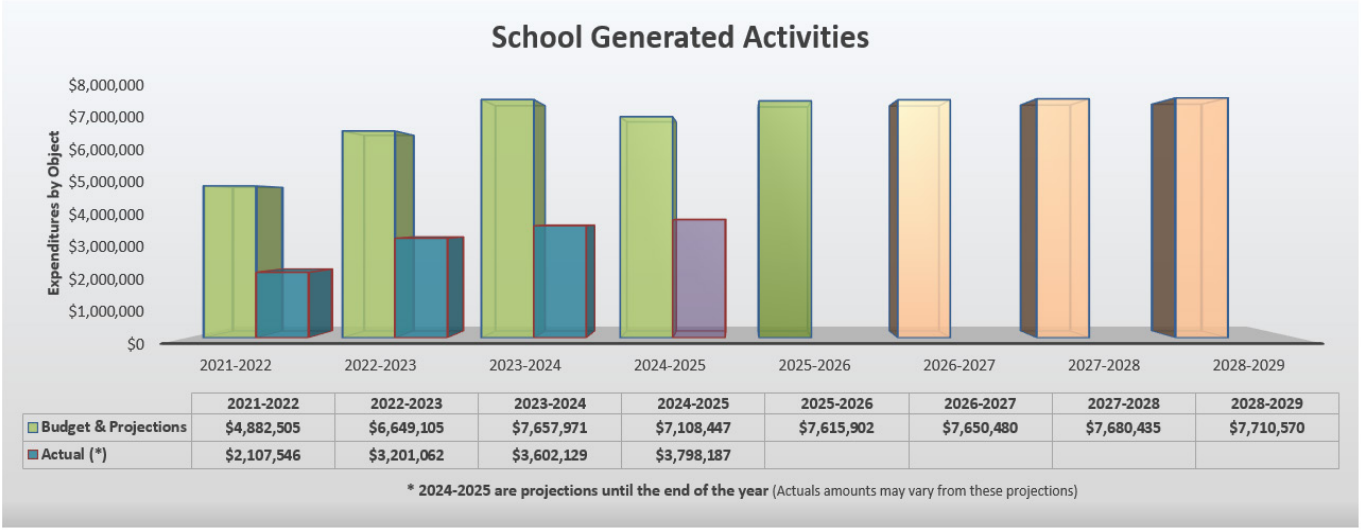
Utility costs have continued to increase over the last number of years even though the Division has entered into commodity contracts for electricity and natural gas. However, they are expected to decrease in the 2025-2026 school year due to the elimination of the federal carbon tax on natural gas, diesel and fuel. The Division has also added new schools during this time which also increases utility costs. The Division continues to work on maintenance and infrastructure projects that would potentially lead to efficiencies in the use of utilities. Projections in the next three years anticipate utility costs to remain consist with current costs.



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$1,207,262	$144,096	$612,163	$1,097,424	$953,525	$583,900	$583,900	$583,900
Actual (*)	$192,508	$186,939	$499,169	$463,260				

*** 2024-2025 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).

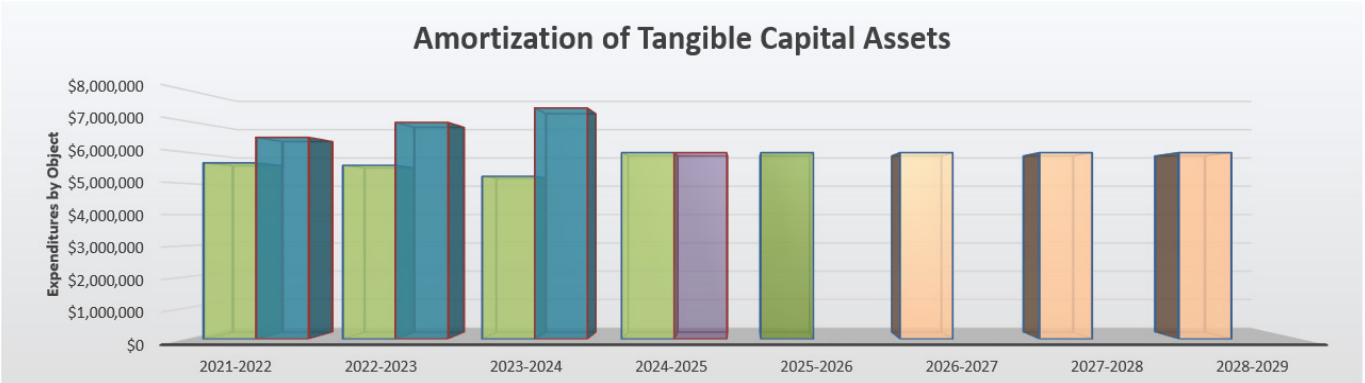


	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$4,882,505	$6,649,105	$7,657,971	$7,108,447	$7,615,902	$7,650,480	$7,680,435	$7,710,570
Actual (*)	$2,107,546	$3,201,062	$3,602,129	$3,798,187				

*** 2024-2025 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).

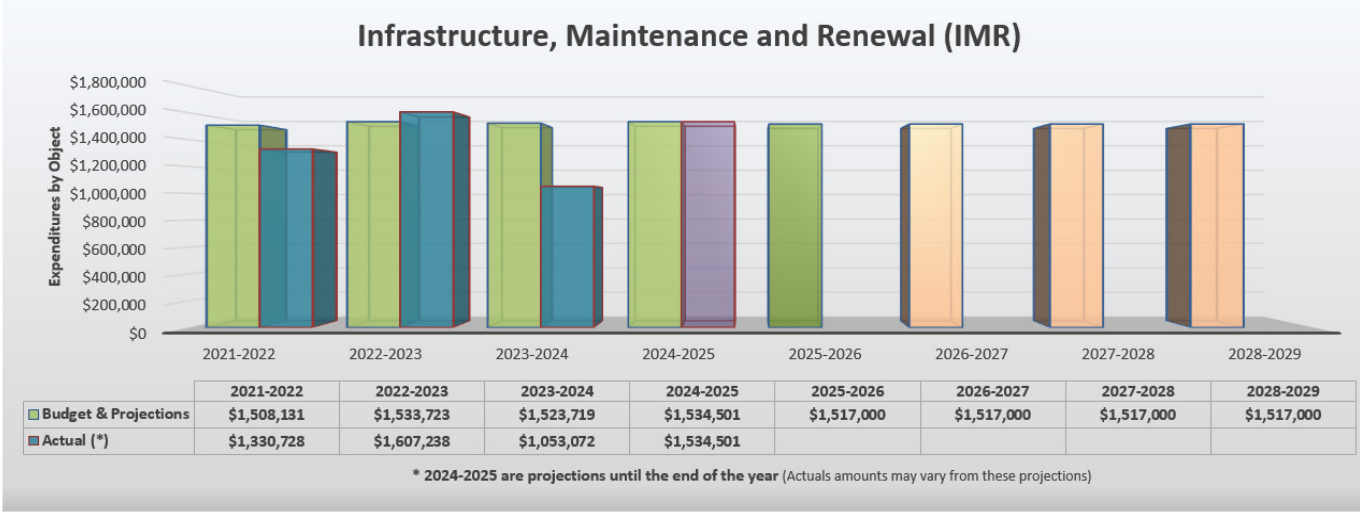
It is expected the actuals will be less than budgeted. All possible fees are budgeted for based on a "likelihood scale" completed by each administrator. Projections over the next three years are increasing by the 1% enrolment estimates (more students, more activities to participate in).



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$5,658,525	$5,582,838	$5,229,863	$5,990,427	$5,990,427	$5,990,427	$5,990,427	$5,990,427
Actual (*)	$6,479,826	$6,959,634	$7,423,901	$5,990,427				

*** 2024-2025 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.



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$1,508,131	$1,533,723	$1,523,719	$1,534,501	$1,517,000	$1,517,000	$1,517,000	$1,517,000
Actual (*)	$1,330,728	$1,607,238	$1,053,072	$1,534,501				

*** 2024-2025 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.

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 Division also receives a Capital Maintenance and Renewal (CMR) grant that the Division also can use on capital maintenance projects.

The Joyful Harvest by Cincia Secrist, Gilbert Paterson Middle School - Gr. 8

EXPENSE PROJECTION OVERVIEW

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

	Budget 2025-2026	Projection 2026-2027	Projection 2027-2028	Projection 2028-2029
Operating Expenses by Object				
Certificated salaries and benefits	$81,776,675	$82,998,538	$83,671,182	$84,316,370
Uncertificated salaries and benefits	$32,885,789	$33,385,668	$33,895,266	$34,414,817
Contracted and general services	$12,521,461	$12,611,287	$12,666,205	$12,745,476
Supplies	$2,950,640	$2,950,640	$2,950,640	$2,953,766
Utilities	$2,654,071	$2,654,071	$2,654,071	$2,654,071
Contingency, commitments and transfers	$953,525	$583,900	$583,900	$583,900
School Generated Activities	$7,615,902	$7,650,480	$7,680,435	$7,710,570
Amortization of Tangible Capital Assets	$5,990,427	$5,990,427	$5,990,427	$5,990,427
Infrastructure, Maintenance and Renewal	$1,517,000	$1,517,000	$1,517,000	$1,517,000
Total Operating Expenses by Object	$148,865,490	$150,342,011	$151,609,126	$152,886,397
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	$149,615,490	$151,092,011	$152,359,126	$153,186,397

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 both certificated and uncertificated staffing due to grid movements and increases in benefit costs. However, there are no additional FTEs being added to these projections which could impact class sizes (more students with the same amount of staff). 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 2025/2026 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. Future transportation costs are an area of concern for the Division as costs are outpacing funding.

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 assets become older over time. 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 was a slight decrease in funding in 2025-2026.

Summary of Expenditures by Program

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

	Budget 2025-2026		Budget 2024-2025
Operating Expenses by Object			
Certificated salaries and benefits	$81,776,675		$83,576,646
Uncertificated salaries and benefits	$32,885,789		$31,860,737
Contracted and general services	$12,521,461		$11,503,445
Supplies	$2,950,640		$4,097,860
Utilities	$2,654,071		$2,869,659
Contingency, commitments and transfers	$953,525		$1,097,424
School Generated Activities	$7,615,902		$7,108,447
Amortization of Tangible Capital Assets	$5,990,427		$5,990,427
Infrastructure, Maintenance and Renewal	$1,517,000		$1,534,501
Interest on Capital Debt	$0		$0
Total Operating Expenses by Object	$148,865,490		$149,639,146
Transfer to Reserves	$0		$0
Transfer to Board Funded Capital	$750,000		$750,000
Total Operating Expenses and Transfers	$149,615,490		$150,389,146

Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The $149.62 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

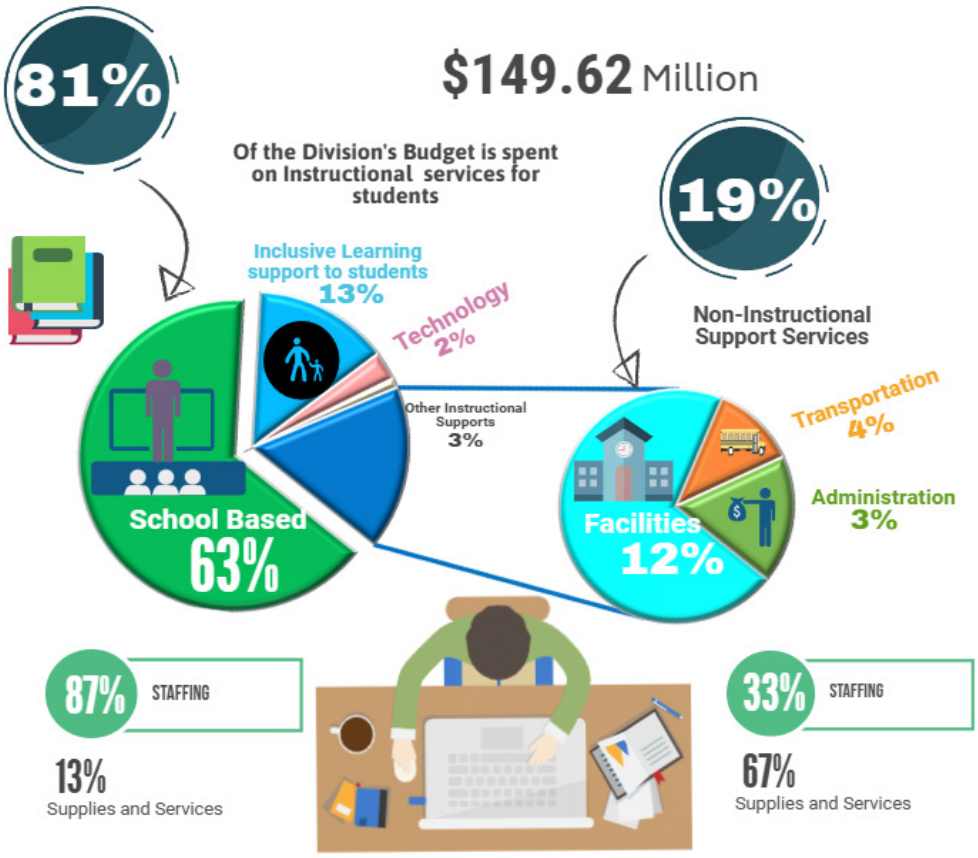
Instruction

Administration

Plant Operation & Maintenance

Transportation

Capital & Debt Services



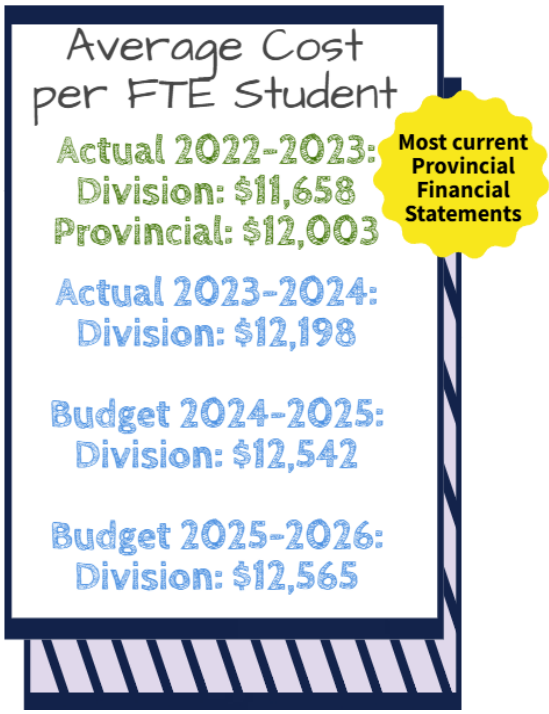
Instruction accounts for approximately 81% of the total operating expenditures. Non-Instructional services account for the remaining approximate 19% of operating expenditures and includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services.

Click the Program Icons to go to the Program Section

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

2025-2026 - Expenditures by Program and Object	Instruction		Administration		Plant Operations and Maintenance		Transportation		Capital and Debt Services		Total
Certificated Staffing		$81,034,876		$741,799		$0		$0		$0	$81,776,675
Uncertificated Staffing		$24,124,439		$2,456,754		$6,163,085		$141,511		$0	$32,885,789
Contracted and General Services		$3,534,477		$1,140,812		$2,399,560		$5,446,612		$0	$12,521,461
Supplies		$10,093,634		$75,908		$387,000		$10,000		$0	$10,566,542
General Operating Supplies	$2,477,732		$75,908		$387,000		$10,000		$0		
School Generated Activities (SGF)	$7,615,902		$0		$0		$0		$0		
Utilities		$0		$42,600		$2,611,471		$0		$0	$2,654,071
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		$1,517,000		
Transfers - Contingency/Commitments		$869,625		$31,300		$0		$52,600		$7,507,427	$8,460,952
Total Operating Expenditures		$119,657,051		$4,489,173		$11,561,116		$5,650,723		$7,507,427	$148,865,490
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		$120,407,051		$4,489,173		$11,561,116		$5,650,723		$7,507,427	$149,615,490
Operating Expenditures		$119,657,051		$4,489,173		$11,561,116		$5,650,723		$7,507,427	$148,865,490
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		$120,407,051		$4,489,173		$11,561,116		$5,650,723		$7,507,427	$149,615,490

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



In 2022-2023, the cost was approximately $11,658 to educate a full time equivalent student in Lethbridge School Division as compared to the provincial average of all public school authorities of $12,003 per student (most current available financial statements for the Province).

In 2023-2024, the actual was approximately $12,198 to educate a full time equivalent student in Lethbridge School Division.

In the 2024-2025 budget, the cost is projected to be $12,542 per full time equivalent (FTE) student. In the 2025-2026 budget, the cost is projected to be $12,565 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

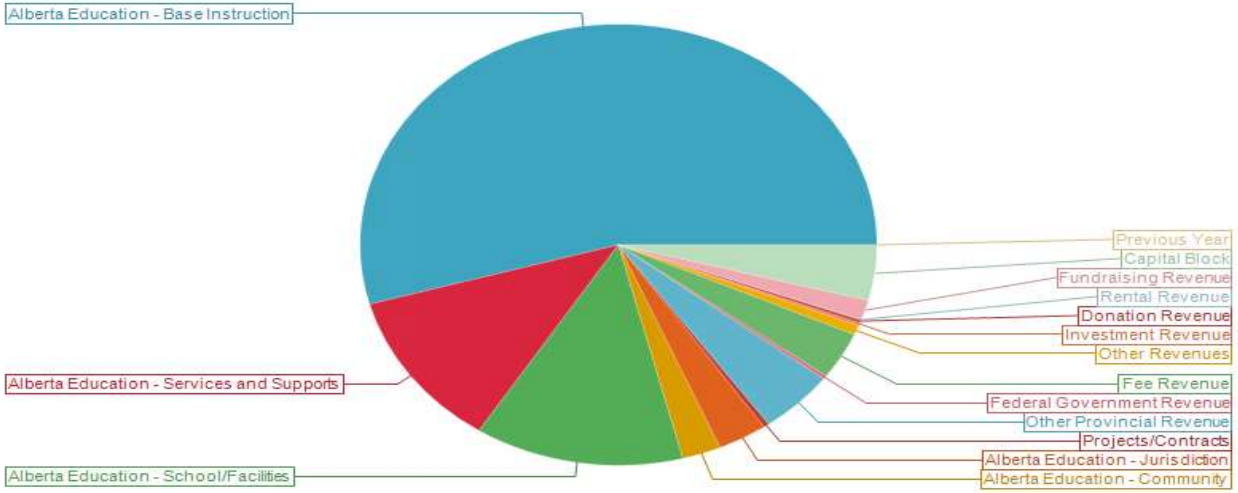
Student Enrolment FTE may differ from Provincially Funded FTE for fee paying students (i.e. EEP and International students).:

• For Budget 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 12,341 (total FTE is 11,922)
• For Budget 2025/2026, total students are 12,298 (total FTE is 11,858)

Revenue Category Pie Chart

Lethbridge School Division
2025-2026 Preliminary Budget

Lethbridge School Division



Category	Amount	Percentage
Alberta Education - Base Instruction	$81,895,382	54%
Alberta Education - Services and Supports	$17,183,036	12%
Alberta Education - School/Facilities	$19,421,015	13%
Alberta Education - Community	$3,584,404	2%
Alberta Education - Jurisdiction	$4,608,671	3%
Projects/Contracts	$506,515	0%
Other Provincial Revenue	$7,007,892	5%
Federal Government Revenue	$388,944	0%
Fee Revenue	$5,139,980	3%
Other Revenues	$1,016,994	1%
Investment Revenue	$300,000	0%
Donation Revenue	$368,000	0%
Rental Revenue	$20,304	0%
Fundraising Revenue	$2,160,000	1%
Capital Block	$5,990,427	4%
Previous Year	$23,926	0%
Total Revenue and Allocations to Budget Center	**$149,615,490**	

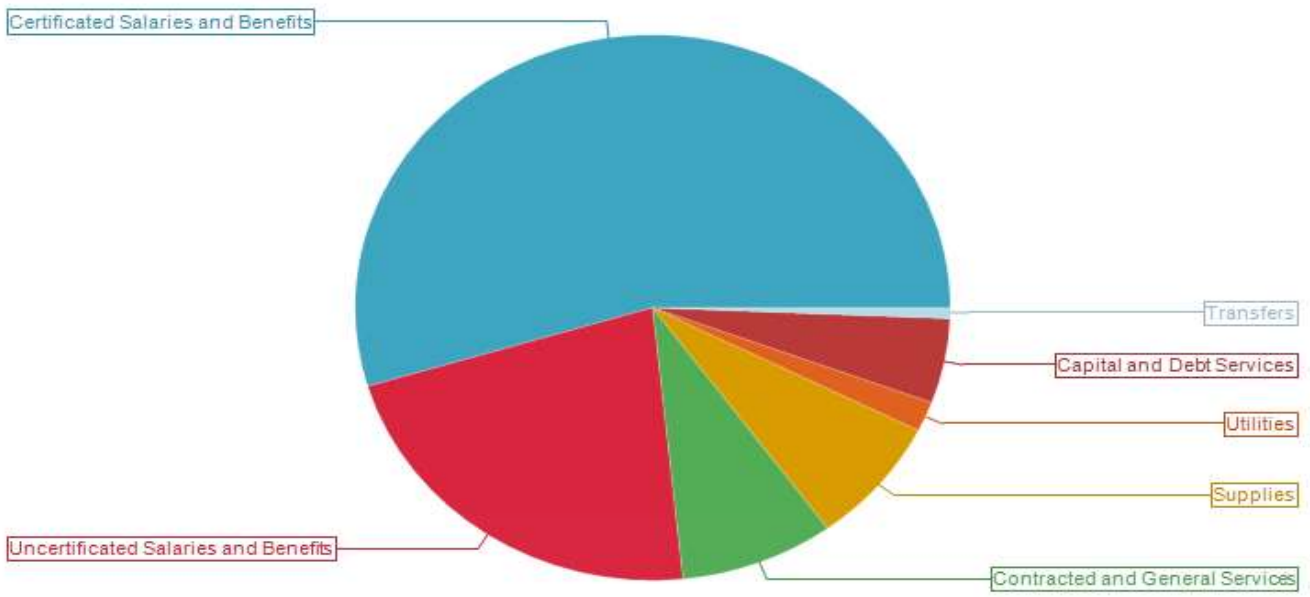
Budget 2025/2026 - Operating Fund Summary

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:

Expenditures Category Pie Chart

Lethbridge School Division
2025-2026 Preliminary Budget

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	$81,776,676	55%
Uncertificated Salaries and Benefits	$32,885,789	22%
Contracted and General Services	$12,521,461	8%
Supplies	$11,316,542	8%
Utilities	$2,654,071	2%
Capital and Debt Services	$7,507,427	5%
Transfers	$953,525	1%
Total Expenditures	**$149,615,490**	

Overview - Revenue and Expenditures

Lethbridge School Division
2025-2026 Preliminary Budget

Lethbridge School Division

Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Alberta Education - Base Instruction	$81,895,382	$82,698,102
% of Revenue and Allocations to Budget Center	54%	55%

Alberta Education - Services and Supports	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Alberta Education - Services and Supports	$17,183,036	$17,121,348
% of Revenue and Allocations to Budget Center	12%	11%

Alberta Education - School/Facilities	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Alberta Education - School/Facilities	$19,421,015	$17,325,419
% of Revenue and Allocations to Budget Center	13%	12%

Alberta Education - Community	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Alberta Education - Community	$3,584,404	$3,613,485
% of Revenue and Allocations to Budget Center	2%	2%

Alberta Education - Jurisdiction	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Alberta Education - Jurisdiction	$4,608,671	$4,371,026
% of Revenue and Allocations to Budget Center	3%	3%

Projects/Contracts	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Projects/Contracts	$506,515	$1,470,582
% of Revenue and Allocations to Budget Center	0%	1%

Other Provincial Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Other Provincial Revenue	$7,007,892	$7,229,951
% of Revenue and Allocations to Budget Center	5%	5%

Federal Government Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Federal Government Revenue	$388,944	$388,944
% of Revenue and Allocations to Budget Center	0%	0%

Fee Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Fee Revenue	$5,139,980	$4,631,982
% of Revenue and Allocations to Budget Center	3%	3%

Other Revenues	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Other Revenues	$1,016,994	$1,011,994
% of Revenue and Allocations to Budget Center	1%	1%

Investment Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Investment Revenue	$300,000	$601,453
% of Revenue and Allocations to Budget Center	0%	0%

Donation Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Donation Revenue	$368,000	$368,000
% of Revenue and Allocations to Budget Center	0%	0%

Rental Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Rental Revenue	$20,304	$20,304
% of Revenue and Allocations to Budget Center	0%	0%

Fundraising Revenue	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Fundraising Revenue	$2,160,000	$2,160,000
% of Revenue and Allocations to Budget Center	1%	1%

Capital Block	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Capital Block	**$5,990,427**	**$5,990,427**
% of Revenue and Allocations to Budget Center	**4%**	**4%**

Previous Year	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Previous Year	**$23,926**	**$1,386,129**
% of Revenue and Allocations to Budget Center	**0%**	**1%**

Total Revenue and Allocations to Budget Center	**$149,615,490**	**$150,389,147**

Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	**$81,776,676**	**$83,576,643**
% of Expenditures	**55%**	**56%**

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$32,885,789**	**$31,860,738**
% of Expenditures	**22%**	**21%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Alberta Home and School AGM Registration Fees	$9,200	$9,200
Board Communications	$2,000	$8,000
Building Maintenance	$723,694	$715,910
Grounds Maintenance	$103,719	$93,719
Insurance/Bond Premium	$1,105,050	$1,085,800
District Health and Wellness Committee	$24,000	$24,000
Extra Curricular	$79,082	$79,275
Professional Learning	$697,030	$888,707
Auditor	$47,500	$41,500
Legal Services	$40,000	$30,000
Computer Services	$240,100	$227,000
Consultants	$671,483	$746,469
Election Expenses	$131,400	$12,000
Employee Assistance Expense	$720	$720
Postage	$25,549	$28,199
Telephone	$201,870	$216,550
Wide Area Network (WAN) Communications	$321,688	$321,688
Bussing Costs	$5,176,612	$4,127,037
Bus Pass Purchases	$200,000	$164,380
Bussing - Field Trips	$54,830	$60,355
Equipment Repair	$214,796	$219,809
Building Rentals & Leases	$15,000	$15,000
Equipment Rental/Leases	$51,235	$60,835
Server Evergreen	$70,000	$70,000
Dues/Fees	$366,690	$343,985
ASBA Membership Fees	$78,000	$77,000
Membership Zone 6	$3,000	$3,000
Printing	$352,782	$339,282
Advertising	$27,366	$27,366
Advertising & Recruitment of Personnel	$6,000	$6,000
Banquets and Lunches	$85,500	$79,500
Miscellaneous Services	$318,134	$310,223
Joint Use Agreement - City of Lethbridge	$280,000	$260,000
Grant Transfer to Societies	$464,600	$464,600
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	$101,993	$114,507
Car Allowances	$107,219	$108,120
Co-curricular	$55,118	$55,118
Total Contracted and General Services	**$12,521,461**	**$11,503,355**
% of Expenditures	**8%**	**8%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Services, Contracts and Supplies School Generated Activities	$7,615,902	$7,108,447
Special Events	$1,500	$1,500
Early Education Program	$1,200	$1,200
Supplies	$2,301,509	$3,262,158
Learning Commons	$64,541	$73,025
Computer Supplies and Software	$759,959	$772,526
Textbooks	$122,909	$132,794
Furniture and Equipment (Under $5000)	$227,031	$237,929
Computer Purchases	$221,991	$212,091
Commitments from prior year	$0	$154,637
Prior Year Committed funds	$0	$154,637
Total Supplies	**$11,316,542**	**$11,956,307**
% of Expenditures	**8%**	**8%**

Utilities	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Electricity	$1,776,012	$1,726,600
Gas	$685,000	$950,000
Water and Sewer	$193,059	$193,059
Total Utilities	**$2,654,071**	**$2,869,659**
% of Expenditures	**2%**	**2%**

Capital and Debt Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Capital and Debt Services	**$7,507,427**	**$7,524,928**
% of Expenditures	**5%**	**5%**

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Capital Purchases (Over $5000)	$776,000	$809,438
Transfers to (-) / from other sites (+)	$0	$0
Reserves	$51,408	$51,408
Contingency (Unallocated Expense)	$126,117	$236,672
Total Transfers	**$953,525**	**$1,097,518**
% of Expenditures	**1%**	**1%**

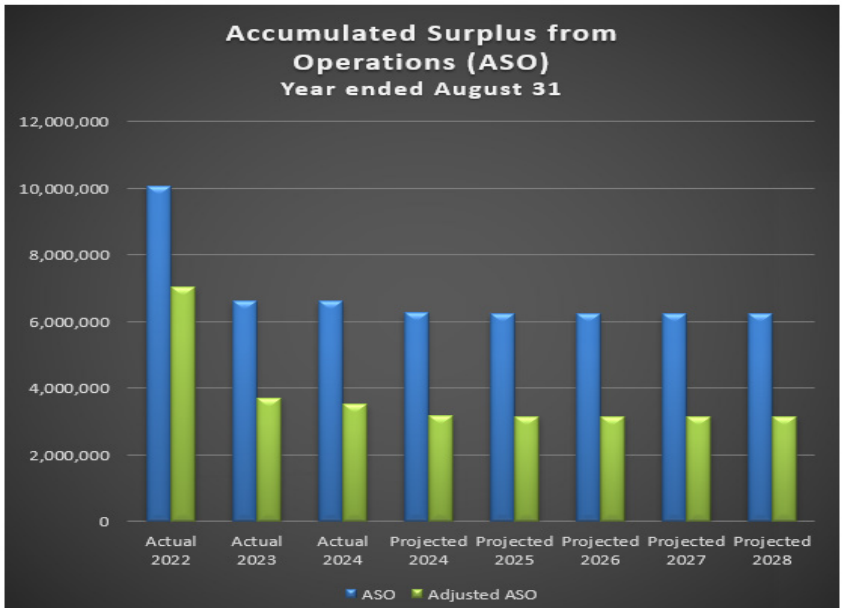
Total Expenditures	**$149,615,490**	**$150,389,147**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$149,615,490	$150,389,147
Total Expenditures	$149,615,490	$150,389,147
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 needed to have a ASO between 1% and 3.20% to comply with Alberta Education's new reserve cap, which it did with a balance of 2.45%. For the 2024-2025 budget, Alberta Education has increased the reserve cap from 3.20% to 6%. The ASO balances are calculated at year-end.



Adjusted ASO ratios (actual):
2021/2022 - 5.29%
2022/2023 - 2.70%
2023/2024 - 2.45%

Adjusted ASO ratios (projected):
2024/2025 - 2.18%
2025/2026 - 2.11%
2026/2027 - 2.09%
2027/2028 - 2.07%
2028/2029 - 2.06%

As shown in the above, the Division is projecting declining operating fund balances (adjusted ASO), specifically relating to the operating reserves. The estimates for 2026 through 2029 are relatively 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 1.47% of total expenditures by the end of 2024-2025 and a ratio of 1.42% of total expenditures by the end of 2025-2026. 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 (26/27 to 28/29) 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

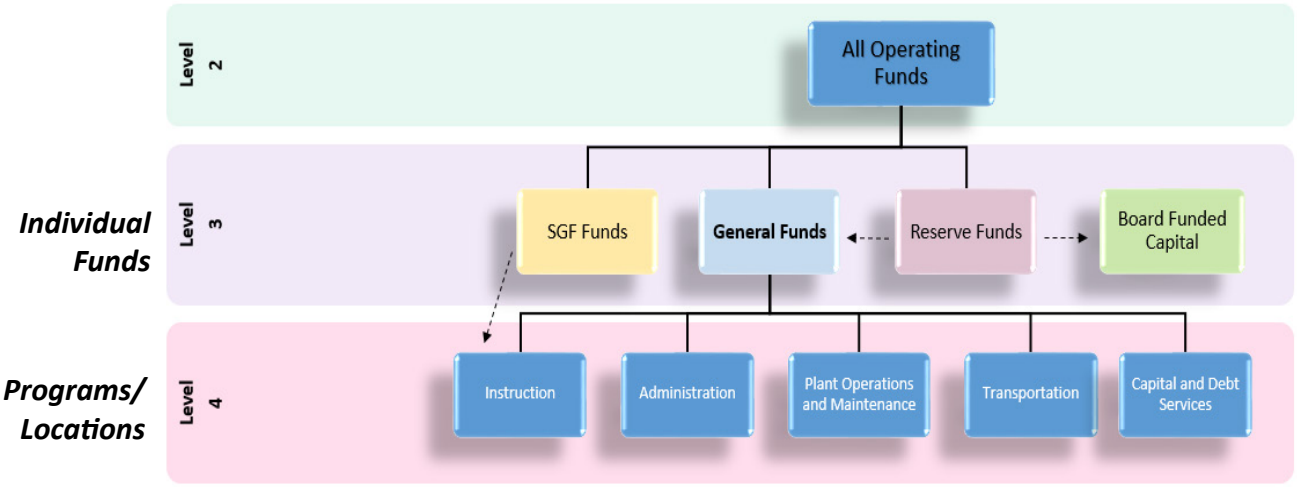
(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
Accumulated Surplus												
Opening Accumulated Surplus from Operations	$12,679,626	$12,679,626	$11,391,086	$11,391,086	$7,920,719	$7,920,719	$7,924,263	$7,924,263	$7,569,536	$7,545,610	$7,545,610	$7,545,610
Transfers to/from General Fund	$0	($219,999)	$0	$1	($681,324)	($2)	$90	($45,087)	$0	($0)	($0)	($0)
Transfers to/from Operating Reserves	($4,083,169)	($1,068,541)	($4,298,911)	($3,470,368)	($1,664,305)	$3,546	($1,386,129)	($309,640)	($23,926)	$0	$0	$0
Closing Accumulated Surplus from Operations	**$8,596,457**	**$11,391,086**	**$7,092,175**	**$7,920,719**	**$5,575,090**	**$7,924,263**	**$6,538,224**	**$7,569,536**	**$7,545,610**	**$7,545,610**	**$7,545,610**	**$7,545,610**
Fund Balance - Unrestricted Surplus (General)	$691,484	$471,485	$471,485	$471,485	($209,839)	$471,485	$471,575	$426,398	$426,398	$426,398	$426,398	$426,398
Fund Balance - General Operating Reserves	$4,229,508	$6,563,265	$2,392,769	$3,221,312	$1,557,007	$3,052,781	$1,666,652	$2,743,141	$2,719,215	$2,719,215	$2,719,215	$2,719,215
Fund Balance - SGF Operating Reserves	$2,364,504	$3,045,375	$2,916,960	$2,916,960	$2,916,960	$3,089,037	$3,089,037	$3,089,037	$3,089,037	$3,089,037	$3,089,037	$3,089,037
Accumulated Surplus from Operations (ASO)	**$7,285,496**	**$10,080,125**	**$5,781,214**	**$6,609,757**	**$4,264,128**	**$6,613,303**	**$5,227,264**	**$6,258,576**	**$6,234,650**	**$6,234,650**	**$6,234,650**	**$6,234,650**
Accumulated Surplus from Operations												
Accumulated Surplus from Operations (ASO)	**$7,285,496**	**$10,080,125**	**$5,781,214**	**$6,609,757**	**$4,264,128**	**$6,613,303**	**$5,227,264**	**$6,258,576**	**$6,234,650**	**$6,234,650**	**$6,234,650**	**$6,234,650**
Less: School Generated funds in Reserves	($2,364,504)	($3,045,375)	($2,916,960)	($2,916,960)	($2,916,960)	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)
Adjusted Accumulated Surplus from Operations (ASO)	**$4,920,992**	**$7,034,750**	**$2,864,254**	**$3,692,797**	**$1,347,168**	**$3,524,266**	**$2,138,227**	**$3,169,539**	**$3,145,613**	**$3,145,613**	**$3,145,613**	**$3,145,613**
Adjusted ASO as a % of Total Expenses	**3.67%**	**5.29%**	**2.07%**	**2.70%**	**0.94%**	**2.45%**	**1.43%**	**2.18%**	**2.11%**	**2.09%**	**2.07%**	**2.06%**

As instructed by Alberta Education, as of August 31, 2024 the Division needed to meet the 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

2025-2026 - Fund Allocation	General Fund	SGF Fund	Total Operating
Government of Alberta	$140,197,342	$0	$140,197,342
Federal Government and Other Government	$388,944	$0	$388,944
Fees	$178,078	$4,961,902	$5,139,980
Other sales and services	$882,994	$134,000	$1,016,994
Investment income	$300,000	$0	$300,000
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	$141,975,662	$7,615,902	$149,591,564
Transfer from Operating Reserves	$23,926	$0	$23,926
Total Revenues and Transfers	$141,999,588	$7,615,902	$149,615,490
Certificated salaries and benefits	$81,776,675	$0	$81,776,675
Uncertificated salaries and benefits	$32,885,789	$0	$32,885,789
Contracted and general services	$12,521,461	$0	$12,521,461
Supplies	$2,950,640	$7,615,902	$10,566,542
Utilities	$2,654,071	$0	$2,654,071
Contingency, commitments and transfers	$953,525	$0	$953,525
Amortization of Tangible Capital Assets	$5,990,427	$0	$5,990,427
Infrastructure, Maintenance and Renewal	$1,517,000	$0	$1,517,000
Total Expenditures	$141,249,588	$7,615,902	$148,865,490
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	$141,999,588	$7,615,902	$149,615,490
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	$726,074	$0	$726,074
Board Funded Capital Acquired	($750,000)	$0	($750,000)
Transfer To/From Operating Reserves	$23,926	$0	$23,926
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)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
Operating Revenues												
General Operating Revenues	$125,628,764	$128,259,260	$128,434,470	$129,752,628	$134,147,997	$138,860,309	$141,894,570	$142,306,119	$141,975,662	$142,696,334	$143,933,493	$145,180,627
SGF Operating Revenues	$4,882,505	$2,867,620	$6,649,105	$2,831,285	$7,657,971	$3,841,341	$7,108,447	$3,843,274	$7,615,902	$7,645,678	$7,675,633	$7,705,768
Total Operating Revenues	$130,511,269	$131,126,880	$135,083,575	$132,583,913	$141,805,968	$142,701,650	$149,003,017	$146,149,393	$149,591,564	$150,342,012	$151,609,126	$152,886,395
Operating Expenses by Object												
General Operating Expenses	$129,144,997	$130,808,985	$131,432,541	$133,393,494	$136,143,726	$140,418,891	$142,530,609	$141,910,846	$141,249,588	$142,696,333	$143,933,493	$145,180,629
SGF Operating Expenses	$4,882,505	$2,107,546	$6,649,105	$3,201,062	$7,657,971	$3,602,129	$7,108,447	$3,798,187	$7,615,902	$7,645,678	$7,675,633	$7,705,768
Total Operating Expenses by Object	$134,027,502	$132,916,531	$138,081,646	$136,594,556	$143,801,697	$144,021,020	$149,639,056	$145,709,033	$148,865,490	$150,342,012	$151,609,126	$152,886,397
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,516,233)	($1,789,651)	($2,998,071)	($4,010,643)	($1,995,729)	($1,319,370)	($636,039)	$440,360	$726,074	($0)	($0)	($0)
Accumulated Surplus												
Opening Accumulated Surplus (Total)	$24,612,396	$24,612,396	$22,822,746	$22,822,746	$19,352,378	$19,352,378	$18,136,372	$18,136,372	$18,531,645	$19,257,719	$19,257,719	$19,257,719
Transfers to/from General Fund	$0	($219,999)	$0	$0	($681,324)	$0	$90	($45,087)	$0	$0	($0)	($0)
Transfers to/from Operating Reserves	($4,083,169)	($1,068,541)	($4,298,911)	($3,470,368)	($1,664,305)	$3,546	($1,386,129)	($309,640)	($23,926)	$0	$0	$0
Transfers to/from Capital Reserves	$1,064,744	($1,533,202)	$0	($1,192,056)	$0	($2,326,387)	$0	$0	$0	$0	$0	$0
Transfers to/from Board Funded Capital	($497,808)	$1,032,092	$1,300,840	$1,192,056	$350,000	$1,106,835	$750,000	$750,000	$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)	$21,096,163	$22,822,746	$19,824,675	$19,352,378	$17,356,749	$18,136,370	$17,500,333	$18,531,645	$19,257,719	$19,257,719	$19,257,719	$19,257,719
Change in Accumulated Surplus (Operating)	($3,516,233)	($1,789,650)	($2,998,071)	($3,470,368)	($1,995,629)	($1,216,008)	($636,039)	$395,273	$726,074	($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)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
General Operating Revenues												
Government of Alberta	$123,811,393	$126,304,341	$126,681,831	$127,351,945	$131,951,278	$135,561,210	$139,160,019	$139,924,600	$140,197,342	$140,916,944	$142,153,029	$143,399,082
Alberta Education - Base Instruction	$73,296,280	$74,038,784	$76,357,845	$76,079,743	$77,667,171	$80,887,991	$82,698,102	$82,650,543	$81,895,382	$82,714,469	$83,540,215	$84,372,621
Alberta Education - Services and Supports	$15,140,142	$13,295,940	$14,547,679	$14,954,122	$16,357,788	$15,851,903	$17,121,348	$17,350,890	$17,183,036	$17,354,894	$17,528,150	$17,702,803
Alberta Education - Schools/Facilities	$14,348,268	$12,757,211	$14,802,435	$14,494,345	$16,571,762	$15,523,122	$17,325,419	$18,539,934	$19,421,015	$19,615,257	$19,811,078	$20,008,478
Alberta Education - Community	$3,708,748	$3,708,748	$3,723,161	$3,737,879	$3,772,018	$3,760,281	$3,613,485	$3,613,485	$3,584,404	$3,620,254	$3,656,395	$3,692,828
Alberta Education - Jurisdiction	$4,092,198	$4,092,216	$4,092,216	$4,092,216	$4,253,325	$4,253,329	$4,371,026	$4,371,026	$4,608,671	$4,608,671	$4,608,671	$4,608,671
Projects/Contracts	$464,530	$3,711,344	$269,153	$629,507	$862,008	$451,716	$810,261	$810,261	$506,515	$0	$0	$0
Other Provincial Revenue	$1,163,951	$747,337	$1,304,787	$1,201,808	$821,346	$1,242,266	$729,951	$729,951	$507,892	$512,972	$518,093	$523,255
Teacher Pension Costs paid by Government	$6,500,000	$6,529,674	$6,500,000	$6,171,897	$6,500,000	$6,415,206	$6,500,000	$5,868,083	$6,500,000	$6,500,000	$6,500,000	$6,500,000
Capital Block	$5,097,276	$7,423,087	$5,084,555	$5,990,428	$5,145,860	$7,175,396	$5,990,427	$5,990,427	$5,990,427	$5,990,427	$5,990,427	$5,990,427
Federal Government and Other Government	$388,944	$443,760	$388,944	$319,948	$388,944	$582,146	$1,049,265	$868,042	$388,944	$388,944	$388,944	$388,944
Fees	$242,808	$230,989	$232,841	$114,486	$234,290	$158,643	$177,535	$162,461	$178,078	$179,147	$180,222	$181,304
Other sales and services	$909,915	$950,111	$855,150	$1,204,263	$950,348	$1,800,637	$873,192	$900,946	$882,994	$882,994	$882,994	$882,994
Investment income	$193,000	$215,398	$193,000	$428,701	$590,031	$693,043	$601,453	$423,031	$300,000	$300,000	$300,000	$300,000
Gifts and Donations	$48,000	$77,960	$48,000	$296,885	$8,000	$42,630	$8,000	$6,735	$8,000	$8,000	$8,000	$8,000
Rentals of facilities	$34,704	$36,701	$34,704	$36,400	$20,304	$22,000	$20,304	$20,304	$20,304	$20,304	$20,304	$20,304
Total General Operating Revenues	$125,628,764	$128,259,260	$128,434,470	$129,752,628	$134,143,195	$138,860,309	$141,889,768	$142,306,119	$141,975,662	$142,696,334	$143,933,493	$145,180,627
General Operating Expenses by Program and Object												
Instruction	$104,186,648	$104,678,430	$106,162,626	$106,666,584	$111,053,028	$111,968,631	$115,104,816	$113,127,399	$112,041,149	$113,152,570	$114,045,537	$114,911,493
Administration	$4,092,216	$4,041,453	$4,159,340	$4,183,521	$4,253,329	$4,099,429	$4,371,026	$4,192,345	$4,489,173	$4,585,130	$4,683,965	$4,785,765
Plant Operations and Maintenance	$10,748,680	$11,204,213	$10,805,214	$10,706,238	$10,751,228	$11,471,577	$10,979,748	$11,304,495	$11,561,116	$11,746,009	$11,936,448	$12,160,367
Transportation	$2,950,797	$3,074,335	$3,188,800	$3,270,279	$3,332,559	$4,402,281	$4,550,181	$5,761,679	$5,650,723	$5,705,198	$5,760,116	$5,815,577
Capital and Debt Services	$7,166,656	$7,810,554	$7,116,561	$8,566,872	$6,753,582	$8,476,973	$7,524,928	$7,524,928	$7,507,427	$7,507,427	$7,507,427	$7,507,427
Total Operating Expenses by Program and Object	$129,144,997	$130,808,985	$131,432,541	$133,393,494	$136,143,726	$140,418,891	$142,530,699	$141,910,846	$141,249,588	$142,696,333	$143,933,493	$145,180,629
GENERAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,516,233)	($2,549,725)	($2,998,071)	($3,640,866)	($2,000,531)	($1,558,582)	($640,931)	$395,273	$726,074	$0	($0)	($0)
Summary of Expenses by Object												
Certificated salaries and benefits	$74,763,439	$77,547,659	$77,915,396	$80,101,916	$81,863,283	$84,241,702	$83,576,646	$84,033,371	$81,776,675	$83,003,340	$83,675,984	$84,321,172
Uncertificated salaries and benefits	$28,228,390	$27,367,359	$28,142,092	$28,140,839	$28,475,224	$29,383,441	$31,860,737	$31,756,429	$32,885,789	$33,385,668	$33,895,266	$34,414,817
Contracted and general services	$10,218,855	$8,349,709	$10,279,413	$8,590,229	$10,836,035	$10,037,565	$11,503,445	$10,977,846	$12,521,461	$12,611,287	$12,666,205	$12,745,476
Supplies	$5,265,295	$6,726,247	$5,324,383	$4,975,309	$4,865,839	$4,964,132	$4,097,860	$4,268,021	$2,950,640	$2,950,640	$2,950,640	$2,953,766
Utilities	$2,295,100	$2,814,949	$2,510,600	$2,831,390	$2,737,600	$2,815,909	$2,869,659	$2,886,991	$2,654,071	$2,654,071	$2,654,071	$2,654,071
Contingency, commitments and transfers	$1,207,262	$192,508	$144,096	$186,939	$612,163	$499,169	$1,097,424	$463,260	$953,525	$583,900	$583,900	$583,900
Amortization of Tangible Capital Assets	$5,658,525	$6,479,826	$5,582,838	$6,959,634	$5,229,863	$7,423,901	$5,990,427	$5,990,427	$5,990,427	$5,990,427	$5,990,427	$5,990,427
Infrastructure, Maintenance and Renewal	$1,508,131	$1,330,728	$1,533,723	$1,607,238	$1,523,719	$1,053,072	$1,534,501	$1,534,501	$1,517,000	$1,517,000	$1,517,000	$1,517,000
Total Expenses by Program and Object	$129,144,997	$130,808,985	$131,432,541	$133,393,494	$136,143,726	$140,418,891	$142,530,699	$141,910,846	$141,249,588	$142,696,333	$143,933,493	$145,180,629

