



1. The Superintendent's responsibility is to prepare and bring forward to the Board of Trustees a budget for their consideration and approval. Only the Board of Trustees may make final decisions regarding the budget. The District's Budget Committee shall not make decisions relating to the budget, but rather shall provide direction and recommendations to the Superintendent who will bring these forward to the Board of Trustees.
2. The Superintendent shall establish a budget committee comprised of the following:
  - a. Superintendent
  - b. Trustee representative (appointed by Board of Trustees)
  - c. Assistant Superintendent Educational Services
  - d. Assistant Superintendent Educational Planning and Administrative Services
  - e. Assistant Superintendent Educational & Technology Services
  - f. Assistant Superintendent Facilities Services
  - g. Assistant Superintendent Financial Services (Treasurer)
  - h. Assistant Superintendent Human Resource Services
  - i. Assistant Superintendent Learning Support Services
  - j. Assistant Superintendent Religious Education Services
  - k. District Principal – Aboriginal Learning Services
  - l. District Principal – Alternative Education Services & Lifelong Learning Services
  - m. District Principal – School Operations Services
  - n. President – Alberta Teachers' Association Local
  - o. President – Alberta Union of Provincial Employees Local
  - p. President – Edmonton Catholic Support Staff Association
  - q. President – Out of Scope Employees
  - r. 2 Principals representing elementary schools
  - s. 2 Principals representing junior high schools
  - t. 2 principals representing senior high schools
3. The Superintendent shall implement and maintain a District Budget Process.
  - a. The Superintendent shall convene a meeting(s) annually to review the District Budget Process from the previous year. Proposed changes from this document shall be implemented, where appropriate and such changes reviewed with the Board of Trustees. Such review shall be concluded prior to the beginning of the actual budget process.
4. The Superintendent shall direct the Treasurer to review Government announcements and estimate government grant rates for use in calculating estimated revenues.
5. The Superintendent shall direct the Treasurer to determine other revenues for consideration in the budget process.
6. The Superintendent shall direct the Assistant Superintendent Educational Planning & Administrative Services, to estimate the number of students for the budget year. This

information shall be provided to Financial Services for their work in budget development. The Assistant Superintendent Educational Planning & Administrative Services shall review such information with schools for their input as to accuracy of such projections. Changes proposed by schools shall be reviewed and approved with the Assistant Superintendent Educational Planning and Administrative Services prior to changing budget documents.

- a. From information contained in articles 4., 5., and 6., the Treasurer shall prepare a consolidated enrolment workbook and use such information to prepare a revenue workbook.
7. The Budget Committee shall review the enrolment information and revenue information and provide their recommendation to the Board of Trustees regarding same.
  8. The Superintendent shall review the District Goals and Priorities with the Budget Committee. The Budget Committee shall keep these goals and Priorities in mind as they review budget information to ensure that budget recommendations are inline with the District Goals and Priorities.
  9. All non-school responsibility centres (departments) shall prepare proposed budgets and submit same to the Budget Committee for review.
    - a. The Budget Committee shall review these budgets to ensure that sufficient detail is provided to understand the role/purpose of the department.
    - b. The Budget Committee shall review budgets to ensure that the budgets are inline with the District Goals and Priorities.
    - c. The Budget Committee shall not make any recommendation relating to these budgets until sufficient funding is available to fund schools.
  10. The Assistant Superintendent, Learning Support Services shall review all District Special Education Programs. Following this review, the Assistant Superintendent, Learning Support Services shall submit to the Budget Committee program additions/deletions/changes and include proposed expenses required to meet the operation of these programs.
    - a. The Budget Committee shall review these budgets to ensure that sufficient detail is provided to understand the role/purpose of the program.
    - b. The Budget Committee shall review budgets to ensure that the budgets are inline with the District Goals and Priorities.
    - c. The Budget Committee shall not make any recommendation relating to these budgets until sufficient funding is available to fund schools.
  11. The Superintendent shall direct the Treasurer to review previous Audited Financial Statements and the Black Book to determine any recoveries required.
  12. The Treasurer shall determine and communicate to the Superintendent any other reductions required.
  13. The Superintendent shall review current staffing guidelines and advise the Treasurer of any changes that are required.
  14. The Treasurer, in discussion with the Assistant Superintendent, Human Resource Services and the Superintendent, shall prepare estimated Fixed Staff Costs for the budget year.


- 15. With the information prepared in subsequent steps, the Treasurer shall prepare an allocation workbook. This workbook will be used to determine allocations to schools.
  - a. The Budget Committee shall review the allocation workbook to determine if the allocations meet targets outlined in the District Budget Process.
  - b. The Budget Committee shall review the allocations workbook to ensure the District Goals and Priorities have been met.
  - c. The Treasurer shall develop school budget workbooks.
  - d. Schools represented by principals on the Budget Committee shall initially test the workbooks to determine if sufficient funding is being provided through the allocation workbook to operate and meet the District Goals and Priorities, the District Budget Process, staffing guidelines and other District Administrative Policies and Regulations.
  - e. The Budget Committee shall review the results of this initial testing.
    - i. If funding is sufficient:
      - 1. the School Budget Workbooks shall be distributed to all schools.
      - 2. the budgets of departments and programs shall be approved.
    - ii. If funding is insufficient, the Budget Committee shall review department budgets and programs to determine areas where budget reductions may be made. This review will continue until 15.e.i is met.

16. Schools shall submit to the Treasurer completed school budget workbooks. Principals shall consult school councils, school staff and where appropriate, students for input into the proposed school budget. The Treasurer will consolidate these workbooks together with approved department budgets and program budgets, into a consolidated District budget.

17. The Superintendent and the Treasurer shall bring forward to the Board Planning Committee, the consolidated District budget for their consideration at a Board Planning meeting. The Board Planning Committee shall advise the Superintendent of any changes required in the budget document and the Superintendent shall bring these changes back to the District Budget Committee. Once the Board Planning Committee is satisfied with the proposed budget, the Superintendent and the Treasurer shall bring the proposed budget to the Board of Trustees for their consideration at a duly constituted meeting of the Board of Trustees.

**Budget Updates**

18. Prior to October 31<sup>st</sup>, the Superintendent and Treasurer shall bring forward to the Board Planning Committee and updated budget reflecting actual enrolments as of September 30<sup>th</sup> as well as staffing and other expenditures planned for the fiscal year.

Reference: Board Governance Policy EL 7,8,9 ECS Board Staff Relations 2 ECS District Organizational Bylaw 18.1 School Act Section 147	Approved: 
	Date Approved: April 3, 2002
Cross-reference: AP 101, 102, 114	Date(s) Revised: June 12, 2002; November 6, 2006, November 29, 2006

