



## **1.0 POLICY**

- 1.1 The Board believes that the annual system budget and the Three Year Educational Plan, together with annual school budgets are key planning documents for the continuous improvement of the quality of education for the Division's students.

## **2.0 GUIDELINES**

- 2.1 The Superintendent directs the preparation and presentation of the system budget. The Secretary-Treasurer coordinates the system budget process.
- 2.2 The Principal of each school directs the preparation and presentation of the school budget.
- 2.3 The system budget submitted to the Board for approval shall reflect the goals and objectives of the Division and shall include:
- 2.3.1 Details of estimated enrolments
  - 2.3.2 Details of estimated revenues
  - 2.3.3 Details of estimated expenditures for support functions:
    - 2.3.3.1 ECS - Gr 12 Instruction
    - 2.3.3.2 Plant Operations and Maintenance
    - 2.3.3.3 Transportation
    - 2.3.3.4 Board Governance and System Administration
    - 2.3.3.5 External Services
  - 2.3.4 Details on allocations of revenues to schools
  - 2.3.5 Current year's budget data for comparison purposes.
  - 2.3.6 Year-end projection of current year's data including projection of ending accumulated surplus/deficit position.

---

References: *Admin Practice(s): EFM 1 – Capital Plan Development  
FM 1 – Budget Development  
FM 2 – Instructional Material Fees  
FM 3 – Reserve Funding  
Resource Allocation Committee  
School Act: Sections 147, 152, 183, 185, 186, 187*