

Administrative Procedures Manual	Administrative Procedure 500
	Annual Division Operating Budget
	APPROVED: September 1, 2013
Page 1 of 1	AMENDED/REVIEWED: September 2019
LEGAL REFERENCE:	Section 52, 53, 68, 197, 222, 137, 139, 140, 143 Education Act Funding Manual for School Authorities Guide to Education ECS to Grade 12 Policy and Requirements for School Board Planning and Reporting School Authority Planning and Reporting Reference Guide

Background

The annual budget must address the mission and the guiding principles of the Division in the best possible manner, meeting the needs of all students in the system at the most reasonable cost. The preparation of the annual budget is an integral component of the planning process for the Division.

Each school year the Superintendent, with the assistance of the Secretary-Treasurer, will prepare for Board consideration and adoption a detailed estimate of the revenues and expenditures required to operate the programs of the Division.

Procedures

1. Budget planning is the responsibility of the Secretary-Treasurer and will be undertaken to conform to the budget timelines and directions established by the Board.
2. The Secretary-Treasurer will prepare a draft budget based on the priorities set out in the Three-Year Education Plan and the budget assumptions and guidelines established annually by the Board.
3. The Secretary-Treasurer will present the draft budget to principals and Division Office personnel and all educational partners in a consultative process.
4. The Superintendent will present the draft budget to the Board.
5. The annual budget shall identify any new programs to be implemented, as well as programs that are being discontinued.
6. On or before May 31 in each year unless a government extension is received, the Board shall approve a budget for the next school year.
7. Following Board review and adoption, a final budget in the form prescribed by the Minister will be submitted to Alberta Education.
8. Under the general supervision of the Superintendent, the Secretary-Treasurer shall administer the budget of the Division.
9. Subsequent to the receipt of the September 30 enrolment count, a revised budget if necessary, is prepared and presented to the Board for approval.
10. The Secretary-Treasurer is accountable to the Superintendent for the effective control of expenditures within the budgetary limits established for departments and for schools.