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)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
General Fund Balance												
Opening Unrestricted Surplus	**$691,484**	**$691,484**	**$471,485**	**$471,485**	**$471,485**	**$471,485**	**$471,485**	**$471,485**	**$426,398**	**$426,398**	**$426,398**	**$426,398**
Fund Revenues	$125,628,764	$128,259,260	$128,434,470	$129,752,628	$134,147,997	$138,860,309	$141,894,570	$142,306,119	$141,975,662	$142,696,333	$143,933,493	$145,180,628
Fund Expenditures	($129,144,997)	($130,808,985)	($131,432,541)	($133,393,494)	($136,143,726)	($140,418,891)	($142,530,609)	($141,910,846)	($141,249,588)	($142,696,333)	($143,933,493)	($145,180,629)
Transfer to/from Operating Reserves	$4,083,169	$1,828,615	$4,298,911	$3,640,866	$1,664,305	$339,030	$1,386,129	$309,640	$23,926	$0	$0	$0
Transfer to/from Capital Reserves	($1,064,744)	$1,533,202	$0	$1,192,056	$0	$2,326,387	$0	$0	$0	$0	$0	$0
Transfer to/From Board funded Capital	$497,808	($1,032,091)	($1,300,840)	($1,192,056)	($349,900)	($1,106,835)	($750,000)	($750,000)	($750,000)	$0	$0	$0
Closing Unrestricted Surplus	**$691,484**	**$471,485**	**$471,485**	**$471,485**	**($209,839)**	**$471,485**	**$471,575**	**$426,398**	**$426,398**	**$426,398**	**$426,398**	**$426,398**
Change in Unrestricted Surplus (General Fund)	$0	($219,999)	$0	$0	($681,324)	$0	$90	($45,087)	$0	($0)	($0)	($0)
Reserve Fund Balance												
Opening Operating Reserves	**$10,677,181**	**$10,677,181**	**$9,608,640**	**$9,608,640**	**$6,138,272**	**$6,138,272**	**$6,141,818**	**$6,141,818**	**$5,832,178**	**$5,808,252**	**$5,808,252**	**$5,808,252**
Transfer to/from General Fund	($4,083,169)	($1,828,615)	($4,298,911)	($3,640,866)	($1,664,305)	($168,531)	($1,386,129)	($309,640)	($23,926)	$0	$0	$0
Transfer to/from SGF Fund	$0	$760,074	$0	$170,498	$0	$172,077	$0	$0	$0	$0	$0	$0
Closing Operating Reserves	**$6,594,012**	**$9,608,640**	**$5,309,729**	**$6,138,272**	**$4,473,967**	**$6,141,818**	**$4,755,689**	**$5,832,178**	**$5,808,252**	**$5,808,252**	**$5,808,252**	**$5,808,252**
Change in Operating Reserves	($4,083,169)	($1,068,541)	($4,298,911)	($3,470,368)	($1,664,305)	$3,546	($1,386,129)	($309,640)	($23,926)	$0	$0	$0
Accumulated Surplus from Operations												
Accumulated Surplus from Operations (ASO)	**$7,285,496**	**$10,080,125**	**$5,781,214**	**$6,609,757**	**$4,264,128**	**$6,613,303**	**$5,227,264**	**$6,258,576**	**$6,234,650**	**$6,234,650**	**$6,234,650**	**$6,234,650**
Less: School Generated funds in Reserves	($2,364,504)	($3,045,375)	($3,045,375)	($2,916,960)	($2,916,960)	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)	($3,089,037)
Adjusted Accumulated Surplus from Operations (ASO)	**$4,920,992**	**$7,034,750**	**$2,864,254**	**$3,692,797**	**$1,347,168**	**$3,524,266**	**$2,138,227**	**$3,169,539**	**$3,145,613**	**$3,145,613**	**$3,145,613**	**$3,145,613**
Adjusted ASO as a % of Total Expenses	**3.67%**	**5.29%**	**2.07%**	**2.70%**	**0.94%**	**2.45%**	**1.43%**	**2.18%**	**2.11%**	**2.09%**	**2.07%**	**2.06%**

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 **$141.98 million of revenues** towards the Division operations, including the following:

- **Government of Alberta Funding** - Includes all of the provincial operating grants of $140.20 million ($139.25 million in 24/25 budget). While some grant rates received an increase between 2.32% to 3%, the base grant which is 55% of the Division's total revenue did not receive a grant rate increase. This funding has been projected to only increase by enrolment growth past the 25/26 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. The Division is no longer eligible for the funding it received from Indigenous Services Canada for Jordan's Principle therefore it has not been included past the 24/25 budget.

- **Division Fees** - Includes the Christian Schools fees that are allocated toward the school-based budgets. This revenue of $178,078 is expected to be consistent with the prior year budget with a slight increase 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 24/25 budget.

- **Investment Income** - Includes the interest earned on the cash and investments that the Division holds. This income is expected to decrease from the prior years due to lower interest rates and lower cash available to invest in Guaranteed Investment Certificates (GIC).

- **Division Gifts and Donations** - Includes the donations/gifts received towards the Poverty Intervention Committee, the Ready-Set-Go program and any other Division wide initiatives. This revenue is expected to remain consistent into the 25/26 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 (26/27 to 28/29) also include increased student enrolment up to 12,670 students. The enrolment growth is factored into the provincial funding projections using the Average Enrolment Method (AEM) 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 **$142.0 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 $81.78 million are expected to decrease from the prior year's budget of $83.58 million. Overall, there is a decrease of teacher FTE from the 24/25 school year due to funding constraints. There was also teacher grid movement and increased benefit costs the Division also needed to consider. 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 $32.70 million are expected to increase from the prior year due to increased salary costs for uncertificated employees as union negotiations were completed in the spring of 2025. Grid movement and increased benefit costs are also portion of the increase as well.

- **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 $11.33 million are expected to increase over 2024/2025. The majority of this increase is within transportation costs. While more funding is being received, more routes need to be added which will increases 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 $2.95 million are expected to decrease from the prior year's budget 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 $2.65 million are expected to decrease from the prior year's budget due to the elimination of the federal 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 $953,525 are decreasing from the prior year due to cost pressures in other areas needing to be addressed.

- 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 $1.51 million are expected to decrease slightly from the prior year as the grant received from Alberta Education is less than in the prior year.

The next projected three (3) budget years (26/27 to 28/29) also include increased student enrolment up to 12,670 students. The projected increase in staffing costs only relates to grid movement and benefit costs, no additional staff FTE have been added at this time for the calculations of the projections. As well, any one-time grant funding as been eliminated as well as any other updates based on changes in available information.

Blue Jay's Melody by Jax Larson, Lethbridge Collegiate Institute - Gr. 9

Individual Operating Funds - Programs:

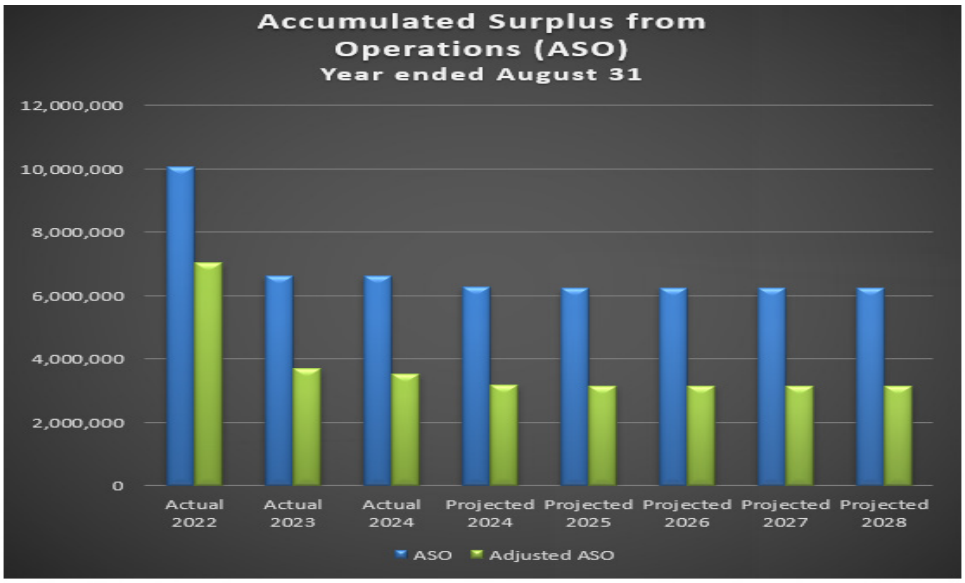
In relation to the breakdown of General Operating Fund and the School Generated Funds (SGF) Operating Fund on the individual programs, the only program that includes both of these individual operating funds is the Instruction Program as this includes the School Generated Funds (SGF) Operating Fund accounts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

				Transfers		
2025-2026 - Fund Allocation	General Fund	SGF Fund	Total Expenses	Reserve Funds	Board Funded Capital	Total Expenses & Transfers
Instruction	$112,041,149	$7,615,902	$119,657,051	$0	$750,000	$120,407,051
Administration	$4,489,173		$4,489,173	$0	$0	$4,489,173
Plant Operations and Maintenance	$11,561,116		$11,561,116	$0	$0	$11,561,116
Transportation	$5,650,723		$5,650,723	$0	$0	$5,650,723
Capital and Debt Services	$7,507,427		$7,507,427	$0	$0	$7,507,427
Total Expenditures	$141,249,588	$7,615,902	$148,865,490	$0	$750,000	$149,615,490

G.S. Lakie Hosts Orange Shirt Day Ceremonies

General Operating Fund Balances:

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



The Division is projected to have an adjusted accumulated surplus from operations (adjusted ASO) ratio of 2.18% of total expenditures by the end of 2024/2025 and a ratio of 2.11% of total expenditures by the end of 2025/2026. 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 it's 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. Reserves are calculated and determined at the end of every fiscal year.

Adjusted ASO ratios:

2021/2022 - 5.29%
2022/2023 - 2.70%
2023/2024 - 2.45%
2024/2025 - 2.18% (Projected)
2025/2026 - 2.11% (Projected)

The Division is projecting to remain at relatively consistent adjusted ASO rations ranging from 2.06% to 2.09% in the next projected three (3) budget years (26/27 to 28/29). 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)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
SGF Operating Revenues												
Fees	$2,240,203	$1,004,900	$3,995,105	$1,432,237	$5,003,971	$1,894,951	$4,454,447	$1,837,723	$4,961,902	$4,991,678	$5,021,633	$5,051,768
Other sales and services	$122,302	$270,488	$134,000	$154,171	$134,000	$198,007	$134,000	$170,247	$134,000	$134,000	$134,000	$134,000
Gifts and Donations	$360,000	$498,200	$360,000	$55,613	$360,000	$480,007	$360,000	$485,533	$360,000	$360,000	$360,000	$360,000
Fundraising	$2,160,000	$1,094,032	$2,160,000	$1,189,264	$2,160,000	$1,268,376	$2,160,000	$1,349,771	$2,160,000	$2,160,000	$2,160,000	$2,160,000
Total SGF Operating Revenues	$4,882,505	$2,867,620	$6,649,105	$2,831,285	$7,657,971	$3,841,341	$7,108,447	$3,843,274	$7,615,902	$7,645,678	$7,675,633	$7,705,768
SGF Operating Expenses by Program and Object												
Instruction	$4,882,505	$2,107,546	$6,649,105	$3,201,062	$7,657,971	$3,602,129	$7,108,447	$3,798,187	$7,615,902	$7,645,678	$7,675,633	$7,705,768
School Generated Activities	$4,882,505	$2,107,546	$6,649,105	$3,201,062	$7,657,971	$3,602,129	$7,108,447	$3,798,187	$7,615,902	$7,645,678	$7,675,633	$7,705,768
Total SGF Expenses by Program and Object	$4,882,505	$2,107,546	$6,649,105	$3,201,062	$7,657,971	$3,602,129	$7,108,447	$3,798,187	$7,615,902	$7,645,678	$7,675,633	$7,705,768
SGF SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	$0	$760,074	$0	($369,777)	$0	$239,212	$0	$45,087	$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)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
School Generated Fund (SGF) Balance												
Opening School Generated Fund (SGF) - deferred revenues	$49,062	$49,062	$79,203	$79,203	$109,288	$109,288	$105,908	$105,908	$150,995	$150,995	$150,995	$150,995
Fund Revenues	$4,882,505	$2,867,620	$6,649,105	$2,831,285	$7,657,971	$3,841,341	$7,108,447	$3,843,274	$7,615,902	$7,645,678	$7,675,633	$7,705,768
Fund Expenditures	($4,882,505)	($2,107,546)	($6,649,105)	($3,201,062)	($7,657,971)	($3,602,129)	($7,108,447)	($3,798,187)	($7,615,902)	($7,645,678)	($7,675,633)	($7,705,768)
Fund Transfers	$0	$0	$0	$399,862	$0	($242,592)	$0	$0	$0	$0	$0	$0
Closing School Generated Fund (SGF) - deferred revenues	$49,062	$79,203	$79,203	$109,288	$109,288	$105,908	$105,908	$150,995	$150,995	$150,995	$150,995	$150,995
Change in SGF balance	$0	$30,141	$0	$30,085	$0	($3,380)	$0	$45,087	$0	$0	$0	$0
Reserve Fund Balance												
Opening SGF Operating Reserves (included in Reserves)	$2,364,504	$2,364,504	$3,045,375	$3,045,375	$2,916,960	$2,916,960	$3,089,037	$3,089,037	$3,089,037	$3,089,037	$3,089,037	$3,089,037
Transfer to/from General Reserve and Fund	$0	$680,871	$0	($128,415)	$0	$172,077	$0	$0	$0	$0	$0	$0
Closing Operating Reserves	$2,364,504	$3,045,375	$3,045,375	$2,916,960	$2,916,960	$3,089,037	$3,089,037	$3,089,037	$3,089,037	$3,089,037	$3,089,037	$3,089,037
Change in SGF Reserve balance	$0	$680,871	$0	($128,415)	$0	$172,077	$0	$0	$0	$0	$0	$0
Total SGF Operating Funds	$2,413,566	$3,124,578	$3,124,578	$3,026,248	$3,026,248	$3,194,945	$3,194,945	$3,240,032	$3,240,032	$3,240,032	$3,240,032	$3,240,032

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 **$7.62 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 $4.96 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 2025-2026		Budget 2024-2025
Fees			
Transportation	$0		$135
Basic instruction supplies	$84,720		$75,850
Technology user fees	$131,380		$126,595
Alternative program fees	$2,250		$18,615
Fees for optional courses	$603,742		$871,401
Non-curricular travel	$1,208,375		$918,130
Extracurricular fees	$1,522,726		$1,110,562
Activity fees	$548,413		$635,048
Non-curricular supplies, materials, and services	$406,946		$467,237
Other fees to enhance education	$49,090		$134,244
Other fees	$404,260		$96,630
Total Fee Revenues	**$4,961,902**		**$4,454,447**

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 **$7.62 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.

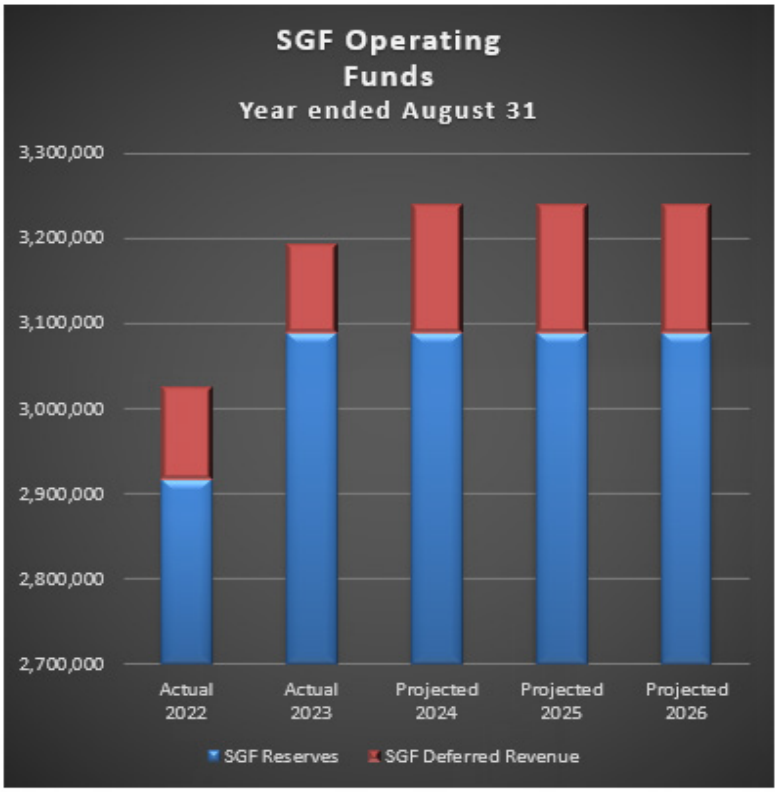
Division's 2024 ICE Scholarship Recipients

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, 2024, there was $105,908 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)
2022-2023 - $2,916,960
2023-2024 - $3,089,037
2024-2025 - $3,089,037 (projected)
2025-2026 - $3,089,037 (projected)
2026-2027 - $3,089,037 (projected)

Note: The 2023/2024 SGF is indicated on Note 15 on the August 31, 2024 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 2025-2026		Budget 2024-2025
Operating Expenses by Program			
Instruction	$119,657,051		$122,213,263
Administration	$4,489,173		$4,371,026
Plant Operations and Maintenance	$11,561,116		$10,979,748
Transportation	$5,650,723		$4,550,181
Capital and Debt Services	$7,507,427		$7,524,928
Total Operating Expenses by Program	$148,865,490		$149,639,146
Transfer to Reserves	$0		$0
Transfer to Board Funded Capital	$750,000		$750,000
Total Operating Expenses and Transfers	$149,615,490		$150,389,146

Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The $149.62 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

Instruction

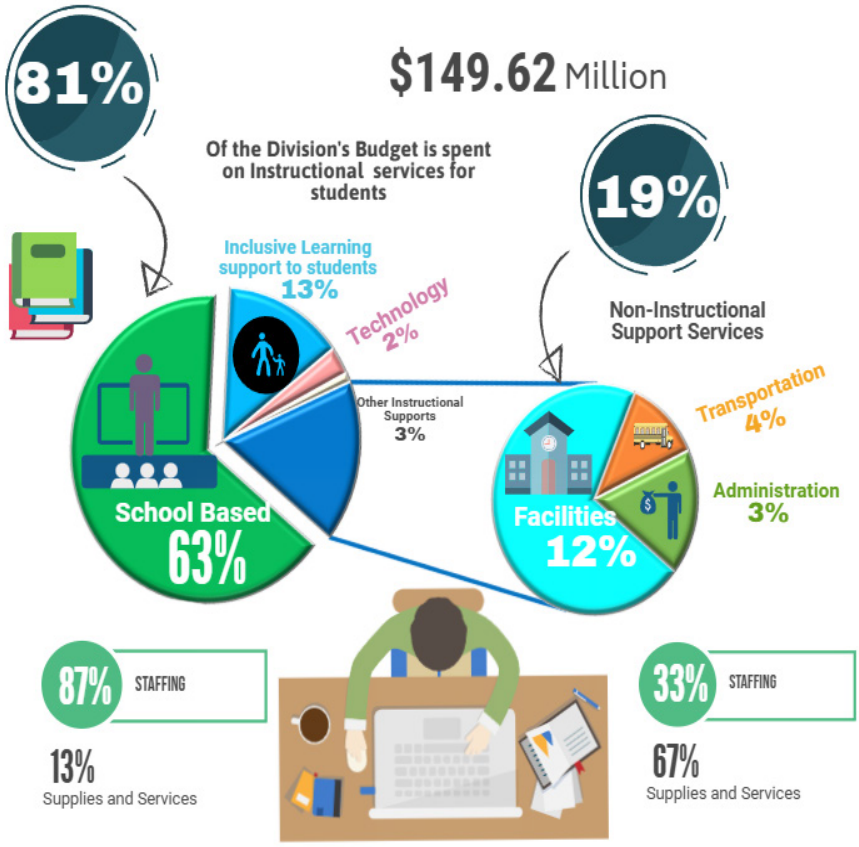
Administration

Plant Operation & Maintenance

Transportation

Capital & Debt Services

Breakdown of Operating Programs



Instruction accounts for approximately 81% of the total operating expenditures. Non-Instructional services account for the remaining approximate 19% of operating expenditures and includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services.

Click the Program Icons to go to each Section

Lethbridge School Division

Breakdown of Operating Programs

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

for the Year Ended August 31

(in dollars)

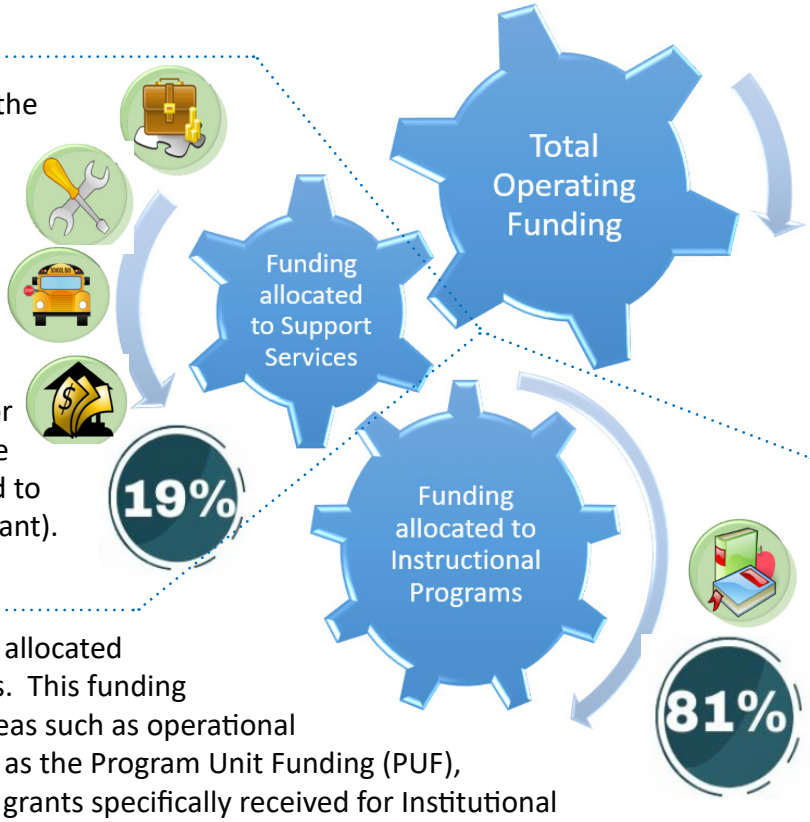
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
Operating Revenues												
General Operating Revenues	$125,628,764	$128,259,260	$128,434,470	$129,752,628	$134,147,997	$138,860,309	$141,894,570	$142,306,119	$141,975,662	$142,696,334	$143,933,493	$145,180,627
SGF Operating Revenues	$4,882,505	$2,867,620	$6,649,105	$2,831,285	$7,657,971	$3,841,341	$7,108,447	$3,843,274	$7,615,902	$7,645,678	$7,675,633	$7,705,768
Total Operating Revenues	$130,511,269	$131,126,880	$135,083,575	$132,583,913	$141,805,968	$142,701,650	$149,003,017	$146,149,393	$149,591,564	$150,342,012	$151,609,126	$152,886,395
Operating Expenses by Program												
Instruction	$109,069,153	$106,785,976	$112,811,731	$109,867,646	$118,710,999	$115,570,760	$122,213,263	$116,925,586	$119,657,051	$120,798,248	$121,721,170	$122,617,261
Administration	$4,092,216	$4,041,453	$4,159,340	$4,183,521	$4,253,329	$4,099,429	$4,371,026	$4,192,345	$4,489,173	$4,585,130	$4,683,965	$4,785,765
Plant Operations and Maintenance	$10,748,680	$11,204,213	$10,805,214	$10,706,238	$10,751,228	$11,471,577	$10,979,658	$11,304,495	$11,561,116	$11,746,009	$11,936,448	$12,160,367
Transportation	$2,950,797	$3,074,335	$3,188,800	$3,270,279	$3,332,559	$4,402,281	$4,550,181	$5,761,679	$5,650,723	$5,705,198	$5,760,116	$5,815,577
Capital and Debt Services	$7,166,656	$7,810,554	$7,116,561	$8,566,872	$6,753,582	$8,476,973	$7,524,928	$7,524,928	$7,507,427	$7,507,427	$7,507,427	$7,507,427
Total Operating Expenses by Program	$134,027,502	$132,916,531	$138,081,646	$136,594,556	$143,801,697	$144,021,020	$149,639,056	$145,709,033	$148,865,490	$150,342,011	$151,609,126	$152,886,397
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,516,233)	($1,789,651)	($2,998,071)	($4,010,643)	($1,995,729)	($1,319,370)	($636,039)	$440,360	$726,074	($0)	($0)	($0)
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND	$0	($219,999)	$0	$0	($681,324)	$0	$90	($45,087)	$0	($0)	($0)	($0)
SURPLUS (DEFICIT) FROM OPERATING RESERVES	($4,083,169)	($1,068,541)	($4,298,911)	($3,470,368)	($1,664,305)	$3,546	($1,386,129)	($309,640)	($23,926)	$0	$0	$0
SURPLUS (DEFICIT) FROM CAPITAL RESERVES	$1,064,744	($1,533,202)	$0	($1,192,056)	$0	($2,326,387)	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	($497,808)	$1,032,092	$1,300,840	$1,192,056	$350,000	$1,106,835	$750,000	$750,000	$750,000	$0	$0	$0
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,516,233)	($1,789,650)	($2,998,071)	($3,470,368)	($1,995,629)	($1,216,006)	($636,039)	$395,273	$726,074	($0)	($0)	($0)
Transfer From Operating Reserves	**($4,083,169)**	**($547,940)**	**($4,298,911)**	**($3,470,368)**	**($1,664,305)**	**$3,546**	**($1,386,129)**	**($750,000)**	**($23,926)**	**$0**	**$0**	**$0**
Instruction	($3,868,133)	($292,215)	($4,298,911)	($3,470,368)	($1,664,305)	$3,546	($1,386,129)	($750,000)	($23,926)	$0	$0	$0
Administration	($120,000)	($227,793)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Plant Operations and Maintenance	($95,036)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transportation	$0	($27,932)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital and Debt Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer to Operating Reserves	**$0**	**($520,601)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$440,360**	**$0**	**$0**	**$0**	**$0**
Instruction	$0	($586,269)	$0	($65,668)	$0	$0	$0	$440,360	$0	$0	$0	$0
Administration	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Plant Operations and Maintenance	$0	$54,309	$0	$54,309	$0	$0	$0	$0	$0	$0	$0	$0
Transportation	$0	$11,359	$0	$11,359	$0	$0	$0	$0	$0	$0	$0	$0
Capital and Debt Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM OPERATING RESERVES	($4,083,169)	($1,068,541)	($4,298,911)	($3,470,368)	($1,664,305)	$3,546	($1,386,129)	($309,640)	($23,926)	$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 19% 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 81% 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	2025-2026 Preliminary Budget			2024-2025 Operating Budget			Variance from 2024-2025 Operating Budget			
	Operating Revenues	One-time Reserves	2025-2026 Preliminary Budget	Operating Revenues	One-time Reserves	2024-2025 Operating Budget	*Operating Revenues*	*One-time Reserves*	*Variance from 2024-2025 Operating Budget*	*Change %*
Alberta Government	$140,197,341	$0	$140,197,341	$139,160,018	$0	$139,160,018	*$1,037,323*	*$0*	*$1,037,323*	*0.75%*
Fees, Fundraising and Donations	$7,615,902	$0	$7,615,902	$7,108,447	$0	$7,108,447	*$507,455*	*$0*	*$507,455*	*7.14%*
Other Revenues	$1,389,376	$0	$1,389,376	$1,685,285	$0	$1,685,285	*($295,909)*	*$0*	*($295,909)*	*-17.56%*
Federal Government	$388,944	$0	$388,944	$1,049,265	$0	$1,049,265	*($660,321)*	*$0*	*($660,321)*	*-62.93%*
One-time Reserves & Yearend Commitments	$0	$23,927	$23,927	$0	$1,386,129	$1,386,129	*$0*	*($1,362,202)*	*($1,362,202)*	*-98.27%*
Total Allocations	$149,591,563	$23,927	$149,615,490	$149,003,015	$1,386,129	$150,389,144	*$588,548*	*($1,362,202)*	*($773,654)*	*-0.51%*

Funding Allocations	2025-2026 Preliminary Budget			2024-2025 Operating Budget			Variance from 2024-2025 Operating Budget			
	Operating Revenues	One-time Reserves	2025-2026 Preliminary Budget	Operating Revenues	One-time Reserves	2024-2025 Operating Budget	*Operating Revenues*	*One-time Reserves*	*Variance from 2024-2025 Operating Budget*	*Change %*
Instruction	$120,383,124	$23,927	$120,407,051	$121,577,132	$1,386,129	$122,963,261	*($1,194,008)*	*($1,362,202)*	*($2,556,210)*	*-2.08%*
Administration	$4,489,173	$0	$4,489,173	$4,371,026	$0	$4,371,026	*$118,147*	*$0*	*$118,147*	*2.70%*
Plant Operations and Maintenance	$11,561,116	$0	$11,561,116	$10,979,748	$0	$10,979,748	*$581,368*	*$0*	*$581,368*	*5.29%*
Transportation (Note 1)	$5,650,723	$0	$5,650,723	$4,550,181	$0	$4,550,181	*$1,100,542*	*$0*	*$1,100,542*	*24.19%*
Capital and Debt Services	$7,507,427	$0	$7,507,427	$7,524,928	$0	$7,524,928	*($17,501)*	*$0*	*($17,501)*	*-0.23%*
Total Allocations	$149,591,563	$23,927	$149,615,490	$149,003,015	$1,386,129	$150,389,144	*$588,548*	*($1,362,202)*	*($773,654)*	*-0.51%*

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 $773,654 less funding available for allocations from the prior year. There is an increase of funding from Alberta Education ($1.04 million increase seen below), which is offset by a decrease from the federal government (Jordan's Principle funding). Other revenues have also decreased due to less interest revenue being earned by the Division in 25/26 school year due to lower interest rates and lower amounts of investments. Lastly, the Division has decreased the amount of one-time reserves it is accessing.

Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Operating 2025-2026	Operating 2024-2025	Total Change	% Change
Alberta Education Operating Grants	110,177,228	111,473,146	($1,295,918)	-1.16%
Operations and Maintenance	12,253,292	11,285,737	$967,555	8.57%
Transportation (note 1)	5,650,723	4,505,181	$1,145,542	25.43%
Capital and Debt Servicing	5,990,427	5,990,427	$0	0.00%
Infrastructure Maintenance Renewal (IMR)	1,517,000	1,534,501	($17,501)	-1.14%
Jurisdiction	4,608,671	4,371,026	$237,645	5.44%
	140,197,341	**139,160,018**	**$1,037,323**	**0.75%**

Note 1: $740,000 is an adjustment in year for the 2024-2025 operating budget

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 $4.61 million. The Division has transferred $119,500 from the administration budget to instruction to help with cost pressures.

- **Plant Operations and Maintenance** - The funding allocation is based on the Operations and Maintenance grants provided of $11.56 million (less the amount that is transferred to/from capital/ debt services for the related amortization). The Division has transferred $200,000 from the plant operations and maintenance budget to instruction to help with cost pressures.

- **Transportation** - The funding allocation is based on the Transportation grants provided of $5.6 million. As well, the Division generates $50,000 from another school division for sharing of a transportation coordinator. The Division has transferred these funds from the transportation budget to the instruction budget to help with cost pressures.

- **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.

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	Budget Survey Feedback	Board Budget Beliefs
Inclusive Learning Supports - $2.6 million of funding allocated from K-12 Base Grant to support services (Educational Assistants) - Learning Support Teachers maintained plus additional support added for West Coulee Station	Student Growth and Achievement Learning Supports	Funding Resources and Allocations Addressing Classroom Complexity	Classroom Supports Addressing Classroom Complexity
-Classroom Complexity grant ($699,136 - increase from the prior year of 20%) - To be allocated to: Off Campus Alternative High School Program and Educational Assistants at the Elementary and Middle School level	Learning Supports	Addressing Classroom Complexity	Addressing Classroom Complexity Classroom Supports
- Maintaining counselling supports throughout the Division - Added counselling staffing supports for West Coulee Station	Learning Supports	Student Wellness	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 $1 million from Base Grant to maintain programming	Student Growth and Achievement	Funding Resources and Allocations	Early Learning Intervention
- Continuation of Kindercare Pilot Program - 2 locations with funding from Base Grant ($75,000) and Fee Estimates ($54,000)	Student Growth and Achievement	Funding Resources and Allocations	Early Learning Intervention
- Maintained technology evergreening capital fund to ensure planned and equitable replacements of technology	Student Growth and Achievement	Funding Resources and Allocations	Equitable Learning Opportunities

Within the Instructional Programs, the Division was able to allocate 2025/2026 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 provincial assurance domains:

Student Growth and Achievement
Learning Supports
Teaching and Leading

Objectives within the Instructional Program include the implementation of the related programs that align with the board priorities and budget beliefs and the budget survey feedback.

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.

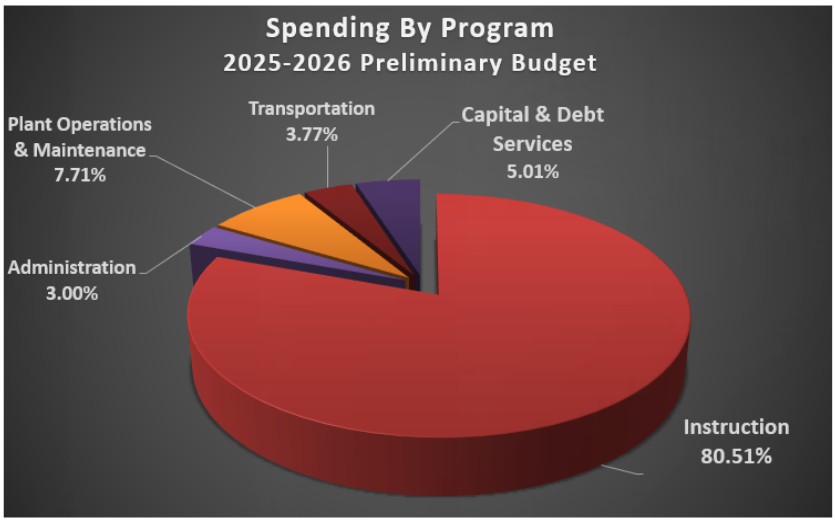
Breakdown of Operating Programs

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	2025-2026		2024-2025		Variance	Change %
Instruction		**$120,407,051**		**$122,963,263**	**($2,556,212)**	**-2.08%**
Operating Expenditures	$119,657,051		$122,213,263			
Transfer to Reserves	$0		$0			
Board Funded Capital	$750,000		$750,000			
Administration		**$4,489,173**		**$4,371,026**	**$118,147**	**2.70%**
Operating Expenditures	$4,489,173		$4,371,026			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$0			
Plant Operations and Maintenance		**$11,561,116**		**$10,979,748**	**$581,368**	**5.29%**
Operating Expenditures	$11,561,116		$10,979,748			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$0			
Transportation		**$5,650,723**		**$4,550,181**	**$1,100,542**	**24.19%**
Operating Expenditures	$5,650,723		$4,550,181			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$0			
Capital and Debt Services		**$7,507,427**		**$7,524,928**	**($17,501)**	**-0.23%**
Operating Expenditures	$7,507,427		$7,524,928			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$0			
Operating Expenditures		$148,865,490		$149,639,146		
Transfers to Reserves		$0		$0		
Transfers to Board Funded Capital		$750,000		$750,000		
Total Expenditures and Transfers		**$149,615,490**		**$150,389,146**		

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.



2025-2026 - Expenditures by Program and Object	Instruction		Administration		Plant Operations and Maintenance		Transportation		Capital and Debt Services		Total
Certificated Staffing		$81,034,876		$741,799		$0		$0		$0	$81,776,675
Uncertificated Staffing		$24,124,439		$2,456,754		$6,163,085		$141,511		$0	$32,885,789
Contracted and General Services		$3,534,477		$1,140,812		$2,399,560		$5,446,612		$0	$12,521,461
Supplies		$10,093,634		$75,908		$387,000		$10,000		$0	$10,566,542
General Operating Supplies	$2,477,732		$75,908		$387,000		$10,000		$0		
School Generated Activities (SGF)	$7,615,902		$0		$0		$0		$0		
Utilities		$0		$42,600		$2,611,471		$0		$0	$2,654,071
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		$1,517,000		
Transfers - Contingency/Commitments		$869,625		$31,300		$0		$52,600		$7,507,427	$8,460,952
Total Operating Expenditures		$119,657,051		$4,489,173		$11,561,116		$5,650,723		$7,507,427	$148,865,490
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		$120,407,051		$4,489,173		$11,561,116		$5,650,723		$7,507,427	$149,615,490
Operating Expenditures		$119,657,051		$4,489,173		$11,561,116		$5,650,723		$7,507,427	$148,865,490
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		$120,407,051		$4,489,173		$11,561,116		$5,650,723		$7,507,427	$149,615,490

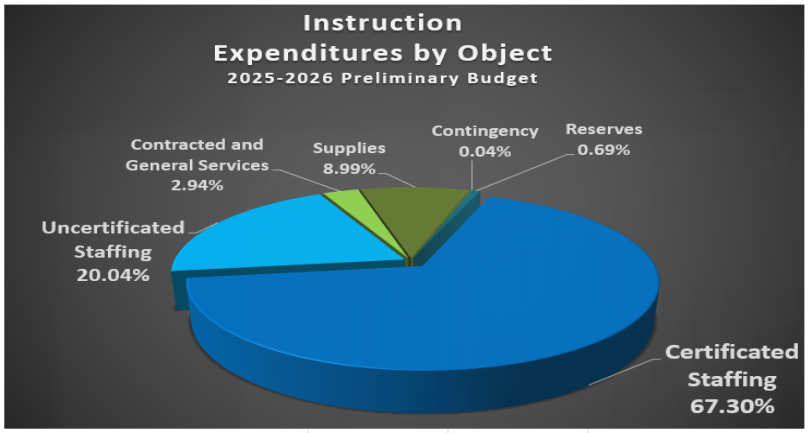
Instruction

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	2025-2026		2024-2025		Variance	Change %
Certificated Staffing		$81,034,876		$82,821,712	($1,786,836)	-2.16%
Uncertificated Staffing		$24,124,439		$23,805,612	$318,827	1.34%
Contracted and General Services		$3,534,477		$3,821,495	($287,018)	-7.51%
Supplies		$10,093,634		$10,750,920	($657,286)	-6.11%
General Operating Supplies	$2,477,732		$3,642,473			
School Generated Activities (SGF)	$7,615,902		$7,108,447			
Utilities		$0		$0	$0	0.00%
Capital and Debt Services		$0		$0	$0	0.00%
Transfers - Contingency/Commitments		$869,625		$1,013,524	($143,899)	-14.20%
Total Operating Expenditures		$119,657,051		$122,213,263	($2,556,212)	-2.09%
Transfers - Reserves Allocations		$0		$0	$0	0.00%
Transfers - Board Funded Capital		$750,000		$750,000	$0	0.00%
Total Expenditures and Transfers		$120,407,051		$122,963,263	($2,556,212)	-2.08%
Operating Expenditures		$119,657,051		$122,213,263		
Transfers to Reserves		$0		$0		
Transfers to Board Funded Capital		$750,000		$750,000		
Total Expenditures and Transfers		$120,407,051		$122,963,263		

Overall the Instruction Program has **total expenditures and transfers of $120.41 million** (-2.08% decrease), where the majority of the decrease from the prior year relates to certificated staffing (less FTE teachers).



Instructional programs accounts for 81% of the total expenses incurred by the Division for the 2025/2026 budget. The majority of instructional expenditures relate to staffing, including approximately 67% toward certificated teachers and 20% for uncertificated support staffing.

