



A·S·B·A
Alberta School Boards
Association



Understanding Your Board Budget

Presented by John Deausy and Claire Jonsson

June 7, 2011

WELCOME

Introductions

JOHN DEAUSY
Secretary Treasurer
Calgary RCSSD No. 1



CLAIRE JONSSON
Associate Superintendent, Business and Finance
Parkland School Division No. 70



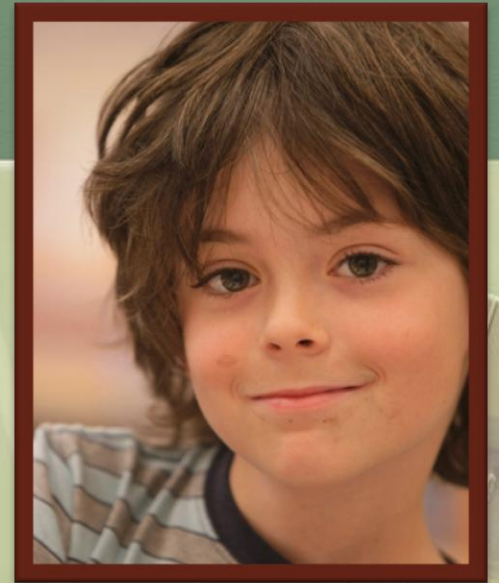
UNDERSTANDING YOUR BOARD BUDGET

Workshop Outline:

- Priorities, Planning and Reporting
- Budget Assumptions
- Revenues
- Expenses
- Accumulated Operating Surplus and Reserves
- Key Questions to ask Administration



WHERE DO WE START?



EDUCATION PLAN

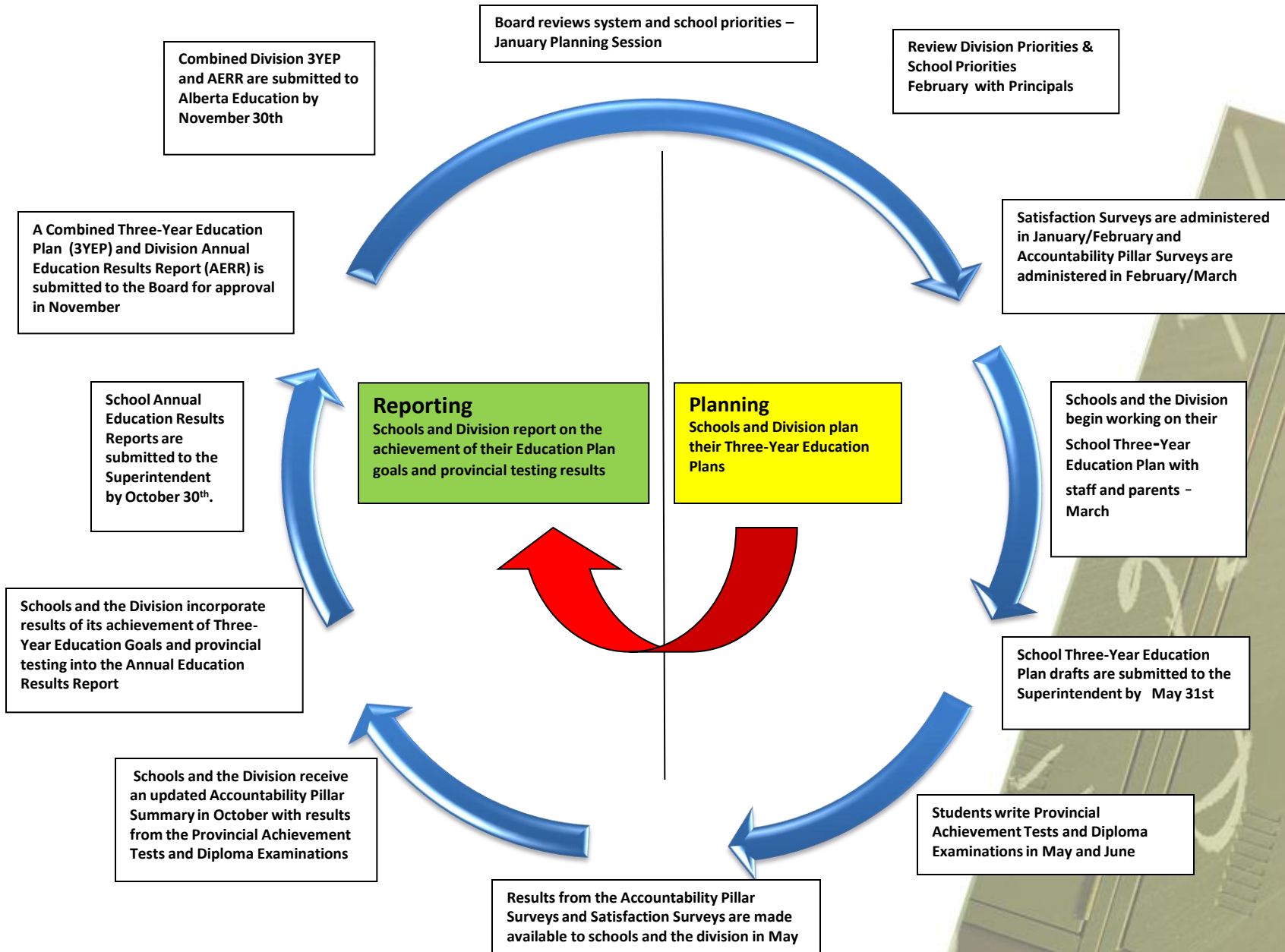
- Prepared under the direction of the Board
- School Act
- Government Accountability Act
- Aligns with Provincial Governments business and fiscal plans
- Board commits to achieving results laid out in the plan

