

ADMINISTRATIVE PROCEDURE

Business Administration

Budgeting

BUS #19

Reviewed: February 2025

Background

The Board's [Budgeting Policy](#) delegates budgeting responsibility to the Superintendent. The Superintendent Team shall use the following processes to determine staffing levels at each school on an annual basis.

Procedures

Budgeting is an important process that allows for effective decision making and monitoring of the overall performance of the organization. Personnel, resource allocations, coordination and planning are all factors that must be considered during the budgeting process. The annual budget should be based on the priorities set out in the Four-Year Education Plan and should align with the division's overall objectives.

The Superintendent of Human Resources, or designate, shall set guidelines for staffing based on various factors, such as funding, enrollment numbers, and the various educational needs of students.

Approximate timelines for budgeting are provided below, but these are subject to provincial timelines and decisions.

December: The Superintendent responsible for Human Resources, or designate, will send correspondence to principals to begin estimating enrollment projections for the upcoming school year. All principals will discuss with Human Resources the reasonableness of their school's enrollment projections. Upon finalization by senior administration, the Director of Corporate Services will compile the data and input the information into Alberta Education's School Jurisdiction Enrolment Projection Survey. Corporate Services will ensure a preliminary draft of MyBudgetFile, the division's budgeting software, is prepared for the following school year.

Human Resources will insert the school's enrollment projections onto the *Staffing Calculation Spreadsheet*. Senior administration shall review the staffing calculation spreadsheets for each school and consult with the principals to determine tentative staffing levels.

January: Corporate Services will submit the School Jurisdiction Enrolment Projection Survey by the designated provincial deadline.

February: After communicating the staffing FTEs to the principals, each principal will participate in a teleconference with the Superintendent responsible for Human Resources and designates to discuss the extent to which their school's needs are met via the FTEs allotted. After these meetings, Human Resources, in consultation with the Superintendent and Corporate Services, may begin making the staffing additions or reductions that are clearly financially viable, and/or educationally necessary. Other decisions may be on hold until late April into September while awaiting information on provincial budgets, final enrolment numbers, transfers, leaves, resignations, etc.

Corporate Services will review department budgets and analyze the percentage spent in the current and previous years. This analysis, along with conversations with the department leaders will result in an understanding of the various upcoming year's initiatives, needs and/or pressure points of each department.

The Superintendent or designate reserves the right to revise or modify the budget of a department or school. The Superintendent or designate shall adjust MyBudgetFile, review the impact, and work with senior administration to make changes if necessary. Department budgets will be formalized after the division's funding profile has been received and analyzed against classroom needs.

March – Mid-April: Once the provincial budget is passed, Alberta Education will release an updated version of the Funding Manual for School Authorities, and the school authority's funding profile. The profiles show the operational funding for the upcoming school year based on the enrollment projections provided to the province back in January. Corporate Services will review and confirm the revenue streams and verify each source against Alberta's K to 12 education funding manual and funding profiles. Corporate Services will consult with its educational partners within the division and will analyze and update various expenditure line items, including but not limited to incremental staffing costs, benefit increases, various services, contracts, and supplies. Human Resources will review certificated and non-certificated FTE in MyBudgetFile and confirm the system's FTE aligns with the Staffing Calculation Spreadsheet.

Mid-April - Early May: Budget Assumption Report is provided to the Superintendent and staffing allocations are finalized. The Director of Corporate Services will make recommendations to the Superintendent and designates regarding projected Capital and Operating Reserve balances.

School Operating Budgets:

The schools are operated through a centralized budgeting model through decisions reflective of overall budget direction set by the Superintendent. The principal ensures the school-based allocation of funds will be sufficient for day-to-day operations of the school in an effective and efficient manner.

In the normal course of events, the application of budget funds is relative to the changing circumstances within the organization. As such, the demand for and usage from specific budgeted allocations will vary over the year. Therefore, on an annual basis Corporate Services will review school budgets and determine if revenue allocations are sufficient for operational purposes.

May: Upon final review of the Budget by the Superintendent Team, the Corporate Services Department will compile the data and submit a divisional Budget to the Audit Committee. The Superintendent will then submit the Budget to the Board of Trustees for approval at their May meeting. Upon Board approval, Corporate Services will submit the Budget to the Provincial Government by the May 31st deadline.

In the following August/September, Human Resources shall send a notification reminding principals to email any requests for additional staff, and these requests will be evaluated by the Superintendents and their designates.

Corporate Services and Human Resources will monitor the final September student count date to determine if any midyear adjustments are required.