Lethbridge School Division

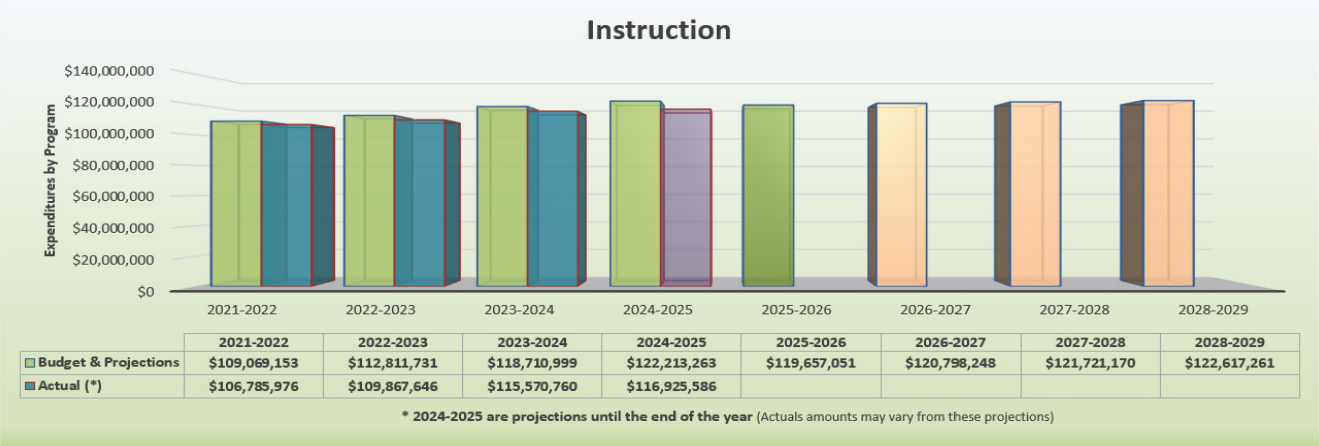
Comparative Summary - Instruction Program

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
Operating Revenues and Allocations												
Program Revenue Allocations	$106,636,440	$108,563,509	$109,277,414	$109,668,242	$115,694,844	$113,105,074	$121,577,134	$117,365,946	$120,383,125	$120,798,248	$121,721,170	$122,617,261
Transfer from Reserves	$3,136,192	($38,336)	$4,083,169	$627,143	$4,298,911	$3,470,368	$1,386,129	$750,000	$23,926	$0	$0	$0
Total Program Allocations	$109,772,632	$108,525,173	$113,360,583	$110,295,385	$119,993,755	$116,575,442	$122,963,263	$118,115,946	$120,407,051	$120,798,248	$121,721,170	$122,617,261
Operating Expenses by Object												
Instruction	$109,069,153	$106,785,976	$112,811,731	$109,867,646	$118,710,999	$115,570,760	$122,213,263	$116,925,586	$119,657,051	$120,798,248	$121,721,170	$122,617,261
Certificated salaries and benefits	$74,039,875	$76,693,519	$77,187,961	$79,234,360	$81,118,155	$83,372,177	$82,821,712	$83,243,767	$81,034,876	$82,239,287	$82,889,009	$83,510,588
Uncertificated salaries and benefits	$20,747,913	$19,920,260	$20,628,753	$20,901,823	$20,824,527	$21,792,979	$23,805,612	$23,824,803	$24,124,439	$24,365,723	$24,608,968	$24,854,175
Contracted and general services	$3,528,654	$1,887,584	$3,465,202	$1,976,838	$4,223,860	$2,131,403	$3,821,495	$1,902,675	$3,534,477	$3,569,828	$3,569,828	$3,569,828
Supplies	$4,746,844	$6,068,459	$4,820,514	$4,450,524	$4,358,223	$4,256,803	$3,642,473	$3,776,794	$2,477,732	$2,477,732	$2,477,732	$2,476,902
Contingency, commitments and transfers	$1,123,362	$108,608	$60,196	$103,039	$528,263	$415,269	$1,013,524	$379,360	$869,625	$500,000	$500,000	$500,000
School Generated Activities (SGF)	$4,882,505	$2,107,546	$6,649,105	$3,201,062	$7,657,971	$3,602,129	$7,108,447	$3,798,187	$7,615,902	$7,645,678	$7,675,633	$7,705,768
Transfer to Operating Reserves	$10,408	$947,879	$0	($586,269)	$0	$0	$0	$440,360	$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	$750,000	$750,000	$750,000	$750,000	$750,000	$300,000
Total Program Costs	$109,772,632	$108,525,173	$113,360,583	$110,295,385	$119,993,755	$116,575,442	$122,963,263	$118,115,946	$120,407,051	$120,798,248	$121,721,170	$122,617,261



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$109,069,153	$112,811,731	$118,710,999	$122,213,263	$119,657,051	$120,798,248	$121,721,170	$122,617,261
Actual (*)	$106,785,976	$109,867,646	$115,570,760	$116,925,586				

*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Instruction program has been allocated $119.66 million of operating revenues and $750,000 for technology evergreening purposes for a total of **$120.41 million of expenditures and transfers** within the Division operations including the following:

- **Certificated Salaries and Benefits** - Includes the vast majority of all of the certificated teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of $81.03 million are expected to decrease from the prior year's budget of $82.82 million (2.16% decrease).

  Overall, there is net decrease of 27.98 full time equivalent (FTE) certified teachers than in the prior year. The majority of the decrease in teachers is occurring at the elementary school level which is adjusted for both funding constraints and enrolment decreases. The Division also has three FTE in contingency to use in the fall to address any hot spots if they arise once enrolment is finalized. Grid movement and benefit cost increases have also incurred in the 25/26 budget year that also needed to be factored in with the funding constraints.

Teacher Staffing (Certificated):	Preliminary Operating			
	2025/2026	2024/2025	FTE Change	% Change
Elementary Schools	279.10	293.55	(14.45)	(5.18%)
Middle Schools	121.55	131.28	(9.73)	(8.00%)
High Schools	191.48	196.53	(5.05)	(2.64%)
Inclusive Learning, Counselling and Early Learning	26.00	24.75	1.25	4.81%
Other Instructional (Plus Contingency)	14.00	11.00	3.00	21.43%
Classroom Teachers	**632.13**	**657.11**	**(24.98)**	**(3.95%)**
Other Certificated Staffing	10.000	13.000	(3.00)	(30.00%)
Total Teacher Staffing	**642.13**	**670.11**	**(27.98)**	**(4.36%)**

- **Uncertificated Salaries and Benefits** - Includes the majority of the uncertificated support staff within the Division, including educational assistants, student support, administrative support, and other supporting staff. These expenditures of $24.12 million are expected to increase from the prior year's budget of $23.81 million (1.34% increase).

  New salary agreements with the union for school support staff were signed in spring 2025 which have been reflected in the 25/26 budget. These salary increases are being offset by a decrease in FTE for educational assistants that were funded through Indigenous Services Canada (Jordan's Principle) as the Division is no longer eligible for this external funding and as a result these positions were eliminated.

Support Staffing (Uncertificated):	Preliminary Operating 2025/2026	2024/2025	FTE Change
Grade 1 - Grade 12	193.47	197.58	-4.11
Grade 1 - Grade 12 (Contingency)	4.20	0.00	4.20
Kindercare Pilot	0.79	1.68	(0.90)
Specialized Learning Supports - Severe KG	17.20	17.20	0.00
Program Unit Funding (PUF)	16.72	16.72	0.00
Early Education Program (EEP)	4.00	4.00	0.00
Educational Assistants - Provincially Funded	**236.37**	**237.18**	**(0.81)**
Jordan's Principle (Externally Funded EA's)	0.00	12.47	(12.47)
Other Support Staffing	240.69	243.08	(2.39)
Total Support Staffing	**477.06**	**492.73**	**(15.67)**

- **Contracted and General Services** - Includes the professional learning, consultants, building maintenance, and other services provided for instructional services. These expenditures of $3.53 million are expected to decrease from the prior year's budget of $3.82 million (-7.51% decrease). The main reason for this decrease is that in the prior year, specific funds from Alberta Education were received for new curriculum professional learning of $146,172. At the time of this budget creation, no funds have been announced for the 25/26 school year (however they are expected). As well, given the funding constraints the Division is facing decreases in non-staffing areas were considered first.

- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and non-capital technology. These expenditures of $2.48 million are expected to decrease from the prior year's budget of $3.64 million (-31.98% decrease). Supplies have decreased due to timing of larger one-time supply purchases using reserve funds as well as addressing cost pressures in other areas (such as staffing) by reallocating funds from this area.

- **Contingency, Commitments and Transfers** - Includes the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. These expenditures of $869,625 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 $7.61 million are expected to increase from the prior year's budget of $7.10 million (7.14% increase). 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 $23,926 of one time reserves used to fund the costs within the instructional programs for 2025-2026. All of this is one school using their reserves to help offset staffing costs.

Daisy Chains and Laughs by Martin Jay Jocson, Chinook High School - Gr. 12

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

Total Instruction

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$120,407,050**	**$122,963,354**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$120,407,050**	**$122,963,354**

Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	**$81,034,878**	**$82,821,710**
% of Expenditures	**67%**	**67%**

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$24,118,739**	**$23,805,612**
% of Expenditures	**20%**	**19%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Building Maintenance	$166,475	$186,691
Insurance/Bond Premium	$159,700	$173,500
District Health and Wellness Committee	$24,000	$24,000
Extra Curricular	$79,082	$79,275
Professional Learning	$640,698	$820,375
Consultants	$550,883	$630,669
Postage	$20,400	$23,050
Telephone	$124,370	$129,050
Wide Area Network (WAN) Communications	$321,688	$321,688
Bus Pass Purchases	$0	$4,380
Bussing - Field Trips	$54,830	$60,355
Equipment Repair	$110,696	$115,709
Building Rentals & Leases	$15,000	$15,000
Equipment Rental/Leases	$26,235	$35,835
Server Evergreen	$70,000	$70,000
Dues/Fees	$303,190	$280,485
Printing	$325,782	$312,282
Advertising	$2,366	$2,366
Banquets and Lunches	$28,000	$27,000
Miscellaneous Services	$313,134	$305,223
Technology Department Costs	$23,501	$23,501
Multimedia Infrastructure Repairs	$5,000	$5,000
Travel and Subsistence	$39,449	$39,463
Car Allowances	$80,579	$81,480
Co-curricular	$55,118	$55,118
Total Contracted and General Services	**$3,540,176**	**$3,821,495**
% of Expenditures	**3%**	**3%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Services, Contracts and Supplies School Generated Activities	$7,615,902	$7,108,447
Special Events	$1,500	$1,500
Early Education Program	$1,200	$1,200
Supplies	$1,936,601	$2,914,771
Learning Commons	$64,541	$73,025
Computer Supplies and Software	$699,959	$712,526
Textbooks	$122,909	$132,794
Furniture and Equipment (Under $5000)	$199,031	$209,929
Computer Purchases	$201,991	$192,091
Commitments from prior year	$0	$154,637
Prior Year Committed funds	$0	$154,637
Total Supplies	**$10,843,634**	**$11,500,920**
% of Expenditures	**9%**	**9%**

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Capital Purchases (Over $5000)	$776,000	$809,438
Transfers to (-) / from other sites (+)	($83,900)	($83,900)
Reserves	$51,408	$51,408
Contingency (Unallocated Expense)	$126,117	$236,672
Total Transfers	**$869,625**	**$1,013,618**
% of Expenditures	**1%**	**1%**

Total Expenditures	**$120,407,050**	**$122,963,354**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$120,407,050	$122,963,354
Total Expenditures	$120,407,050	$122,963,354
Variance	**$0**	**$0**

Nicholas Sheran Elementary School Springtime Concert

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 will operate 16 elementary schools starting in September 2025 with the opening of West Coulee Station Elementary School.

- **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:

2025-2026 - Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Certificated Staffing	$30,763,214	$13,402,215	$21,134,928	$3,054,335	$188,670	$12,491,515	$81,034,877
Uncertificated Staffing	$2,033,581	$762,145	$1,523,730	$16,367,629	$1,345,238	$2,086,414	$24,118,737
Contracted and General Services	$428,259	$275,492	$610,395	$432,567	$477,689	$1,315,774	$3,540,176
Supplies	$841,287	$465,690	$992,150	$130,626	$568,362	$7,845,519	$10,843,634
Utilities	$0	$0	$0	$0	$0	$0	$0
Capital and Debt Services	$0	$0	$0	$0	$0	$0	$0
Transfers - Contingency/Commitments	$22,453	$62,414	$118,660	$0	($83,900)	$0	$119,627
Total Operating Expenditures	$34,088,794	$14,967,956	$24,379,863	$19,985,157	$2,496,059	$23,739,222	$119,657,051
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	$34,088,794	$14,967,956	$24,379,863	$19,985,157	$2,496,059	$24,489,222	$120,407,051

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 will soon operate 16 elementary schools with the opening of West Coulee Station Elementary School in September 2025. 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	2025-2026		2024-2025		Variance	Change %
Elementary Schools		**$34,088,794**		**$35,178,576**	**($1,089,782)**	**-3.10%**
Coalbanks Elementary School	$2,366,133		$3,779,572			
Dr. Gerald B. Probe School	$2,558,237		$2,845,240			
Dr. Robert Plaxton School	$2,184,542		$2,437,808			
Ecole Agnes Davidson School	$3,137,473		$3,327,458			
Fleetwood Bawden School	$2,066,475		$2,269,926			
Galbraith School	$1,967,314		$2,155,061			
General Stewart School	$904,689		$895,178			
Immanuel Christian Elementary School	$1,567,420		$1,679,579			
Lakeview School	$2,368,566		$2,316,452			
Lethbridge Christian School	$1,502,996		$1,571,226			
Mike Mountain Horse School	$2,553,682		$3,389,444			
Nicholas Sheran School	$2,482,971		$2,617,269			
Park Meadows School	$2,198,200		$2,224,711			
Senator Buchanan School	$1,984,981		$2,061,866			
West Coulee Station School	$2,654,097		$0			
Westminster School	$1,591,018		$1,607,786			
Certificated Staffing		**$30,763,214**		**$31,730,609**	**($967,395)**	**-3.05%**
Uncertificated Staffing		**$2,033,581**		**$1,879,402**	**$154,179**	**8.20%**
Contracted and General Services		**$428,259**		**$459,131**	**($30,872)**	**-6.72%**
Supplies		**$841,287**		**$1,093,684**	**($252,397)**	**-23.08%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$22,453**		**$15,750**	**$6,703**	**42.56%**
Total Operating Expenditures		**$34,088,794**		**$35,178,576**	**($1,089,782)**	**-3.10%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$34,088,794**		**$35,178,576**	**($1,089,782)**	**-3.10%**

Above is a detailed budget for the elementary school locations as a group. Enrolment estimates show an slight decrease of 28 students (-0.55%) from the prior year when kindergarten and grades one to five are combined.

Certificated salaries and benefits decreased by approximately $967,395 (-3.05%) as there were 14.45 FTE decrease at the elementary level. This is due to both enrolment adjustment and funding constraints. The Division also staffed the new elementary school (teachers and students now spread over more schools). There was also increased average teacher costs with grid movement and benefits costs that needed to be added to the 25/26 budget.

Uncertificated salaries and benefits increased by approximately $154,179 (8.20%) which mostly relates to grid increases from union negotiations as well as increases in benefit costs and adding support staff for West Coulee Station Elementary School.

There is an approximate decrease of $283,269 (-14.90%) 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 School

Lethbridge School Division
2025-2026 Preliminary Budget

Elementary Schools

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$34,088,794**	**$35,178,576**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$34,088,794**	**$35,178,576**

Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	**$30,763,214**	**$31,730,609**
% of Expenditures	**90%**	**90%**

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$2,033,581**	**$1,879,402**
% of Expenditures	**6%**	**5%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Building Maintenance	$34,600	$36,600
Extra Curricular	$11,349	$11,542
Professional Learning	$89,400	$111,500
Consultants	$47,268	$50,822
Postage	$6,250	$8,100
Telephone	$46,050	$46,300
Bussing - Field Trips	$7,275	$10,300
Equipment Repair	$7,100	$7,900
Equipment Rental/Leases	$16,235	$19,835
Printing	$144,732	$137,232
Banquets and Lunches	$5,000	$5,000
Miscellaneous Services	$12,000	$13,000
Travel and Subsistence	$1,000	$1,000
Total Contracted and General Services	**$428,259**	**$459,131**
% of Expenditures	**1%**	**1%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Special Events	$1,500	$1,500
Early Education Program	$1,200	$1,200
Supplies	$693,999	$889,399
Learning Commons	$23,733	$26,025
Computer Supplies and Software	$25,900	$32,532
Textbooks	$24,855	$24,200
Furniture and Equipment (Under $5000)	$35,500	$33,245
Computer Purchases	$34,600	$37,000
Commitments from prior year	$0	$48,583
Prior Year Committed funds	$0	$48,583
Total Supplies	**$841,287**	**$1,093,684**
% of Expenditures	**2%**	**3%**

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Contingency (Unallocated Expense)	$22,453	$15,750
Total Transfers	**$22,453**	**$15,750**
% of Expenditures	**0%**	**0%**

Total Expenditures	**$34,088,794**	**$35,178,576**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$34,088,794	$35,178,576
Total Expenditures	$34,088,794	$35,178,576
Variance	**$0**	**$0**

Coalbanks Elementary School Remembrance Day Ceremony

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

West Coulee Station School
1350 Abitibi Road West
Grades K-5

Westminster School
402 18th St North
Grades K-5

Instruction - Elementary School

Lethbridge School Division

2025-2026 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Transfers ($)	Total
Coalbanks Elementary School	$2,149,282	$138,039	$22,800	$56,012	$0	$2,366,133
Dr. Gerald B. Probe Elementary School	$2,315,479	$145,704	$32,600	$64,454	$0	$2,558,237
Dr. Robert Plaxton Elementary School	$1,983,890	$127,147	$26,250	$35,555	$11,700	$2,184,542
Ecole Agnes Davidson School	$2,868,672	$159,492	$39,250	$70,059	$0	$3,137,473
Fleetwood Bawden School	$1,873,629	$121,685	$34,682	$36,478	$0	$2,066,475
Galbraith School	$1,763,369	$119,259	$30,700	$53,986	$0	$1,967,314
General Stewart School	$771,423	$93,897	$9,900	$29,468	$0	$904,689
Immanuel Christian Elementary School	$1,399,507	$115,017	$15,100	$37,795	$0	$1,567,420
Lakeview School	$2,148,476	$121,716	$36,200	$62,174	$0	$2,368,566
Lethbridge Christian School	$1,344,780	$109,285	$19,350	$29,581	$0	$1,502,996
Mike Mountain Horse School	$2,314,673	$145,945	$31,000	$52,064	$10,000	$2,553,682
Nicholas Sheran School	$2,259,140	$127,750	$35,575	$60,506	$0	$2,482,971
Park Meadows School	$1,983,890	$127,750	$30,402	$56,157	$0	$2,198,200
Senator Buchanan School	$1,763,369	$121,230	$22,650	$76,982	$750	$1,984,981
West Coulee Elementary School	$2,424,128	$144,044	$21,500	$64,426	$0	$2,654,097
Westminster School	$1,399,507	$115,621	$20,300	$55,590	$0	$1,591,018
Total	$30,763,214	$2,033,581	$428,259	$841,287	$22,450	$34,088,792

Instruction - Elementary School

Lethbridge School Division

2024-2025 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Transfers ($)	Total
Coalbanks Elementary School	$3,405,337	$215,923	$42,000	$116,313	$0	$3,779,572
Dr. Gerald B. Probe Elementary School	$2,602,805	$136,154	$33,600	$72,681	$0	$2,845,240
Dr. Robert Plaxton Elementary School	$2,228,652	$124,660	$28,966	$50,530	$5,000	$2,437,808
Ecole Agnes Davidson School	$2,931,656	$151,822	$39,250	$204,731	$0	$3,327,458
Fleetwood Bawden School	$2,060,554	$120,191	$37,982	$51,199	$0	$2,269,926
Galbraith School	$1,952,104	$111,820	$30,700	$60,437	$0	$2,155,061
General Stewart School	$759,151	$92,416	$13,827	$29,784	$0	$895,178
Immanuel Christian Elementary School	$1,485,768	$107,918	$21,054	$64,839	$0	$1,679,579
Lakeview School	$2,114,779	$114,097	$32,700	$54,876	$0	$2,316,452
Lethbridge Christian School	$1,409,853	$105,893	$22,600	$32,880	$0	$1,571,226
Mike Mountain Horse School	$3,090,831	$158,307	$43,500	$86,806	$10,000	$3,389,444
Nicholas Sheran School	$2,385,905	$125,214	$35,600	$70,550	$0	$2,617,269
Park Meadows School	$2,028,019	$108,471	$30,402	$57,819	$0	$2,224,711
Senator Buchanan School	$1,843,654	$114,101	$24,150	$79,212	$750	$2,061,866
Westminster School	$1,431,543	$92,416	$22,800	$61,027	$0	$1,607,786
Total	$31,730,609	$1,879,402	$459,131	$1,093,684	$15,750	$35,178,576

This document compares each of the elementary school budgets for the 2025-2026 school year with the 2024-2025 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 107 students (+4.35%) from the prior year.

Middle schools teaching FTE will decrease by 9.73 FTE due to funding constraints. In the prior year, the Division had topped up growing middle schools over and above their WMA allocation. Due to expenses outpacing the Division's revenues, this funding was not able to be continued.

Certificated salaries and benefits decreased by approximately $835,129 (-5.87%) due to the above mentioned FTE reductions which were offset by average teacher cost increases from grid movement and benefit costs.

Uncertificated salaries and benefits increased by approximately $51,853 (7.30%) which mostly relates to grid increases from union negotiations, grid movement and increases in benefit costs.

There is an approximate decrease of $170,500 (-15.73%) 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 $5,038 from the 2024/2025 September 30th budget as allocations for contingency and capital are estimated in the updated fall operating budget.

Instruction - Middle School

Lethbridge School Division

2025-2026 Preliminary Budget

Middle Schools

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$14,967,956**	**$15,926,770**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$14,967,956**	**$15,926,770**

Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	**$13,402,215**	**$14,237,344**
% of Expenditures	**90%**	**89%**

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$762,145**	**$710,292**
% of Expenditures	**5%**	**4%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Building Maintenance	$16,000	$25,000
Extra Curricular	$16,000	$16,000
Professional Learning	$39,256	$38,633
Consultants	$2,500	$2,500
Postage	$8,000	$8,000
Telephone	$20,000	$23,000
Bussing - Field Trips	$7,000	$9,000
Equipment Repair	$19,000	$21,000
Equipment Rental/Leases	$9,000	$15,000
Dues/Fees	$4,000	$4,000
Printing	$77,000	$75,000
Miscellaneous Services	$22,618	$24,617
Travel and Subsistence	$2,000	$2,000
Co-curricular	$33,118	$33,118
Total Contracted and General Services	**$275,492**	**$296,868**
% of Expenditures	**2%**	**2%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Supplies	$339,090	$427,953
Learning Commons	$16,808	$19,000
Computer Supplies and Software	$66,310	$66,810
Textbooks	$15,000	$17,000
Furniture and Equipment (Under $5000)	$28,482	$29,839
Commitments from prior year	$0	$54,212
Prior Year Committed funds	$0	$54,212
Total Supplies	**$465,690**	**$614,814**
% of Expenditures	**3%**	**4%**

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Capital Purchases (Over $5000)	$6,000	$6,000
Reserves	$51,408	$51,408
Contingency (Unallocated Expense)	$5,007	$10,045
Total Transfers	**$62,414**	**$67,452**
% of Expenditures	**0%**	**0%**

Total Expenditures	**$14,967,956**	**$15,926,770**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$14,967,956	$15,926,770
Total Expenditures	$14,967,956	$15,926,770
Variance	**$0**	**$0**

Instruction - Middle School

Lethbridge School Division
2025-2026 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	$2,982,558	$177,979	$64,922	$76,149	$0	$3,301,608
Gilbert Paterson Middle School	$4,300,176	$221,637	$59,881	$135,060	$6,000	$4,722,754
Senator Joyce Fairbairn Middle School	$2,866,784	$172,702	$83,000	$126,069	$56,415	$3,304,970
Wilson Middle School	$3,252,697	$189,826	$67,689	$128,412	$0	$3,638,624
Total	$13,402,215	$762,145	$275,492	$465,690	$62,415	$14,967,957

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 School

Lethbridge School Division
2024-2025 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	$3,039,859	$165,943	$78,922	$105,940	$5,038	$3,395,702
Gilbert Paterson Middle School	$4,527,796	$206,112	$64,982	$212,606	$6,000	$5,017,496
Senator Joyce Fairbairn Middle School	$3,253,506	$161,054	$94,000	$172,526	$56,415	$3,737,502
Wilson Middle School	$3,416,182	$177,183	$58,964	$123,742	$0	$3,776,070
Total	$14,237,344	$710,292	$296,868	$614,814	$67,453	$15,926,771

This document compares each of the middle school budgets for the 2025-2026 school year with the 2024-2025 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	2025-2026		2024-2025		Variance	Change %
High Schools		**$24,379,863**		**$24,794,827**	**($414,964)**	**-1.67%**
Chinook High School	$6,590,297		$6,827,050			
Immanuel Christian Secondary School	$2,119,092		$1,997,171			
Lethbridge Collegiate Institute	$7,952,957		$7,984,253			
Winston Churchill High School	$2,139,205		$2,085,389			
Victoria Park High School	$5,578,312		$5,900,964			
Certificated Staffing		**$21,134,928**		**$21,316,996**	**($182,068)**	**-0.85%**
Uncertificated Staffing		**$1,523,730**		**$1,450,787**	**$72,943**	**5.03%**
Contracted and General Services		**$610,395**		**$622,902**	**($12,507)**	**-2.01%**
Supplies		**$992,150**		**$1,139,827**	**($147,677)**	**-12.96%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$118,660**		**$264,315**	**($145,655)**	**-55.11%**
Total Operating Expenditures		**$24,379,863**		**$24,794,827**	**($414,964)**	**-1.67%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$24,379,863**		**$24,794,827**	**($414,964)**	**-1.67%**

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 a slight decrease of 106 students (-1.80%) from the prior year.

High school teaching will decrease by 5.05 FTE of classroom teachers due to funding constraints.

Certificated salaries and benefits decreased by approximately $182,068 (-0.85%) due to the above mentioned FTE reductions which were offset by average teacher cost increases from grid movement and benefit costs.

Uncertificated salaries and benefits increased by approximately $72,943 (5.03%) which mostly relates to grid increases from union negotiations, grid movement and increases in benefit costs.

There is an approximate decrease of $160,184 (-7.48%) 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 projects.

Instruction - High School

Lethbridge School Division
2025-2026 Preliminary Budget

High Schools

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$24,379,863**	**$24,794,827**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$24,379,863**	**$24,794,827**

Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	**$21,134,928**	**$21,316,996**
% of Expenditures	**87%**	**86%**

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$1,524,052**	**$1,450,787**
% of Expenditures	**6%**	**6%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Building Maintenance	$115,875	$125,091
Extra Curricular	$59,733	$51,733
Professional Learning	$84,552	$89,352
Consultants	$25,750	$25,850
Postage	$6,100	$6,900
Telephone	$33,870	$33,870
Bussing - Field Trips	$30,000	$30,000
Equipment Repair	$66,923	$69,000
Building Rentals & Leases	$15,000	$15,000
Equipment Rental/Leases	$1,000	$1,000
Dues/Fees	$1,000	$1,000
Printing	$102,000	$98,000
Banquets and Lunches	$3,500	$2,500
Miscellaneous Services	$40,106	$40,106
Travel and Subsistence	$10,986	$11,500
Co-curricular	$22,000	$22,000
Total Contracted and General Services	**$618,395**	**$622,902**
% of Expenditures	**3%**	**3%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Supplies	$615,702	$700,467
Learning Commons	$24,000	$28,000
Computer Supplies and Software	$59,353	$62,353
Textbooks	$74,700	$82,200
Furniture and Equipment (Under $5000)	$111,769	$120,961
Computer Purchases	$106,304	$94,004
Commitments from prior year	$0	$51,842
Prior Year Committed funds	$0	$51,842
Total Supplies	**$991,828**	**$1,139,827**
% of Expenditures	**4%**	**5%**

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Capital Purchases (Over $5000)	$20,000	$53,438
Contingency (Unallocated Expense)	$90,660	$210,877
Total Transfers	**$110,660**	**$264,315**
% of Expenditures	**0%**	**1%**

Total Expenditures	**$24,379,863**	**$24,794,827**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$24,379,863	$24,794,827
Total Expenditures	$24,379,863	$24,794,827
Variance	**$0**	**$0**

Instruction - High School

Lethbridge School Division

2025-2026 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Transfers ($)	Total
Chinook High School	$5,513,046	$488,835	$257,600	$320,816	$10,000	$6,590,297
Immanuel Christian Secondary School	$1,823,279	$111,296	$44,000	$120,500	$20,017	$2,119,092
Lethbridge Collegiate Institute	$7,166,960	$365,296	$141,541	$218,517	$60,643	$7,952,957
Victoria Park High School	$1,748,187	$234,989	$56,260	$99,769	$0	$2,139,205
Winston Churchill High School	$4,883,456	$323,636	$118,994	$232,226	$20,000	$5,578,312
Total	$21,134,928	$1,524,053	$618,395	$991,828	$110,660	$24,379,864

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

2024-2025 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Transfers ($)	Total
Chinook High School	$5,693,636	$476,497	$266,816	$380,101	$10,000	$6,827,050
Immanuel Christian Secondary School	$1,761,471	$110,134	$37,100	$83,466	$5,000	$1,997,171
Lethbridge Collegiate Institute	$7,049,264	$314,128	$133,541	$291,444	$195,877	$7,984,253
Victoria Park High School	$1,705,705	$220,770	$56,260	$102,654	$0	$2,085,389
Winston Churchill High School	$5,106,920	$329,259	$129,185	$282,162	$53,438	$5,900,964
Total	$21,316,996	$1,450,787	$622,902	$1,139,827	$264,315	$24,794,827

This document compares each of the high school budgets for the 2025-2026 school year with the 2024-2025 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	2025-2026		2024-2025		Variance	Change %
Inclusive Learning		**$19,985,157**		**$19,686,335**	**$298,822**	**1.52%**
Inclusive Learning Supports	$11,967,681		$11,647,060			
Counselling	$3,755,141		$3,418,779			
English as an Additional Language (EAL)	$203,073		$188,212			
Program Unit Funding (PUF) - PreK	$1,501,527		$1,390,819			
Specialized Learning Supports - Severe KG	$1,148,015		$1,062,661			
Jordan's Principle (Indigenous Services)	$0		$660,321			
Classroom Complexity Grant	$699,136		$607,899			
Making Connections Programs	$710,584		$710,584			
Certificated Staffing		**$3,054,335**		**$2,817,862**	**$236,473**	**8.39%**
Uncertificated Staffing		**$16,367,629**		**$16,250,443**	**$117,186**	**0.72%**
Contracted and General Services		**$432,567**		**$461,947**	**($29,380)**	**-6.36%**
Supplies		**$130,626**		**$156,083**	**($25,457)**	**-16.31%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$0**		**$0**	**$0**	**0.00%**
Total Operating Expenditures		**$19,985,157**		**$19,686,335**	**$298,822**	**1.52%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$19,985,157**		**$19,686,335**	**$298,822**	**1.52%**

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 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 be 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 that has teachers, 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 assistance to students who have insufficient fluency in English to achieve grade level expectations in English language arts and other subjects.

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. The Division was no longer eligible for this funding in 25/26 and these positions have been eliminated.

Classroom Complexity Grant:
The classroom complexity grant is a targeted grant available from Alberta Education aimed at addressing learning complexities. Continuing for the 25/26 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
2025-2026 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Total
Classroom Complexity Grant	$92,355	$606,778	$0	$3	$699,136
Jordan's Principle		$0	$0	$0	$0
Inclusive Learning Supports	$666,119	$10,903,916	$343,367	$54,280	$11,967,681
Counselling Program	$1,799,925	$1,912,436	$38,509	$4,271	$3,755,141
ESL Central Program	$121,244	$65,239	$7,500	$9,090	$203,073
Program Unit Funding - PreK	$355,826	$1,104,133	$29,943	$11,625	$1,501,527
Specialized Learning Supports - Severe KG	$18,867	$1,120,495	$5,653	$3,000	$1,148,015
Making Connections #3 - Alberta Mental Health		$365,149	$4,300	$36,943	$406,392
Making Connections #4 - FCSS		$200,007	$3,845	$10,340	$214,192
Total	$3,054,335	$16,278,153	$433,117	$129,552	$19,895,157

Instruction - Inclusive Learning

Lethbridge School Division
2024-2025 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Total
Classroom Complexity Grant	$87,416	$520,462	$0	$21	$607,899
Jordan's Principle		$627,979	$29,380	$2,962	$660,321
Inclusive Learning Supports	$743,357	$10,506,056	$343,367	$54,280	$11,647,060
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	$325,079	$1,024,172	$29,943	$11,625	$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	$31,958	$214,192
Making Connections #5 - Family Resource Network		$81,295		$8,705	$90,000
Total	$2,817,862	$16,250,443	$461,947	$156,082	$19,686,334

This charts compares each of the inclusive learning budgets for the 2025-2026 school year with the 2024-2025 school year. Each budget shows a comparative of the department's expenditures by object category.

For budget 2025-2026, the following are the significant changes within inclusive learning:

- **Inclusive Learning Supports** - Overall, the budget has increased by approximately $320,621 (2.75%) from the prior year. This was due to a $156,507 increase in the specialized learning support grant from Alberta Education as well as an increase of $436,114 transfered from the base grant to inclusive learning ($2.4 million in 25/26 versus $2.0 million in 24/25). These increases were offset by not using any one time reserve funds in 25/26. In 24/25, $272,000 had been allocated, however reserves are now depleted. Salary increases for both union and non-union positions within this department were offset by elimination of positions as well as not filling any temporary leaves. A 1.0 FTE learning support teacher was also added for West Coulee Station Elementary School.

- **Counselling -** Overall, the funding for counselling has increased by approximately $336,362 (9.84%) from the prior year. This increase was to cover average salary and benefit increases in order to maintain the same model from 24/25, and add a counselling position for West Coulee Station Elementary School.

- **Program Unit Funding (PUF) - Pre-K** - The specific PUF grant increased from the prior year due to higher enrolment and grant rate increases. However, 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 increase due to a grant rate increase of 2.32%. However, in order to maintain the same program as the prior year and cover salary and benefit cost increases, funds were transfered 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 Canada)** - This funding was applied for and received during the 23/24 school year and a portion was deferred to the 24/25 to match the expense timing. The funding was received by the Division from Indigenous Service Canada and must be used for educational assistants for specific identified Indigenous students. Funding must be applied for on an annual basis and for the 25/26 school year the Division is no longer eligible for the funding as the criteria to receive funding has now changed. As a result, these positions have been eliminated.

Instruction - Inclusive Learning

Lethbridge School Division
2025-2026 Preliminary Budget

Inclusive Learning Supports

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$19,985,157**	**$19,686,335**
% of Revenue and Allocations to Budget Center	**98%**	**97%**

Total Revenue and Allocations to Budget Center	**$19,985,157**	**$19,686,335**

Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	**$3,054,335**	**$2,817,862**
% of Expenditures	**15%**	**14%**

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$16,361,786**	**$16,250,443**
% of Expenditures	**82%**	**83%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Professional Learning	$61,452	$61,452
Consultants	$252,170	$277,170
Telephone	$11,000	$10,450
Bus Pass Purchases	$0	$4,380
Dues/Fees	$5,000	$5,000
Miscellaneous Services	$63,000	$63,000
Travel and Subsistence	$8,000	$8,000
Car Allowances	$32,495	$32,495
Total Contracted and General Services	**$433,117**	**$461,947**
% of Expenditures	**2%**	**2%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Supplies	$103,829	$122,311
Computer Supplies and Software	$17,000	$18,681
Textbooks	$3,090	$3,090
Furniture and Equipment (Under $5000)	$10,000	$10,000
Computer Purchases	$2,000	$2,000
Total Supplies	**$135,919**	**$156,082**
% of Expenditures	**1%**	**1%**

Total Expenditures	**$19,985,157**	**$19,686,335**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$19,985,157	$19,686,335
Total Expenditures	$19,985,157	$19,686,335
Variance	**$0**	**$0**

Instruction - Technology

Includes the technology budget center, which provides technology and support through the Division and its school locations. The technology program is based on a standards-driven plan to provide the infrastructure to support current and future needs, trends and applications in Lethbridge School Division for the implementation of information and communication technology. The overall goals and objectives of the technology program includes providing the technology and applicable software and resources to assist in the Division providing quality education to the students and to see the success of these students.

Spending by Program	2025-2026		2024-2025		Variance	Change %
Technology		**$3,246,059**		**$3,221,434**	**$24,625**	**0.76%**
Technology	$3,246,059		$3,221,434			
Certificated Staffing		**$188,670**		**$176,358**	**$12,312**	**6.98%**
Uncertificated Staffing		**$1,345,238**		**$1,332,927**	**$12,311**	**0.92%**
Contracted and General Services		**$477,689**		**$477,689**	**$0**	**0.00%**
Supplies		**$568,362**		**$568,360**	**$2**	**0.00%**
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		**$2,496,059**		**$2,471,434**	**$24,625**	**1.00%**
Transfers - Reserves Allocations		**$750,000**		**$750,000**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$3,246,059**		**$3,221,434**	**$24,625**	**0.76%**

Instruction - Technology

Lethbridge School Division
2025-2026 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Transfers ($)	Total
Technology	$188,670	$1,345,238	$477,689	$568,362	$666,100	$3,246,059
Total	$188,670	$1,345,238	$477,689	$568,362	$666,100	$3,246,059

Instruction - Technology

Lethbridge School Division
2024-2025 Operating 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

For budget 2025/2026, the following are the significant changes:

- **Technology** - Salary increases and FTE changes are the biggest change in this budget area from the prior year. Even though there was an increase in revenue, there is an 1.0 FTE decrease in 25/26 from 24/25 due to funding constraints. Shifts from physical hardware to cloud base services have also been impacting the way technology is budgeted. Costs continue to rise in this area and efficiencies are needing to be found.

Instruction - Technology

Lethbridge School Division

2025-2026 Preliminary Budget

Technology

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$3,246,059**	**$3,221,434**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$3,246,059**	**$3,221,434**

Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	**$188,670**	**$176,358**
% of Expenditures	**6%**	**5%**

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$1,345,238**	**$1,332,927**
% of Expenditures	**41%**	**41%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 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%**	**15%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Computer Supplies and Software	$515,396	$515,396
Computer Purchases	$52,966	$52,966
Total Supplies	**$568,362**	**$568,362**
% of Expenditures	**18%**	**18%**

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Capital Purchases (Over $5000)	$750,000	$750,000
Transfers to (-) / from other sites (+)	($83,900)	($83,900)
Total Transfers	**$666,100**	**$666,100**
% of Expenditures	**21%**	**21%**

Total Expenditures	**$3,246,059**	**$3,221,434**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$3,246,059	$3,221,434
Total Expenditures	$3,246,059	$3,221,434
Variance	**$0**	**$0**

Instruction - Other Instructional Programs

Includes all of the other instructional programs other than the actual school locations, inclusive learning and technology budget centers. Many of the services that are provided in each of these budget centers are available to students throughout the Division.

Spending by Program	2025-2026		2024-2025		Variance	Change %
Other Instructional Programs		**$23,739,222**		**$24,155,411**	**($416,189)**	**-1.72%**
Division of Instructional Services	$480,610		$634,879			
Early Education Program	$667,002		$622,060			
Shared Instructional Services	$11,223,244		$11,705,715			
School Generated Funds (SGF)	$7,615,902		$7,108,447			
CAMP (Lethbridge Regional Hospital School)	$240,915		$240,915			
Community Outreach School	$186,883		$183,954			
Developing Lifelong Assets Program	$186,883		$183,954			
Distance Learning Program	$128,934		$116,862			
Dual-Credit Program	$154,500		$204,500			
First Nations, Metis and Inuit Program	$610,395		$595,385			
Harbour House School	$199,016		$199,016			
High School Off Campus Program	$348,393		$341,864			
International Services	$500,000		$500,000			
Pitawani School	$345,661		$345,661			
Poverty Intervention Committee	$3,000		$23,000			
Ready-Set-Go Program	$5,000		$5,000			
Kindercare Pilot	$129,000		$204,000			
Mental Health in Schools (Digital Wellness)	$0		$168,454			
New Curriculum Funding	$121,244		$441,807			
Digital Assessment Funding	$0		$68,073			
Stafford Ridge School (AADAC)	$261,865		$261,865			
Budget Allocation Clearing	$330,775		$0			
Certificated Staffing		**$12,663,796**		**$12,542,541**	**$121,255**	**0.97%**
Uncertificated Staffing		**$1,910,594**		**$2,181,761**	**($271,167)**	**-12.43%**
Contracted and General Services		**$1,315,586**		**$1,502,958**	**($187,372)**	**-12.47%**
Supplies		**$7,849,245**		**$7,928,151**	**($78,906)**	**-1.00%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$0**		**$0**	**$0**	**0.00%**
Total Operating Expenditures		**$23,739,221**		**$24,155,411**	**($416,190)**	**-1.72%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$23,739,221**		**$24,155,411**	**($416,190)**	**-1.72%**

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 budgeted at the system level as a part of the system instructional support program rather than at the school level. There was an elimination of a position from the prior year due to funding constraints is the reason for the decrease from the prior year.

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. The Division received a large donation of over $70,000 in the prior year which will help sustain the program through 25/26 without the $20,000 contribution from 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:
Continuing the second year of this pilot project, 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.

Mental Health in Schools (Digital Wellness):
Budget 24/25 was the last year of this targeted funding from Alberta Education for pilot programs to help address students mental health challenges. The Division had created a Digital Wellness program to help with these challenges. It will not continue into 25/26 due to funding constraints.

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.

Digital Assessment Funding:
This targeted grant was received from Alberta Education in 24/25 to assist the Division with the implementation of new software for students completing Alberta Education required examinations (such as diplomas). It was not continued for the 25/26 school year.

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 2025/2026 budget, $330,775 of teaching 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.

Colour Kissed by Kaelyn Lisowicz, Gilbert Paterson Middle School - Gr. 6

Instruction - Other Instructional Programs

Lethbridge School Division
2025-2026 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Total
Kindercare Pilot	$0	$122,608	$5,000	$1,392	$129,000
New Curriculum Funding	$121,244	$0	$0	$0	$121,244
Community Outreach School	$110,261	$55,855	$10,136	$10,631	$186,883
Developing Lifelong Assets Program	$115,774	$55,855	$6,428	$8,826	$186,883
Distance Learning Program	$58,297	$61,919	$5,000	$3,718	$128,934
Division of Instructional Services	$188,670	$135,461	$39,888	$116,591	$480,610
Dual-Credit Program	$68,913	$0	$77,587	$8,000	$154,500
Early Education Programs	$47,168	$590,956	$23,878	$5,000	$667,002
First Nations, Metis and Inuit Program	$523,232	$0	$52,912	$34,241	$610,385
High School Off Campus Program	$136,780	$156,713	$46,351	$8,550	$348,393
International Services	$121,244	$60,606	$313,150	$5,000	$500,000
Poverty Intervention Committee	$0	$0	$0	$3,000	$3,000
Ready-Set-Go Program	$0	$0	$0	$5,000	$5,000
School Generated Funds	$0	$0	$0	$7,615,902	$7,615,902
Shared Instructional Services	$10,111,446	$380,042	$731,756	$0	$11,223,244
CAMP (Lethbridge Regional Hospital School)	$162,727	$71,052	$600	$6,537	$240,915
Harbour House School	$159,953	$33,825	$0	$5,239	$199,016
Pitawani School	$216,908	$121,049	$2,200	$5,504	$345,661
Stafford Ridge School (AADAC)	$190,398	$64,654	$700	$6,114	$261,865
Budget Allocation Clearing	$330,785	$0	$0	$0	$330,785
Total	$12,663,796	$1,910,594	$1,315,586	$7,849,245	$23,739,221

Instruction - Other Instructional Programs

Lethbridge School Division
2024-2025 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Total
Digital Wellness Program	$87,765	$76,395	$2,230	$2,063	$168,454
Kindercare Pilot	$0	$191,603	$10,000	$2,397	$204,000
Learning Disruption Grant (Boost Program)	$68,073	$0	$0	$0	$68,073
New Curriculum Funding	$169,772	$0	$146,172	$125,863	$441,807
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	$322,764	$144,754	$39,888	$127,473	$634,879
Dual-Credit Program	$67,781		$128,719	$8,000	$204,500
Early Education Programs	$36,168	$557,015	$23,878	$5,000	$622,060
First Nations, Metis and Inuit Program	$339,551	$174,446	$52,300	$29,088	$595,385
High School Off Campus Program	$135,524	$151,438	$46,351	$8,550	$341,864
International Services	$120,131	$57,175	$317,694	$5,000	$500,000
Poverty Intervention Committee	$0	$0	$0	$23,000	$23,000
Ready-Set-Go Program	$0	$0	$0	$5,000	$5,000
School Generated Funds	$0	$0	$0	$7,108,447	$7,108,447
Shared Instructional Services	$10,176,516	$396,665	$707,533	$425,000	$11,705,715
CAMP (Lethbridge Regional Hospital School)	$173,246	$57,612	$1,000	$9,057	$240,915
Harbour House School	$158,485	$33,866	$228	$6,437	$199,016
Pitawani School	$218,161	$116,467	$3,901	$7,132	$345,661
Stafford Ridge School (AADAC)	$188,517	$64,469	$1,500	$7,379	$261,865
Total	$12,542,541	$2,181,761	$1,502,958	$7,928,151	$24,155,411

For budget 2025/2026, 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** - Has decreased as within this area in 24/25 were the start up costs for the new west side elementary school (portion of principal, half year for admin assistant and $400,000 in resources).

- **Kindercare pilot -** Continuing in the second of two year pilot program, 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 decrease from the prior year is from only having one program at each school (versus in the prior year there had been three programs).

- **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 had created a Digital Wellness program to help educate staff, students and parents about the positive impacts of technology throughout their lives. This targeted grant was not renewed for the 25/26 school year and as a result the pilot program has come to an end.

- **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. This amount will be increased in the fall operating budget update as the 24/25 deferred amount is finalized.

- **Budget Allocation Clearing** - The budget allocation clearing cost center is funding that has yet to be allocated to a specific purpose. For the 25/26 budget, $330,775 of unallocated teacher funding has been held back until the fall to address at hot spots once final enrolment numbers have been determined.

- **Other budget locations** - have slight adjustments due to increased salary and benefit costs. The four institutional programs (CAMP, Harbour House, Pitawani and Stafford Ridge) have targeted funding from Alberta Education.