PRIORITIES

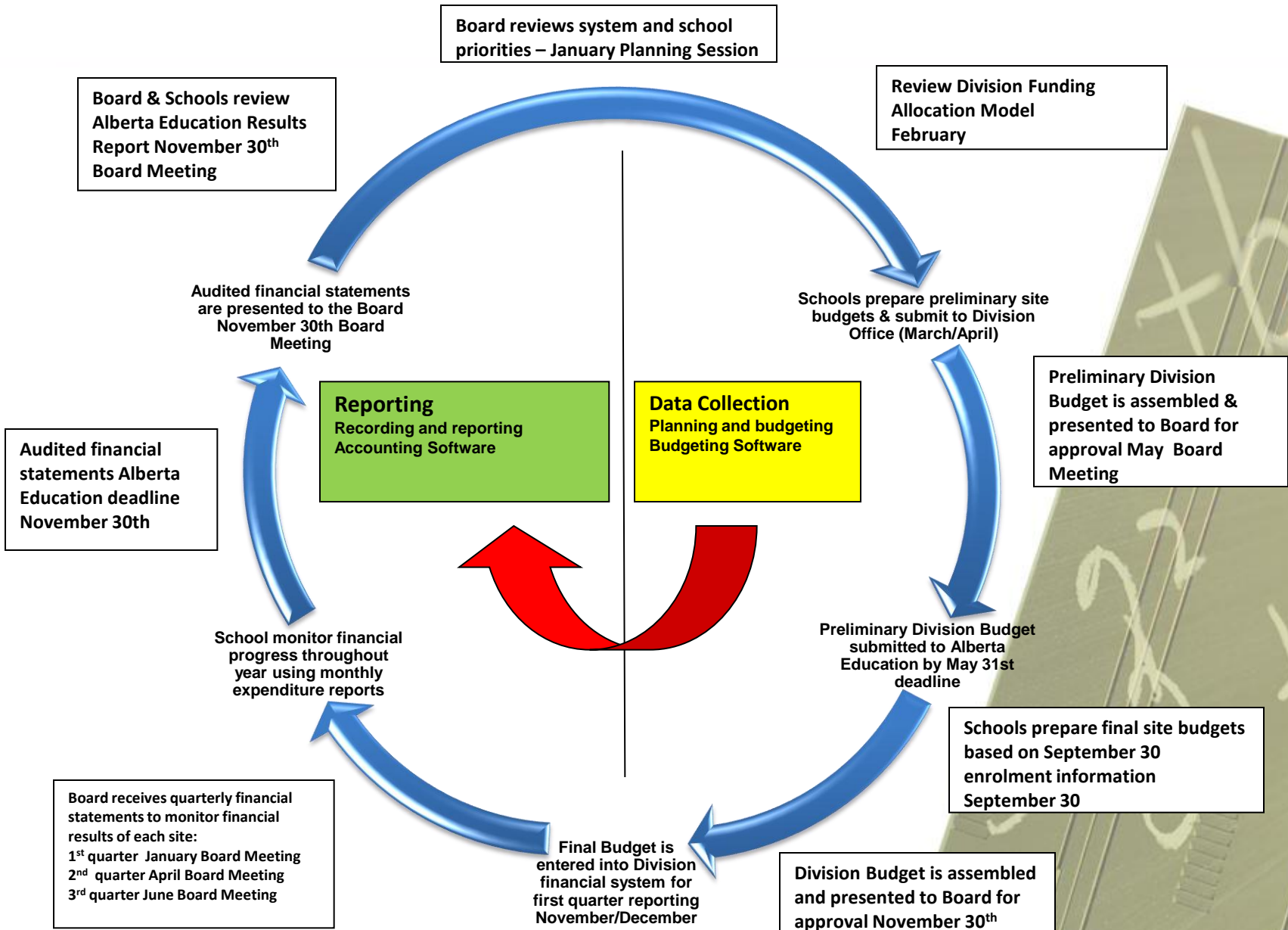
- Programs
- Services
- Initiatives



Education Planning and Reporting Cycle



Annual Financial Planning and Reporting Process



ANNUAL BUDGET PROCESS

February

Grant announcements from Alberta Education

2nd Quarter

50% estimate on current year

March/April

Budgets prepared by site administrators

Budget assumptions approved by Board of Trustees

September

Budget assumptions revised according to most recent information

November

Final budget approved by Board of Trustees

Audited financial statement for prior year



March

Proposed allocation model developed and agreed upon by the Leadership Team, approved by Superintendent

May

Preliminary budget approved by Board of Trustees

3rd Quarter reports

25% estimate on current year

September/October

Final budgets prepared by site administrators

Establishing prior year final year financial position and reserves

PRIORITIES

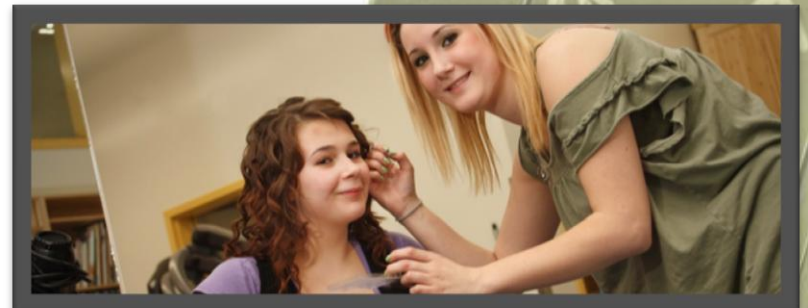
GROUP ACTIVITY

What are the
Priorities in your
School District?
How do you know
they are your
Priorities?



BUDGET ASSUMPTIONS

- Enrolment
- Staffing
- Program delivery
- Supplies and Services
- Reserves



ASSUMPTIONS...

GROUP ACTIVITY

