

## **Budget**

The Board believes that the budget is an integral part of the Board's financial plan which, together with the Board educational plan, are an integral part of the Board's master long-range plan.

The Board believes that budgeting is a continuous process that enables the Board to set priorities and accomplish its objectives and also defines the limit of financial resources.

The Board believes that budgeting is a flexible activity in need of frequent review with regard to resources, estimated and actual revenues and expenditures, and the cost of a particular program vis-a-vis the cost of an alternative program.

The Board believes that one of its prime responsibilities is to follow an effective budget procedure that ensures sufficient funds are available to provide a high level educational program.

The Board believes that the budget procedure is an important function of the Board's operation and should serve as one of the means to improve communication with the school organization and with the residents of the system.

## **Planning the Budget**

- Planning of the annual budget will be an ongoing exercise leading up to the preparation process.
- The Board reserves the right to establish budgetary guidelines for staff to work within.
- The Board reserves the right to hold planning sessions to discuss budgetary guidelines and long term strategic planning.
- The Board will have an operational budget plan in place that is based on the educational needs of the system. This plan will be updated yearly.
- The Board shall approve a capital plan for school buildings, as required by Alberta Infrastructure, addressing new construction, modernization and I.M.R.

### **1. Special School Tax Levy**

A board, by resolution passed at a public meeting of the board at least 60 days before election day in a year in which a general election will be held under the Local Authorities Election Act, may authorize the holding of a plebiscite to obtain the approval of the electors of the district or division respecting a special school tax levy under this Part. No special school tax levy shall be authorized by plebiscite if the amount to be raised by the special school tax levy in each year is more than 3% of the budget of the board for the year in which the resolution is passed. A special school tax levy may be approved by a plebiscite for a period of not more than the 3-year period ending on December 31 of the year of the next general election under the Local Authorities Election Act after the plebiscite. Money raised by a board by a special school tax levy must be used for the purpose referred to in the resolution.

## **Preparation of the Budget Document**

On an annual basis, the Secretary Treasurer shall be responsible for preparing the budget document for consideration by the Superintendent and the Board.

1. Budget Preparation - Resource People  
Regional Office administration is encouraged to draw on resource people, including Supervisors, board members, staff and community members as a “sounding board” in the initial stages of budget preparation.

The Board through its budgetary process shall determine allocations to the schools and departments.

The budget shall be prepared in the form prescribed by the Minister. (This does not preclude the administration from providing an alternate form for internal use.)

## **Budget as a Spending Plan**

In order for school administrators and the transportation and maintenance departments to develop programs that meet the needs of the clientele they serve, the Board approves school administrators and transportation and maintenance supervisors of having effective control over their budget after guidelines have been set by the Board.

## **Strategic Plan Process**

1. School Council Planning Workbook  
Tool to reflect on and guide what are the issues, trend, and beliefs from perspective of school council.  
  
Workbook template will be forwarded to school council.
2. Student Enrollment Forecasts  
Annual five year update  
Templates with enrolment numbers, along with projections previously made, will be forwarded to schools. Schools will need to review enrolment projections and revise.
3. Educational Partners Planning Session  
Performance Management Cycle of School Authority Accountability
4. School Administration Planning Session
5. Board Planning Session
6. Ratification of Strategic Priorities  
Education Plan – Foundation Statements, Beliefs, Trends and Issues, Goals, Outcomes, Priority Areas for Improvement
  - Coop Pool
  - Allocation Formula
  - Budget templates with previous year actuals and current year budgets will be forwarded to schools
  - Fees
  - Long Range Capital Plan
  - Upcoming Year School Year Calendar
  - Following Year School Year Calendar (in principle)

7. Staffing Needs Analysis
8. School Planning Day  
Development of site-based strategies and SMART goals based on Division Education Plan  
  
Submit strategies and SMART goals to Assistant Superintendent, Education Services
9. School Education Plans and Budgets
10. Facilities and Transportation
11. Board Review & Adoption of budget
12. Education Plan  
Strategies, Measures, Targets
13. Annual Education Results Report
14. Audited Financial Statements

**Reference**

[School Act](#) - Sections 147,190(1) , 191 (1) (2) (3), 276  
Operating Plan and School Based Decision Making Manual