Instruction - Other Instructional Programs

Lethbridge School Division
2025-2026 Preliminary Budget

Other Instructional Supports

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$23,739,221**	**$24,155,411**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$23,739,211**	**$24,155,411**

Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	**$12,663,796**	**$12,542,541**
% of Expenditures	**53%**	**52%**

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$1,910,594**	**$2,181,761**
% of Expenditures	**8%**	**9%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Insurance/Bond Premium	$159,700	$173,500
District Health and Wellness Committee	$24,000	$24,000
Professional Learning	$356,038	$509,438
Consultants	$218,195	$269,327
Postage	$50	$50
Telephone	$1,812	$3,430
Bussing - Field Trips	$10,555	$11,055
Equipment Repair	$17,673	$17,809
Dues/Fees	$293,190	$270,485
Printing	$2,050	$2,050
Advertising	$2,366	$2,366
Banquets and Lunches	$16,000	$16,000
Miscellaneous Services	$175,410	$164,500
Travel and Subsistence	$12,463	$11,963
Car Allowances	$26,084	$26,985
Total Contracted and General Services	**$1,315,586**	**$1,502,958**
% of Expenditures	**6%**	**6%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Services, Contracts and Supplies School Generated Activities	$7,615,902	$7,108,447
Supplies	$192,678	$774,641
Computer Supplies and Software	$16,000	$16,754
Textbooks	$5,264	$6,304
Furniture and Equipment (Under $5000)	$13,280	$15,884
Computer Purchases	$6,121	$6,121
Total Supplies	**$7,849,245**	**$7,928,151**
% of Expenditures	**33%**	**33%**

Total Expenditures	**$23,739,221**	**$24,155,411**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$23,739,221	$24,155,411
Total Expenditures	$23,739,221	$24,155,411
Variance	**$0**	**$0**

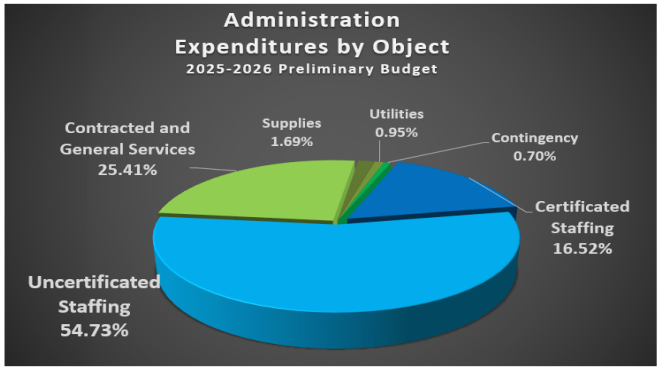
The Tabby Cat by Kaylee Pynn, Dr. Probe - Gr. 5

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	2025-2026	2024-2025	Variance	Change %
Certificated Staffing	$741,799	$754,934	($13,135)	-1.74%
Uncertificated Staffing	$2,456,754	$2,417,716	$39,038	1.61%
Contracted and General Services	$1,140,812	$1,033,263	$107,549	10.41%
Supplies	$75,908	$81,213	($5,305)	-6.53%
Utilities	$42,600	$52,600	($10,000)	-19.01%
Capital and Debt Services	$0	$0	$0	0.00%
Transfers - Contingency/Commitments	$31,300	$31,300	$0	0.00%
Total Operating Expenditures	**$4,489,173**	**$4,371,026**	**$118,147**	**2.70%**
Transfers - Reserves Allocations	$0	$0	$0	0.00%
Transfers - Board Funded Capital	$0	$0	$0	0.00%
Total Expenditures and Transfers	**$4,489,173**	**$4,371,026**	**$118,147**	**2.70%**
Operating Expenditures	$4,489,173	$4,371,026		
Transfers to Reserves	$0	$0		
Transfers to Board Funded Capital	$0	$0		
Total Expenditures and Transfers	**$4,489,173**	**$4,371,026**		



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 (which will occur in October 2025).

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 receives a Jurisdictional grant from Alberta Education to cover the above expenses which is part of the provincial funding framework.

Lethbridge School Division

Comparative Summary - Administration Program

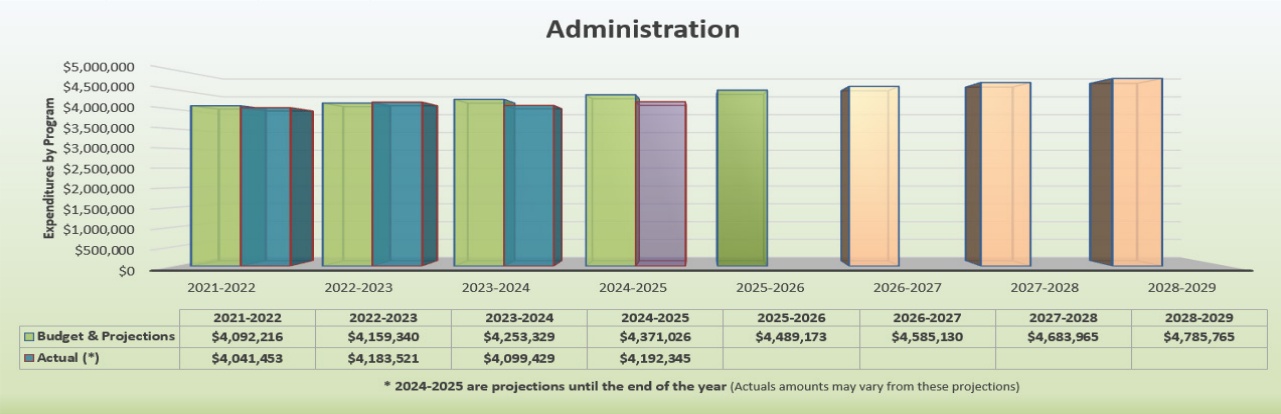
(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
Operating Revenues and Allocations												
Program Revenue Allocations	$3,972,216	$3,821,223	$4,159,340	$4,183,521	$4,253,329	$4,099,429	$4,371,026	$4,192,345	$4,489,173	$4,585,130	$4,683,965	$4,785,765
Transfer from Reserves	$120,000	$227,793	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Allocations	$4,092,216	$4,049,016	$4,159,340	$4,183,521	$4,253,329	$4,099,429	$4,371,026	$4,192,345	$4,489,173	$4,585,130	$4,683,965	$4,785,765
Operating Expenses by Object												
Administration	$4,092,216	$4,041,453	$4,159,340	$4,183,521	$4,253,329	$4,099,429	$4,371,026	$4,192,345	$4,489,173	$4,585,130	$4,683,965	$4,785,765
Certificated salaries and benefits	$723,564	$854,140	$727,435	$867,556	$745,128	#REF!	$754,934	$789,604	$741,799	$764,053	$786,975	$810,584
Uncertificated salaries and benefits	$2,211,721	$2,238,141	$2,258,238	$2,227,203	$2,302,202	$869,525	$2,417,716	$2,294,216	$2,456,754	$2,530,457	$2,606,370	$2,684,561
Contracted and general services	$993,056	$808,680	$1,024,301	$905,098	$1,045,886	$793,218	$1,033,263	$880,452	$1,140,812	$1,140,812	$1,140,812	$1,140,812
Supplies	$92,475	$71,101	$77,466	$125,369	$81,213	$116,508	$81,213	$126,841	$75,908	$75,908	$75,908	$75,908
Utilities	$40,100	$38,091	$40,600	$26,995	$47,600	$52,600	$52,600	$69,932	$42,600	$42,600	$42,600	$42,600
Contingency, commitments and transfers	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300
Transfer to Operating Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Board Funded Capital	$0	$7,563	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Costs	$4,092,216	$4,049,016	$4,159,340	$4,183,521	$4,253,329	$4,099,429	$4,371,026	$4,192,345	$4,489,173	$4,585,130	$4,683,965	$4,785,765

BUDGET HIGHLIGHTS



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$4,092,216	$4,159,340	$4,253,329	$4,371,026	$4,489,173	$4,585,130	$4,683,965	$4,785,765
Actual (*)	$4,041,453	$4,183,521	$4,099,429	$4,192,345				

*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

The administration program has been allocated $4.49 million of operating revenues and did not require any one-time operating reserves to fund the total of **$4.49 million of expenditures** within the Division operations. The Division was also able to allocate $119,500 of the administration grant to instruction to help with cost pressures. Changes from the prior year including the following:

- **Certificated Salaries and Benefits** - Includes the remaining portion of the certificated teaching staff within the Division (outside of the Instructional Programs) and relates to the certificated staff within the Superintendent's Office, Human Resources, and System Instructional Support. Expenditures for the 25/26 school year are $741,799. There is a $13,135 (or -1.74% decrease) from the prior year. The reason for this is in the 24/25 school year, part of the new west side elementary school principal was allocated to the superintendent budget (to complete the work of preparing to open a new school) as well as completed some other administrative tasks for the Division (example OHS work). The principal will now be moved to West Coulee Station Elementary School budget for the 25/26 school year and the OHS portion has not been replaced due to funding constraints. This decrease has been offset in 25/26 by salary and benefit cost increases.

- **Uncertificated Salaries and Benefits** - Includes the uncertificated support staff within the Division's administration. Expenditures for the 25/26 school year are $2.46 million. There is a $39,038 (or 1.61% increase) from the prior year. The main reason for the increase are salary and benefit increases which are being offset by not filling a maternity leave in the year for one of the Division's administrative assistants.

- **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 25/26 school year are $1.14 million. There is a $107,549 increase (or 10.41%) from the prior year. The main increase is due to the cost of the Trustee elections in October 2025 being approximately 162% over election costs in prior years due to the city of Lethbridge now being required by the Provincial government to hand count ballots versus using counting machines that have been used for over 35 years.

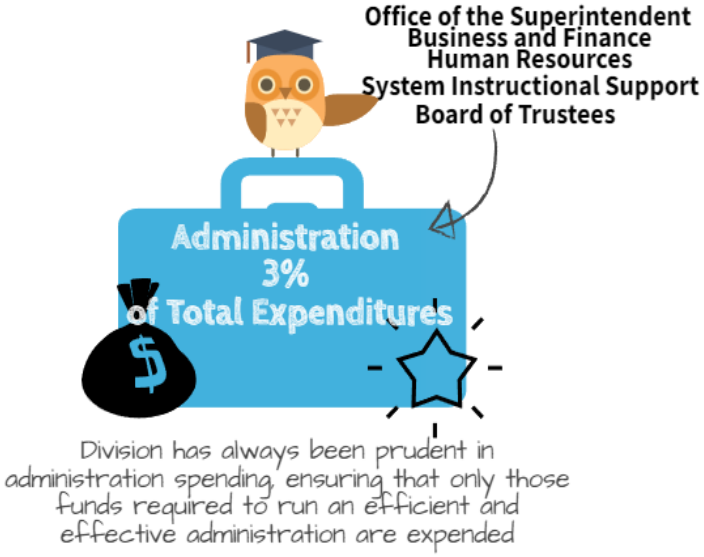
- **Supplies** - Includes the purchase of general supplies, furniture and equipment (non-capital), and technology. Expenditures for the 2025-2026 school year are $75,908, a decrease of $5,305 (or -6.53%). There is a slight change from the prior year as the supply budget was decreased due to cost pressures.

- **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 2025-2026 school year are $42,600. There is a $10,000 (or -19.01% decrease) from the prior year due to the elimination of the federal carbon tax.

- **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 2025/2026, 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 (26/27 to 28/29) reflect a 1% increase in funding based on estimated enrolment over the next several years. 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.

Total Administration

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$4,489,173**	**$4,371,026**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$4,489,173**	**$4,371,026**

Expenditures

Certificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Certificated Salaries and Benefits	**$741,799**	**$754,933**
% of Expenditures	**17%**	**17%**

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$2,462,454**	**$2,417,716**
% of Expenditures	**55%**	**55%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Alberta Home and School AGM Registration Fees	$9,200	$9,200
Board Communications	$2,000	$8,000
Building Maintenance	$20,000	$20,000
Insurance/Bond Premium	$134,500	$148,450
Professional Learning	$37,500	$49,500
Auditor	$47,500	$41,500
Legal Services	$40,000	$30,000
Computer Services	$240,100	$227,000
Consultants	$62,600	$60,800
Election Expenses	$131,400	$12,000
Employee Assistance Expense	$720	$720
Postage	$5,149	$5,149
Telephone	$18,000	$28,000
Equipment Repair	$5,000	$5,000
Equipment Rental/Leases	$25,000	$25,000
Dues/Fees	$61,500	$61,500
ASBA Membership Fees	$78,000	$77,000
Membership Zone 6	$3,000	$3,000
Printing	$27,000	$27,000
Advertising	$25,000	$25,000
Advertising & Recruitment of Personnel	$6,000	$6,000
Banquets and Lunches	$55,000	$50,000
Miscellaneous Services	$3,000	$3,000
Employee Recognition	$20,000	$20,000
Travel and Subsistence	$55,304	$67,804
Car Allowances	$22,640	$22,640
Total Contracted and General Services	**$1,135,113**	**$1,033,263**
% of Expenditures	**25%**	**24%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Supplies	$49,908	$55,213
Furniture and Equipment (Under $5000)	$16,000	$16,000
Computer Purchases	$10,000	$10,000
Total Supplies	**$75,908**	**$81,213**
% of Expenditures	**2%**	**2%**

Utilities	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Electricity	$30,000	$20,000
Gas	$10,000	$30,000
Water and Sewer	$2,600	$2,600
Total Utilities	**$42,600**	**$52,600**
% of Expenditures	**1%**	**1%**

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Transfers to (-) / from other sites (+)	$31,300	$31,300
Total Transfers	**$31,300**	**$31,300**
% of Expenditures	**1%**	**1%**

Total Expenditures	**$4,489,173**	**$4,371,026**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$4,489,173	$4,371,026
Total Expenditures	$4,489,173	$4,371,026
Variance	**$0**	**$0**

Administration

Lethbridge School Division
2025-2026 Preliminary Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Utilities ($)	Transfers ($)	Total
Board Governance	$0	$220,820	$345,200	$0	$0	$0	$566,020
Business and Finance	$0	$1,301,493	$527,600	$48,888	$42,600	$31,300	$1,951,881
Human Resources	$238,883	$643,451	$138,320	$9,020	$0	$0	$1,029,674
Office of the Superintendent	$264,033	$204,880	$96,344	$15,000	$0	$0	$580,257
System Instructional Support - Administration	$238,883	$91,809	$27,649	$3,000	$0	$0	$361,341
Total	$741,799	$2,462,454	$1,135,113	$75,908	$42,600	$31,300	$4,489,173

Administration

Lethbridge School Division
2024-2025 Operating Budget

Expenditures

Budget Center	Certificated Salaries and Benefits ($)	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Utilities ($)	Transfers ($)	Total
Board Governance	$0	$215,120	$233,500	$0	$0	$0	$448,620
Business and Finance	$0	$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	$0	$974,265
Office of the Superintendent	$307,699	$193,290	$96,344	$15,000	$0	$0	$612,334
System Instructional Support - Administration	$223,617	$83,985	$27,649	$3,000	$0	$0	$338,251
Total	$754,933	$2,417,716	$1,033,263	$81,213	$52,600	$31,300	$4,371,026

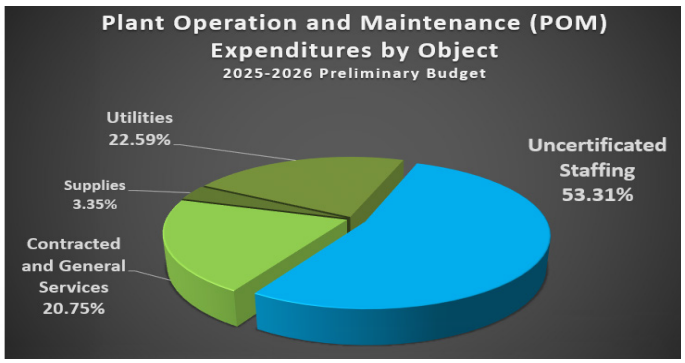
Plant Operation and Maintenance

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	2025-2026		2024-2025		Variance	Change %
Certificated Staffing		$0		$0	$0	0.00%
Uncertificated Staffing		$6,163,085		$5,503,865	$659,220	11.98%
Contracted and General Services		$2,399,560		$2,294,560	$105,000	4.58%
Supplies		$387,000		$364,174	$22,826	6.27%
Utilities		$2,611,471		$2,817,059	($205,588)	-7.30%
Capital and Debt Services		$0		$0	$0	0.00%
Transfers - Contingency/Commitments		$0		$0	$0	0.00%
Total Operating Expenditures		$11,561,116		$10,979,658	$581,458	5.30%
Transfers - Reserves Allocations		$0		$0	$0	0.00%
Transfers - Board Funded Capital		$0		$0	$0	0.00%
Total Expenditures and Transfers		$11,561,116		$10,979,658	$581,458	5.30%
Operating Expenditures		$11,561,116		$10,979,658		
Transfers to Reserves		$0		$0		
Transfers to Board Funded Capital		$0		$0		
Total Expenditures and Transfers		$11,561,116		$10,979,658		

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 $896,845 increase in the Alberta Education targeted grant relating to plant operation and maintenance (POM). There was a 3% increase to the grant rate, a new rural operations and maintenance allocation that the Division received $170,126 in funding, and the Division is opening a new school in September which increases their utilized space amounts.

Lethbridge School Division

Comparative Summary - Plant Operation and Maintenance Program

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

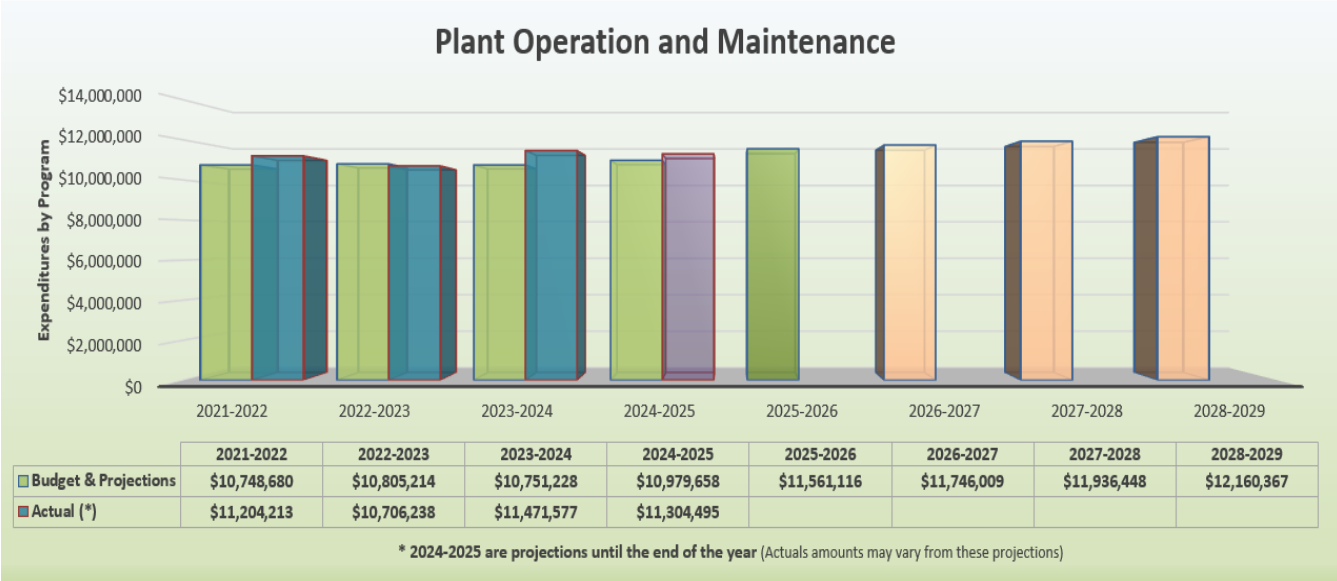
for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
Operating Revenues and Allocations												
Program Revenue Allocations	$10,653,644	$11,268,865	$10,823,298	$10,778,631	$10,769,312	$11,658,951	$10,979,658	$11,304,495	$11,561,116	$11,746,009	$11,936,448	$12,160,367
Transfer from Reserves	$95,036	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Allocations	$10,748,680	$11,268,865	$10,823,298	$10,778,631	$10,769,312	$11,658,951	$10,979,658	$11,304,495	$11,561,116	$11,746,009	$11,936,448	$12,160,367
Operating Expenses by Object												
Plant Operations and Maintenance	$10,748,680	$11,204,213	$10,805,214	$10,706,238	$10,751,228	$11,471,577	$10,979,658	$11,304,495	$11,561,116	$11,746,009	$11,936,448	$12,160,367
Uncertificated salaries and benefits	$5,146,870	$5,117,266	$5,128,188	$4,887,143	$5,218,548	$5,224,240	$5,503,865	$5,503,865	$6,163,085	$6,347,978	$6,538,417	$6,734,569
Contracted and general services	$2,930,834	$2,725,098	$2,790,623	$2,633,462	$2,426,277	$2,894,540	$2,294,560	$2,619,397	$2,399,560	$2,399,560	$2,399,560	$2,423,470
Supplies	$415,976	$584,991	$416,403	$381,238	$416,403	$589,488	$364,174	$364,174	$387,000	$387,000	$387,000	$390,856
Utilities	$2,255,000	$2,776,858	$2,470,000	$2,804,395	$2,690,000	$2,763,309	$2,817,059	$2,817,059	$2,611,471	$2,611,471	$2,611,471	$2,611,471
Contingency, commitments and transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer to Operating Reserves	$0	$54,309	$0	$54,309	$0	$0	$0	$0	$0	$0	$0	$0
Board Funded Capital	$0	$10,343	$18,084	$18,084	$18,084	$187,374	$0	$0	$0	$0	$0	$0
Total Program Costs	$10,748,680	$11,268,865	$10,823,298	$10,778,631	$10,769,312	$11,658,951	$10,979,658	$11,304,495	$11,561,116	$11,746,009	$11,936,448	$12,160,367

In 2018/2019 to 2024/2025, the Division was also able to receive additional lease grant revenues from the Province for the leased facilities of the Societies that own and maintain Lethbridge Christian School and Immanuel Christian Schools. The majority of this funding is provided to the Societies as lease payments. This is not budgeted as the funding is determined year-to-year and not guaranteed (in prior years the revenues and expenses increased accordingly).

BUDGET HIGHLIGHTS



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$10,748,680	$10,805,214	$10,751,228	$10,979,658	$11,561,116	$11,746,009	$11,936,448	$12,160,367
Actual (*)	$11,204,213	$10,706,238	$11,471,577	$11,304,495				

*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

The plant operation and maintenance (POM) program has been has been allocated $11.56 million of operating revenues and did not use any one-time operating reserves to fund the total of **$11.56 million of expenditures** within the Division operations. The Division was also able to allocate $200,000 of the POM grants to instruction to help with cost pressures. Changes from the prior year including the following:

- **Uncertificated Salaries and Benefits** - Includes the uncertified support staff, including staff in maintenance and caretaking. These expenditures of $6.16 million are expected to be increased from the prior due to increased salary and benefit costs as well as adding caretaking positions for the new elementary school opening in September 2025.

- **Contracted and General Services** - Includes the building maintenance, property insurance, and other services provided for maintenance/caretaking. These expenditures of $2.40 million are expected to increase from the prior year's budget of $2.29 million (4.58% increase). Increases in insurance, building maintenance, and the joint use agreement with the City of Lethbridge make up the variance.

- **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 $2.61 million are expected to have a decrease from the prior year of $205,588 (-7.30%) due to the elimination of the federal 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 2025/2026 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 (26/27 to 28/29) reflect a 1% increase in funding based on estimated enrolment over the next several years.

Plant Operations and Maintenance

Lethbridge School Division
2025-2026 Preliminary Budget

Plant Operations and Maintenance

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$11,561,116**	**$10,979,658**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$11,561,116**	**$10,979,658**

Expenditures

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$6,163,085**	**$5,503,865**
% of Expenditures	**53%**	**50%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Building Maintenance	$537,219	$509,219
Grounds Maintenance	$103,719	$93,719
Insurance/Bond Premium	$810,850	$763,850
Professional Learning	$8,832	$8,832
Telephone	$59,500	$59,500
Equipment Repair	$99,100	$99,100
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	$280,000	$260,000
Grant Transfer to Societies	$464,600	$464,600
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	**$2,399,560**	**$2,294,560**
% of Expenditures	**21%**	**21%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Supplies	$315,000	$292,174
Computer Supplies and Software	$60,000	$60,000
Furniture and Equipment (Under $5000)	$12,000	$12,000
Total Supplies	**$387,000**	**$364,174**
% of Expenditures	**3%**	**3%**

Utilities	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Electricity	$1,746,012	$1,706,600
Gas	$675,000	$920,000
Water and Sewer	$190,459	$190,459
Total Utilities	**$2,611,471**	**$2,817,059**
% of Expenditures	**23%**	**26%**

Total Expenditures	**$11,561,116**	**$10,979,658**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$11,561,116	$10,979,658
Total Expenditures	$11,561,116	$10,979,658
Variance	**$0**	**$0**

These pages are an extract from the Division's approved operating budget, specifically for the summary of the entire plant operation and maintenance program.

Plant Operations and Maintenance

Lethbridge School Division

2025-2026 Preliminary Budget

Expenditures

Budget Center	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Utilities ($)	Total
Custodial	$4,775,989	$12,072	$310,000		$5,098,061
Plant Operations and Maintenance	$1,387,096	$2,387,488	$77,000	$2,611,471	$6,463,055
Total	$6,163,085	$2,399,560	$387,000	$2,611,471	$11,561,116

Plant Operations and Maintenance

Lethbridge School Division

2024-2025 Operating 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 Operations and Maintenance	$1,306,421	$2,282,488	$77,000	$2,817,059	$6,482,968
Total	$5,503,865	$2,294,560	$364,174	$2,817,059	$10,979,658

Board of Trustees and Executive Council
Tour West Coulee Station Elementary School

Pengiuns Tell All by Brody Anderson , Immanuel Christian Secondary School - Gr. 6

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 1.6 KM away in Kindergarten to Grade 6 and 2.0 KM away for Grades 7 to 12.

The following is an overview of the transportation program expenditures:

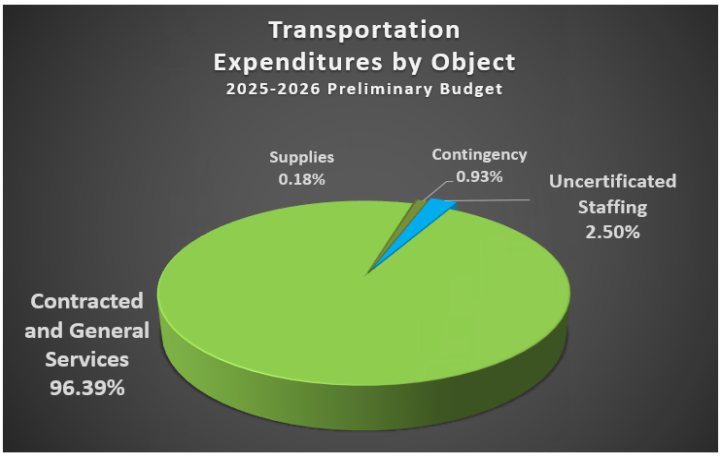
Transportation	2025-2026		2024-2025		Variance	Change %
Certificated Staffing		$0		$0	$0	0.00%
Uncertificated Staffing		$141,511		$133,544	$7,967	5.97%
Contracted and General Services		$5,446,612		$4,354,037	$1,092,575	25.09%
Supplies		$10,000		$10,000	$0	0.00%
Utilities		$0		$0	$0	0.00%
Capital and Debt Services		$0		$0	$0	0.00%
Transfers - Contingency/Commitments		$52,600		$52,600	$0	0.00%
Total Operating Expenditures		$5,650,723		$4,550,181	$1,100,542	24.19%
Transfers - Reserves Allocations		$0		$0	$0	0.00%
Transfers - Board Funded Capital		$0		$0	$0	0.00%
Total Expenditures and Transfers		$5,650,723		$4,550,181	$1,100,542	24.19%
Operating Expenditures		$5,650,723		$4,550,181		
Transfers to Reserves		$0		$0		
Transfers to Board Funded Capital		$0		$0		
Total Expenditures and Transfers		$5,650,723		$4,550,181		

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 25.43% over the prior year from $4.51 million to $5.65 million. This is due to the eligibility routes changing resulting in more funding is becoming available and an increase in grant rates of 2.32%. However this will also result in higher costs as more routes will be needed. The Division also charges Holy Spirit Catholic School Division a $50,000 annual fee for the coordination services for their Division's busing. This $50,000 will be transferred to instruction in the 25/26 budget to help with cost pressures in this area. The transportation grant from Alberta Education is a restricted grant and can only be spent on transportation activities.



Lethbridge School Division

Comparative Summary - Transportation Program

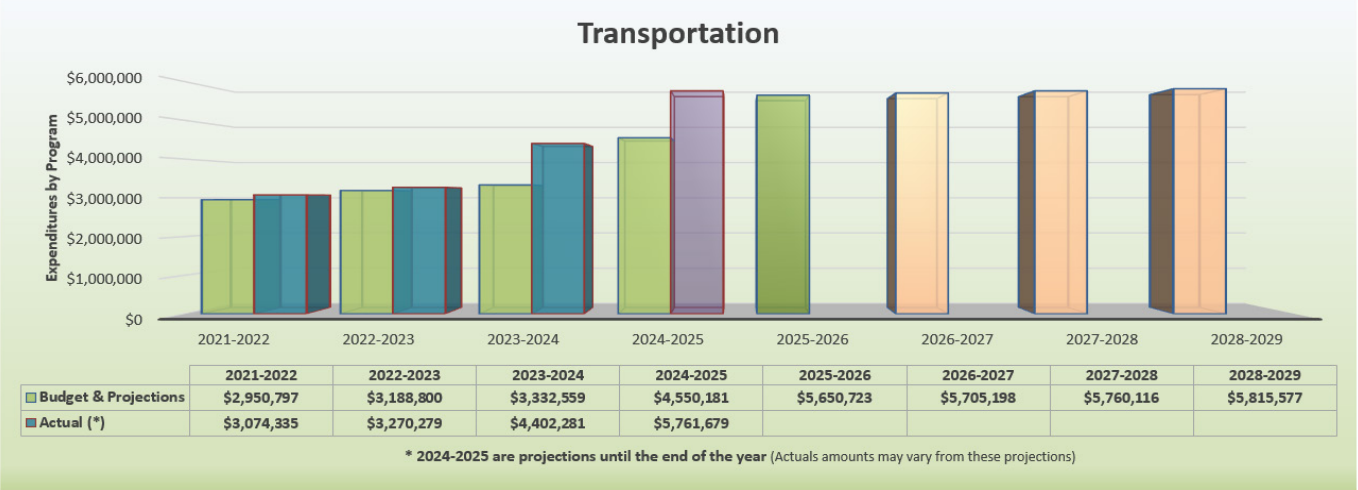
(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
Operating Revenues and Allocations												
Program Revenue Allocations	$2,950,797	$3,057,762	$3,188,800	$3,281,638	$3,332,559	$4,402,281	$4,550,181	$5,761,679	$5,650,723	$5,705,198	$5,760,116	$5,815,577
Transfer from Reserves	$0	$27,932	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Allocations	$2,950,797	$3,085,694	$3,188,800	$3,281,638	$3,332,559	$4,402,281	$4,550,181	$5,761,679	$5,650,723	$5,705,198	$5,760,116	$5,815,577
Operating Expenses by Object												
Transportation	$2,950,797	$3,074,335	$3,188,800	$3,270,279	$3,332,559	$4,402,281	$4,550,181	$5,761,679	$5,650,723	$5,705,198	$5,760,116	$5,815,577
Uncertificated salaries and benefits	$121,886	$91,692	$126,913	$124,670	$129,947	$129,944	$133,544	$133,545	$141,511	$141,511	$141,511	$141,511
Contracted and general services	$2,766,311	$2,928,347	$2,999,287	$3,074,831	$3,140,012	$4,218,404	$4,354,037	$5,575,322	$5,446,612	$5,501,087	$5,556,005	$5,611,366
Supplies	$10,000	$1,696	$10,000	$18,178	$10,000	$1,333	$10,000	$212	$10,000	$10,000	$10,000	$10,100
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	$2,950,797	$3,085,694	$3,188,800	$3,281,638	$3,332,559	$4,402,281	$4,550,181	$5,761,679	$5,650,723	$5,705,198	$5,760,116	$5,815,577

Transportation Events During the 24/25 school year:
4th Annual My First Ride Event & Bus Driver Appreciation Day



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$2,950,797	$3,188,800	$3,332,559	$4,550,181	$5,650,723	$5,705,198	$5,760,116	$5,815,577
Actual (*)	$3,074,335	$3,270,279	$4,402,281	$5,761,679				

*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

The transportation program has been allocated $5.65 million of operating revenues and did not use any one-time operating reserves to fund the total of **$5.65 million of expenditures** within the Division operations. The Division was also able to allocate $50,000 of transportation money from an agreement with Holy Spirit School Division to instruction to help with cost pressures. Changes from the prior year including the following:

- **Uncertificated Salaries and Benefits** - Includes the uncertified support staff, including budgeted costs of the transportation coordinator and part of an administrative assistant within Business and Operations. These expenditures of $141,411 are comparable with the prior year of $133,544 (5.97% increase to cover salary increases and higher benefit costs).

- **Contracted and General Services** - Includes the contract to provide busing services. These expenditures of $5.5 million are expected to increase by $1.1 million (25.09%) from the prior year. This correlates with the increases in contract costs (2% per year), 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 in the 24/25 school year equated to $661,077.

- **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 2025/2026 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 (26/27 to 28/29) 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
2025-2026 Preliminary Budget

Transportation

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$5,650,723**	**$4,550,181**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$5,650,723**	**$4,550,181**

Expenditures

Uncertificated Salaries and Benefits	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Uncertificated Salaries and Benefits	**$141,511**	**$133,544**
% of Expenditures	**3%**	**3%**

Contracted and General Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Professional Learning	$10,000	$10,000
Consultants	$58,000	$55,000
Bussing Costs	$5,176,612	$4,127,037
Bus Pass Purchases	$200,000	$160,000
Travel and Subsistence	$2,000	$2,000
Total Contracted and General Services	**$5,446,612**	**$4,354,037**
% of Expenditures	**96%**	**96%**

Supplies	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Computer Purchases	$10,000	$10,000
Total Supplies	**$10,000**	**$10,000**
% of Expenditures	**0%**	**0%**

Transfers	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Transfers to (-) / from other sites (+)	$52,600	$52,600
Total Transfers	**$52,600**	**$52,600**
% of Expenditures	**1%**	**1%**

Total Expenditures	**$5,650,723**	**$4,550,181**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$5,650,723	$4,550,181
Total Expenditures	$5,650,723	$4,550,181
Variance	**$0**	**$0**

Transportation

Lethbridge School Division
2025-2026 Preliminary Budget

Expenditures

Budget Center	Uncertificated Salaries and Benefits ($)	Contracted and General Services ($)	Supplies ($)	Transfers ($)	Total
Transportation	$141,511	$5,446,612	$10,000	$52,600	$5,650,723
Total	$141,511	$5,446,612	$10,000	$52,600	$5,650,723

Transportation

Lethbridge School Division
2024-2025 Operating 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

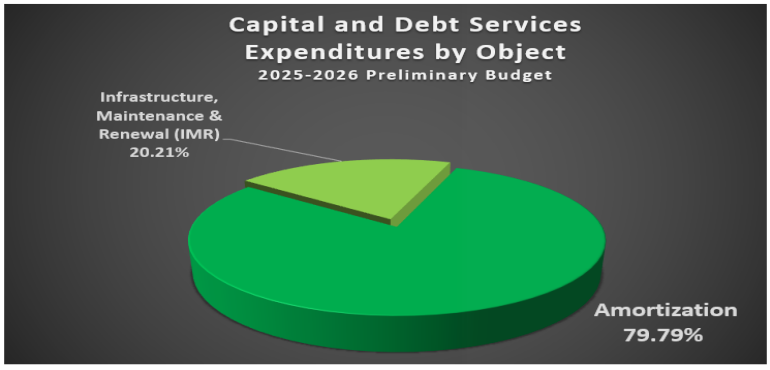
These pages are an extract from the Division's approved operating budget, specifically for the summary of the entire transportation program.

Capital and Debt Services

Capital and debt services includes the provision of funding for supported debenture debt payments from the Province of Alberta, amortization of tangible capital assets, and the Infrastructure Maintenance Renewal Program (IMR).

The following is an overview of the capital and debt services program expenditures:

Capital and Debt Services	2025-2026		2024-2025		Variance	Change %
Amortization of Tangible Capital Assets		**$5,990,427**		**$5,990,427**	**$0**	**0.00%**
Amortization of Capital (supported)	$5,429,178		$5,429,178			
Amortization of Capital (unsupported)	$561,249		$561,249			
Infrastructure, Maintenance & Renewal		**$1,517,000**		**$1,534,501**	**($17,501)**	**-1.14%**
Total Expenditures and Transfers		**$7,507,427**		**$7,524,928**	**($17,501)**	**-0.23%**
Operating Expenditures		$7,507,427		$7,524,928		
Total Expenditures and Transfers		**$7,507,427**		**$7,524,928**		



The province also funds the outstanding debt on school building projects supported by Alberta Education. Commencing in 1995-1996, the annual debenture debt owing on school buildings is paid directly by Alberta Education to the Alberta Capital Finance Authority. The amount is required to be recorded on the school jurisdiction's financial statement.

This debt obligation on behalf of Lethbridge School Division has been completely extinguished during the 2017-2018 school year.

The Infrastructure Maintenance Renewal Program (IMR) is to upgrade building components to meet health and safety requirements or replace failed components.

Grant Funding:
The Division receives a specific grant for Infrastructure Maintenance Renewal Program (IMR) projects and it is based on multiple factors such as student enrolment, facility area, and the age of the facilities. Specific provincial rates are applied to each of these factors. The IMR grant of $1.52 million has increased $17,500 from the prior year grant amounts.

Lethbridge School Division

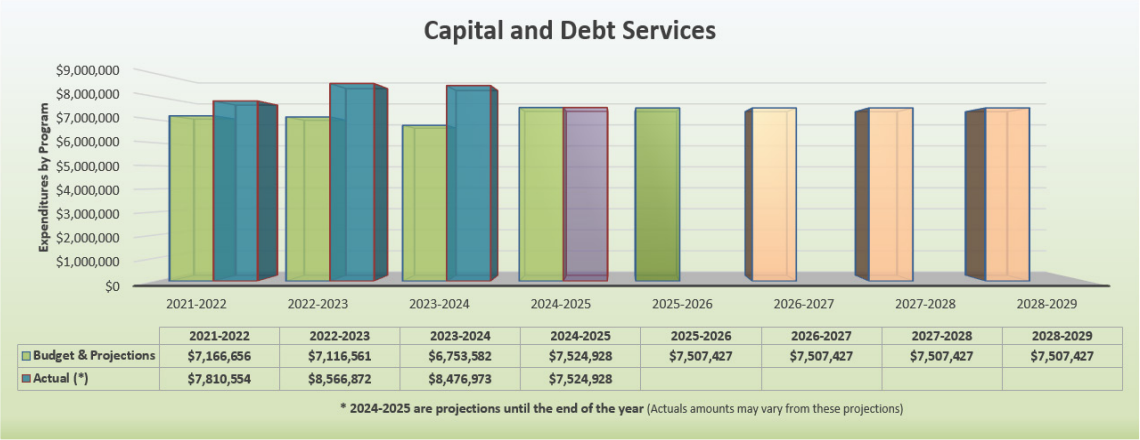
Comparative Summary - Capital and Debt Services Program

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	2026-2027	2027-2028	2028-2029
Operating Revenues and Allocations												
Program Revenue Allocations	$7,166,656	$7,810,554	$7,116,561	$8,566,872	$6,753,582	$8,476,973	$7,524,928	$7,524,928	$7,507,427	$7,507,427	$7,507,427	$7,507,427
Transfer from Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Allocations	$7,166,656	$7,810,554	$7,116,561	$8,566,872	$6,753,582	$8,476,973	$7,524,928	$7,524,928	$7,507,427	$7,507,427	$7,507,427	$7,507,427
Operating Expenses by Object												
Capital and Debt Services	$7,166,656	$7,810,554	$7,116,561	$8,566,872	$6,753,582	$8,476,973	$7,524,928	$7,524,928	$7,507,427	$7,507,427	$7,507,427	$7,507,427
Amortization of Tangible Capital Assets	$5,658,525	$6,479,826	$5,582,838	$6,959,634	$5,229,863	$7,423,901	$5,990,427	$5,990,427	$5,990,427	$5,990,427	$5,990,427	$5,990,427
Infrastructure, Maintenance and Renewal	$1,508,131	$1,330,728	$1,533,723	$1,607,238	$1,523,719	$1,053,072	$1,534,501	$1,534,501	$1,517,000	$1,517,000	$1,517,000	$1,517,000
Transfer to Operating Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Board Funded Capital	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Costs	$7,166,656	$7,810,554	$7,116,561	$8,566,872	$6,753,582	$8,476,973	$7,524,928	$7,524,928	$7,507,427	$7,507,427	$7,507,427	$7,507,427



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Budget & Projections	$7,166,656	$7,116,561	$6,753,582	$7,524,928	$7,507,427	$7,507,427	$7,507,427	$7,507,427
Actual (*)	$7,810,554	$8,566,872	$8,476,973	$7,524,928				

*** 2024-2025 are projections until the end of the year** (Actuals amounts may vary from these projections)

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 2025/2026 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 (26/27 to 28/29) is maintained at the same level of amortization costs and the amount of IMR funding and projects.

Capital and Debt Services

Lethbridge School Division
2025-2026 Preliminary Budget

Capital and Debt Services

Revenue and Allocations to Budget Center

Basic Program Allocation	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Basic Program Allocation	**$7,507,427**	**$7,524,928**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$7,507,427**	**$7,524,928**

Expenditures

Capital and Debt Services	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Amortization of Capital Assets	$5,990,427	$5,990,427
Infrastructure Maintenance and Renewal	$1,517,000	$1,534,501
Total Capital and Debt Services	**$7,507,427**	**$7,524,928**
% of Expenditures	**100%**	**100%**

Total Expenditures	**$7,507,427**	**$7,524,928**

Summary

	2025-2026 Preliminary Budget	2024-2025 Operating Budget
Total Revenues and Allocations To Budget	$7,507,427	$7,524,928
Total Expenditures	$7,507,427	$7,524,928
Variance	**$0**	**$0**

Capital and Debt Services

Lethbridge School Division
2025-2026 Preliminary Budget

Expenditures

Budget Center	Capital and Debt Services ($)	Total
Capital and Debt Services	$7,507,427	$7,507,427
Total	$7,507,427	$7,507,427

Capital and Debt Services

Lethbridge School Division
2024-2025 Operating Budget

Expenditures

Budget Center	Capital and Debt	Total
Capital and Debt Services	$7,524,928	$7,524,928
Total	$7,524,928	$7,524,928

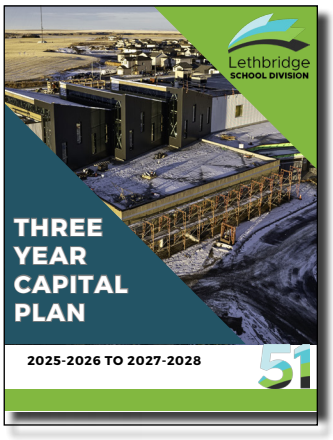
These pages are an extract from the Division's approved operating budget, specifically for the summary of the entire capital and debt servicing program.

SUMMARY FOR CAPITAL FUNDS

GENERAL COMMENTS

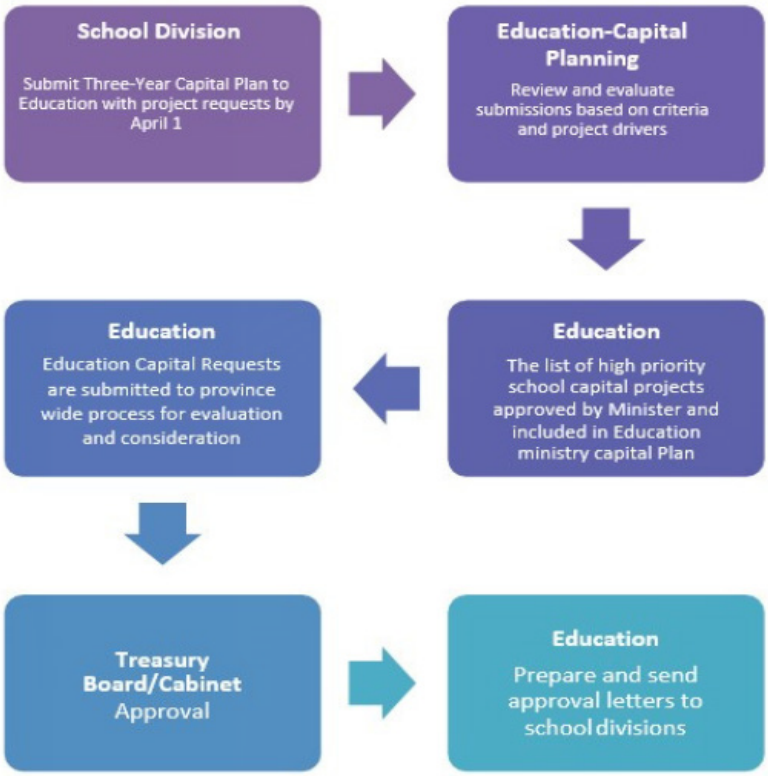
The Board approved operating budget includes all operating funds and transfers, however, the Division's approved budget does not require to include the capital fund accounts (other than operating transfer to the Board funded capital) nor the endowment fund accounts.

