

Administrative Procedure 501 Budget Process

Alberta Education provides funding to the Division and the Division allocates the dollars for both divisional and school requirements. The Division is committed to meeting the needs of all students in each of the school communities. As such, a Divisional approach to budgeting is in place with an emphasis on the goals and strategies identified in the Division 4-year Assurance Framework. Each school also creates an Assurance Plan which identifies strategies and expense priorities and is focused on the following six goals:

Goal 1. Quality Catholic Education

Provide opportunities for our students, staff, parents, and trustees to encounter Jesus Christ in an explicitly Catholic environment throughout the division.

Goal 2. Student Growth & Achievement

Students' progress in their learning, relative to identified provincial learning outcomes and consistent with their needs, interests, and aspirations.

Goal 3. Teaching & Leading

Teachers and leaders will have the capacity to analyze 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.

Goal 4. Learning Supports

The mobilization of resources (including expertise, facilities, human and community services) required to demonstrate shared, system-wide responsibility for all children and students.

Goal 5. Governance

To create and support a shared vision that aligns to local and provincial legislation, and fiscal management practices focusing on program delivery fostering success for all students based on a continuous improvement cycle.

Goal 6. Local Societal Context

To engage schools and communities to identify and respond to the learning needs, interest, aspirations, and diverse cultural, social, and economic circumstances of all students.

We envision that: Together we live our faith and engage in life-long learning.

Budget Principles:

1. Students are the priority
2. The budget aligns with the 4-year Assurance Framework
3. The budget supports assurance priorities
4. The budget allocation among schools will be equitable but not necessarily equal.
5. The budget process is a collaborative process of senior admin and principals.

Procedures:

1. The Superintendent and Secretary-Treasurer, in consultation with school Principals, are responsible for developing class size targets for each grade targets, enrollment projection, and for the relevant staffing budgets.

2. The principals, in consultation with their staff and students, and parent community, are responsible for the school operating budget.
3. The Secretary-Treasurer is responsible for monitoring budget expenditures to ensure conformity with the *Education Act*, Alberta Education, Board Policy and administrative procedures.
4. Prior to the decentralization of resources, a Process Review Team will review annual procedures in budgeting to adjust weaknesses that have been identified in prior practice, as well as assurance that processes remain true to the *4-year Assurance Plan* of the board and Alberta Education Requirements. The Process Review Team will consist of a committee which will recommend equitable funding distribution to schools based upon the evolving needs of the division, the needs of individual schools, and shared service costs so that the needs of the school division are met.
5. The school budget presentation will include the following information:
 - 5.1 the school's goals, strategies, outcome celebrations, challenges for the current school year.
 - 5.2 The school's assurance goals, improvement strategies and measurable outcomes for the next school year. Goals to align to the school's 4-year Assurance Plan.
6. Principals are responsible for school operating budget including budget line items:
 - 6.1 Staff, student, & Community Relations
 - 6.2 Postage
 - 6.3 Printing/Photocopying
 - 6.4 Advertising
 - 6.5 Dues
 - 6.6 Travel, Accommodations & Subsistence
 - 6.7 School Staff Professional Development
 - 6.8 Administration Professional Development
 - 6.9 Curricular Transportation
 - 6.10 Supplies
 - 6.11 Paper
 - 6.12 Textbooks, Workbooks
 - 6.13 School Software
7. Principals are also responsible for School Generated Fund budget for Revenue and Expenses:
 - 7.1 Options
 - 7.2 Non-Instructions
 - 7.3 Field Trip/Curricular
 - 7.4 Extra-Curricular
 - 7.5 Breakfast, lunch, milk program
 - 7.6 Special Events

- 7.7 Sales of Clothes, Yearbooks, Badminton Supplies, Braces etc.
- 7.8 Fundraising
- 7.9 Donations

8. Centralized:

- 8.1 Teachers
- 8.2 Substitute Teachers
- 8.3 Support Staff
- 8.4 School Maintenance
- 8.5 Division-wide technology
- 8.6 Faith Development
- 8.7 Capital Budget
- 8.8 Transportation
- 8.9 Inclusive Education

9. The annual expenditure for all budget centers shall not exceed the approved budget without the prior approval of the Superintendent. If the total expenditures from any budget center are either over or under budget at the end of the school year (as recorded by the financial statements) the budget for that school for the subsequent school year shall reviewed to determine if it should be increased or decreased accordingly. Budget centers will be required to account for surplus or deficit status budgeting.

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