What are your School Board's Budget Assumptions?

What are you aware of?



REVENUES

GOVERNMENT SOURCES – 95%

- Government of Alberta
- Federal Government and/or First Nations

FEES – established by Board

- Other Alberta school authorities
- Out of province authorities
- Instruction resource fees
- Transportation fees
- Rentals of facilities



REVENUES

Alberta Municipalities—special tax levies

OTHER

- Other sales and services
- Investment income
- Gifts and donations

FUNDRAISING

CAPITAL

- Gains on disposal of capital assets
- Amortization of capital allocations



ALBERTA EDUCATION FUNDING

Funding for ECS-12 education is based on the the following principles:

- Equity
- Flexibility
- Accountability



ALBERTA EDUCATION FUNDING

It is a system that distributes funds equitably, provides maximum flexibility to accommodate local decision-making, and is publicly accountable for the use of resources and the results achieved.



ALBERTA EDUCATION FUNDING

Funding allocations are distributed in three categories:

- Base Funding
- Differential Cost Funding
- Provincial Priority Targeted Funding

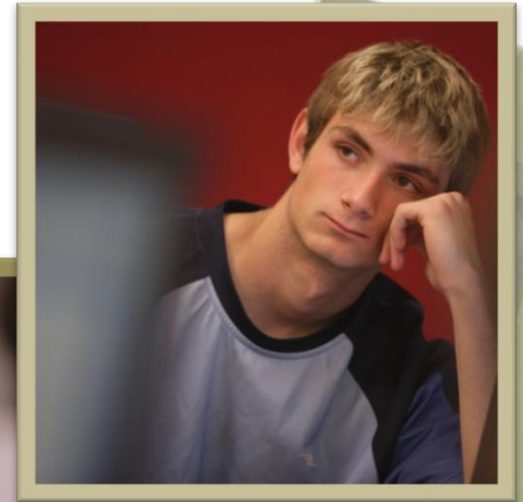
It is critical to understand that the School Board makes the decisions on how best to use the resources.