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. Additionally, the modernization of Galbraith Elementary School, the oldest school in the Division at 113 years old, is in progress and currently in the design phase. The Division is working closely with Alberta Education, Alberta Infrastructure and design architects on this project, which is actively moving forward.

The Division also 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.

As part of the 2025 Provincial Budget, Lethbridge School Division received approved planning funds for a new elementary school on the south part of the westside of the city and pre-planning funds to complete a study on Lethbridge Collegiate Institute to determine if a modernization or a replacement school is more feasible.

The technology evergreening plan is for the replacement of technology in large cycles. Summer 2025 will include the planning and deployment of evergreening all Division laptops. 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 2025	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 (opening Sept 2025)	$30 million
2028-2029	Galbraith Elementary School	North	Modernization	Kindergarten to Grade 5	510	Feb-24	In Design	$32 million

Future Capital Projects:

The chart below shows all modernization requests for the 2025-2026 to 2027-2028 Three-Year Capital Plan ranked by priority:

Modernization Projects

Year	Priority	Community/School	Facility Age	City Sector	Type	Grade	2025 Cost ($)
2025-2026	1	Lethbridge Collegiate Institute	76 years	South	Modernization-Preservation/Replacement School	9-12	$60 million
	2	Senator Buchanan Elementary School	71 years	North	Partial Modernization-Preservation	K-5	$13 million
	3	Westminster Elementary School	72 years	North	Partial Modernization-Preservation	K-5	$11 million
	4	Gilbert Paterson Middle School	70 years	South	Partial Modernization-Preservation/Addition	6-8	$22 million
	5	Mike Mountain Horse Elementary School	39 years	West	Modernization- Preservation	K-5	$16 million
2026-2027	6	Park Meadows Elementary School	45 years	North	Modernization- Preservation	K-5	$17 million
	7	Nicolas Sheran Elementary School	45 years	West	Modernization- Preservation	K-5	$17 million
	8	Dr. Gerald B. Probe Elementary School	34 years	West	Modernization- Preservation	K-5	$17 million
	9	Fleetwood Bawden Elementary School	74 years	South	Partial Modernization-Preservation	K-5	$17 million
	10	Ecole Agnes Davidson	63 years	South	Partial Modernization-Preservation	K-5	$17 million
2027-2028	11	Lakeview Elementary School	65 Years	South	Partial Modernization-Preservation	K-5	$17 million
	12	Winston Churchill High School	58 Years	North	Partial Modernization-Preservation/Addition	9-12	$30 million
	13	General Stewart Elementary School	69 years	South	Partial Modernization-Preservation	K-5	$11 million
	14	G.S. Lakie Middle School	22 years	West	Partial Modernization-Addition	6-8	$22 million

Pre-Planning Funds Approved

Of the above requested projects, there have been no provincial announcements yet on approval of these projects (Lethbridge Collegiate Institute has received pre-planning funds but no official announcement on the modernization). The majority of the provincially funded capital projects are typically considered to be non-recurring costs that can vary significantly from year-to-year (depending on the capital projects that have been approved).

Board Funded Capital:
Relates to the capital expenditures made on capital, which does not relate to the approved capital projects. This can include purchases of vehicles, machinery, and other equipment for operational purposes (i.e. for the maintenance department). This can also include capital improvements/modernizations that are funded by the Board (through operating fund transfers and/or capital reserves).

For Budget 2025/2026, $750,000 of operating funds will be transfered 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 Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capital Revenues								
Government of Alberta - Infrastructure	$3,269,459	$5,203,502	$14,071,241	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Total Capital Revenues	$3,269,459	$5,203,502	$14,071,241	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Capital Expenses by Object								
Capital Project Outlays	$3,364,793	$5,203,502	$14,071,241	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Board Funded Capital Acquired	$197,818	$1,419,558	$1,442,056	$750,000	$750,000	$750,000	$750,000	$300,000
Total Operating Expenses by Object	$3,562,611	$6,623,060	$15,513,297	$17,251,816	$3,744,976	$12,744,976	$22,744,976	$5,294,976
CAPITAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($293,152)	($1,419,558)	($1,442,056)	($750,000)	($750,000)	($750,000)	($750,000)	($300,000)
SURPLUS (DEFICIT) FROM PROVINCIALLY FUNDED CAPITAL	($95,334)	$0	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	($197,818)	($1,419,558)	($1,442,056)	($750,000)	($750,000)	($750,000)	($750,000)	($300,000)
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($293,152)	($1,419,558)	($1,442,056)	($750,000)	($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

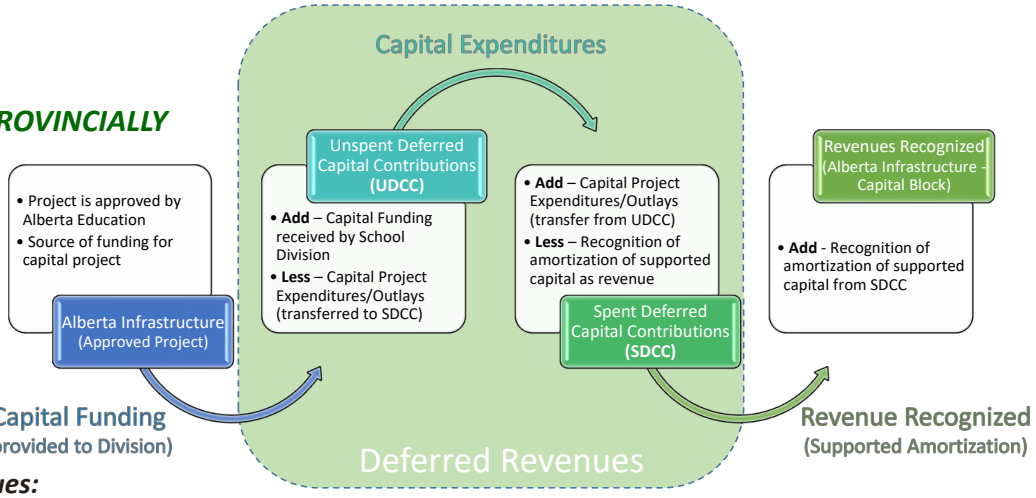
(in dollars)

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Projected Actual 2024-2025	Preliminary Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unspent (UDCC)	**$95,334**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Fund Revenues	$3,269,459	$5,203,502	$14,071,241	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Fund Expenses/Transfers to SDCC	($3,364,793)	($5,203,502)	($14,071,241)	($16,501,816)	($2,994,976)	($11,994,976)	($21,994,976)	($4,994,976)
Closing Provincially Funded Capital - Unspent (UDCC)	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Unspent Provincially Funded Capital	($95,334)	$0	$0	$0	$0	$0	$0	$0
Opening Provincially Funded Capital - Spent (SDCC)	**$137,799,166**	**$135,769,004**	**$134,880,146**	**$142,829,064**	**$153,208,557**	**$150,081,210**	**$155,953,863**	**$171,826,516**
Transfers of capital expenditures from UDCC	$3,364,793	$5,203,502	$14,071,241	$16,501,816	$2,994,976	$11,994,976	$21,994,976	$4,994,976
Capital recognized in revenues	($5,394,955)	($6,092,360)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)
Closing Provincially Funded Capital - Spent (SDCC)	**$135,769,004**	**$134,880,146**	**$142,829,064**	**$153,208,557**	**$150,081,210**	**$155,953,863**	**$171,826,516**	**$170,699,169**
Change in Spent Provincially Funded Capital	($2,030,162)	($888,858)	$7,948,918	$10,379,493	($3,127,347)	$5,872,653	$15,872,653	($1,127,347)
Board Funded Capital Balance								
Opening Board Funded Capital	**$5,365,975**	**$6,398,067**	**$7,590,123**	**$8,696,958**	**$9,446,958**	**$10,196,958**	**$10,196,958**	**$10,196,958**
Board Funded Capital Acquired	$1,419,558	$1,442,056	$1,106,835	$750,000	$750,000	$750,000	$750,000	$300,000
Transfers to/from General Fund	($387,466)	($250,000)	$0	$0	$0	($750,000)	($750,000)	($300,000)
Closing Board Funded Capital	**$6,398,067**	**$7,590,123**	**$8,696,958**	**$9,446,958**	**$10,196,958**	**$10,196,958**	**$10,196,958**	**$10,196,958**
Change in Board Funded Capital	$1,032,092	$1,192,056	$1,106,835	$750,000	$750,000	$0	$0	$0
Capital Reserve Balance								
Opening Capital Reserves	**$7,557,882**	**$6,024,680**	**$4,832,624**	**$2,506,237**	**$2,506,237**	**$2,506,237**	**$2,506,237**	**$2,506,237**
Transfer to Capital Reserves	$0	$0	$144,671	$0	$0	$0	$0	$0
Transfer from Capital Reserves	($1,533,202)	($1,192,056)	($2,471,058)	$0	$0	$0	$0	$0
Closing Capital Reserves	**$6,024,680**	**$4,832,624**	**$2,506,237**	**$2,506,237**	**$2,506,237**	**$2,506,237**	**$2,506,237**	**$2,506,237**
Change in Capital Reserves	($1,533,202)	($1,192,056)	($2,326,387)	$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 PROVINCIALLY FUNDED CAPITAL



Deferred Capital Revenues:

Both the UDCC and the SDCC accounts are classified as deferred revenues in accordance with accounting standard PSAS 3200 as all capital funding grants have a stipulation that if the school jurisdiction is ever closed, the Provincially Funded Capital would be returned to the Provincial Government.

Lethbridge School Division

Fund Balance - Provincially Funded Capital Account

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

for the Year Ended August 31

(in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unspent (UDCC)	**$95,334**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Fund Revenues	$3,269,459	$5,203,502	$14,071,241	$16,501,816	$2,863,203	$11,863,203	$21,863,203	$4,863,203
Dr. Plaxton Elementary School	$0	$0	$0	$0	$0	$0	$0	$0
Capital Planning (Galbraith Modernization)	$4,949	$0	$3,702	$89,819	$1,000,000	$10,000,000	$20,000,000	$3,000,000
New West Elementary School	$0	$1,472,122	$11,505,444	$15,370,535	$0	$0	$0	$0
IMR/CMR Capital Projects	$2,885,969	$1,765,307	$1,781,925	$1,032,408	$1,863,203	$1,863,203	$1,863,203	$1,863,203
Modulars/Relocatable Facilities	$378,541	$1,966,073	$780,170	$9,054	$0	$0	$0	$0
Fund Expenditures	($3,364,793)	($5,203,502)	($14,071,241)	($16,501,816)	($2,863,203)	($11,863,203)	($21,863,203)	($4,863,203)
Dr. Plaxton Elementary School	$0	$0	$0	$0	$0	$0	$0	$0
Capital Planning (Galbraith Modernization)	$0	$0	($3,702)	($89,819)	($1,000,000)	($10,000,000)	($20,000,000)	($3,000,000)
West Coulee Station Elementary School	($100,283)	($1,472,122)	($11,505,444)	($15,370,535)	$0	$0	$0	$0
IMR/CMR Capital Projects	($2,885,969)	($1,765,307)	($1,781,925)	($1,032,408)	($1,863,203)	($1,863,203)	($1,863,203)	($1,863,203)
Modulars/Relocatable Facilities	($378,541)	($1,966,073)	($780,170)	($9,054)	$0	$0	$0	$0
Closing Provincially Funded Capital - Unspent (UDCC)	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Opening Provincially Funded Capital - Spent (SDCC)	**$137,799,166**	**$135,769,004**	**$134,880,146**	**$142,829,064**	**$153,208,557**	**$149,949,437**	**$155,690,317**	**$171,431,197**
Transfers of capital expenditures from UDCC	$3,364,793	$5,203,502	$14,071,241	$16,501,816	$2,863,203	$11,863,203	$21,863,203	$4,863,203
Supported Capital recognized in revenues	($5,394,955)	($6,092,360)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)
Reductions in Net Book Value of Capital	$0	$0	$0	$0	$0	$0	$0	$0
Supported Amortization recognized	($5,394,955)	($6,092,360)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)	($6,122,323)
Closing Provincially Funded Capital - Spent (SDCC)	**$135,769,004**	**$134,880,146**	**$142,829,064**	**$153,208,557**	**$149,949,437**	**$155,690,317**	**$171,431,197**	**$170,172,077**

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). A new west side school has been announced by the provincial government, however it is in the very early stages and has not been included in these projections as the start date is not known.

West Coulee Station Elementary School:

The construction of the West Coulee Station Elementary School is being managed by Alberta Infrastructure. The construction has been completed over the last number of years with an 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.

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 113 years old.

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 upgrade project at Victoria Park High School.

Deferred Capital Revenues

As shown on the previous page(s), the capital grants from currently approved projects are allocated to the Unspent Deferred Capital Contributions (UDCC). The UDCC is reduced with the capital project expenditures (Capital Outlays) which are then transferred to the Spent Deferred Capital Contributions (SDCC).

In 2025/2026, there is a projected inflow of capital revenues from Alberta Infrastructure of $2.99 million to cover the projected capital expenditures totalling $2.99 million. The UDCC will likely be completely offset (as all funds will be expended) by the end of the school year. The $2.99 million of capital expenditures will increase the total tangible capital assets (TCA) and will increase the SDCC accordingly. There is an estimated $6.12 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 decrease from the prior year is due to the construction of the new west side elementary school during the 24/25 school year that is anticipated to be completed by September 2025.

In 2026/2027 to 2028/2029, there are projected inflow of capital revenues from Alberta Infrastructure to cover the projected capital expenditures totaling $1.99 million in 26/27, $1.99 million in 27/28, and $1.99 million in 28/29. This estimate is from the CMR funding. There is also the estimates for the Galbraith modernization however the timing is unknown as to exactly when the majority of the work will be completed.

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 will continue as more schools/ modernizations are approved. The provincial government has also announced a new west side elementary that is in the very preliminary stages of planning. Likely in the 25/26 budget year, more timelines will become known.

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). Theses repairs/maintenance on the school facilities assist the ability to continually use these schools as core assets (planned to use indefinitely), which is likely more cost effective compared to replacing the schools completely.

Lethbridge School 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 2021-2022	Actual 2022-2023	Actual 2023-2024	Projected Actual 2024-2025	Preliminary Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Board Funded Capital Balance								
Opening Board Funded Capital	**$5,365,975**	**$6,398,067**	**$7,590,123**	**$8,696,958**	**$9,446,958**	**$10,196,958**	**$10,196,958**	**$10,196,958**
Board Funded Capital Acquired	$1,419,558	$1,442,056	$1,106,835	$750,000	$750,000	$750,000	$750,000	$300,000
Buildings	$1,638,424	$0	$3,647,467	$0	$0	$0	$0	$0
Equipment	$371,170	$422,491	$350,300	$0	$0	$0	$0	$0
Vehicles	$0	$0	$0	$0	$0	$0	$0	$0
Computer Equipment	$1,345,828	$1,019,565	$1,858,665	$750,000	$750,000	$750,000	$750,000	$300,000
Transfers to/from General Fund	($387,466)	($250,000)	$0	$0	$0	($750,000)	($750,000)	($300,000)
Closing Board Funded Capital	**$6,398,067**	**$7,590,123**	**$8,696,958**	**$9,446,958**	**$10,196,958**	**$10,196,958**	**$10,196,958**	**$10,196,958**
Change in Board Funded Capital	$1,032,092	$1,192,056	$1,106,835	$750,000	$750,000	$0	$0	$0
Capital Reserve Balance								
Opening Capital Reserves	**$7,557,882**	**$6,024,680**	**$4,832,624**	**$2,506,237**	**$2,506,237**	**$2,506,237**	**$2,506,237**	**$2,506,237**
Transfer to Capital Reserves	$0	$0	$144,671	$0	$0	$0	$0	$0
Transfer from Capital Reserves	($1,533,202)	($1,192,056)	($2,471,058)	$0	$0	$0	$0	$0
Closing Capital Reserves	**$6,024,680**	**$4,832,624**	**$2,506,237**	**$2,506,237**	**$2,506,237**	**$2,506,237**	**$2,506,237**	**$2,506,237**
Change in Capital Reserves	($1,533,202)	($1,192,056)	($2,326,387)	$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 2025/2026, 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).

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 had been included in the 2024/2025 operating budget for West Coulee Station Elementary School).

OTHER FINANCIAL INFORMATION

Endowment Funds

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

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

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
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, 2024, 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, 2024, the debt limit for operating purposes is set at $3.77 million.

Obligations for Post-Retirement Benefits:
Currently, the Division has effectively minimal obligations for post-retirement benefits. As at August 31, 2024, the only accrued employee future benefit liabilities are the banked overtime hours for a total of $25,260 (2023 - $15,253) and some accumulate sick time (only for a specific union group). There is an accumulated accrued obligation of sick time of $244,856 (2023 - $230,943).

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, 2024, the amount contributed by the government was $6.42 million (2023 - $6.17 million). For budget 2025/2026, 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 $1.51 million for the year ended August 31, 2024 (2023 - $1.45 million). For budget 2025/2026, these pension contribution costs are included in the Division's uncertificated benefits (as a percentage of applicable staff salaries).

Lethbridge
SCHOOL DIVISION

Financial Health Indicators Report

For the year ended August 31, 2024

November 2024

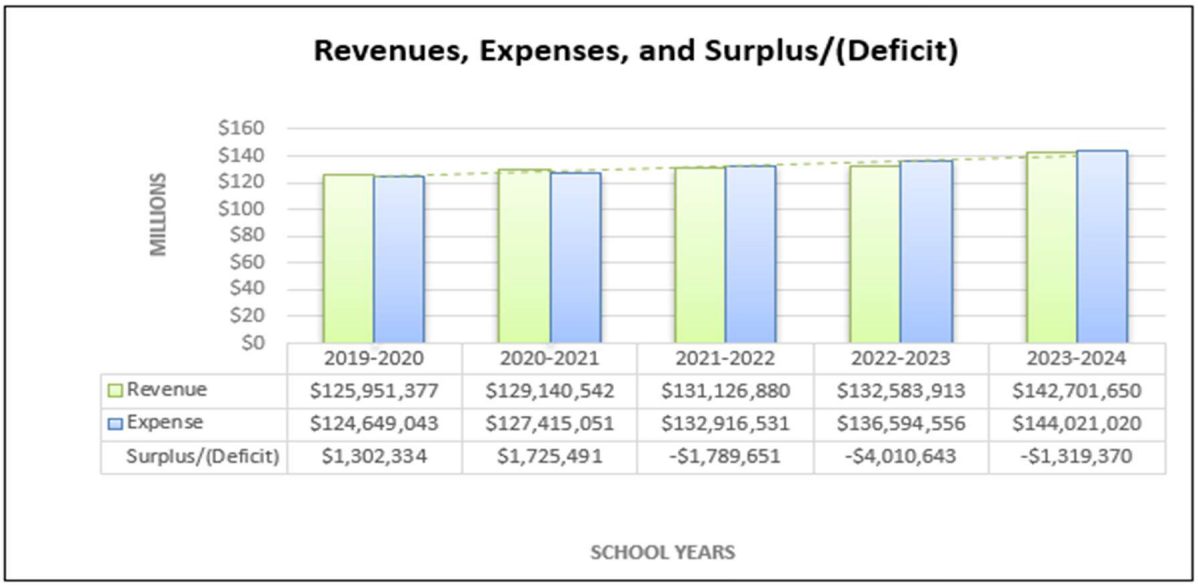
Prepared by the Department of Business and Operations

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 2019-2020 to 2022-2023 with only the Division's data available for the 2023-2024 school year.

Revenues, Expenses, and Operating Surplus



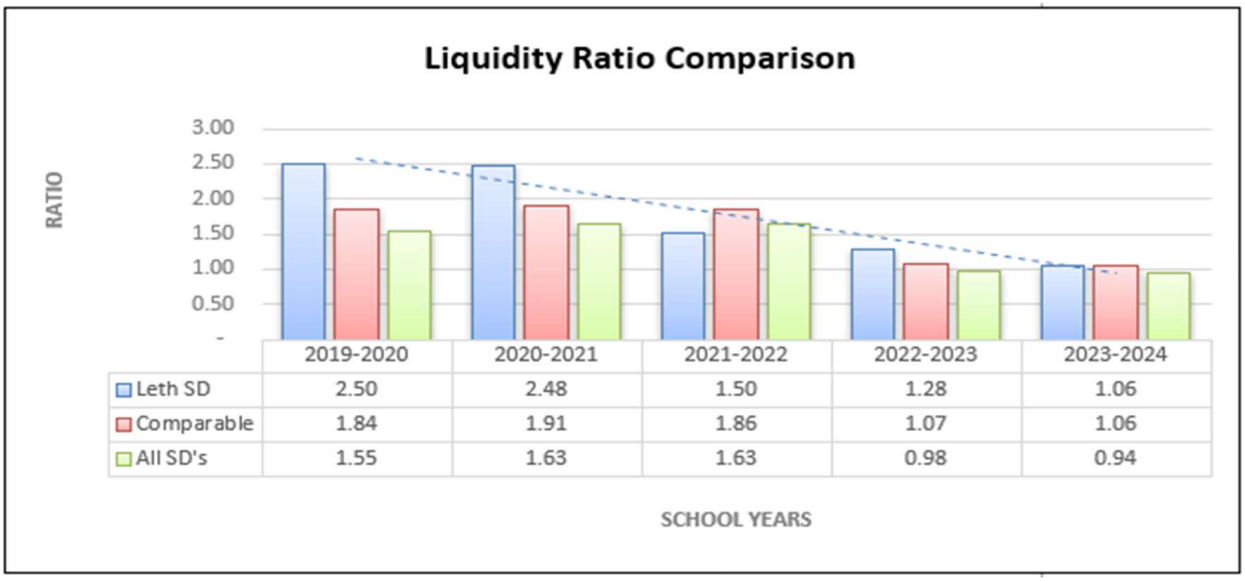
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Revenue	$125,951,377	$129,140,542	$131,126,880	$132,583,913	$142,701,650
Expense	$124,649,043	$127,415,051	$132,916,531	$136,594,556	$144,021,020
Surplus/(Deficit)	$1,302,334	$1,725,491	-$1,789,651	-$4,010,643	-$1,319,370

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 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 the last three years, including 2023-2024, the Division 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, 2024 as well as to maintain programming due to the impacts of the weighted moving average funding model (WMA).

Liquidity

Liquidity is measured by dividing the financial assets by the financial liabilities of the Division. 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.

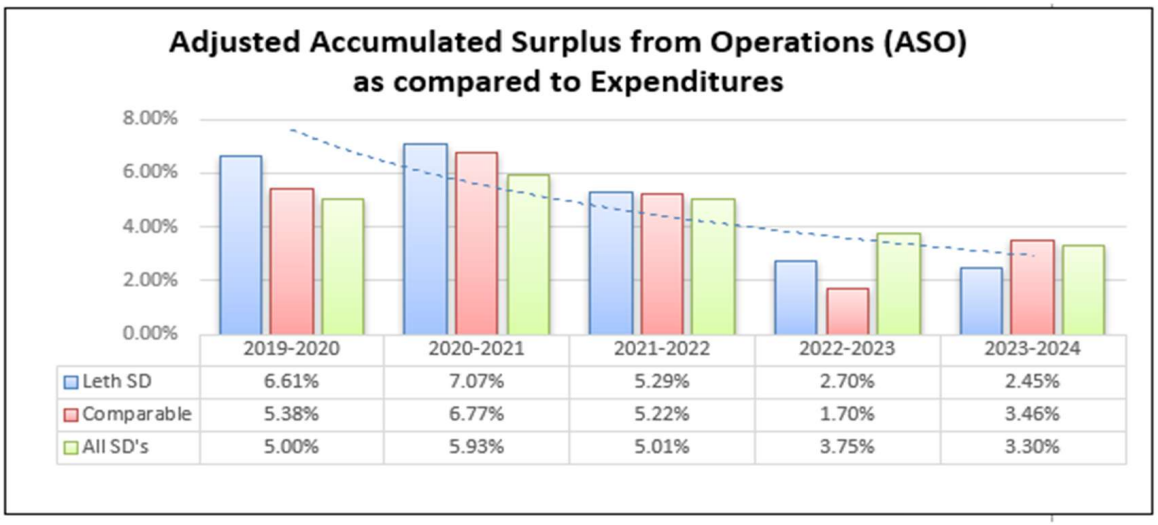


	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Leth SD	2.50	2.48	1.50	1.28	1.06
Comparable	1.84	1.91	1.86	1.07	1.06
All SD's	1.55	1.63	1.63	0.98	0.94

The chart above shows that the Division has a liquidity ratio greater than one, however there has been a downward trend in the last number of years. The addition of the new asset retirement obligation (ARO) in 2022-2023 impacted the Division's liquidity rate (if the ARO liability is removed, the liquidity rate for 2023-2024 increases to 1.61), as well as the Division's reserve balances (the Division's savings) have decreased. The majority of the Division's financial assets are comprised of cash, cash equivalents and short-term portfolio investments (representing approximately 80%), therefore, further supporting 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, 2024, Alberta Education continues to be capping school division's reserves to 3.20%. The Division has met this target and the reserve balance at August 31, 2024 is 2.45%.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Leth SD	6.61%	7.07%	5.29%	2.70%	2.45%
Comparable	5.38%	6.77%	5.22%	1.70%	3.46%
All SD's	5.00%	5.93%	5.01%	3.75%	3.30%

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 2.45% and 7.07% in the last five years. 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.

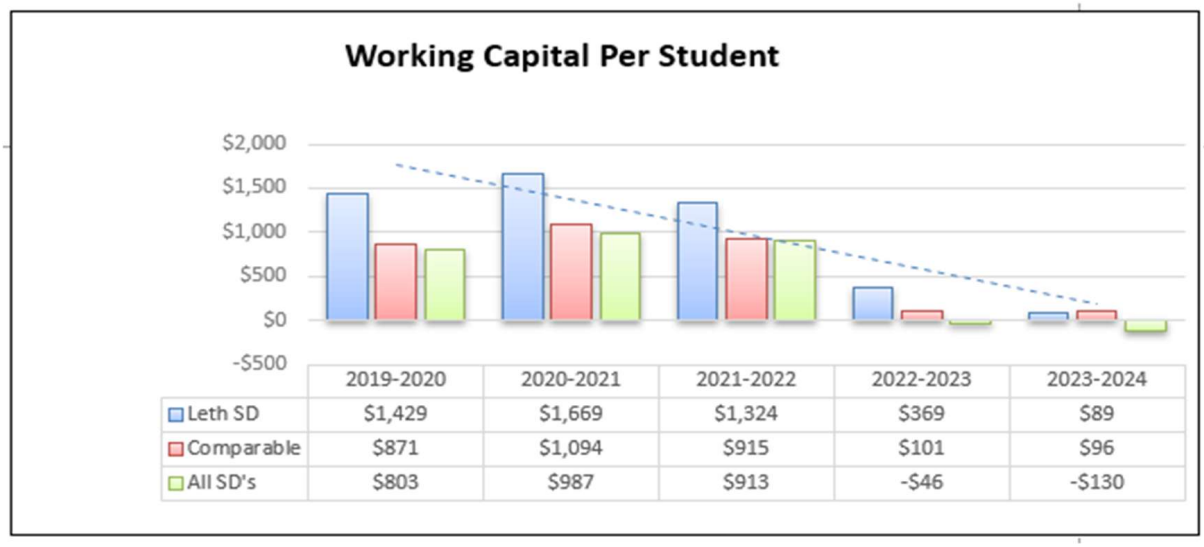
It was expected that the ASO percentage would decrease in 2021-2022 as the Division planned to use some of their operating reserves in the year to help assist with the effects of reduced enrolment though the weighted moving average (WMA) due to student enrolment reductions from COVID-19.

There is continued planned use of reserves in 2022-2023 and 2023-2024 as the Division continues to use its savings to help offset the impacts of the weight moving average (WMA) framework as well as ensure that the Division met Alberta Education's ASO cap of 3.15% at August 31, 2023 and 3.20% at August 31, 2024.

The Alberta Government has now increased the reserve cap to 6% and the Division has prioritized increasing the reserve balance to help with any future emergent needs.

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.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Leth SD	$1,429	$1,669	$1,324	$369	$89
Comparable	$871	$1,094	$915	$101	$96
All SD's	$803	$987	$913	-$46	-$130

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 2019-2021. The reasons for there being such a decrease in 2022-2023 which has continued into 2023-2024 is due to the increase in students to the Division, and both the spending of reserves (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 for the August 31, 2023 and remains unchanged for the August 31, 2024 year-end due to no remediation work being required during the year.

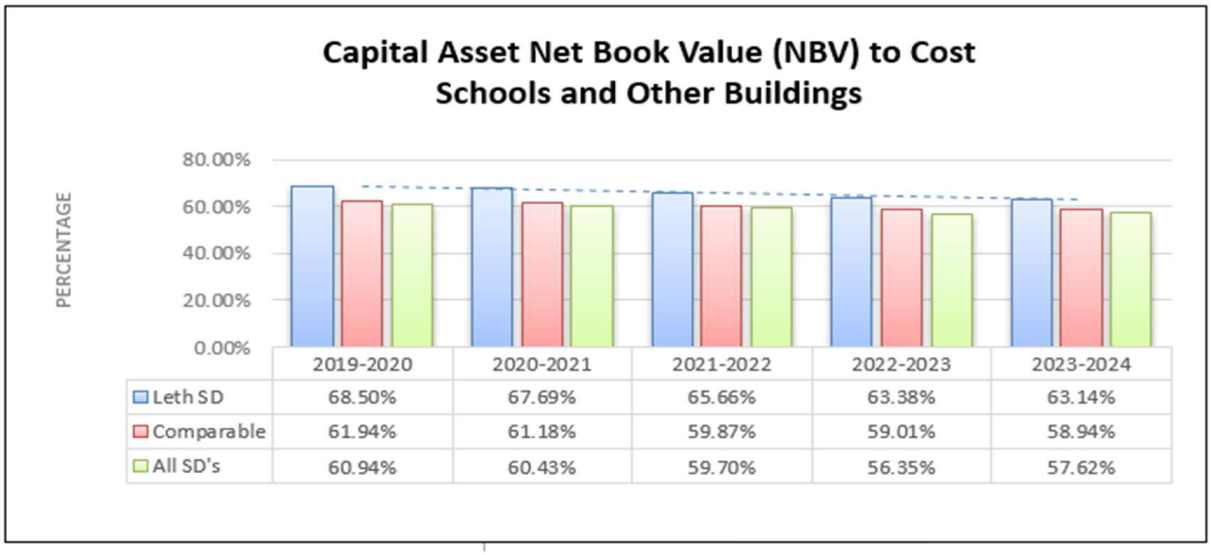
Capital Assets – Net Book Value Compared to Historical Cost

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).

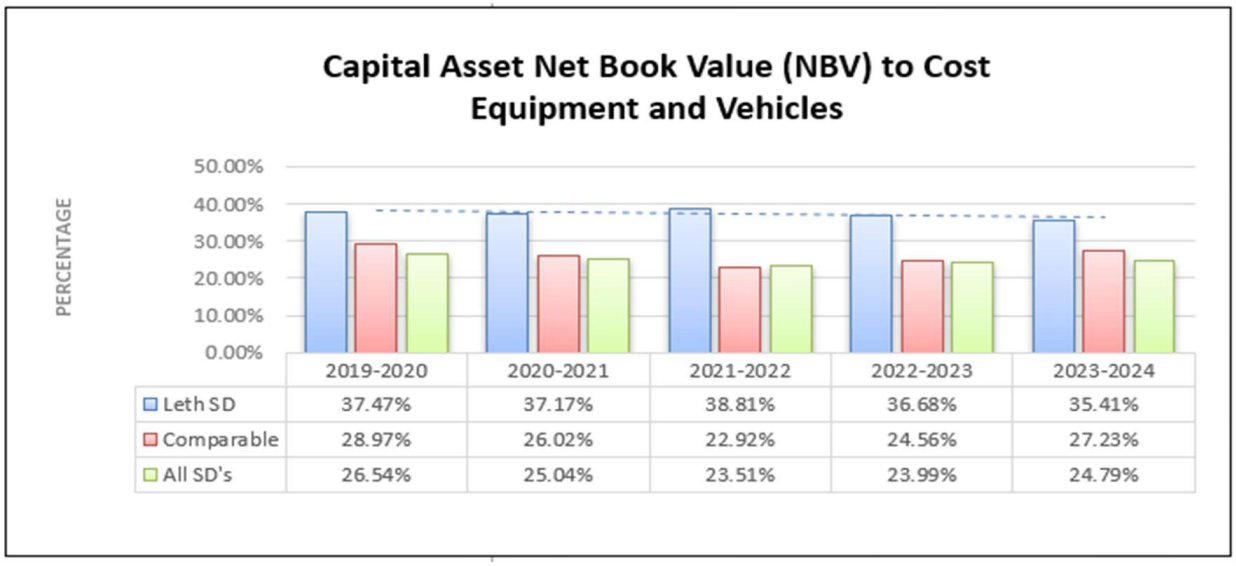
The percentage of net value to historical cost illustrates how new a division's assets are. A relatively high percentage indicates newer assets, while a lower percentage indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an 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 decrease, 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 (Senator Joyce Fairbairn Middle School, and Dr. Robert Plaxton Elementary School) and the construction of West Coulee Station Elementary School (to open in September 2025). These new schools also have had increases in equipment as new equipment has been acquired for these new sites.



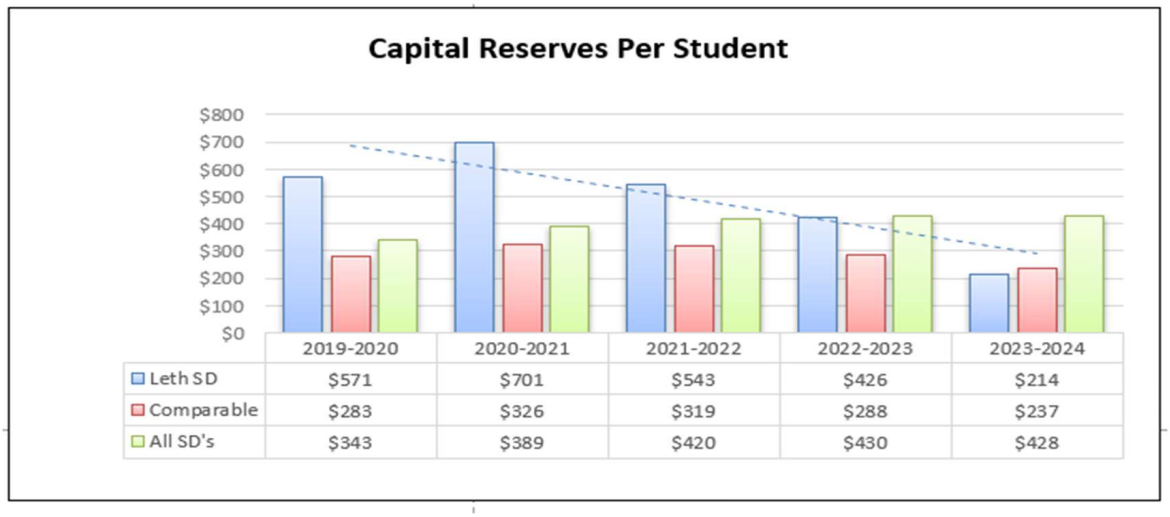
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Leth SD	68.50%	67.69%	65.66%	63.38%	63.14%
Comparable	61.94%	61.18%	59.87%	59.01%	58.94%
All SD's	60.94%	60.43%	59.70%	56.35%	57.62%



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Leth SD	37.47%	37.17%	38.81%	36.68%	35.41%
Comparable	28.97%	26.02%	22.92%	24.56%	27.23%
All SD's	26.54%	25.04%	23.51%	23.99%	24.79%

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.



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Leth SD	$571	$701	$543	$426	$214
Comparable	$283	$326	$319	$288	$237
All SD's	$343	$389	$420	$430	$428

In 2020-2021, there was a surplus from the sale of the Division's school buses with the City of Lethbridge that was put into capital reserves. Technology evergreening continues to occur as just over $1.8 million was spent in 2023-2024 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 reasonable financial position when in comparison to similar sized school divisions throughout the province. This is shown throughout this report, including liquidity, accumulated surplus, working capital, and in its tangible capital assets. There continues to be some challenges with the decrease of the Division's reserves to maintain programming to compensate for the shortfall from the weighted moving average (WMA) framework and to meet Alberta Education's reserve cap that was implemented at the end of August 31, 2023. However, the Division will continue to monitor to ensure prudent financial decisions are being made for students of today and into the future.

The Lethbridge School Division
FINANCIAL REPORTING PROFILE
2019/2020 to 2023/2024 School Years

GRE Password

	2019/2020 Actuals*	2020/2021 Actuals*	2021/2022 Actuals*	2022/2023 Actuals*	2023/2024 Actuals*
TOTAL FTE ENROLLED (ECS - 12)	11,202	10,784	11,095	11,357	11,731
ANNUAL OPERATIONS					
Total Revenues	$125,951,377	$129,140,542	$131,126,880	$132,583,913	$142,701,650
Total Expenses	$124,649,043	$127,415,051	$132,916,531	$136,594,556	$144,021,020
Excess (Deficiency) of Revenues over Expenses	$1,302,334	$1,725,491	($1,789,651)	($4,010,643)	($1,319,370)
Add (Deduct) Board-funded Capital & Unsupported Debt Transactions	($1,161,747)	($957,822)	($179,761)	$668,694	$1,150,839
Net Change to A.S.O. (A.D.O.)	$140,587	$767,669	($1,969,412)	($3,341,949)	($168,531)
ADJUSTED ACCUMULATED SURPLUS (DEFICIT) FROM OPERATIONS A.S.O. (A.D.O.); AND CAPITAL RESERVES (Note 1)					
Adjusted A.S.O (A.D.O.)	$8,236,492	$9,004,161	$7,034,749	$3,692,800	$3,524,269
Adjusted A.S.O. (A.D.O.) To Expenses Ratio:					
The Lethbridge School Division	6.61%	7.07%	5.29%	2.70%	2.45%
Average of All Jurisdictions	5.00%	5.93%	5.01%	3.95%	3.38%
Median of All Jurisdictions	5.15%	7.01%	5.89%	3.81%	3.45%
Average of Jurisdictions having Comparable FTE Enrolment Size	5.38%	6.77%	5.22%	2.93%	3.46%
Median of Jurisdictions having Comparable FTE Enrolment Size	4.99%	7.07%	5.16%	2.82%	3.73%
Adjusted A.S.O. (A.D.O.) Per Student FTE:					
The Lethbridge School Division	$735	$835	$634	$325	$300
Average of All Jurisdictions	$599	$731	$629	$496	$430
Average of Jurisdictions having Comparable FTE Enrolment Size	$601	$774	$614	$348	$414
Adjusted A.S.O. (A.D.O.) - Days of Operation (Note 1):					
The Lethbridge School Division	16.52	17.67	13.23	6.76	6.12
Average of All Jurisdictions	12.51	14.83	12.52	9.87	8.45
Average of Jurisdictions having Comparable FTE Enrolment Size	13.46	16.93	13.06	7.32	8.64
Capital Reserves	$6,396,633	$7,557,882	$6,024,680	$4,832,624	$2,506,237
Capital Reserves Per Student:					
The Lethbridge School Division	$571	$701	$543	$426	$214
Average of All Jurisdictions	$343	$389	$420	$430	$428
Average of Jurisdictions having Comparable FTE Enrolment Size	$283	$326	$319	$288	$237
LIQUIDITY					
Adjusted Net Financial Assets (Debt) Ratio (Note 2):					
The Lethbridge School Division	2.50	2.48	2.27	1.28	1.06
Average of All Jurisdictions	1.55	1.63	1.63	0.98	0.94
Average of Jurisdictions having Comparable FTE Enrolment Size	1.84	1.91	1.86	1.07	1.06
Adjusted Net Financial Assets per Student (Note 3):					
The Lethbridge School Division	$1,429	$1,669	$1,324	$369	$89
Average of All Jurisdictions	$803	$987	$913	($46)	($130)
Average of Jurisdictions having Comparable FTE Enrolment Size	$871	$1,094	$915	$101	$96
CAPITAL ASSETS					
Schools and Other Buildings - NBV to Historical Cost:					
The Lethbridge School Division	68.50%	67.69%	65.66%	63.38%	63.14%
Average of All Jurisdictions	60.94%	60.43%	59.70%	58.52%	57.62%
Average of Jurisdictions having Comparable FTE Enrolment Size	61.94%	61.18%	59.87%	59.01%	58.94%
Equipment & Vehicles - NBV to Historical Cost:					
The Lethbridge School Division	37.47%	37.17%	38.81%	36.68%	35.41%
Average of All Jurisdictions	26.54%	25.04%	23.51%	23.99%	24.79%
Average of Jurisdictions having Comparable FTE Enrolment Size	28.97%	26.02%	22.92%	24.56%	27.23%

1. **A.S.O. - Days of Operation = A.S.O. (adjusted for SGF) / (Total Expenses / 250 Operatings Days)**
2. ***Adjusted Net Financial Assets (Debt) Ratio:*** **Financial Assets / (Liabilities)**
3. ***Adjusted Net Financial Assets = Financial Assets - (Liabilities)***

SECTION 4 - INFORMATIONAL SECTION

Galt Gardens Spraypark
Downtown - Lethbridge

Section 4 - INFORMATIONAL SECTION

Alberta School Foundation Fund (ASFF) **225**
Division Priorities and Outcomes **226**
Domain: Governance 228
Domain: Student Growth and Achievement 235
Domain: Leading Learning and Capacity Building 239
Domain: Supporting Learning and Well-Being 244
Enrolment Statistics **251**
- Forecasting Methodology 251
- Enrolment Trends and Projections 252

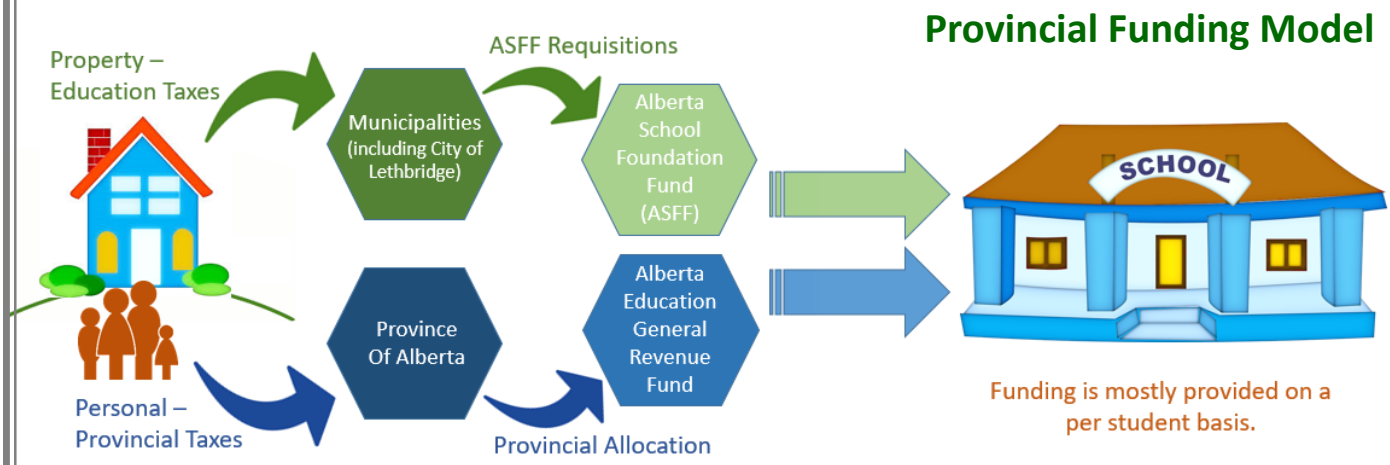
Division Staffing Overview **255**
Goals, Outcomes, and Performance Measures **260**
Staff Demographics 261
Trends, Issues, and Opportunities 262
Summary of Accomplishments 263
Alberta Education Assurances Measures Overall Summary 265
Domain: Student Growth and Achievement 266
Domain:Teaching and Leading 281
Domain: Learning Supports 283
Domain: Governance 286
Student Surveys (2024-2025) **288**
Preliminary Budget Engagement Survey Feedback **299**
School Nutrition Programs **310**
Glossary of Terms and Acronyms **311**
- Glossary of Terms 311
- Glossary of Common Budget Acronyms 318

Back to Table of Contents

Alberta School Foundation Fund (ASFF)

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

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



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

For the 2025 calendar year, the province is increasing the total requisition from $2.5 billion in 2023-2024 to $2.7 billion in 2024-2025. Education property taxes from municipalities across the Province. The provincial uniform education property tax rate is $2.72 ($2.56 in 2024) per $1,000 of equalized assessment for residential and farmland property, and $4.00 ($3.76 in 2024) per $1,000 of equalized assessment for non-residential property.

