


<b>Administrative Procedures 500</b>		
<b>Budget</b>		
		<b>Adopted: June 28, 2011</b>  <b>Amended: August 18, 2015</b>
	<b>External References:</b> <ul style="list-style-type: none"> <li>• Education Act: Sections 85, 87, 109, 110, 278, 279, 281, 282</li> </ul>	<b>Internal References:</b> <ul style="list-style-type: none"> <li>• AP 500 Budget – Appendix A – Budget Calendar Guidelines</li> <li>• AP 540 Facilities Planning</li> </ul>

## Background

The Director presents an annual operating and capital budget to the Board for its approval.

The annual budget is to reflect the Division's principles and guidelines as established by the Board and Director. The vision, mission, guiding principles and goal statements as detailed in the Division's strategic plan guide the establishment of these principles and guidelines.

With respect to the ongoing financial operations of the Division, the Director is not to cause or allow the development of fiscal jeopardy, or material deviation of actual expenditures from Division priorities as established in the annual budget.

In preparing the annual budget the Director is responsible for ensuring that a process involving consultation is undertaken.

The Division establishes in its capital budget a five-year planning approach for capital construction.

## Procedures

### 1. Budget Preparation and Management

- 1.1 The Director guides and supervises activities and personnel in the budget process and coordinates educational and financial planning.
- 1.2 The standard revenue and expenditure classifications as prescribed by the Province of Saskatchewan are to be used.
- 1.3 The general expectations are that expenditures are not to exceed the amount budgeted in the major expenditure classification.
- 1.4 The budget appropriation for each classification constitutes authorization for making expenditures for that item up to the amount budgeted.
  - 1.4.1 Monies from a special fund are to be expended only for the purpose for which the fund was established.
  - 1.4.2 The Director may approve emergency expenditures up to an amount of one hundred thousand dollars (\$100,000) in excess of budget. Emergency expenditures in excess of one hundred thousand dollars (\$100,000) require Board approval on recommendation of the Director.
  - 1.4.3 The Director may approve change orders with a value up to twenty thousand dollars (\$20,000). Change orders in excess of twenty-thousand dollars (\$20,000) require Board approval on recommendation of the Director.

- 1.5 The Superintendent of Business, in consultation with the Director, is to initiate procedures to accomplish all planned undertakings and continuous monitoring of the budget.
- 1.6 The Superintendent of Business and Business Supervisor are responsible for managing budget control and for the preparation of quarterly reports to the Board.
- 1.7 The Superintendent of Business is responsible for the determination and management of capital, plant operations, maintenance and student transportation services budgets, processing budget data, developing the budget document and preparing the budget for presentation to the Board.
- 1.8 The Superintendents of Education, Human Resources Supervisor, Transportation Supervisor, Facilities Supervisor and IT Manager are responsible for the determination and management of the budget for operational items as directed.

## 2. Budget Year Calendar

- 2.1 Attempts are to be made to meet the target dates in the development of the budget. Administrative Procedures 500 - Appendix A - Budget Calendar Guidelines are subject to minor changes due to receipt of data from other agencies.

## 3. Decentralized Funding Allocation


- 3.1 The Director will present annual decentralized and school budget appropriations to schools as part of the annual budget for approval by the Board.
- 3.2 Principals are responsible for the effective control of expenditures within the budgetary limits established for their school.
- 3.3 The decentralized and school budget funding appropriations are to be structured to reflect the educational priorities of the Division and of the particular school.
- 3.4 The decentralized and school budget allotments to schools are to be determined by formulae based on September 30 enrollment for the current budget year.
- 3.5 Principals may access monthly financial statements of their decentralized budgets.
- 3.6 Outstanding balances will be carried forward to the next school year. If a planned carry forward is greater than ten percent (10%) consultation with the Superintendent of Business will occur.

## 4. Capital Budget

- 4.1 The Superintendent of Business and the Facilities Supervisor are to produce and maintain a five-year school facilities construction plan in accordance with Administrative Procedures 540 Facilities Planning.
- 4.2 The five-year school facilities plan is to be an integral part of the annual budget process.
- 4.3 The Director, in consultation with the Administrative Council, is to recommend annually the five-year plan for Board approval. The plan is to include:
  - 4.3.1 Changes in educational programming and services.
  - 4.3.2 Projected population and enrolment shifts.
  - 4.3.3 Review of assets and borrowing capacity.
  - 4.3.4 Setting of priorities.

## Administrative Procedures 500 - Appendix A

### Budget Calendar Guidelines

		<b>Adopted:</b> June 28, 2011 <b>Amended:</b> August 7, 2012
	<b>External References:</b> <ul style="list-style-type: none"> <li>• Education Act: Sections 85, 87, 109, 110, 278, 279, 281, 282</li> </ul>	<b>Internal References:</b>

#### Target Date

#### Action

#### December to March

Request to principals for: Additions to and changes in program offerings.

1. Enrolment projections.
2. Staffing requirements.
3. Current fiscal requirements.
4. Exceptional requests.
5. Five-year capital plan.

#### March to April

Prior to the date specified by the Ministry of Education

1. Hold workshops/study sessions on budget.
2. Prioritize requests.
3. Prepare written statement of proposed program objectives.
4. Prepare statement of proposed revenues and expenditures based on 3 (above).

#### May to June

Not later than the date specified by the Ministry of Education

1. Finalize written statement of program objectives.
2. Finalize statement of proposed revenues and expenditures.
3. Approve statements of program objectives and of proposed revenues and expenditures for submission to Ministry of Education.

#### Prior to September 1

Following Ministerial approval of budget

1. Receive approved budget from Ministry of Education.

#### October to November

Following September 30th Enrolments

1. Communicate budget to personnel and School Community Councils.