REVENUES

GROUP ACTIVITY

What key questions should Trustees be asking about revenues?
How do you think we can increase revenues?



EXPENDITURES

SALARIES AND BENEFITS – 70%

- Certificated Salaries
- Certificated Benefits
- Non-certificated Salaries
- Non-certificated Benefits



EXPENDITURES

SERVICES CONTRACTS AND SUPPLIES

- Contracted Services
- Public utilities and taxes
- Textbooks and Instructional Supplies
- Software
- Equipment less than \$5,000
- Office supplies



EXPENDITURES

SCHOOL GENERATED FUNDS

CAPITAL AND DEBT SERVICES

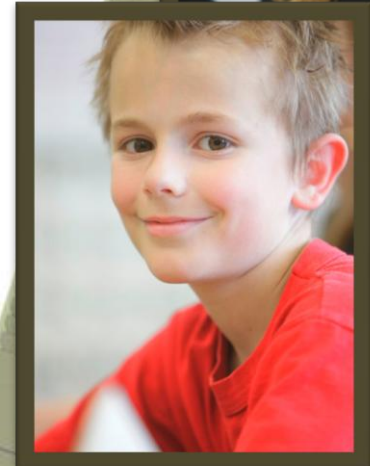
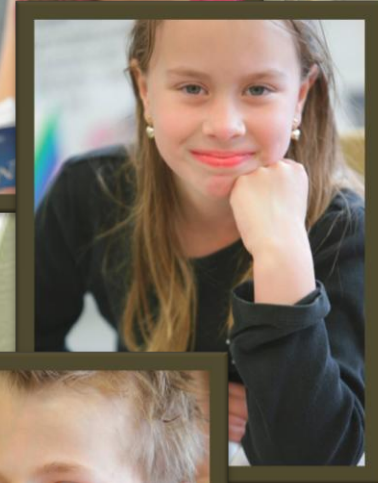
- Amortization of capital assets
 - Supported
 - Unsupported
- Interest on capital debt
 - Supported
 - Unsupported
- Other interest charges
- Losses on disposal of capital assets



REVENUES AND EXPENSES

BY PROGRAM

- ECS – Grade 12 Instruction
- Operations and Maintenance of Schools and Maintenance Shops
- Transportation
- Board and System Administration
- External Services

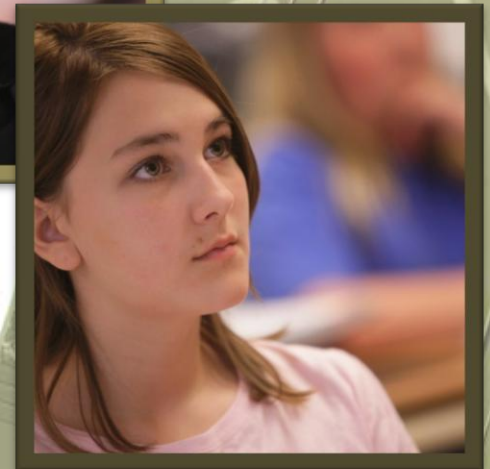
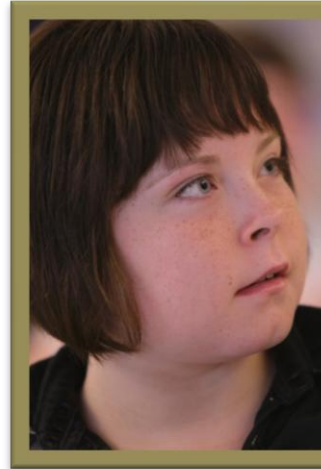


EXPENDITURES

GROUP ACTIVITY

What key questions should Trustees be asking about expenditures?

How do you think we can reduce expenditures?



BUDGET

of FTE
(\$ deficit)

Enrolment

FUEL COST
PRESSURES

Overall
Provincial
Grant Increase %

Alberta Education
Grant Increase %

Programs

Unions

\$Revenues

AAWE%

OF STUDENTS
WITH DIVERSE
LEARNING NEEDS

\$Expenses

QUESTIONS