According to the 2025 Tax Bylaw for the City of Lethbridge (Bylaw 6483), the total taxable assessment of property for the City of Lethbridge is approximately $194.15 million dollars. Education property taxes collected on behalf of the province will be approximately $49.91 million or 24% of a residential property tax bill. Approximately $43.93 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 2024 (per the City of Lethbridge 2024 audited 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 2025, the Board of Trustees held a consultation session with the education stakeholders of the community. Through both in person and online responses, 2,417 submissions were received. This feedback was reviewed by both the Board of Trustees and Division administration and helped shape priorities for the 2025-2026 school year and beyond.

Areas of discussion included:

- *What aspects of your elementary, middle, or high school learning experience are you most satisfied with and why?*
- *What aspects of your elementary, middle, or high school learning experience are you least satisfied with and why?*
- *Specific questions were asked to parents/guardians/caregivers, students, staff and community members.*

Also in February 2025, the Division launched a survey to gain public feedback for the start of the 2025-2026 preliminary budget process. The survey focused on the instructional portion of the budget. Total responses received were 368.

Areas of focus included:

- *How familiar participants were with how Lethbridge School Division is funded?*
- *Given the budget concerns, do you believe the Division is allocating instructional funds to best serve student needs? Why or why not?*
- *What approach should the Division be using regarding its reserve balance.*
- *Ranking instructional priorities based on Alberta Education assurance domains.*

Five main themes emerged:

- Addressing Classroom Complexity
- Funding Resources and Allocations
- Support for Teachers and Staff
- Government and Policy Criticism
- Focus on Student Wellness and Learning

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.

WWW.LETHSD.AB.CA

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 provides students, parents/guardians/caregivers, 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 perspectives 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 maters directly with Trustees.
- School Councils - School Councils provide an opportunity for parents/guardians to share their perspective and provide input on school and Division maters.
- Division School Council - Division School Council provides an opportunity for parents/guardians to share their perspective and provide input on Division maters.
- Policy Feedback Website - The website provides additional opportunities for stakeholders to provide feedback on proposed changes to policies.
- Liaison Schools - Trustees are assigned schools they liaise with through attendance at school events during the year.
- Attendance at Events - Trustees attend a wide range of events at schools and across the Division to support the work of schools and to 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.
- Lifelong Learning Supplemental Assurance Survey results and trends.
- Town Hall feedback and survey data

Domain: Governance

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?

- ASBA - Participation in Alberta School Board's 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 Board's Association of Alberta (PSBAA) provides opportunities to collaborate with other public school divisions to advocate on issues that impact education in the province.
- CSBA - Participation in Canadian School Board Association (CSBA) provides opportunities to collaborate with other school divisions from across the country and to advocate on issues that impact education nationally.
- Provincial Advocacy - Direct communication and engagement with Provincial government officials allows the Board to advocate on maters that impact Lethbridge School Division.
- Municipal Advocacy - Direct communication and engagement with City of Lethbridge officials allows the Board to advocate on maters 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 Chamber provides opportunities to advocate for K-12 education with the business community.
- Economic Development Lethbridge - Engagement with EDL 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.
- Communication - 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 success?

- 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.
- Trustee reports during Board meetings.

Domain: Governance

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 support student success..

What strategies will we implement to progress toward achieving this outcome?

- Budget Committee - The Board budget committee provides oversight for the budget development process.
- Public Budget Presentations - 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 the 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/caregivers, 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 determine priorities for the Division, which impact resource allocation.

How will we measure and monitor success?

- 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

Domain: Governance

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.
- 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 success?

- 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 2025

Lethbridge SCHOOL DIVISION

Domain: Governance

Town Hall

The assurance planning process begins with the annual Town Hall event held in February, which engages, students, staff, parents/guardians/caregivers and community members in dialogue related to the direction of the Division. After the Town Hall event the Division releases a follow-up survey to gather additional feedback from stakeholders.

The Town Hall event was held on Tuesday, Feb. 4, 2025, with over 180 participants in attendance. The subsequent Town Hall survey had over 400 respondents and more than 2,000 comments. Questions for the Town Hall event and survey were designed to align with the assurance survey. Participants were asked questions about education quality, welcoming and safe learning environments, student learning engagement, citizenship, parent/guardian/caregiver engagement, classroom complexity and academic achievement.

The Town Hall process directly informs the Division assurance plan. Individual schools then create assurance plans that are then linked to the priorities identified in the Division assurance plan and engage School Councils in their assurance planning process.

Town Hall 2025

Domain: Governance

Advocating for Learning Facilities

Each year, the Board of Trustees approves the School Division's Three-Year Capital Plan. The Capital Plan represents the business case submitted to the Province of Alberta for funding and approval to construct new and modernized learning facilities that our Division requires. As a result of these efforts, Lethbridge School Division has secured Planning Funding for a new K-5 Elementary School in west Lethbridge's southern region to address anticipated enrolment growth. Additionally, pre-planning funds have been allocated to initiate feasibility studies for the modernization of Lethbridge Collegiate Institute, the Division's oldest high school. Despite three upgrades during its existence, this facility necessitates a new gymnasium, infrastructure enhancements and improved accessibility measures.

Last year, Design Funding was announced for the modernization of Galbraith Elementary School, the Division's oldest elementary school at 113 years old. This modernization is crucial to replace aging infrastructure and re-envision spaces to align them with contemporary instructional programming and building functionality, all while preserving the architectural heritage of the structure. Design funding constitutes the third stage in a four-stage approval process, culminating in full construction. Currently, schematic designs are being developed for a modernized Galbraith Elementary School.

The City of Lethbridge is experiencing significant growth on the city's west side. Due to this growth and capacity pressures at the only elementary school on the north end of west Lethbridge, a new K-5 elementary school was requested in the Capital Plan and approved for funding in 2021. In September of 2025, West Coulee Station Elementary School will open in the community of Garry Station, with a capacity for 600 students. The school has the potential to accommodate up to 900 students, with the addition of 12 modular classrooms.

The Division is fortunate to have a valued partner in The City of Lethbridge. The city is collaborating on West Coulee Station Elementary School and the Galbraith Elementary School modernization by providing funding support to expand the gymnasiums by 200 square metres. This enhancement will facilitate after-hours community use of the schools as part of the Division's and the City of Lethbridge's Joint Use of Facilities Agreement.

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

For more detailed information related to each of these domain priorities, see Pages 24-30.

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 and 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 and Pinnell, LeNS and CC3 and 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.

How will we measure and monitor success?

- Provincial Achievement Test results and trends.
- Provincial Diploma Examination results and trends.
- Fountas and Pinnell, LeNS & CC3 results and trends.
- 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.

WWW.LETHSD.AB.CA

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 technology and STEAM.
- Career Pathways – Provide diverse opportunities for students to discover and explore potential future career pathways.
- Physical and Health Education - Offer a broad range of physical education and health programming across the Division.
- Extra-Curricular Activities - Offer a broad range of 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 success?

- 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.

Domain: Student Growth and Achievement

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?

- 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/caregivers 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 – Continuation 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 and Pinnell, LeNS and CC3 and Alberta Education Numeracy Screening Assessment inform instruction and guide intervention practice.

How will we measure and monitor success?

- Provincial Achievement Test results and trends.
- Provincial Diploma Examination results and trends.
- Lifelong Learning Supplemental Assurance Survey results and trends.
- Five-year completion rate Assurance Survey results and trends.
- Early Years Literacy and Numeracy Assessments.

Domain: Student Growth and Achievement

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 and Pinnell, LeNS and CC3 and 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/caregivers 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.
- 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 – Grad coaches are allocated to high school students to specifically support graduation and post-secondary opportunities.

How will we measure and monitor success?

- Three-year High School Completion Assurance Survey results and trends.
- Five-year High School Completion Assurance Survey results and trends.
- Provincial Achievement Test results and trends.
- Provincial Diploma examination results and trends.
- Fountas and Pinnell, LeNS and CC3 results and trends.
- 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

For more detailed information related to each of these domain priorities, see Pages 31-35.

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 various 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 and Pinnell, LeNS and CC3 and 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.

WWW.LETHSD.AB.CA

Domain: Teaching and Leading

Teaching and Leading Priority – Respond Effectively to Student Needs

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.

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.
- Parabytes 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/caregivers and other stakeholders to collaboratively enhance student learning and achievement.

What strategies will we implement to progress toward achieving this outcome?

- Parent-Teacher Interviews and Celebrations of Learning – The Division schedules time in the school year for parent-teacher interviews and celebrations of learning so teachers and parents/guardians/caregivers can engage in dialogue regarding student progress.
- Reporting – Teachers report to students, parents/guardians/caregivers through report cards and progress reports regarding student achievement.
- Town Hall - The Town Hall event provides students, parents/guardians/caregivers, 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/caregivers, 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/caregivers 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.

Domain: Teaching and Leading

Collaborative Communities

The mornings of our Division-wide Professional Learning days focus on Collaborative Communities, which are initiated and led by teachers. These communities emerge from identified learning needs that teachers recognize as areas to address with their students. Teachers communicate these needs by forming Collaborative Communities, where groups of educators come together to share professional expertise, discuss strategies, and research resources aimed at effectively meeting these needs. The autonomy granted to teachers in this process emphasizes choice and aligns directly with the inquiry-based approach we have adopted for teacher professional learning within our Division. Collaborative Communities will continue into the 2025/2026 school year.

Report Cards

In 2025/2026, the updated K-5 report card will be implemented. The new report card was developed by a committee of Lethbridge teachers and aligns with the new K-5 Alberta curriculum. Teachers underwent professional development for the new reporting system in May of 2025 and will continue to receive support through the Report Card Reference Guide and from the Instructional Services team throughout 2025/2026.

New Curriculum

In September of 2025, the following new curriculum will be mandatory:

• K-3 Social Studies

The following curriculum will be available for piloting throughout 2025/2026.
We anticipate several Division teachers from a variety of schools will participate:

- 4-6 Social Studies
- 7-9 Mathematics
- 7-9 Social Studies
- 7-10 Physical Education and Wellness
- CALM

Funding for piloting will be available from Alberta Education. These funds will be utilized to support teacher collaboration and resource development.

Learning Disruption Intervention

Learning Disruption Funding has been received and will be utilized for students in Grade 1 in the 2025/2026 school year. To address learning disruptions, schools will be provided targeted funding where teachers will conduct initial student assessments, deliver targeted instruction and monitor student progress throughout the intervention period. To support targeted intervention, materials such as the UFLI manual, sound wall cards, magnetic activity trays and letter sets will be provided.

Domain: Teaching and Leading

Para-Bytes Training and Professional Learning

In 2024/2025 school year, we expanded the Para-Bytes training available to our Educational Assistant staff. This year, approximately 120 EAs attended each of the four half-day facilitated workshops that laid the groundwork by exploring foundational principles in supporting Inclusive Education practices. Using the Para-Bytes Behaviours resources and integrating SIVA philosophy and practice, the Inclusive Education department also developed eight self-directed modules focused on specific strategies and interventions to support unexpected and escalated student behaviours. On average, 180 EAs completed each of these modules.

Based on the positive feedback of these learning opportunities from staff at all levels, we will continue to offer in-person Foundation Para-Bytes workshops to EAs next year to help ensure a common understanding across our division as well as provide the Behaviour based self-directed modules. In addition, we will increase accessibility for EAs and staff to engage with the Para-Bytes website to explore the academic and interdependence strategies.

WWW.LETHSD.AB.CA

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

For more detailed information related to each of these domain priorities, see Pages 36-42.

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 and Safety and in holistic student safety supports through Supporting Individuals through Valued Attachment (SIVA) and Para-Bytes training (which 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 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.

Domain: Learning Supports

Learning and 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 teacher, learning 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 occupational therapists, speech language pathologists, a physical therapist, a psychologist 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 support teachers, 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 have access to language rich environments in multi-leveled programs that provide targeted literacy and numeracy interventions. 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.
- Specialized Programs – The Division provides specialized programming such as Parker's Place, Nikki's Den, Lethbridge Alternative Program Schools 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 various 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.
- English as Additional Language five-year completion rate.

WWW.LETHSD.AB.CA

Domain: Learning Supports

Learning and Supports Priority – Active, Healthy Students

What is our desired outcome?

- To foster the physical, mental and emotional wellness of students to support optimal learning.

What strategies will we implement to progress toward achieving this outcome?

- School Based Wellness Supports – Schools are provided with counselling staff to support the mental health needs of students.
- Physical and Health Education – The Division offers a broad range of physical education and health programming to support student wellness.
- Nutrition Program – Through funding from Alberta Education and donations from stakeholders, the Division provides breakfast, lunch and healthy snack programs to ensure students have food as they navigate the school day.
- Extra-Curricular Activities – The Division offers a broad range of extra-curricular and co-curricular and clubs that encourage students to be active and pursue areas of interest.
- Mental Health Capacity Building (MHCB) – An externally-funded program that works with school communities to promote positive mental health through universal programming and targeted supports for families.
- Digital Wellness – The Division has a two-person team that builds capacity for students, staff, parents/guardians/caregivers related to digital wellness.
- Land-Based Learning – The Division promotes opportunities for land-based learning as a way for all students to connect learning, nature and Indigenous ways of knowing.
- Wellness Committee and Health Champions – A Division wellness committee and health champions at each school promote a broad range of wellness initiatives in the Division for students and staff.
- Safe Routes to School – Schools partner with The City of Lethbridge to encourage and enhance opportunities for students to bike or walk to school.

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.

Domain: Learning Supports

Learning and Supports Priority – Truth and Reconciliation

What is our desired outcome?

- School communities take action to advance Truth and Reconciliation.

What strategies will we implement to progress toward achieving this outcome?

- Land Based Learning – The Division promotes opportunities for land-based learning as a way for all students to connect learning, nature and Indigenous ways of knowing.
- 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 practices 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 and monitor progress?

- Citizenship Assurance Survey results and trends.
- Welcoming, Safe and Caring, Respectful and Safe Learning Environments Assurance Survey 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.

WWW.LETHSD.AB.CA

Learning For All

Through a collaborative team approach, Lethbridge School Division is committed to working with students, their families and community agencies towards success for each student. Focusing on universally-designed programming and a continuum of supports and services, we strive to meet the diverse learning needs of all students within their classroom setting, allowing multiple access points to the provincial curriculum. Student learning experiences are built upon a foundation that is strength-based, flexible and responsive.

When required, a collaborative response model is used to build targeted or individualized support programs developed with the input of the school-based learning team, students, families and Division supports including speech language pathology, occupational therapy, behavioural team support, school psychology/counselling and English as an Additional Language teaching. Each school is also supported by a Learning Support Teacher (LST) who assists in accessing supports, building Instructional Support Plans (ISPs), bridging home and school connections and building capacity within school staff to implement universal strategies.

Domain: Learning Supports

English as an Additional Language (EAL) and English for Access Programs (EAP)

Lethbridge School Division continues to welcome English as an Additional Language learners, including newcomer/refugee students, into our schools. We currently have 1,291 EAL Learners from countries all over the world with the majority of families arriving specifically from the Philippines and various African countries. Upon registering, our students take part in academic and social intake interviews. The information gathered through these interviews begins the process of our Provincial Benchmarking practice.

Classroom teachers complete regular benchmarking to monitor student growth and to guide instructional practices to support our EAL learners. Our EAL students receive social, academic and cultural support within their classroom settings. Middle or high school-aged students with limited formal schooling or interrupted schooling may be placed in our English for Access Programs (EAP) where they receive intensive and targeted foundational literacy, numeracy and cultural support. In addition to their school-based team, all EAL students are supported through a Division EAL Support Teacher, EAL Student Support Worker and school-based Learning Support Teacher. Clients of Lethbridge Family Services (LFS) also receive support through their family-assigned LFS Settlement Practitioner.

WWW.LETHSD.AB.CA

Domain: Learning Supports

Health and Well-being

The Division and educational stakeholder partners have long recognized the need for a focus on the health and wellness of students and staff. Decreasing levels of activity among youth, nutritional gaps and increasing challenges with mental health continue to call for attention to programs and services that promote active living, healthy eating and positive social emotional connections. Guided by a Wellness Committee, Health Champions at each school site and Board direction, the Division has been meeting this challenge in a multitude of ways. Nutrition Programs, Wellness Grants (Self-Regulation and movement), regular Health Champ meetings and teaming with school-based Wellness Teams has developed a more holistic approach to wellness in our Division.

Breakfast, lunch or healthy snack programs have been implemented in some schools for several years, made possible by Alberta Education Nutrition Grants as well as the generous support of industry, business, service clubs and volunteers. We continue to explore and lean on the community to assist in delivering programming as required.

The Division has always provided support to children and their families. The Division's Mental Health Capacity Building (MHCB) program is an externally-funded program that provides prevention and promotion of mental health. MHCB predominantly provides universal mental health programming for all schools K-12, leading mental health and wellness initiatives for students, families and staff. Lethbridge School Division also supports families through a team of four Family Support Workers. The Family Support Workers are externally funded with a primary focus to assist in connecting families with community supports and services by responding to referrals made by school-based wellness teams throughout the school year.
Wellness grants have now been offered for seven years and were created for schools to have greater accessibility and flexibility to financially support wellness initiatives that enhance achievement. The Wellness Committee has elected to continue to offer wellness grants for the next school year and focus the grants on school identified wellness needs.

Lethbridge School Division

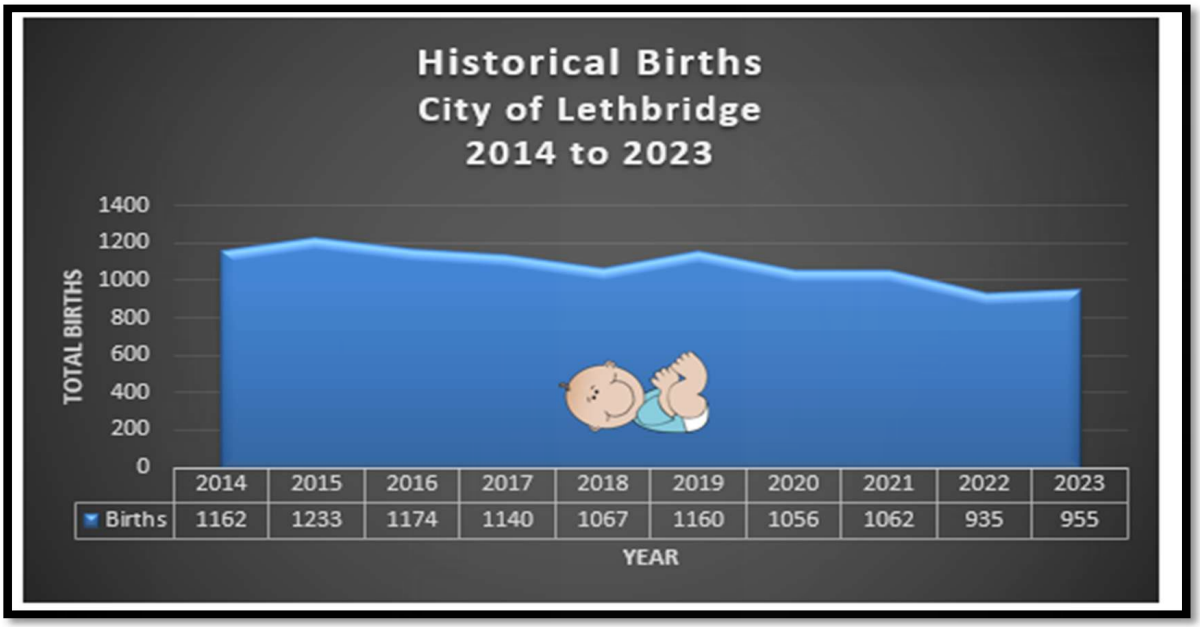
Enrolment Statistics

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 2025, the Division reviews actual enrolments as of September 2024 and January 2025, 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 2025-2026 school year. The Division relies heavily on current information and local knowledge of the community for developing current projections. Projections for 2026 through 2028 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 2014 to 2023 (most recent available data per the Government of Alberta website). Overall, there is significant fluctuation during this period ranging from a 6.1% increase in 2015 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 2021 to September 2024. Projected enrolments by program are also illustrated for September 2025 to 2028.

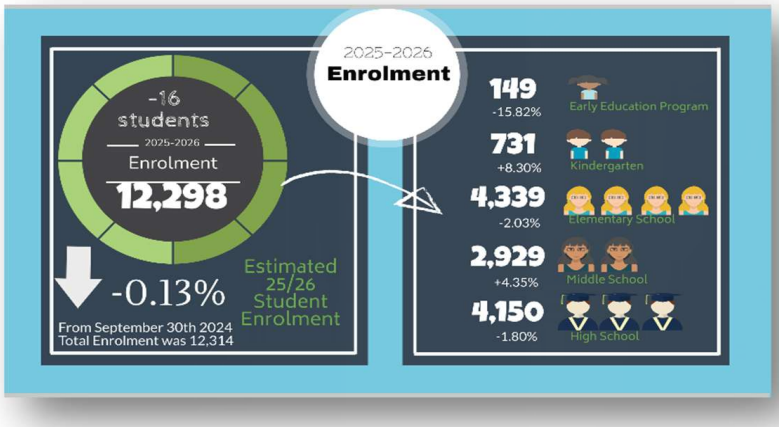
Lethbridge School Division
Enrolment Statistics by Grade
2021 to 2028

	Actual				Projection			
	September 2021	September 2022	September 2023	September 2024	September 2025	September 2026*	September 2027*	September 2028*
Grade Level								
Early Education	299	241	180	177	149	150	152	154
Kindergarten	747	784	667	675	731	738	746	753
Grade 1	838	889	885	773	782	790	798	806
Grade 2	890	855	914	904	794	802	810	818
Grade 3	835	882	880	923	921	930	940	949
Grade 4	906	847	908	898	933	942	952	961
Grade 5	810	925	880	931	909	918	927	937
Grade 6	862	840	967	925	981	991	1,001	1,011
Grade 7	1,023	898	875	996	943	952	962	972
Grade 8	902	1,027	931	886	1,005	1,015	1,025	1,035
Grade 9	902	930	1,080	1,018	939	948	958	967
Grade 10	912	961	988	1,174	1,028	1,038	1,049	1,059
Grade 11	808	941	1,009	995	1,173	1,185	1,197	1,209
Grade 12	946	937	1,065	1,039	1,010	1,020	1,030	1,041
Total Students	11,680	11,957	12,229	12,314	12,298	12,421	12,545	12,671
% change		2.37%	2.27%	0.70%	-0.13%	1.00%	1.00%	1.00%

* 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 2025 to 2028 as the city of Lethbridge continues to grow. It likely will not be at the same rate as in prior years due to less people moving to Alberta.



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 2025. 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:
After a few years of decline, there is an increase in Kindergarten enrolment within the Division. This is a great sign as the earlier students entered into the Division, there can be early interventions to help with learning and making sure children are accessing the supports they need to be successful.

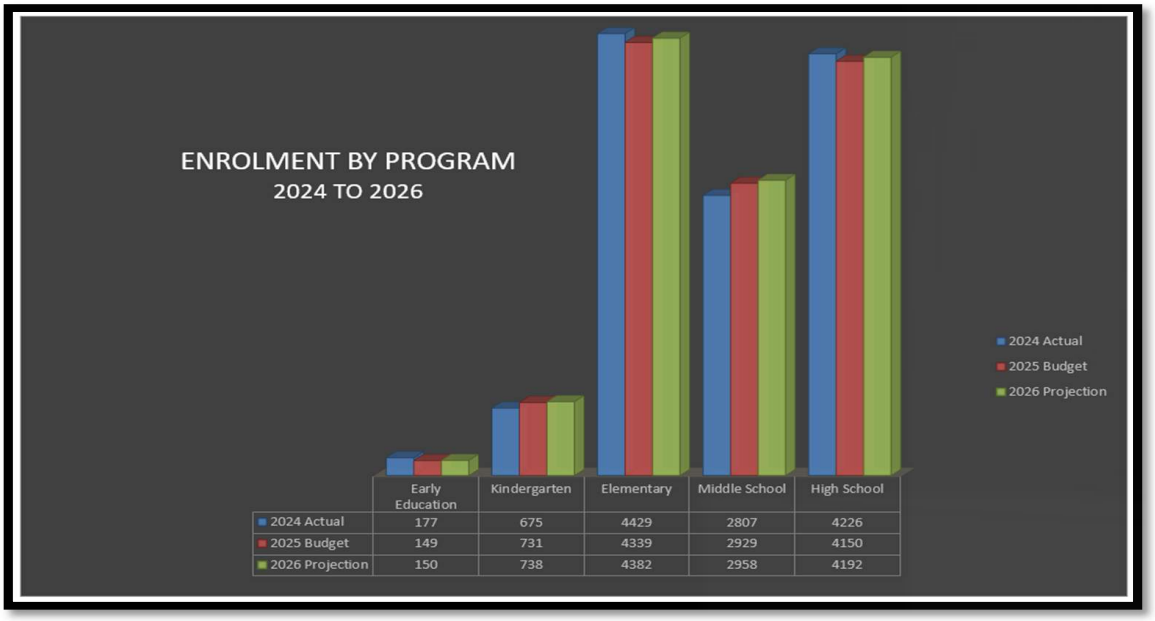
A new kindercare pilot program was introduced at two Division schools for the fall of 2024. The Board believes that the early years are foundational to student development and the hope is to offer families more options to make kindergarten more accessible. This program will continue for the 25/26 school year.

Elementary School:
Elementary saw its enrolment estimates decrease slightly for the 2025-2026 school year. There continues to be pressure within the west side elementary schools. The Division will open West Coulee Station Elementary School in September 2025 which will help with enrolment pressures at the other four west side elementary schools.

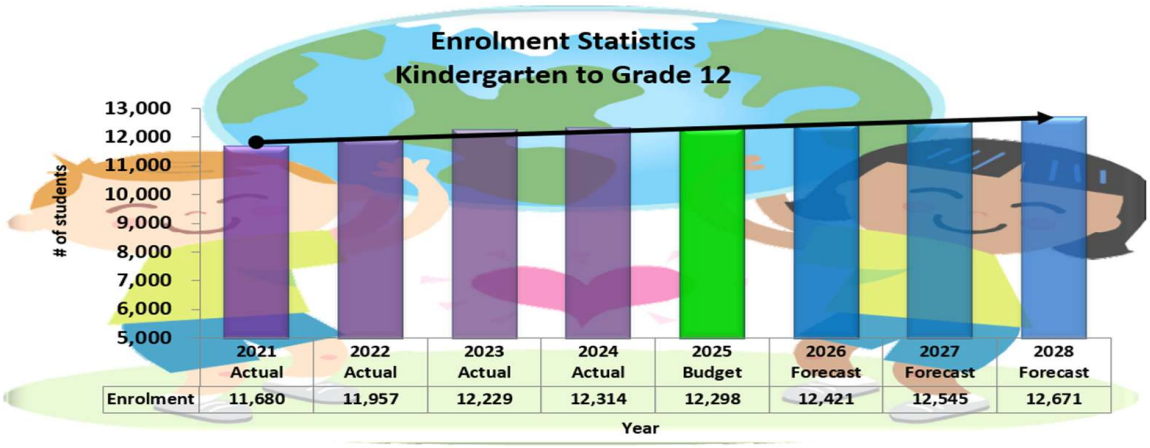
Middle School:
Middle school is where the Division will see the largest enrolment increase for the 2025/2026 school year. The last middle school the Division opened was Senator Joyce Fairbairn Middle School in 2019.

High School:
High school enrolment has had steady growth from 2020 to 2024 but is anticipated to have a slight decrease for the 2025/2026 school year. The last high school that was built was in 2012 (Chinook High School) and was projected to reach capacity by 2022. 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 2024 to 2025:



	Early Education	Kindergarten	Elementary	Middle School	High School
2024 Actual	177	675	4429	2807	4226
2025 Budget	149	731	4339	2929	4150
2026 Projection	150	738	4382	2958	4192



	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
Enrolment	11,680	11,957	12,229	12,314	12,298	12,421	12,545	12,671

This chart shows a steady increase in enrolment over the eight-year period reviewed. Enrolment will increase from 11,680 in 2021 to an estimated 12,671 in 2028, which is an increase of 991 students or 8.48% (average of 1.17% per year increase).

Lethbridge School Division has 12,298 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2025-2026 school year as compared to 12,314 in 2024-2025. This is a decrease of 16 students or -0.13%. After several years of unprecedented population growth within the province, it is anticipated that this growth will slow. It is estimated that enrolment will be flat for the 2025/2026 school year, however the Division estimates a conservative 1% growth over the next three years.

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, Director of Inclusive Learning 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 2021-2022 through 2025-2026

(reported as Full Time Equivalents)

Position	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Teacher	575.18	584.96	594.06	601.11	571.13
Principal/ Vice Principal/Assistant Principal	57.00	57.00	57.00	57.00	59.00
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 (Co-ordinators)	5.60	6.00	6.00	6.00	6.00
Total Certificated Staffing	643.78	653.96	663.06	670.11	642.13
Year over year change FTE- Certificated Staff		10.178	9.100	7.052	-27.980
%		1.58%	1.39%	1.06%	-4.18%
Five year change- Certificated Staff					-1.650
%					-0.26%
School Administrative Assistants/Admin Support	39.65	39.77	39.15	41.89	42.09
Student Support Workers	14.43	16.30	16.60	17.00	15.00
Early Education Managers	10.50	9.12	5.00	5.00	5.00
Kindercare Program - Program Leads	0.00	0.00	0.00	2.00	1.50
Educational Assistants/Advanced Education Support					
Advanced Educational Support	12.31	12.31	12.31	12.31	11.73
Early Education	4.00	3.77	4.00	4.00	4.00
Program Unit Funding (PUF)	30.40	24.80	16.72	16.72	16.72
Specialized Learning Supports - Severe KG	23.10	17.45	17.20	17.20	17.20
Kindercare Program	0.00	0.00	0.00	1.68	0.79
Jordan's Principle	0.00	0.00	0.00	12.47	0.00
Grade 1 to 12 (inclusive)	182.78	186.47	189.51	197.58	197.67
Speech Language Pathologists	6.00	6.00	6.00	6.00	5.00
Family School Liaison	8.70	10.90	12.90	14.75	13.75
Making Connections Staff	9.50	8.69	8.69	8.60	8.60
School Business Support	3.00	3.00	3.00	3.00	3.00
Library Operations Support	19.90	19.58	19.70	19.57	20.21
District Technology Support	12.00	12.63	13.00	13.00	12.00
First Nations Metis and Inuit program staff	3.44	3.24	3.41	3.41	3.41
Occupational Therapist	1.00	1.00	1.00	1.00	1.00
Central Office Support Staff	22.71	22.71	22.71	22.71	22.71
Associate Superintendent / Directors of Finance, HR and Facilities	4.00	4.00	4.00	4.00	4.00
Caretaking Staff	60.40	60.40	57.66	57.16	59.74
Maintenance Staff	11.69	11.69	11.69	11.69	11.94
Total Non Certificated Staffing	479.51	473.83	464.24	492.73	477.06
Year over year change FTE- Support Staff		-5.684	-9.584	28.488	-15.670
%		-1.19%	-2.02%	6.14%	-3.18%
Five year change FTE -Support Staff					-2.450
%					-0.51%
Total Division Staffing	1,123.29	1,127.78	1,127.30	1,162.84	1,119.19
Total Division Enrolment (Pre-K to 12)	11,680	11,957	12,229	12,314	12,298
Year over year change FTE - All staff		4.494	-0.484	35.540	-43.650
%		0.40%	-0.04%	3.15%	-3.75%
Five year change FTE - All staff					-4.100
%					-0.36%

In 2021-2022, teacher staffing increased 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 consistent 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 7 FTE. The majority of this staff was placed at the high school level as that is where the Division saw the largest enrolment growth. Uncertificated staff increased by 28.48 FTE, the majority of which (22.22 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 6.26 FTE is for 2 program leads for the new Kindercare pilot and additional FTE time added for office administrative assistants at several schools.

For the 2025-2026 budget, difficult decisions needed to be made as the Division's expenses are outpacing it's funding. For certificated staffing, 27.98 FTE positions were eliminated throughout the entire Division. For uncertificated staffing, there was a decrease of 15.67 FTE. The majority are the external funding from Jordan's Principle was no longer available to the Division, therefore these positions were eliminated. The remaining FTE were positions that were eliminated through attrition (retirements or resignations) or leaves that will not be filled during the year. These decreases were offset by adding the support staff for West Coulee Station Elementary School that will be opening in September 2025 (admin assistant, learning commons and caretaking).

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).

Deep in the Cold Ocean by Amelia Slawosky, Dr. Robert Plaxton Elementary School - Gr. 4

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 2023-2024 school year and performance measures and strategies are for the 2024-2025 school year. Note that this is the most up-to-date information as at August 2025.

DOMAIN: Local and Societal Context

Enrollment Growth and Staff Demographics

Understanding our Division's growth and staff demographics is crucial for planning, resource allocation and promoting diversity in our workforce.
In recent years, student enrollment has grown by 1-3% annually.
This growth requires the Division to be flexible in allocating staff so that schools can effectively meet the changing needs of the communities they serve.
Assessing recruitment, retention and professional learning ensures that we attract and keep skilled educators to serve our students. Additionally, integrating technology responsibly, engaging with the community and using data for decisions all help us meet the diverse needs of our students and support the ongoing development and well-being of our staff.

Student Growth

	Sept 30, 2021	Sept 30, 2022	Sept 30, 2023
Lethbridge School Division	11,725	12,007	12,295

Employee Demographics

2023-24	%Teachers	%Non Teachers	Average Age Employees	Average Age Teachers	Average Age Non-Teachers
Lethbridge School Division	55.8%	44.2%	43	40	46

ATA Age Distribution Breakdown

2023-24	18-29	30-39	40-49	50-59	60+
Lethbridge School Division	7.9%	19.0%	18.2%	9.0%	1.6%

Non-ATA Age Distribution Breakdown

2023-24	18-29	30-39	40-49	50-59	60+
Lethbridge School Division	6.1%	7.4%	11.9%	12.5%	6.4%

DOMAIN: Local and Societal Context

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.

DOMAIN: Local and Societal Context

Summary of Accomplishments

1. Construction continues to be on time and on budget for the new K-5 Elementary School in Garry Station in west Lethbridge. West Coulee Station Elementary 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.

2. Lethbridge School Division received approval to move to the Design Phase for the modernization of Galbraith Elementary School. Consultants were hired to gather feedback for possible designs for the modernization with staff of the school. The City of Lethbridge has agreed to provide $1.2 million towards the upsizing of the new gym. This gym will facilitate after school hours community use. Alberta Infrastructure has procured a design architect that will now work with the Division in designing the school and getting it ready for the construction phase.

3. A modular classroom and washroom unit were installed at Coalbanks Elementary School for the start of the 2024/2025 school year. The school received approval for two more classrooms that will be installed in the spring of 2025.

4. The second annual Digital Wellness Day emphasized the importance of recognizing mindful technology use and promoting meaningful, screen-free moments for all students, staff and faculty members.

5. Lethbridge School Division hosted 47 graduates at our Indigenous Graduation Ceremony, hosted by Lethbridge Collegiate Institute.

6. Lethbridge School Division offered over 25 Dual Credit courses from the University of Lethbridge and the Lethbridge Polytechnic to our high school students.

7. The Division received the Meritorious Budget Award (MBA) from ASBO International for the 2024/2025 Annual Budget Report.

8. In a collaboration with Winged Whale Media, Tourism Lethbridge and Lethbridge School Division, along with Stafford Lake Resort, a 360 virtual reality video was created to depict what a day in the life of an international student could look like in the Division.

9. In August, the Division held the Fourth Annual First Ride Event. This event is supported by the Division in partnership with Holy Spirit Catholic School Division and Southland Transportation.

10. Chinook High School hosted the ICE Awards Scholarship Showcase, which included student displays of innovation and the recognition of the winners of the 2023 ICE Awards Scholarship.

11. Logics Academy visited schools throughout the Division and worked with both students and staff to demonstrate effective use of Office 365.

12. During the year, a study of west Lethbridge was conducted from planning funds provided by Alberta Education. The West Side Study was presented to Trustees in October of 2024 and outlined the growth and capacity challenges faced by schools in west Lethbridge and supported the need for an new elementary and high school on this side of the city.

DOMAIN: Local and Societal Context

Summary of Accomplishments

13. A Diversity and Inclusion parent evening was held to review the purpose of an Instructional Support Plan, and to gather feedback and insight from parents. The Division's Inclusive Education Team event involved roundtable discussions around Instructional Support Plans for students with exceptionalities.

14. Continuous professional learning opportunities titled "Curriculum Deep Dives" were provided by Curriculum Support Teachers for each organizing idea of the new Math and ELAL curricula.

15. Assessment working groups were created where elementary teachers across the Division came together to develop assessment progressions correlated with new curriculum. These assessment documents will serve as supports to teachers as they teach, assess and report on the outcomes of the new curriculum.

16. Ongoing residency support is provided for implementation of resources such as University of Florida Institute (UFLI) literacy resources, MathUp and effective use of math manipulatives.

17. Several Humanities middle school teachers piloted an outcomes-based gradebook based on new English Language Arts and Literature curriculum. They have developed comprehensive rubrics and assessment measures to correlate with gradebooks.

18. Lethbridge School Division successfully hosted the Alberta Esports Championship 2024 at the Lethbridge Agri-Food Hub & Trade Centre. The tournament was open to all students aged 10-18 and featured Super Smash Bros, Rocket League, Omega Strikers, League of Legends and Valorant.

19. During the 2023/2024 year, the School Boundary Realignment Committee reviewed school boundaries for elementary schools in west Lethbridge. This review involved multiple stakeholder engagement opportunities to develop boundaries for West Coulee Station Elementary School that will open in 2025/2026, as well as address growth and capacity concerns at Coalbanks Elementary School. The report was presented to Trustees in September and new boundaries approved in October of 2024 to be in place for the 2025/2026 school year.

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	**81.3**	82.6	83.2	**83.7**	84.4	84.8	n/a	Declined Significantly	n/a
	Citizenship	**74.2**	78.5	77.5	**79.4**	80.3	80.9	Intermediate	Declined Significantly	Issue
	3-year High School Completion	**75.6**	73.0	77.3	**80.4**	80.7	82.4	Intermediate	Maintained	Acceptable
	5-year High School Completion	**87.1**	86.4	85.3	**88.1**	88.6	87.3	Intermediate	Improved	Good
	PAT6: Acceptable	**72.0**	69.5	69.5	**68.5**	66.2	66.2	Intermediate	Improved	Good
	PAT6: Excellence	**19.9**	20.0	20.0	**19.8**	18.0	18.0	High	Maintained	Good
	PAT9: Acceptable	**57.9**	60.0	60.0	**62.5**	62.6	62.6	Very Low	Maintained	Concern
	PAT9: Excellence	**10.7**	11.1	11.1	**15.4**	15.5	15.5	Low	Maintained	Issue
	Diploma: Acceptable	**74.9**	77.4	77.4	**81.5**	80.3	80.3	Low	Declined	Issue
	Diploma: Excellence	**13.1**	15.1	15.1	**22.6**	21.2	21.2	Intermediate	Declined	Issue
Teaching & Leading	Education Quality	**86.0**	87.4	87.6	**87.6**	88.1	88.6	Intermediate	Declined Significantly	Issue
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	**81.7**	83.4	83.4	**84.0**	84.7	85.4	n/a	Declined	n/a
	Access to Supports and Services	**78.9**	80.8	80.0	**79.9**	80.6	81.1	n/a	Declined	n/a
Governance	Parental Involvement	**74.6**	76.8	76.0	**79.5**	79.1	78.9	Intermediate	Maintained	Acceptable

Insights

This year, the Division saw improvement in several categories in the Alberta Education Assurance Measures. Notably, the five-year completion rate improved compared to the previous year and multi-year trend for the Division. Grade 6 Provincial Achievement Tests (PAT) acceptable results also showed improvement over the three-year average and surpassed the provincial average for this measure.

However, the Division experienced declines in student learning engagement, citizenship and education quality measures. Additionally, Grade 9 Provincial Achievement Tests (PAT) acceptable results and Diploma acceptable results remain areas of concern.

Improving results contained in the Alberta Education Assurance Measures is a key focus for the Division. This priority was highlighted at the 2024 Town Hall event, where a desire for a renewed emphasis on student academic achievement was articulated by many stakeholders. Consequently, the Division identified improving results in the Alberta Education Assurance Measures as a strategic focus in the 2024/2025 Annual Education Plan.

Strategies

Over the next three years, the Division will concentrate on strategies to better understand and improve both qualitative and quantitative data outlined in these measures. This will include building capacity of staff and stakeholders to better understand the survey process more thoroughly, enhancing the ability to analyze results and providing targeted professional development to improve practice, especially in the area of assessment. Specific strategies are outlined throughout the Assurance Results Report.

DOMAIN: Student Growth and Achievement

Provincial Achievement Test Results

		Lethbridge School Division							Alberta			
		Achievement	Improvement	Overall	2024		Prev 3 Year Average		2024		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
French Language Arts 6 année	Acceptable Standard	Intermediate	Maintained	Acceptable	83	74.7	71	77.5	1,870	69.9	3,131	77.6
	Standard of Excellence	Low	Declined Significantly	Concern	83	3.6	71	14.1	1,870	9.3	3,131	12.5
Français 6 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	504	80.4	578	78.9
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	504	18.5	578	19.4
Science 6	Acceptable Standard	Low	Improved Significantly	Good	981	73.7	834	67.3	53,806	68.8	54,859	66.7
	Standard of Excellence	High	Improved Significantly	Good	981	25.4	834	17.9	53,806	24.8	54,859	21.8
Social Studies 6	Acceptable Standard	Intermediate	Improved	Good	981	72.0	835	69.5	60,804	68.5	57,655	66.2
	Standard of Excellence	High	Maintained	Good	981	19.9	835	20.0	60,804	19.8	57,655	18.0
English Language Arts 9	Acceptable Standard	Low	Declined	Issue	1,054	64.7	902	68.6	59,096	69.5	56,255	71.4
	Standard of Excellence	Low	Declined	Issue	1,054	6.6	902	8.8	59,096	11.8	56,255	13.4
K&E English Language Arts 9	Acceptable Standard	Low	Improved	Acceptable	28	35.7	16	12.5	1,465	49.6	1,254	50.2
	Standard of Excellence	Intermediate	Maintained	Acceptable	28	7.1	16	6.3	1,465	5.6	1,254	5.7
French Language Arts 9 année	Acceptable Standard	Intermediate	Maintained	Acceptable	77	83.1	85	83.5	3,308	76.6	3,215	76.1
	Standard of Excellence	Intermediate	Maintained	Acceptable	77	13.0	85	12.9	3,308	10.6	3,215	10.9
Français 9 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	615	83.1	575	81.6
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	615	19.7	575	22.3
Mathematics 9	Acceptable Standard	Very Low	Maintained	Concern	1,054	48.7	904	49.1	58,577	52.7	55,447	54.4
	Standard of Excellence	Low	Maintained	Issue	1,054	10.2	904	9.5	58,577	14.0	55,447	13.5
K&E Mathematics 9	Acceptable Standard	*	*	*	25	*	15	20.0	1,967	52.2	1,815	52.7
	Standard of Excellence	*	*	*	25	*	15	6.7	1,967	9.9	1,815	11.3
Science 9	Acceptable Standard	Intermediate	Declined Significantly	Issue	1,060	63.3	900	67.6	59,072	67.6	56,311	66.3
	Standard of Excellence	Very High	Maintained	Excellent	1,060	15.9	900	15.7	59,072	20.8	56,311	20.1
K&E Science 9	Acceptable Standard	Very Low	n/a	n/a	26	15.4	n/a	n/a	1,411	52.3	1,197	52.9
	Standard of Excellence	Low	n/a	n/a	26	3.8	n/a	n/a	1,411	8.9	1,197	10.9
Social Studies 9	Acceptable Standard	Low	Maintained	Issue	1,054	56.5	904	55.1	59,125	60.5	56,309	58.4
	Standard of Excellence	Low	Maintained	Issue	1,054	10.4	904	10.4	59,125	15.8	56,309	15.9
K&E Social Studies 9	Acceptable Standard	Very Low	Maintained	Concern	28	32.1	14	35.7	1,351	50.4	1,140	49.6
	Standard of Excellence	Intermediate	Maintained	Acceptable	28	10.7	14	14.3	1,351	11.3	1,140	10.6

Insights

Highlights of these results include high to very high achievement in Grade 6 Science, Grade 6 Social Studies and Grade 9 Science standard of excellence on Provincial Achievement Tests (PAT). Additionally, the acceptable rates for Grade 6 Science and Social Studies were above the provincial average. Grade 9 French Language Arts acceptable and excellence rates, as well as Grade 9 K&E Englis Language Arts and K&E Social Studies excellence rates also surpassed the provincial average. Howeve we also recognize there are areas of concern, as results in Grade 9 English Language Arts, Math and Social Studies are rated as low.

Strategies

The 2024/2025 Annual Education Plan prioritizes improving these results. To address these concerns and enhance future results, we are implementing several strategies including:

- Focus on foundational literacy and numeracy – The Division has experienced success emphasizing foundational literacy and numeracy over the past four years. This focus will continue, with particul focus on enhancing literacy and numeracy learning at the middle school level.
- Focus on PAT results analysis – Analysis of results by subject, topic and specific questions will allow teachers to gain deeper insights into areas of success and areas for growth.
- Focus on assessment practice – The administrators committee will concentrate professional learning on assessment practices, specifically clarifying the relationship between curriculum, instructional practice and assessment.

Diploma Exam Results

		Lethbridge School Division							Alberta			
		Achievement	Improvement	Overall	2024		Prev 3 Year Average		2024		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	Very Low	Declined	Concern	527	81.2	451	84.3	33,001	84.2	31,493	83.7
	Diploma Examination Standard of Excellence	Intermediate	Declined	Issue	527	6.8	451	8.9	33,001	10.1	31,493	10.5
English Lang Arts 30-2	Diploma Examination Acceptable Standard	Low	Maintained	Issue	296	82.8	287	85.4	19,219	85.7	17,112	86.2
	Diploma Examination Standard of Excellence	Intermediate	Declined	Issue	296	9.1	287	13.2	19,219	12.9	17,112	12.7
French Language Arts 30-1	Diploma Examination Acceptable Standard	Low	Improved	Acceptable	51	92.2	41	80.5	1,200	95.3	1,236	93.1
	Diploma Examination Standard of Excellence	Low	Maintained	Issue	51	2.0	41	4.9	1,200	8.6	1,236	6.1
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	160	99.4	127	99.2
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	160	26.3	127	30.7
Mathematics 30-1	Diploma Examination Acceptable Standard	n/a	Declined	n/a	277	59.6	254	67.3	21,035	75.4	19,763	70.8
	Diploma Examination Standard of Excellence	n/a	Declined	n/a	277	17.3	254	21.3	21,035	34.9	19,763	29.0
Mathematics 30-2	Diploma Examination Acceptable Standard	n/a	Maintained	n/a	236	69.5	181	70.7	15,676	70.9	14,418	71.1
	Diploma Examination Standard of Excellence	n/a	Improved	n/a	236	14.0	181	9.9	15,676	15.4	14,418	15.2
Social Studies 30-1	Diploma Examination Acceptable Standard	Low	Declined	Issue	490	75.5	438	79.9	25,167	85.2	24,023	83.5
	Diploma Examination Standard of Excellence	Low	Maintained	Issue	490	8.0	438	9.4	25,167	18.7	24,023	15.9
Social Studies 30-2	Diploma Examination Acceptable Standard	Very Low	Maintained	Concern	344	69.5	278	72.3	23,985	77.6	21,045	78.1
	Diploma Examination Standard of Excellence	Low	Declined	Issue	344	4.7	278	7.6	23,985	12.7	21,045	12.3
Biology 30	Diploma Examination Acceptable Standard	Intermediate	Maintained	Acceptable	461	80.3	390	79.7	24,414	83.1	23,270	82.7
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	461	24.5	390	24.1	24,414	33.7	23,270	32.8
Chemistry 30	Diploma Examination Acceptable Standard	Intermediate	Maintained	Acceptable	263	77.9	246	79.3	19,955	82.9	18,364	80.5
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	263	26.2	246	27.2	19,955	38.0	18,364	37.0
Physics 30	Diploma Examination Acceptable Standard	Low	Maintained	Issue	143	60.1	152	60.5	9,955	85.1	9,241	82.3
	Diploma Examination Standard of Excellence	Intermediate	Declined	Issue	143	18.2	152	26.3	9,955	43.1	9,241	39.9
Science 30	Diploma Examination Acceptable Standard	Low	Maintained	Issue	57	66.7	51	74.5	8,439	81.3	8,007	79.4
	Diploma Examination Standard of Excellence	Low	Maintained	Issue	57	7.0	51	7.8	8,439	24.6	8,007	23.1

Insights

Highlights include improvement in the acceptable standard for French Language Arts and the standard of excellence for Math 30-2. Additionally, results in Biology 30 have shown improvement in both the acceptable standard and standard of excellence compared to the previous year. However, we also recognize there are areas of concern, as results in English Language Arts, French Language Arts, Social Studies, Science and Physics are rated as low. Math results are also currently below provincial average.

Strategies

The 2024/2025 Annual Education Plan prioritizes improving these results. To address these concerns and enhance future results, we are implementing several strategies including:

- Focus on diploma results analysis – Analysis of results by subject, topic and specific questions will allow teachers to gain deeper insights into areas of success and areas for growth.
- Focus on assessment practice – The administrators committee will concentrate professional learning on assessment practices, specifically clarifying the relationship between curriculum, instructional practice and assessment.
- Collaborative communities – Teachers from across the Division will have opportunities to collaborate with colleagues to enhance practice within their subject areas.

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								
	2019		2020		2021		2022		2023					2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	**729**	**74.9**	**805**	**78.4**	**749**	**80.4**	**839**	**73.0**	**784**	**75.6**	Intermediate	Maintained	Acceptable	**45,354**	**80.3**	**46,245**	**83.4**	**47,675**	**83.2**	**48,340**	**80.7**	**49,297**	**80.4**
4 Year Completion	743	81.4	729	82.2	808	85.2	746	84.6	835	80.8	Intermediate	Declined	Issue	44,980	84.0	45,351	85.0	46,242	87.1	47,660	86.5	48,296	85.1
5 Year Completion	**701**	**78.9**	**744**	**84.3**	**728**	**85.1**	**807**	**86.4**	**746**	**87.1**	Intermediate	Improved	Good	**44,988**	**85.3**	**44,972**	**86.2**	**45,344**	**87.1**	**46,238**	**88.6**	**47,659**	**88.1**

Insights

Our Division is pleased to report three-year and five-year high school completion rates improved compared to the previous year. High school completion is crucial in opening doors for students to prepare them for the future. Notably, five-year completion trends continue to rise, demonstrating even if a student does not complete high school in the traditional three-year timeframe, they can still access supports to continue their education. As noted below, the Division employs several strategies to assist students as they work towards high school completion.

Strategies

- High schools in Lethbridge provide a breadth of courses to meet the needs and interests of students.
- Our off-campus education program supports students who wish to enter the workforce at an earlier age. Students forgo school-based options to get a jump on the world of employment, working in trades and other workplace opportunities.
- Lethbridge School Division also offers Dual Credit programs at the University of Lethbridge and Lethbridge Polytechnic to increase transitional choices.
- Lethbridge School Division is a stakeholder in the new Southern Alberta Collegiate Institute, which aims to support students through career pathway programs.
- For the last 16 years, Lethbridge School Division has prioritized students needing additional time to complete high school courses through our Fast Forward program, run through our alternate high school, Victoria Park High School.
- Victoria Park contributes to the success of students by creating individual plans through student consultations, which results in personalized educational plans.

Citizenship

Percentage of teachers, parents and students who are satisfied students model the characteristics of active citizenship.

	Lethbridge School Division													Alberta								
	2020		2021		2022		2023		2024		Measure Evaluation			2020		2021		2022		2023		2024	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	3,593	79.4	3,125	79.9	3,570	76.6	3,231	78.5	4,014	74.2	Intermediate	Declined Significantly	Issue	264,413	83.3	230,843	83.2	249,770	81.4	257,231	80.3	265,100	79.4
Parent	479	80.0	415	77.8	484	73.7	394	77.5	534	71.3	Intermediate	Declined	Issue	36,891	82.4	30,905	81.4	31,689	80.4	31,869	79.4	33,217	78.7
Student	2,686	67.1	2,255	68.8	2,616	66.6	2,381	68.8	2,978	66.1	Intermediate	Declined	Issue	193,577	73.8	169,741	74.1	187,120	72.1	193,015	71.3	199,816	69.6
Teacher	428	91.1	455	93.2	470	89.4	456	89.1	502	85.2	Low	Declined	Issue	33,945	93.6	30,197	94.1	30,961	91.7	32,347	90.3	32,067	89.8

Insights

Over the past four years there has been a decrease in the percentage of stakeholders who are satisfied with students modelling the characteristics of active citizenship. This decline mirrors the provincial trend in these measures. Students reported the lowest level of satisfaction with citizenship. In particular, they expressed dissatisfaction with mutual respect and their peers' adherence to rules. Overall, teachers reported the highest levels of satisfaction within this category. Parent survey results indicated high school parents expressed the lowest levels of satisfaction with citizenship, while middle school parents expressed higher levels of satisfaction, compared to the previous year.

Strategies

In order to bridge the gap between the survey results and what we are seeing inside our buildings, Division schools have been very active in creating and enhancing initiatives which seek to help our students develop character, build empathy and become leaders.

- Most schools in Lethbridge School Division have character education programs that focus directly on citizenship. Supporting students in making the best choices and extending kindness is the goal, along with fostering empathy and understanding of others.
- Middle school and high school students have opportunities to participate in learning and leadership activities they can bring back to their peers.
- Creating a respectful school environment is a priority for all our schools. Leadership classes are offered to students and character education expectations are visible in many schools.
- Lethbridge School Division has two individuals dedicated to digital citizenship. They provide learning opportunities for staff and students related to digital wellness. The Alberta government has also implemented policies regarding personal mobile device use and access to social media. This should assist students in enhancing inter-personal relationships.
- Ongoing programs tied to Indigenous learning, such as Ways of Knowing and Circle of Courage, continue to promote belonging and understanding for all.
- Existing programs at the middle school level include the FISH Philosophy, the Wilson Way and ROAR. High school programs for character education include the Green 2 Gold program, Coyote Character and We Believe values. These programs are designed to support citizenship development.

Student Learning Engagement

The percentage of teachers, parents and students who agree students are engaged in their learning at school.

	Lethbridge School Division										Measure Evaluation			Alberta								
	2020		2021		2022		2023		2024					2020		2021		2022		2023		2024	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	3,126	83.0	3,568	83.8	3,233	82.6	4,018	81.3	n/a	Declined Significantly	n/a	n/a	n/a	230,956	85.6	249,740	85.1	257,214	84.4	265,079	83.7
Parent	n/a	n/a	415	87.1	482	88.1	394	85.8	533	83.6	n/a	Declined	n/a	n/a	n/a	30,994	89.0	31,694	88.7	31,862	87.3	33,209	86.7
Student	n/a	n/a	2,256	65.9	2,617	67.5	2,383	68.4	2,983	66.2	n/a	Declined	n/a	n/a	n/a	169,789	71.8	187,102	71.3	193,029	70.9	199,823	69.3
Teacher	n/a	n/a	455	95.9	469	95.7	456	93.5	502	93.9	n/a	Maintained	n/a	n/a	n/a	30,173	96.0	30,944	95.5	32,323	95.1	32,047	95.1

Insights

Over the past four years there has been a decrease in the percentage of stakeholders surveyed who are satisfied that students are engaged in their learning. This decline mirrors the provincial trend in these measures. Teachers report the highest level of satisfaction in this measure, while students report the lowest levels of satisfaction. Survey questions indicate that overall, teachers report higher levels of satisfaction with literacy and numeracy learning opportunities compared to the previous year. Students, however, report feeling they were not always interested in the curriculum they are learning and did not always see the relevance of what they are learning, especially at the middle school and high school levels. Despite this, feedback gathered at the Town Hall and other assurance measures indicate that stakeholders are satisfied with the broad range of programming opportunities the Division provides, which speaks to positive student engagement.

Strategies

The Division's Annual Education Plan identifies several strategies to enhance student learning engagement. Some of these strategies include:

- Broad Range of Programs of Study – Offering a wide variety of courses, classes and programs of study to support student growth and achievement including fine arts, integration of technology, STEAM (science, technology, engineering, the arts, and math), career pathway education, physical and wellness education and language programing.
- Emphasis on Foundational Learning – The Division is focused intently on foundational literacy and numeracy instruction, using universal assessments to guide instruction and intervention and effectively implementing new curriculum.
- Career and Education Pathway Exploration - Expanding partnerships with post-secondary institutions to provide students at all grade levels with more opportunities to explore potential education and career pathways. The Division is excited to partner with the University of Lethbridge and Lethbridge Polytechnic in these efforts and looks forward to further developing these partnerships.

Indigenous Student Learning - Overall Summary

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	**42.9**	43.6	47.3	**58.6**	57.0	59.5	Very Low	Maintained	Concern
	5-year High School Completion	**64.6**	77.5	68.6	**69.4**	71.3	69.1	Very Low	Maintained	Concern
	PAT6: Acceptable	**39.1**	49.2	49.2	**48.7**	45.3	45.3	Very Low	Declined	Concern
	PAT6: Excellence	**5.8**	7.7	7.7	**7.3**	6.5	6.5	Very Low	Maintained	Concern
	PAT9: Acceptable	**28.7**	30.8	30.8	**41.4**	39.4	39.4	Very Low	Maintained	Concern
	PAT9: Excellence	**3.5**	2.0	2.0	**6.1**	5.3	5.3	Very Low	Maintained	Concern
	Diploma: Acceptable	**84.3**	68.0	68.0	**76.9**	74.8	74.8	Intermediate	Improved	Good
	Diploma: Excellence	**8.4**	1.0	1.0	**11.8**	11.3	11.3	Very Low	Improved	Issue
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 (WCRSLE)	**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

Insights

The Division is pleased to report improvement in Diploma acceptable and excellence results for Indigenous students compared to the previous year. Additionally, Diploma acceptable results for Indigenous students are now above the provincial average. Despite this progress, achievement remains very low in all measures except for Diploma exam acceptable. The Division is committed to continuing efforts to improve these outcomes.

Strategies

Over the next three years, the Division will concentrate on strategies to enhance these results. This includes ongoing outreach to Indigenous communities and targeted support to meet the needs of Indigenous students. Furthermore, the Division will work to build capacity to analyze results from these assessments and provide focused professional development for staff, especially around assessment practices. Specific strategies related to Indigenous student achievement are outlined throughout this section of the report.

PAT Results – Indigenous Students

		Lethbridge School Division (FNMI)							Alberta (FNMI)			
		Achievement	Improvement	Overall	2024		Prev 3 Year Average		2024		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
French Language Arts 6 année	Acceptable Standard	*	*	*	2	*	n/a	n/a	102	56.9	132	65.9
	Standard of Excellence	*	*	*	2	*	n/a	n/a	102	2.9	132	5.3
Français 6 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	14	57.1	16	81.3
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	14	0.0	16	31.3
Science 6	Acceptable Standard	Very Low	Maintained	Concern	69	47.8	65	40.0	3,851	51.4	3,990	46.0
	Standard of Excellence	Very Low	Maintained	Concern	69	8.7	65	4.6	3,851	12.3	3,990	9.0
Social Studies 6	Acceptable Standard	Very Low	Declined	Concern	69	39.1	65	49.2	4,556	48.7	4,332	45.3
	Standard of Excellence	Very Low	Maintained	Concern	69	5.8	65	7.7	4,556	7.3	4,332	6.5
English Language Arts 9	Acceptable Standard	Very Low	Maintained	Concern	75	33.3	58	41.4	4,465	49.5	4,375	49.2
	Standard of Excellence	Very Low	Improved	Issue	75	2.7	58	0.0	4,465	4.7	4,375	4.4
K&E English Language Arts 9	Acceptable Standard	*	*	*	10	*	n/a	n/a	388	42.8	297	43.8
	Standard of Excellence	*	*	*	10	*	n/a	n/a	388	4.9	297	3.7
French Language Arts 9 année	Acceptable Standard	*	*	*	2	*	n/a	n/a	160	63.8	136	65.4
	Standard of Excellence	*	*	*	2	*	n/a	n/a	160	5.6	136	4.4
Français 9 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	24	79.2	20	75.0
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	24	12.5	20	10.0
Mathematics 9	Acceptable Standard	Very Low	Maintained	Concern	74	18.9	58	22.4	4,361	28.7	4,197	28.7
	Standard of Excellence	Very Low	Improved	Issue	74	2.7	58	0.0	4,361	4.8	4,197	3.8
K&E Mathematics 9	Acceptable Standard	*	*	*	10	*	n/a	n/a	485	43.7	440	48.9
	Standard of Excellence	*	*	*	10	*	n/a	n/a	485	6.2	440	11.1
Science 9	Acceptable Standard	Very Low	Maintained	Concern	76	38.2	59	35.6	4,477	46.0	4,380	42.1
	Standard of Excellence	Low	Maintained	Issue	76	5.3	59	3.4	4,477	8.5	4,380	7.1
K&E Science 9	Acceptable Standard	*	*	*	10	*	n/a	n/a	373	46.6	281	48.4
	Standard of Excellence	*	*	*	10	*	n/a	n/a	373	7.2	281	8.2
Social Studies 9	Acceptable Standard	Very Low	Maintained	Concern	74	28.4	60	28.3	4,498	39.0	4,393	34.1
	Standard of Excellence	Very Low	Maintained	Concern	74	2.7	60	3.3	4,498	6.3	4,393	4.9
K&E Social Studies 9	Acceptable Standard	Very Low	n/a	n/a	11	27.3	n/a	n/a	351	46.2	262	45.4
	Standard of Excellence	Intermediate	n/a	n/a	11	9.1	n/a	n/a	351	9.4	262	7.3

Insights

A higher percentage of Indigenous students achieved at the acceptable level in Grade 6 Science, Grade 9 Science and Grade 9 Social Studies Provincial Achievement Tests (PAT) compared to the previous year. There were also slight increases in the standard of excellence for Grade 6 Science, English Language Arts 9, Math 9 and Science 9 on Provincial Achievement Tests. Despite these improvements, achievement remains low or very low in nearly every measure. Improving these results is a priority for Lethbridge School Division.

PAT Results – Indigenous Students

Strategies

To address these concerns and enhance future results, we are implementing several strategies, including:

- Increased community connection – Lethbridge School Division will continue to prioritize improving family and student relationships, with the goal of improving student attendance. Additionally, increasing connections with Indigenous culture, including but not limited to language acquisition, Indigenous stories, presence of elders and land-based learning will help create meaningful connections with Indigenous communities.
- Focus on foundational literacy and numeracy – The Division has experienced success emphasizing foundational literacy and numeracy over the past four years. This focus will continue, with particular focus on enhancing literacy and numeracy learning at the middle school level.
- Focus on PAT results analysis – Analysis of results by subject, topic and specific questions will allow teachers to gain deeper insights into areas of success and areas for growth.
- Focus on assessment practice – The administrators committee will concentrate professional learning on assessment practices, specifically clarifying the relationship between curriculum, instructional practice and assessment.

Diploma Exam Results – Indigenous Students

		Lethbridge School Division (FNMI)							Alberta (FNMI)			
		Achievement	Improvement	Overall	2024		Prev 3 Year Average		2024		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	Very High	Improved	Excellent	9	100.0	14	71.4	1,402	81.7	1,286	78.3
	Diploma Examination Standard of Excellence	Very Low	Maintained	Concern	9	0.0	14	0.0	1,402	6.9	1,286	6.1
English Lang Arts 30-2	Diploma Examination Acceptable Standard	Very High	Improved	Excellent	17	100.0	20	85.0	2,010	86.0	1,833	86.5
	Diploma Examination Standard of Excellence	Intermediate	Improved	Good	17	11.8	20	0.0	2,010	10.8	1,833	9.9
French Language Arts 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	36	88.9	37	83.8
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	36	0.0	37	2.7
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4	*	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4	*	n/a	n/a
Mathematics 30-1	Diploma Examination Acceptable Standard	*	*	*	4	*	6	33.3	634	64.4	566	60.6
	Diploma Examination Standard of Excellence	*	*	*	4	*	6	0.0	634	17.0	566	15.0
Mathematics 30-2	Diploma Examination Acceptable Standard	*	*	*	4	*	6	50.0	785	64.8	742	65.8
	Diploma Examination Standard of Excellence	*	*	*	4	*	6	0.0	785	10.1	742	12.1
Social Studies 30-1	Diploma Examination Acceptable Standard	Low	Improved	Acceptable	10	80.0	14	57.1	1,071	79.1	986	73.0
	Diploma Examination Standard of Excellence	Intermediate	Improved	Good	10	10.0	14	0.0	1,071	10.6	986	8.6
Social Studies 30-2	Diploma Examination Acceptable Standard	Low	Maintained	Issue	19	73.7	19	78.9	2,091	72.9	1,933	72.3
	Diploma Examination Standard of Excellence	Very Low	Declined	Concern	19	0.0	19	5.3	2,091	6.6	1,933	5.4
Biology 30	Diploma Examination Acceptable Standard	Very Low	Maintained	Concern	8	62.5	11	72.7	1,041	72.8	902	72.5
	Diploma Examination Standard of Excellence	Low	Improved	Acceptable	8	12.5	11	0.0	1,041	17.0	902	19.1
Chemistry 30	Diploma Examination Acceptable Standard	*	*	*	3	*	n/a	n/a	614	78.2	550	70.0
	Diploma Examination Standard of Excellence	*	*	*	3	*	n/a	n/a	614	23.5	550	24.0
Physics 30	Diploma Examination Acceptable Standard	*	*	*	4	*	n/a	n/a	280	80.4	250	72.0
	Diploma Examination Standard of Excellence	*	*	*	4	*	n/a	n/a	280	23.2	250	26.8
Science 30	Diploma Examination Acceptable Standard	*	*	*	5	*	6	50.0	480	78.1	470	75.3
	Diploma Examination Standard of Excellence	*	*	*	5	*	6	0.0	480	18.5	470	18.7

Insights

The Division is pleased to report improvements in several areas related to Indigenous student achievement on Diploma exams. All students writing the English Language Arts 30-1, 30-2 exams reached the acceptable standard. The percentage of students achieving the acceptable standard in Social Studies 30-1 and 30-2 also exceed the provincial average, with Social Studies 30-1 results showing improvement from the previous year. While achievement remained low to very low in some categories, it is important to celebrate the significant success of our students in various areas.

Diploma Exam Results – Indigenous Students

Strategies

To enhance future results, we are implementing several strategies including:

- Targeted staffing – The Division will continue to provide Indigenous graduation coaches and a secondary Indigenous teacher to support Indigenous students at the high school level.
- Increased community connection – Lethbridge School Division will continue to prioritize improving family and student relationships, with the goal of improving student attendance. Additionally, increasing connections with Indigenous culture, including but not limited to language acquisition, Indigenous stories, presence of elders and land-based learning will help create meaningful connections with Indigenous communities.
- Focus on diploma results analysis – Analysis of results by subject, topic and specific questions will allow teachers to gain deeper insights into areas of success and areas for growth.
- Focus on assessment practice – The administrators committee will concentrate professional learning on assessment practices, specifically clarifying the relationship between curriculum, instructional practice and assessment.

High School Completion – Indigenous Students

	Lethbridge School Division (FNMI)													Alberta (FNMI)								
	2019		2020		2021		2022		2023		Measure Evaluation			2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	**52**	**49.4**	**57**	**59.3**	**55**	**39.2**	**72**	**43.6**	**67**	**42.9**	Very Low	Maintained	Concern	**3,750**	**55.9**	**3,814**	**62.0**	**3,972**	**59.5**	**3,943**	**57.0**	**4,222**	**58.6**
4 Year Completion	56	55.2	47	66.9	57	73.5	48	55.8	70	54.2	Very Low	Declined	Concern	3,524	64.2	3,670	63.6	3,729	68.6	3,936	65.8	3,902	65.3
5 Year Completion	**38**	**52.2**	**53**	**58.0**	**46**	**70.3**	**52**	**77.5**	**49**	**64.6**	Very Low	Maintained	Concern	**3,407**	**65.0**	**3,469**	**68.1**	**3,593**	**68.0**	**3,719**	**71.3**	**3,909**	**69.4**

Insights

There was a slight decrease in three-year high school completion rate for Indigenous students compared to the previous year. The higher percentage of Indigenous students that graduate in five years compared to three years is notable. This suggests that even if a student does not complete high school in the traditional three-year timeframe, they can still access supports to continue their education. Despite this, completion rates for Indigenous students remain low. Given high school completion is critical for future success, enhancing these results will continue to be a priority.

Strategies

- Off-Campus education – Dual Credit and other off-campus programs, in partnership with Lethbridge Polytechnic and the University of Lethbridge allow students to explore potential career and educational pathways.
- Victoria Park – Victoria Park provides students with flexible, personalized learning pathways that assist them in achieving success and completing high school.
- Targeted staffing – The Division will continue to provide Indigenous graduation coaches and a secondary Indigenous teacher to support Indigenous students at the high school level.
- Increased community connection – Lethbridge School Division will continue to prioritize improving family and student relationships, with the goal of improving student attendance. Additionally, increasing connections with Indigenous culture, including but not limited to language acquisition, Indigenous stories, presence of elders and land-based learning will help create meaningful connections with Indigenous communities.

English as an Additional Language Students

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	**57.9**	50.2	68.5	**72.0**	72.8	76.7	Very Low	Declined	Concern
	5-year High School Completion	**89.9**	86.2	84.6	**88.1**	88.7	87.2	High	Maintained	Good
	PAT6: Acceptable	**51.3**	52.6	52.6	**64.6**	65.4	65.4	Very Low	Maintained	Concern
	PAT6: Excellence	**9.9**	10.3	10.3	**16.5**	15.7	15.7	Low	Maintained	Issue
	PAT9: Acceptable	**29.8**	25.1	25.1	**52.7**	55.3	55.3	Very Low	Maintained	Concern
	PAT9: Excellence	**3.5**	1.1	1.1	**10.1**	11.0	11.0	Very Low	Maintained	Concern
	Diploma: Acceptable	**41.2**	40.3	40.3	**66.3**	67.1	67.1	Very Low	Maintained	Concern
	Diploma: Excellence	**4.5**	8.4	8.4	**14.0**	13.8	13.8	Very Low	Maintained	Concern
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 (WCRSLE)	**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

Insights

There has been improvement in several areas identified in the Alberta Assurance Measures for English as an Additional Language students. Specifically, three-year high school completion, five-year high school completion, Grade 9 PAT acceptable and excellence and Diploma acceptable all improved compared to last year. Additionally, five-year high school completion is well above the three-year completion rates and above the provincial average. The Division believes this is an important metric, as it is essential to support our students in their pursuit of graduation. Despite this progress, there are still areas that require continued attention, as achievement remains low to very low in three-year completion rates, PAT results and Diploma results. The Division will continue to work to improve these outcomes.

Strategies

Building student proficiency in the English language is essential for understanding curriculum concepts and effectively communicating that understanding. To support growth in this area, English for Access Programs will implement the 'Bridging the Gap' phonemic awareness resource from Heggerty. Implementation of this resource across all grades is beneficial. Furthermore, the Division will work to build capacity to analyze results from these assessments and provide focused professional development for staff, especially around assessment practices. Specific strategies related to EAL student achievement are outlined throughout this section of the report.

PAT Results – English as an Additional Language Students

		Lethbridge School Division (EAL)							Alberta (EAL)			
		Achievement	Improvement	Overall	2024		Prev 3 Year Average		2024		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
French Language Arts 6 année	Acceptable Standard	Very High	n/a	n/a	6	100.0	n/a	n/a	110	74.5	188	75.5
	Standard of Excellence	Very Low	n/a	n/a	6	0.0	n/a	n/a	110	12.7	188	13.8
Français 6 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	77	75.3	79	65.8
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	77	11.7	79	10.1
Science 6	Acceptable Standard	Very Low	Maintained	Concern	152	51.3	97	45.4	10,323	63.8	9,728	64.7
	Standard of Excellence	Very Low	Improved	Issue	152	11.2	97	7.2	10,323	18.4	9,728	17.2
Social Studies 6	Acceptable Standard	Very Low	Maintained	Concern	152	51.3	97	52.6	11,278	64.6	10,098	65.4
	Standard of Excellence	Low	Maintained	Issue	152	9.9	97	10.3	11,278	16.5	10,098	15.7
English Language Arts 9	Acceptable Standard	Very Low	Improved	Issue	93	35.5	65	24.6	7,249	56.9	6,969	62.2
	Standard of Excellence	Very Low	Maintained	Concern	93	0.0	65	0.0	7,249	5.4	6,969	6.6
K&E English Language Arts 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	150	46.7	149	34.9
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	150	4.0	149	1.3
French Language Arts 9 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	174	67.8	194	71.1
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	174	9.2	194	11.3
Français 9 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	79	60.8	84	64.3
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	79	7.6	84	11.9
Mathematics 9	Acceptable Standard	Very Low	Maintained	Concern	93	30.1	64	23.4	7,201	46.7	6,930	50.1
	Standard of Excellence	Very Low	Maintained	Concern	93	6.5	64	3.1	7,201	11.5	6,930	12.0
K&E Mathematics 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	197	49.7	177	39.5
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	197	12.2	177	5.6
Science 9	Acceptable Standard	Very Low	Maintained	Concern	93	30.1	65	29.2	7,236	57.7	6,975	59.4
	Standard of Excellence	Low	Improved	Acceptable	93	4.3	65	0.0	7,236	14.2	6,975	15.0
K&E Science 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	146	41.1	151	33.1
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	146	5.5	151	3.3
Social Studies 9	Acceptable Standard	Very Low	Maintained	Concern	93	23.7	65	26.2	7,249	49.4	6,983	50.4
	Standard of Excellence	Very Low	Maintained	Concern	93	3.2	65	1.5	7,249	9.6	6,983	11.0
K&E Social Studies 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	135	44.4	137	39.4
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	135	7.4	137	1.5

Insights

Our Division Grade 6 Acceptable PAT results for EAL students showed improvement from our three-year average in Science but a decline in Social Studies. However, these results still fall below provincial averages. Similarly, Grade 9 Acceptable PAT results improved in English, Math and Science, while Social Studies saw a decline. Once again, our results remain below provincial averages.

Strategies

Our Division prioritizes teaching and leading. In response to a clear need for support in Social Studies, our EAL instructional support teacher will collaborate with middle and high school teachers to strengthen instructional practices. The focus will be on enhancing English proficiency, using visuals and organizational supports and improving vocabulary. Additionally, our Division is researching provincial practices regarding PAT and Diploma Exam exemptions, as we currently exempt very few English Language Learners.

Diploma Exam Results – English as an Additional Language Students

		Lethbridge School Division (EAL)							Alberta (EAL)			
		Achievement	Improvement	Overall	2024		Prev 3 Year Average		2024		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	Very Low	Maintained	Concern	26	23.1	11	27.3	2,095	61.3	2,482	63.3
	Diploma Examination Standard of Excellence	Very Low	Maintained	Concern	26	0.0	11	0.0	2,095	2.7	2,482	3.7
English Lang Arts 30-2	Diploma Examination Acceptable Standard	Very Low	Maintained	Concern	31	54.8	30	46.7	2,333	70.0	2,284	71.5
	Diploma Examination Standard of Excellence	Very Low	Declined	Concern	31	0.0	30	6.7	2,333	5.2	2,284	5.5
French Language Arts 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	21	85.7	27	85.2
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	21	19.0	27	0.0
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	27	100.0	11	100.0
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	27	11.1	11	9.1
Mathematics 30-1	Diploma Examination Acceptable Standard	n/a	Maintained	n/a	21	38.1	8	37.5	1,543	64.0	1,714	61.1
	Diploma Examination Standard of Excellence	n/a	Maintained	n/a	21	9.5	8	0.0	1,543	27.6	1,714	23.1
Mathematics 30-2	Diploma Examination Acceptable Standard	n/a	Maintained	n/a	15	33.3	10	50.0	1,250	57.7	1,327	58.5
	Diploma Examination Standard of Excellence	n/a	Maintained	n/a	15	6.7	10	10.0	1,250	9.0	1,327	9.7
Social Studies 30-1	Diploma Examination Acceptable Standard	Very Low	Maintained	Concern	19	36.8	12	50.0	1,110	70.5	1,415	72.7
	Diploma Examination Standard of Excellence	Very Low	Maintained	Concern	19	0.0	12	0.0	1,110	10.7	1,415	8.8
Social Studies 30-2	Diploma Examination Acceptable Standard	Very Low	Maintained	Concern	37	40.5	26	30.8	2,904	63.2	2,749	62.5
	Diploma Examination Standard of Excellence	Very Low	Declined	Concern	37	0.0	26	3.8	2,904	8.3	2,749	7.8
Biology 30	Diploma Examination Acceptable Standard	Very Low	Maintained	Concern	24	50.0	7	57.1	1,509	69.7	1,790	72.8
	Diploma Examination Standard of Excellence	Low	Declined	Issue	24	12.5	7	28.6	1,509	23.6	1,790	24.7
Chemistry 30	Diploma Examination Acceptable Standard	Very Low	Maintained	Concern	13	46.2	6	33.3	1,364	73.2	1,479	73.5
	Diploma Examination Standard of Excellence	Very Low	Declined	Concern	13	7.7	6	33.3	1,364	29.6	1,479	29.9
Physics 30	Diploma Examination Acceptable Standard	Low	Improved	Acceptable	6	66.7	7	28.6	645	71.3	715	75.7
	Diploma Examination Standard of Excellence	High	Maintained	Good	6	33.3	7	28.6	645	32.9	715	32.3
Science 30	Diploma Examination Acceptable Standard	Very Low	n/a	n/a	7	28.6	n/a	n/a	591	69.0	714	67.4
	Diploma Examination Standard of Excellence	Low	n/a	n/a	7	0.0	n/a	n/a	591	16.2	714	16.1

Insights

Of the eight dash-one and dash-two courses with Diploma exams, our Division showed slight improvement in five subjects (acceptable standard) compared to our three-year average. However, results declined in the other four subjects. Overall, our performance in Diploma exams in all areas remains below provincial averages.

Strategies

Our Division prioritizes responding effectively to student needs and supporting professional growth. Given the variation in student performance across subject areas, we are focusing on how students can access and share their understanding of curriculum content through translation and interpretation while continuing to develop their English language skills. This year, we are also evaluating translation and interpretation technology tools for use both in class and during exams.

High School Completion – English as an Additional Language Students

	Lethbridge School Division (EAL)										Measure Evaluation			Alberta (EAL)								
	2019		2020		2021		2022		2023					2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	**51**	**51.7**	**41**	**81.4**	**42**	**74.0**	**66**	**50.2**	**38**	**57.9**	Very Low	Declined	Concern	**3,307**	**74.1**	**3,654**	**78.7**	**3,646**	**78.5**	**3,805**	**72.8**	**3,883**	**72.0**
4 Year Completion	25	88.8	51	74.7	40	83.5	38	84.9	63	66.4	Very Low	Declined	Concern	3,076	83.0	2,993	83.0	3,278	86.4	3,337	85.0	3,247	82.2
5 Year Completion	**25**	**74.1**	**24**	**88.3**	**48**	**79.4**	**40**	**86.2**	**36**	**89.9**	High	Maintained	Good	**2,664**	**85.0**	**2,960**	**86.9**	**2,874**	**86.1**	**3,151**	**88.7**	**3,135**	**88.1**

Insights

High school completion rates for English as an Additional Language (EAL) students improved over both three and five-year periods when compared to last year's results. Notably, our five-year completion rate was higher than the province, demonstrating even if a student does not complete high school in the traditional three-year timeframe, they can still access supports to continue their education.

Strategies

Our Division offers strong EAL programs at two high schools and two middle schools, focused on language-based instruction, personalized support and fostering supportive school cultures. However, our EAL students require more comprehensive support, including social and emotional assistance through a culturally-responsive approach. To better engage with students' families, we are collaborating with community partners such as Lethbridge Family Services: Immigration Services and Lethbridge Polytechnic to improve communication about the importance of school attendance and engagement. Additionally, we are working to increase access to interpretation and translation tools and services. Lethbridge Polytechnic is also partnering with us to provide high school students with additional English language learning opportunities, supporting their transition to post-secondary education.

DOMAIN: Teaching and Leading

Education Quality:

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

	Lethbridge School Division													Alberta								
	2020		2021		2022		2023		2024		Measure Evaluation			2020		2021		2022		2023		2024	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	3,597	89.0	3,126	87.5	3,562	87.8	3,244	87.4	4,040	86.0	Intermediate	Declined Significantly	Issue	264,623	90.3	230,814	89.6	249,532	89.0	257,584	88.1	265,643	87.6
Parent	479	86.3	415	85.1	484	86.0	395	83.6	535	81.7	Intermediate	Declined	Issue	36,907	86.7	31,024	86.7	31,728	86.1	31,890	84.4	33,250	83.8
Student	2,690	84.8	2,256	82.8	2,608	82.8	2,393	84.6	3,002	83.4	Low	Maintained	Issue	193,763	87.8	169,589	86.3	186,834	85.9	193,343	85.7	200,322	84.9
Teacher	428	95.8	455	94.7	470	94.5	456	94.1	503	92.7	Intermediate	Maintained	Acceptable	33,953	96.4	30,201	95.7	30,970	95.0	32,351	94.4	32,071	93.9

Insights

Over the past four years there has been a decrease in the percentage of stakeholders surveyed who are satisfied with the overall quality of basic education in the Division. This decline mirrors the provincial trend in these measures. Survey data indicates a shift from respondents being very satisfied to only being satisfied with the quality of education. However, survey data indicates stakeholders remain confident in the quality of staff in the Division. This is aligned with feedback collected at our annual Town Hall, where stakeholders frequently expressed appreciation for the work of staff in our schools.

Strategies

The Division's Annual Education Plan identifies several strategies to help enhance education quality in our schools and across the Division. These include but are not limited to:

- Emphasis on Foundational Learning – The Division is focused intently on foundational literacy and numeracy instruction, using universal assessments to guide instruction and intervention and effectively implementing new curriculum.
- Broad Range of Programs of Study – Offering a broad range of courses, classes and programs of study to support student growth and achievement including fine arts, integration of technology, STEAM, career pathway education, physical and wellness education and language programing.
- Professional Learning – The Division provides ongoing professional learning for staff to support optimal learning for all students. This includes dedicated days set aside in the calendar for professional learning, targeted professional learning for educational assistants through the parabytes program, support for new curriculum implementation, collaborative communities for teaching staff and mentorship programs for beginning teachers and new administrators.

DOMAIN: Teaching and Leading

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													Alberta								
	2020		2021		2022		2023		2024		Measure Evaluation			2020		2021		2022		2023		2024	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	2,493	84.2	2,154	81.6	2,349	84.8	2,174	85.9	2,769	84.1	Very High	Declined	Good	184,393	82.4	157,680	81.9	172,339	82.9	179,589	82.9	184,554	82.8
Parent	479	84.3	412	80.8	480	85.0	393	85.3	533	84.0	Very High	Maintained	Excellent	36,901	80.1	30,817	81.7	31,625	82.4	31,780	82.2	33,145	82.3
Student	1,586	78.8	1,287	73.7	1,399	77.3	1,325	80.5	1,735	77.8	Very High	Maintained	Excellent	113,541	77.8	96,676	74.9	109,776	76.9	115,487	77.4	119,382	76.7
Teacher	428	89.5	455	90.2	470	92.0	456	91.9	501	90.6	High	Maintained	Good	33,951	89.3	30,187	89.2	30,938	89.3	32,322	89.3	32,027	89.2

Insights

Stakeholders have expressed high levels of satisfaction with the diverse range of programming available to students in the Division which includes fine arts, career, technology, health and physical education. In 2024, the Division surpassed the provincial average in these measures. These survey findings align with feedback received at our annual Town Hall, where stakeholders frequently praised the breadth and quality of programs offered for students. Lethbridge School Division takes pride in the opportunities provided to students and remains committed to expanding program offerings in the future.

Strategies

The Division will continue to provide a broad range of programming for students. A key focus will be on expanding partnerships with post-secondary institutions to provide students at all grade levels with more opportunities to explore potential education and career pathways. The Division is excited to partner with the University of Lethbridge and Lethbridge Polytechnic in these efforts and looks forward to further developing these partnerships.

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													Alberta								
	2020		2021		2022		2023		2024		Measure Evaluation			2020		2021		2022		2023		2024	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	3,126	85.9	3,571	83.3	3,233	83.4	4,020	81.7	n/a	Declined	n/a	n/a	n/a	231,091	87.8	249,941	86.1	257,391	84.7	265,321	84.0
Parent	n/a	n/a	415	86.8	484	84.4	394	83.6	535	82.5	n/a	Maintained	n/a	n/a	n/a	30,980	88.2	31,715	86.9	31,885	85.6	33,232	85.3
Student	n/a	n/a	2,256	76.3	2,617	74.2	2,383	74.9	2,983	74.1	n/a	Maintained	n/a	n/a	n/a	169,900	79.8	187,258	77.7	193,156	76.6	200,020	75.2
Teacher	n/a	n/a	455	94.5	470	91.4	456	91.6	502	88.5	n/a	Declined	n/a	n/a	n/a	30,211	95.3	30,968	93.6	32,350	92.0	32,069	91.6

Insights

Over the past four years, through the assurance survey, stakeholders have reported declining levels of satisfaction related to welcoming, caring, respectful and safe learning environments. This trend mirrors provincial survey data. Survey results indicate students consistently report the lowest satisfaction in this category, specifically, expressing concerns about their peers caring for and respecting one another.

	Lethbridge School Division													Alberta								
	2020		2021		2022		2023		2024		Measure Evaluation			2020		2021		2022		2023		2024	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	3,589	87.5	3,124	88.8	3,570	87.0	3,231	86.5	4,016	85.9	High	Declined	Acceptable	264,204	89.4	230,987	90.0	249,835	88.8	257,278	87.5	265,150	87.1
Parent	479	89.3	415	90.3	484	88.4	394	86.1	535	86.5	High	Maintained	Good	36,899	90.2	30,969	90.5	31,707	89.5	31,879	88.1	33,225	88.0
Student	2,682	79.1	2,254	81.6	2,616	80.3	2,381	80.7	2,979	80.6	High	Maintained	Good	193,364	82.6	169,813	84.0	187,165	82.5	193,049	81.5	199,865	80.4
Teacher	428	94.2	455	94.6	470	92.2	456	92.6	502	90.6	Low	Declined	Issue	33,941	95.3	30,205	95.4	30,963	94.3	32,350	93.0	32,060	92.9

Supplemental assurance results show that parents and students expressed higher levels of satisfaction with specific questions about feeling safe at school, opportunities to learn about care and respect for others and feeling they are being treated fairly at school. However, there was a slight decline in this category from teachers, with high school teachers reporting the largest decrease in this area.

Improving results in this area will be a priority across the Division. We are committed to ensuring that our stakeholders feel welcomed, safe, cared for and respected in our learning environments.

DOMAIN: Learning Supports

Welcoming, Caring, Respectful and Safe Learning Environment:

Strategies

The Division's Annual Education Plan identifies several strategies to help improve welcoming, caring, respectful and safe results across the Division. These include but are not limited to:

- 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.
- School Based Wellness Supports – Schools are provided with counselling staff to support the mental health needs of students.
- Digital Wellness – The Division has a two-person team that builds capacity for students, staff and parents/guardians/caregivers related to digital wellness.
- Safe Routes to School – Schools in the Division partner with the City of Lethbridge to encourage and enhance opportunities for students to walk or bike to school.
- Community Engagement – Our schools provide a multitude of opportunities to welcome stakeholders into schools, including, meet the teacher nights, parent teacher interviews, extra-curricular and co-curricular activities and hosting a variety of family fun nights.
- 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.
- School Councils - School Councils provide an opportunity for parents/guardians/caregivers, staff and students to share their perspective and provide input on school and Division matters.

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													Alberta								
	2020		2021		2022		2023		2024		Measure Evaluation			2020		2021		2022		2023		2024	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	3,124	81.3	3,566	79.2	3,227	80.8	4,012	78.9	n/a	Declined	n/a	n/a	n/a	230,761	82.6	249,570	81.6	256,994	80.6	264,733	79.9
Parent	n/a	n/a	415	76.7	481	72.3	395	76.8	534	73.5	n/a	Maintained	n/a	n/a	n/a	30,936	78.9	31,684	77.4	31,847	75.7	33,177	75.4
Student	n/a	n/a	2,254	77.9	2,615	79.2	2,376	80.5	2,976	79.9	n/a	Maintained	n/a	n/a	n/a	169,631	80.2	186,935	80.1	192,805	79.9	199,516	78.7
Teacher	n/a	n/a	455	89.4	470	86.0	456	85.0	502	83.3	n/a	Maintained	n/a	n/a	n/a	30,194	88.7	30,951	87.3	32,342	86.2	32,040	85.6

Insights

It is encouraging to see a significant increase in survey participation. Although our overall results declined, the decrease was minimal. Additionally, the student response score for our Division was higher than the provincial average. The 2023/2024 school year saw several changes in the models through which our support services are delivered. As these changes are implemented, the growing pains of learning a new system are reflected in our results.

Strategies

Supports and services is a broad category encompassing various forms of support, including educational assistants, Speech and Language Therapists, Occupational Therapists, Psychologists, Counsellors and Student Support Workers. A comprehensive resource guide for staff will help raise awareness of the services our Division offers and clarify how to access them. It is also essential to keep this information accurate and up to date on our Division website. Additionally, the creation of a Parent Advisory Committee for Inclusive Education will ensure that information about our services is effectively communicated and understood and will foster collaboration with our educational stakeholders.

DOMAIN: Governance

Parental Involvement:

Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.

	Lethbridge School Division										Measure Evaluation			Alberta								
	2020		2021		2022		2023		2024					2020		2021		2022		2023		2024	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	903	80.7	866	76.6	950	75.2	848	76.8	1,034	74.6	Intermediate	Maintained	Acceptable	70,377	81.8	60,919	79.5	62,412	78.8	63,935	79.1	64,949	79.5
Parent	476	72.9	413	67.1	480	66.1	394	68.7	533	66.6	Intermediate	Maintained	Acceptable	36,556	73.9	30,886	72.2	31,598	72.3	31,720	72.5	33,070	74.4
Teacher	427	88.6	453	86.1	470	84.2	454	84.8	501	82.7	Low	Maintained	Issue	33,821	89.6	30,033	86.8	30,814	85.2	32,215	85.7	31,879	84.6

Insights

The overall percentage of parents and teachers satisfied with parental involvement in decisions about their child's education declined from the previous year. High school parents and middle school teachers expressed the lowest levels of satisfaction in the surveys. However, when asked specifically about opportunities to be involved in decisions about their child's education, parents reported higher levels of satisfaction compared to the previous four years. Feedback collected at the Town Hall event yielded similar results. A number of parents expressed a desire for improved communication from schools, while others expressed appreciation for the efforts schools put forth to communicate with and engage parents. Welcoming parents to schools and providing them with opportunities to provide meaningful input into decisions at the school and Division level will continue to be an area of focus.

Strategies

The Division's Annual Education Plan identifies several strategies to help enhance parental involvement across the Division. These include but are not limited to:

- School Councils - School Councils provide opportunities for parents/guardians, staff and students to share their perspective and provide input on school and Division matters.
- 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.
- Boundary Engagement - The Division undertook an extensive engagement process, led by the Board's School Boundary Alignment Committee, to change elementary school boundaries in west Lethbridge. This process included multiple in-person engagement opportunities, the creation of a video and numerous online surveys. Stakeholder feedback played a crucial role in guiding the final decision-making process.
- Liaison Schools – Trustees are assigned schools that they liaise with through attendance at school events during the school year, this provides an opportunity to connect with parents and gather feedback about the direction of the school and Division.
- Community Conversations - Community conversations allow stakeholders to share their perspective on Division matters directly with Trustees.
- 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.
- Board Committees - Board Committees with stakeholder membership, allow opportunities to share perspective and provide input on the direction of the Division in key areas.

Blue Horse by Aisha Abeuova, Fleetwood-Bawden Elementary School - Gr. 3

Lethbridge School Division

2024-2025 Student Surveys

The information that follows are the results of online student surveys relating to the 2024-2025 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/).

Please note for the 2024-2025 school year only two elementary schools in Lethbridge School Division participated in the online survey (the Division will not be renewing for the 2025-2026 school year due to budget constraints). Therefore there is no secondary school data as there had been in previous years.

Report on Student Outcomes and School Climate
OurSCHOOL Elementary School Survey (10723)
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 151 students in 2 schools that participated in the survey between May 6, 2025 and May 23, 2025.

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.

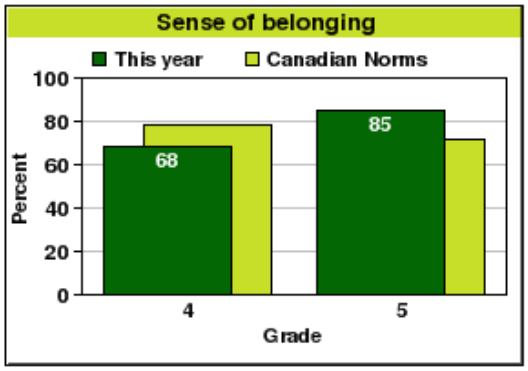
*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

Social-Emotional Outcomes

Sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

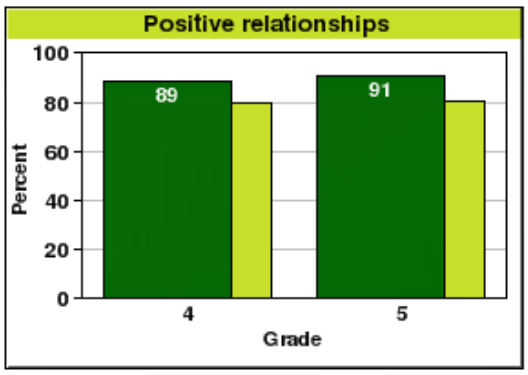
- 77% of students in this district had a high sense of belonging; the Canadian norm for these grades is 75%.
- 75% of the girls and 78% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 74% and for boys is 76%.



Positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

- In this district, 90% of students had positive relationships; the Canadian norm for these grades is 80%.
- 89% of the girls and 92% of the boys in this district had positive relationships. The Canadian norm for girls is 83% and for boys is 78%.



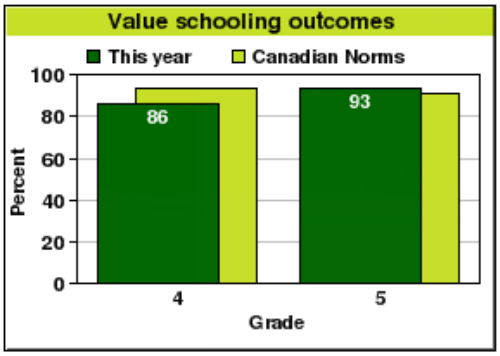
Report on Student Outcomes and School Climate
OurSCHOOL Elementary School Survey (10723)
Lethbridge School District Schools Highlights

Social-Emotional Outcomes

Value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

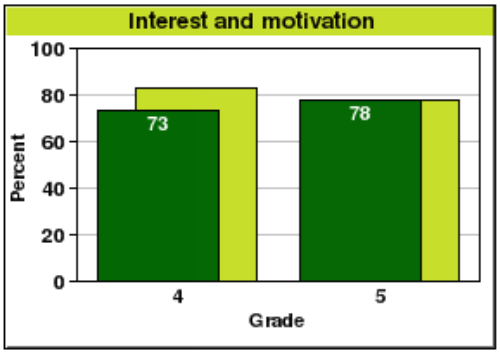
- 90% of students in this district valued district outcomes; the Canadian norm for these grades is 92%.
- 90% of the girls and 88% of the boys in this district valued school outcomes. The Canadian norm for girls is 94% and for boys is 90%.



Interest and motivation

Students who are interested and motivated in their learning.

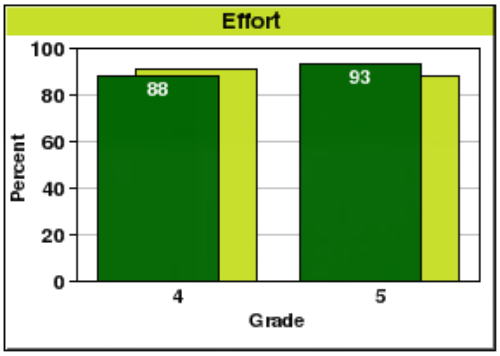
- 75% of students in this district were interested and motivated; the Canadian norm for these grades is 80%.
- 70% of the girls and 81% of the boys in this district were interested and motivated. The Canadian norm for girls is 82% and for boys is 78%.



Effort

Students who try hard to succeed in their learning.

- 90% of students in this district tried hard to succeed; the Canadian norm for these grades is 89%.
- 88% of the girls and 92% of the boys in this district tried hard to succeed. The Canadian norm for girls is 91% and for boys is 88%.



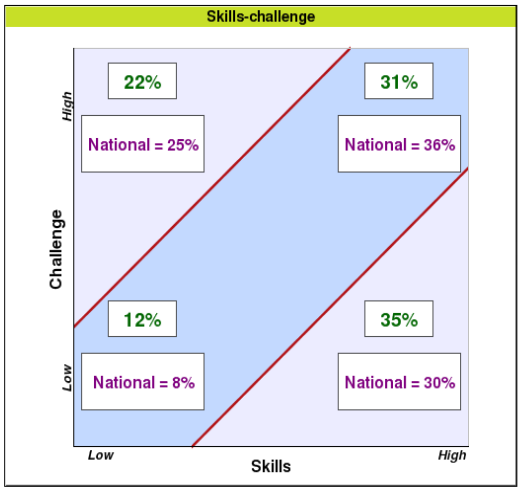
Report on Student Outcomes and School Climate
OurSCHOOL Elementary School Survey (10723)
Lethbridge School District Schools Highlights

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.

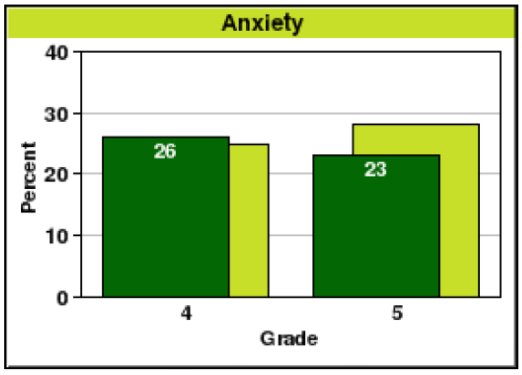
- 31% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 36%.
- 35% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 30%.
- 22% of students were not confident of their skills and found language arts or math challenging. The Canadian norm for this category is 25%.
- 12% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 8%.



Anxiety

Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

- 24% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 26%.
- 30% of the girls and 18% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 33% and for boys is 20%.



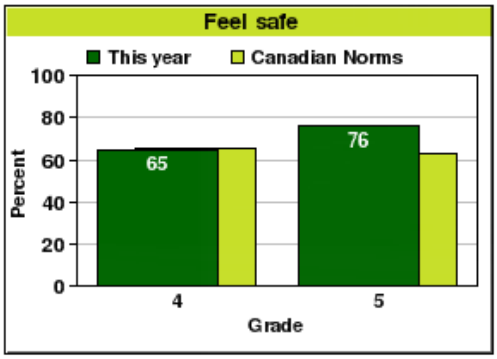
Report on Student Outcomes and School Climate
OurSCHOOL Elementary School Survey (10723)
Lethbridge School District Schools Highlights

DRIVERS of Student Outcomes

Feel safe

Students who feel safe at school as well as going to and from school.

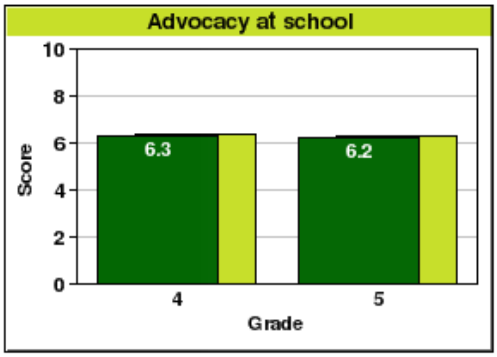
- 71% of students felt safe attending the district; the Canadian norm for these grades is 64%.
- 73% of the girls and 68% of the boys felt safe attending the district. The Canadian norm for girls is 65% and for boys is 63%.



Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

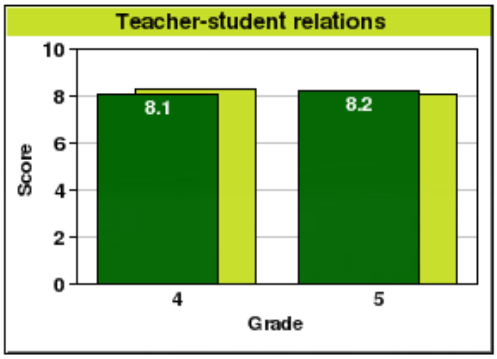
- In this district, students rated advocacy at district 6.3 out of 10; the Canadian norm for these grades is 6.3.
- In this district, advocacy at school was rated 6.1 out of 10 by girls and 6.4 out of 10 by boys. The Canadian norm for girls is 6.4 and for boys is 6.3.



Teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

- In this district, positive teacher-student relations were rated 8.2 out of 10; the Canadian norm for these grades is 8.2.
- 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 8.3 and for boys is 8.1.



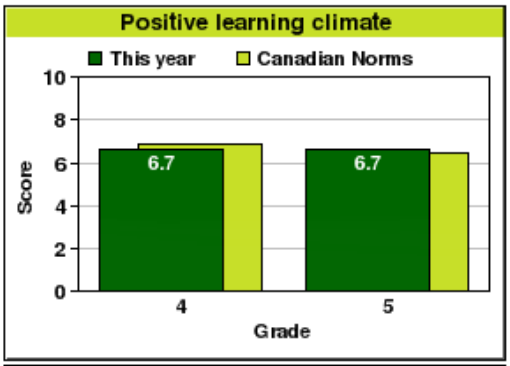
Report on Student Outcomes and School Climate
OurSCHOOL Elementary School Survey (10723)
Lethbridge School District Schools Highlights

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.

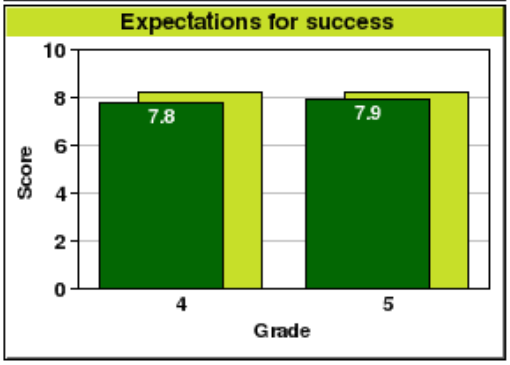
- In this district, students rated disciplinary climate of the classroom 6.7 out of 10; the Canadian norm for these grades is 6.7.
- In this district, disciplinary climate of the classroom was rated 6.7 out of 10 by girls and 6.7 out of 10 by boys. The Canadian norm for girls is 6.7 and for boys is 6.7.



Expectations for success

The school staff emphasizes academic skills and hold high expectations for all students to succeed.

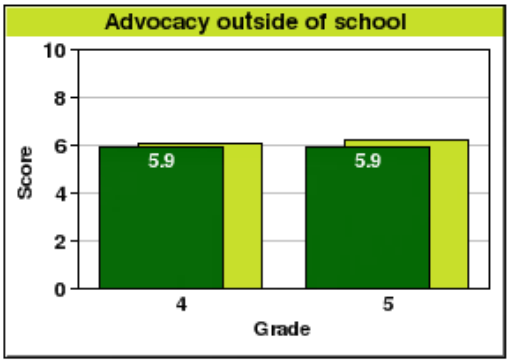
- In this district, students rated teachers' expectations for academic success 7.9 out of 10; the Canadian norm for these grades is 8.2.
- In this district, teachers' expectations for academic success were rated 7.7 out of 10 by girls and 8.1 out of 10 by boys. The Canadian norm for girls is 8.2 and for boys is 8.2.



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 5.9 out of 10; the Canadian norm for these grades is 6.2.
- In this district, advocacy outside school was rated 6 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.



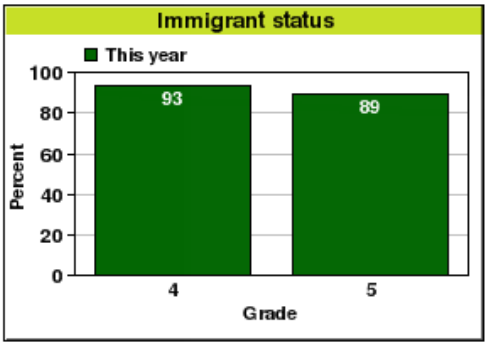
Report on Student Outcomes and School Climate
OurSCHOOL Elementary School Survey (10723)
Lethbridge School District Schools Highlights

Demographic Factor Drill-Downs

Immigrant status

Students who were born in Canada.

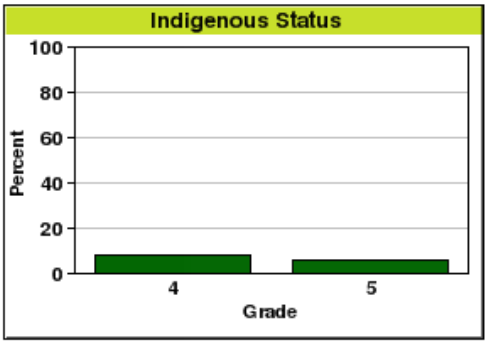
- 91% of students in this district were born in Canada.
- 89% of the girls and 93% of the boys in this district were born in Canada.



Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

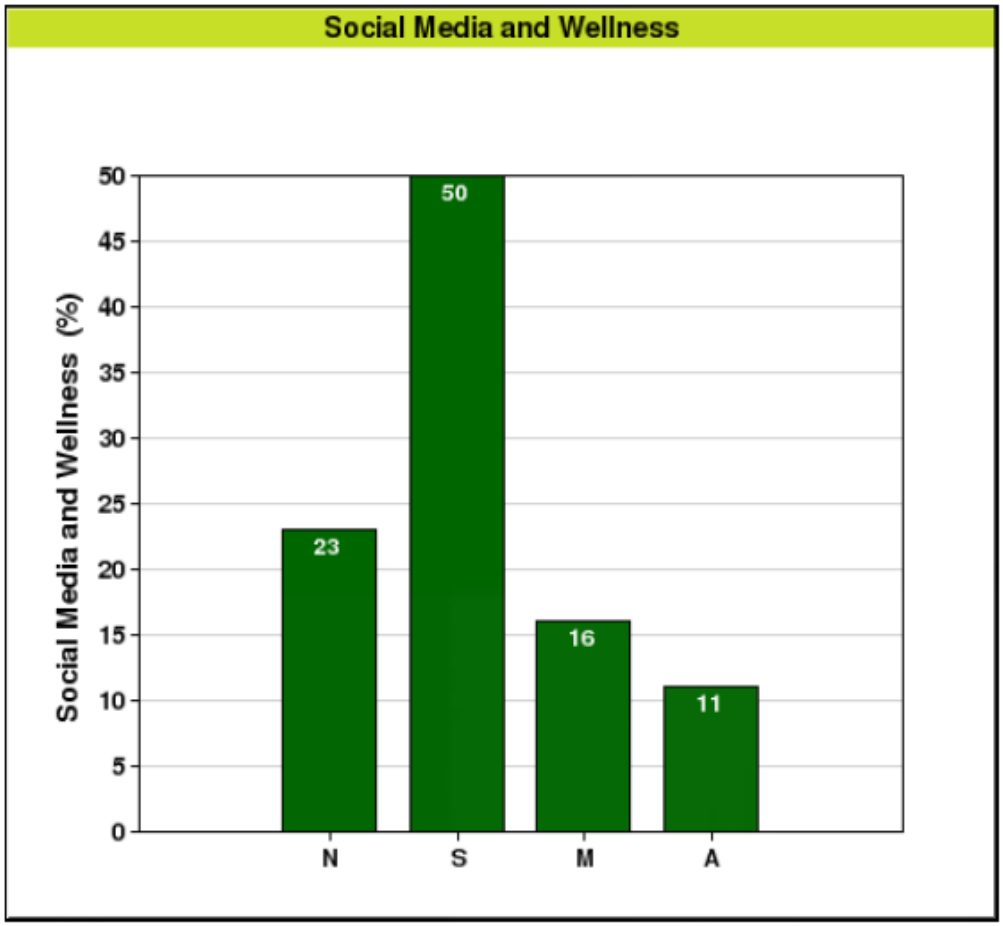
- 7% of students in this district identified as Indigenous.
- 5% of the girls and 9% of the boys in this district identified as Indigenous.



Multiple Choice Question

**Students were asked: "Social Media is bad for my wellness
"**

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)

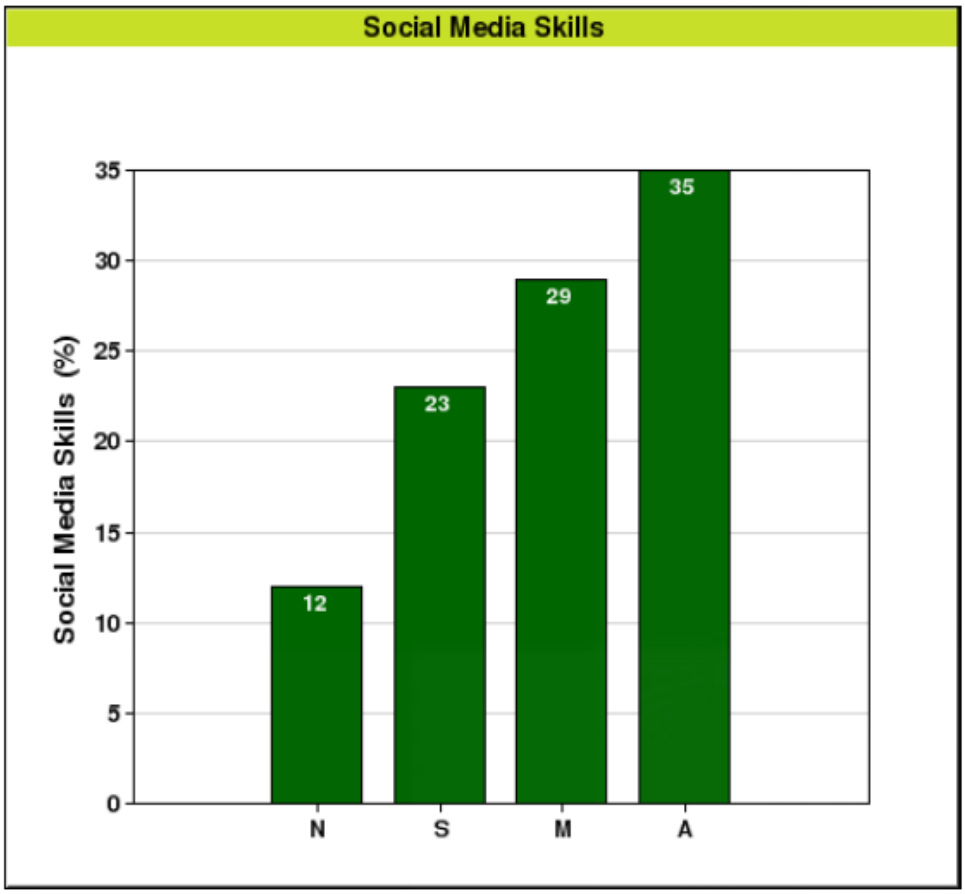


Report on Student Outcomes and School Climate
OurSCHOOL Elementary School Survey (10723)
Lethbridge School District Schools Highlights

Multiple Choice Question

Students were asked: "I have the skills to manage and control my social media"

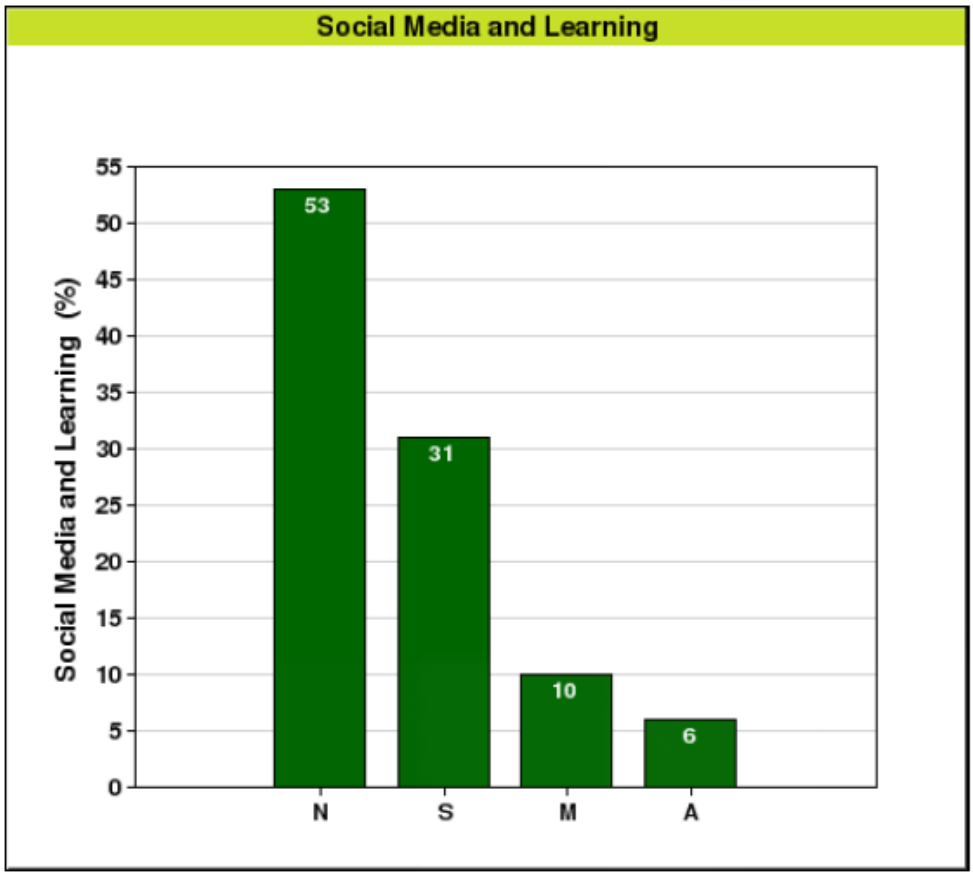
- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)



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)

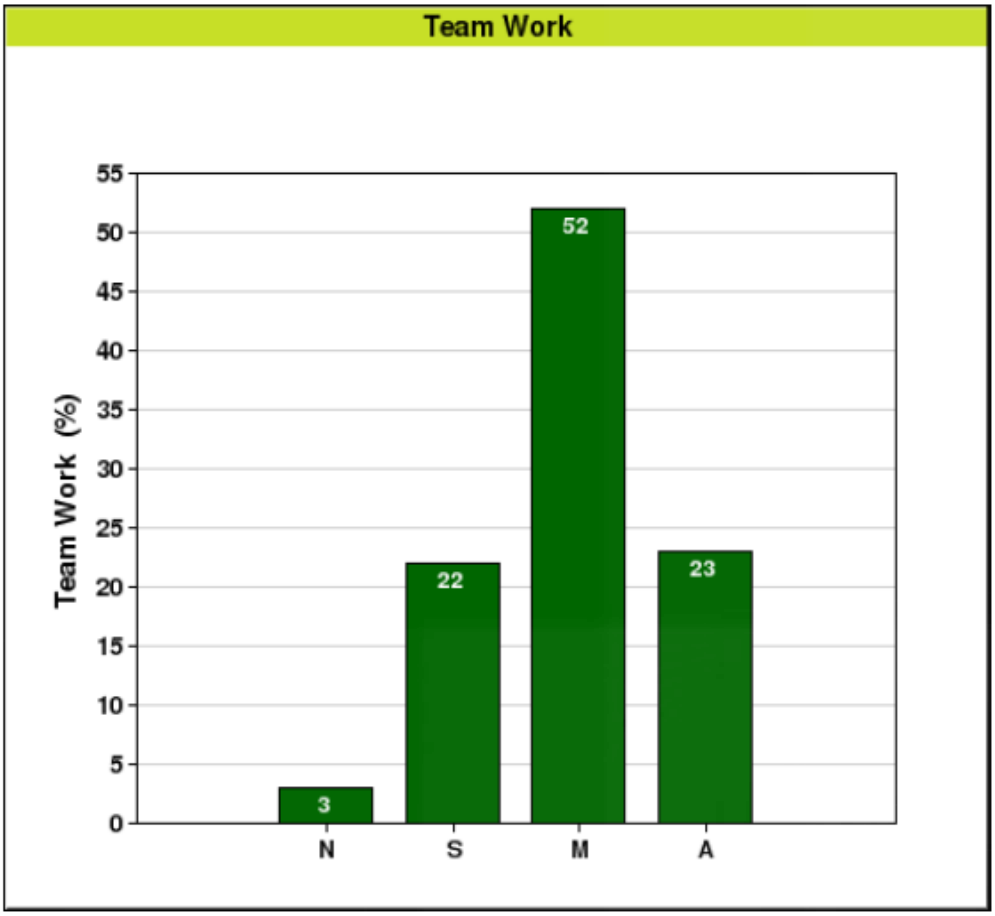


Report on Student Outcomes and School Climate
OurSCHOOL Elementary School Survey (10723)
Lethbridge School District Schools Highlights

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)**



BUDGET SURVEY 2025

SUMMARY

Lethbridge SCHOOL DIVISION

SURVEY DATE: FEBRUARY 7-26, 2025

DATE OF SUMMARY: MARCH 25, 2025

TOTAL RESPONSES: 368

Lethbridge SCHOOL DIVISION

WHY DID LETHBRIDGE SCHOOL DIVISION CONDUCT THIS SURVEY?

Lethbridge School Division has begun preparations for the 2025/2026 Preliminary Budget, and with that in mind, the budget survey was developed.

Did you know, approximately 93% of the Division's total revenue comes from Alberta Education? Student enrolment is the most significant factor in determining the Division's funding and therefore drives many of the decisions made in allocating funds within the instruction budget.

Through the budget survey, the Division sought input into the development on the instruction area of the budget. In 2024/2025 the instruction budget was approximately 82% of the Division's total budget, which was approximately $122 million.

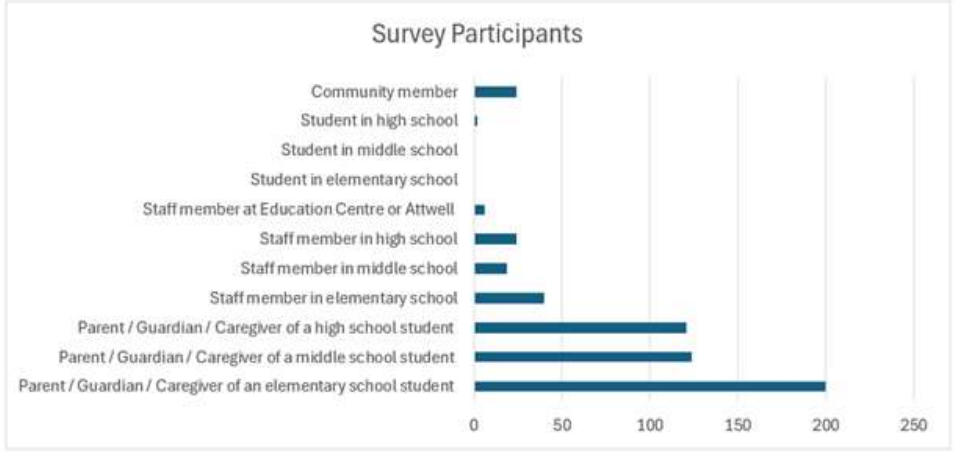
Thank you to everyone who provided this valuable feedback.

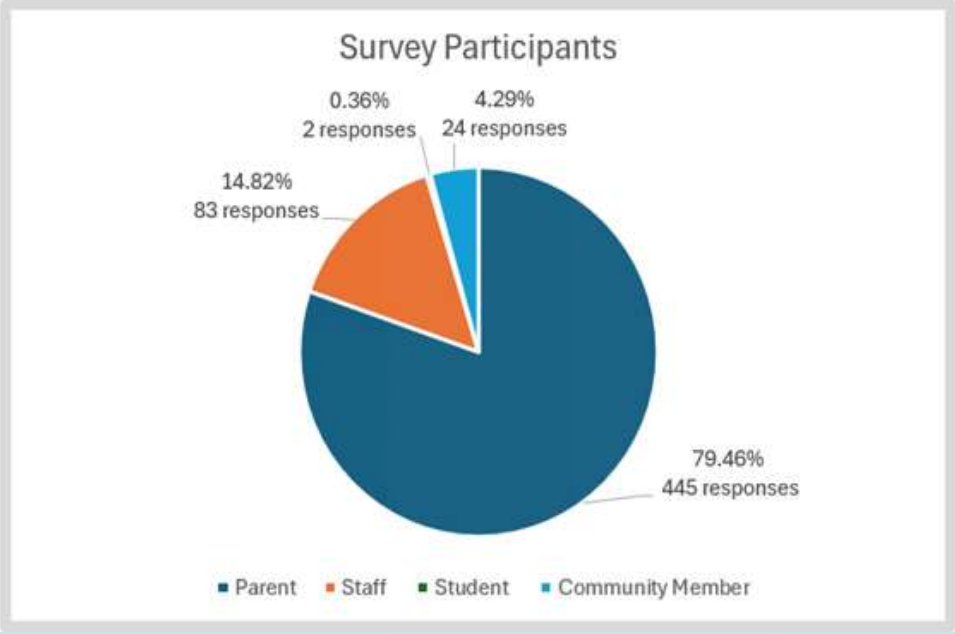
We appreciate you taking the time to share your unique perspective.

WE ASKED:

I am the following:
Please note, participants could answer more than one group if applicable. Example, some respondents answered parent of elementary, middle, high school and community member, therefore the participants number is more than the responses.

YOU SAID:

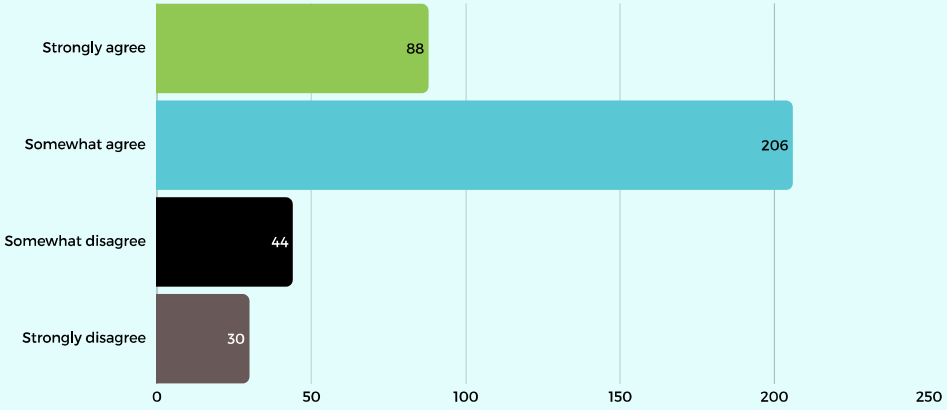




WE ASKED:

I am familiar with how Lethbridge School Division is funded.

YOU SAID:



In total, 80 per cent agreed they are familiar.

WE ASKED:

For the 2024/2025 school year, the Division's total operating budget is $150.39 million.

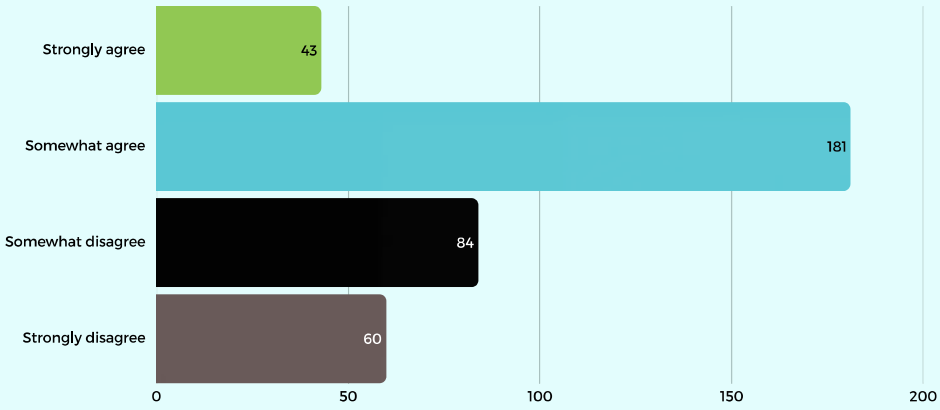
Allocation of funds: 82% of the Division's budget is dedicated to instructional services, where the remaining 18% are targeted non-instructional support services grants for facilities (12%), transportation (3%) and administration (3%). Of the total Division budget, 77% is allocated to staffing.

Budgetary Concerns

The Division is funded over 90% from Alberta Education on a three-year weighted moving average formula. This means that not every student the Division supports is funded fully. As well, inflationary pressures have increased costs in areas such as resources, employee health benefits, utilities, transportation and insurance.

Given the budgetary concerns discussed above, do you believe the Division is allocating instructional funds to best serve student needs?

YOU SAID:



In total, 61 per cent agreed.

WE ASKED:

Please explain the reason for your choice in Question 3.

YOU SAID:

Themes from those respondents who agreed:

1. Acknowledgment of Budget Constraints and Efforts:

- Many comments recognized the challenges posed by limited funding and appreciated the efforts made by the Division to allocate resources as effectively as possible. There was a general understanding the Division is doing its best within the constraints imposed by the current funding model.

2. Need for More Support Staff and Resources:

- Similar to the "Disagree" comments, there was a strong call for increased support staff, such as Educational Assistants (EAs), and more resources to address the diverse needs of students. Many comments highlighted the importance of having adequate support staff to ensure effective learning environments.

3. Desire for Improved Allocation Transparency and Efficiency:

- Several comments expressed a desire for more transparency in how funds are allocated and suggested there could be improvements in efficiency. There was a call for better communication and understanding of the budget allocation process to ensure resources are being used effectively.

WE ASKED:

Please explain the reason for your choice in Question 3.

YOU SAID:

Themes from those respondents who <u>disagreed</u>:

1. Need for Increased Support Staff and Smaller Class Sizes:

- Many comments highlighted the need for more Educational Assistants (EAs) and support staff to adequately meet student needs. There was a strong sentiment that current staffing levels are insufficient, leading to larger class sizes and inadequate support for students with special needs.

2. Concerns About Budget Allocation and Spending Priorities:

- Several comments expressed dissatisfaction with how funds are allocated. Stakeholders particularly criticized the amount spent on administrative positions and non-essential programs. There was a call for more transparency and better management of resources to ensure that funds directly benefit students and classroom needs.

3. Inadequate Funding for Essential Resources and Programs:

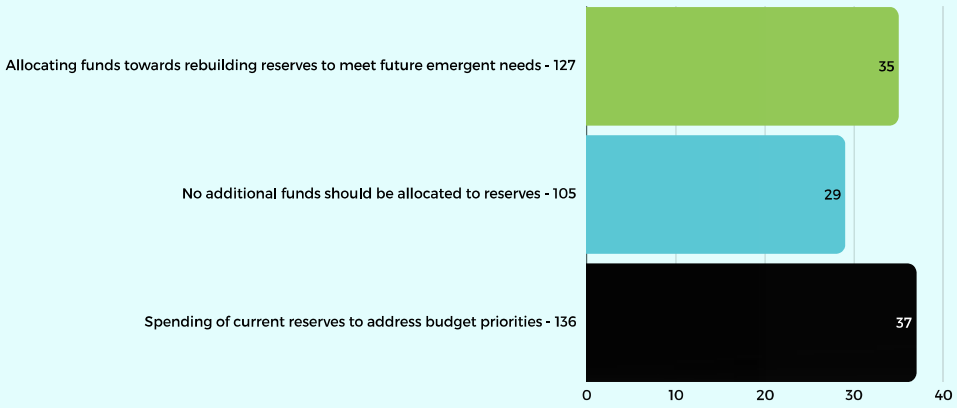
- Many respondents said essential resources and programs, such as technology, inclusive education and mental health support are underfunded. There was a concern without proper investment in these areas, the quality of education and student well-being will suffer.

WE ASKED:

The Division has spent a large portion of its reserve fund over the last three years to maintain instructional programming. Since the 2020/2021 school year through the 2023/2024 school year, the reserve balance (excluding school generated funds) of the Division has decreased from 7.07% to 2.45%. Budget calculations show the estimated reserve balance at August 31, 2025 to be 1.53% (excluding school generated funds).

Please select the approach the Division should be using for its reserves.

YOU SAID:



WE ASKED:

Alberta Education has assurance domains that help guide Lethbridge School Division. Three of these priorities are:

- Student Growth and Achievement
- Teaching and Leading
- Learning Supports

Please drag and reorder the following spending areas in order of importance (1 being high and 7 being low) that you believe should be prioritized in the 2025/2026 instructional budget to improve educational outcomes based on the priorities above.

The 7 choices were:
Class Size
Complex Classrooms
Student Wellness
Early Learning
Technology Supports
Setting Aside Funds for the Future
Other

YOU SAID:

Spending Area	% of Rank 1	% of Rank 2	% of Rank 3	% of Rank 4	% of Rank 5	% of Rank 6	% of Rank 7
Class Size	**58%**	26%	8%	4%	1%	2%	0%
Complex Classrooms	22%	**31%**	21%	13%	6%	6%	2%
Student Wellness	8%	18%	**30%**	27%	14%	3%	2%
Early Learning	4%	12%	21%	20%	**23%**	17%	3%
Technology Supports	4%	10%	13%	23%	**32%**	15%	3%
Setting Aside Funds	0%	1%	5%	10%	22%	**50%**	12%
Other	4%	2%	4%	3%	3%	6%	**78%**

WE ASKED:

Please add any additional comments you may have about the Division's budget.

YOU SAID:

5 Main Themes

1. Class sizes and complexity:
Many respondents highlighted the impact of large class sizes and complex classroom dynamics on student learning and wellness. More supports are needed for students with diverse needs to ensure a better learning environment. Respondents said that small class sizes allow for more individualized attention, better student-teacher interactions and improved learning outcomes.

2. Funding and Resource Allocation:
Concerns were raised about the allocation of funds, as some respondents said too much money is spent on non-essential projects and not enough on direct student support. There was a desire for more equitable distribution of resources, particularly in technology and support staff. Many respondents expressed frustration with the overall level of funding provided to the Division. They mentioned the current budget is inadequate to meet the needs of students and staff, leading to a strain on resources.

<u>Resource Allocation</u>

- Technology and Infrastructure: There were mixed opinions on spending for technology. While some respondents saw the need for updated technology to support learning, others felt too much money was spent on technology at the expense of other critical areas. Additionally, there were concerns about the physical condition of school buildings and the need for maintenance and upgrades.

YOU SAID:

5 Main Themes

3. **Support for Teachers and Staff:**
   There were comments about the need for better pay and retention strategies for support staff. Comments were also made about teacher wellness, and their direct impact on student outcomes.

4. **Government and Policy Criticism:**
   Several comments expressed dissatisfaction with government funding policies. There was a call for increased advocacy to secure better funding for public education and to address the perceived inequities in the current system.

5. **Focus on Student Wellness and Learning:**
   Respondents stressed the importance of prioritizing student wellness and learning needs. This included addressing early learning, providing adequate support for complex students and ensuring all students have access to high quality education and resources.

Thank you to all for taking the time to have your voice be heard. Please look for additional 2025/2026 budget information concerning the Division in May of 2025.

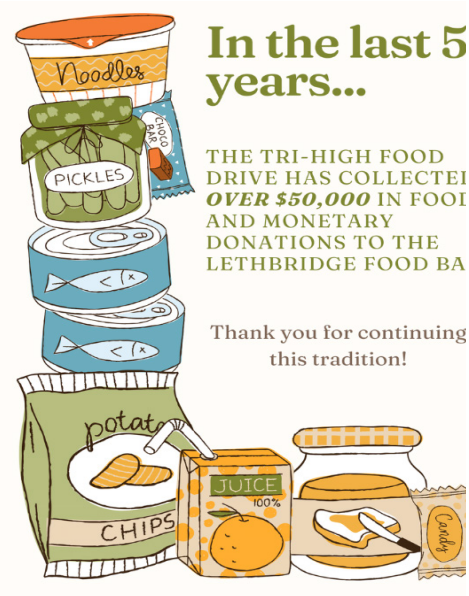
School Nutrition Programs

Annually, the Division receives a targeted school nutrition grant from Alberta Education. The Division received $299,500 in 2024-2025 and this amount will increase by 2.32% for the 2025-2026 school year for a total of $306,448.

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 2024-2025 school year, the mindful munchies program served approximately 2,300 lunches a week.

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 three of the fundraisers. One is the "Heap the Jeep" at Dr. Probe Elementary School. The second is at Victoria Park High School who has partnered with a local grocery store, Save On Foods for the last 17 years for it's annual hamper campaign. The most recent campaign in December 2024. The last picture is the tri-high food drive which has collected $50,000 in food and monetary donations for the food bank over the last five years.



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.

Average Enrolment Method (AEM) – new method of funding from Alberta Education for the 2025-2026 school year. The AEM is calculated based on 30% of the estimated funded FTE enrolment in the current year and 70% of the projected funded FTE enrolment for the budget year.

Base Funding - funding provided on a per Average Enrolment Method (AEM) 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 former method of allocating 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 (used from the 2020-2021 to the 2024-2025 school year).

Bay Horse by Nycea Hazelwood, Lethbridge Collegiate Institute - Gr. 11

Lethbridge School Division

Glossary of Common Budget Acronyms

AEM – Averaged Enrolment Method
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

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

Business and Operations Department
Phone: 1-403-380-5300
Fax: 1-403-320-9117