



Date: March 20, 2024 **Agenda Item:** 7.5

To: Board of Trustees

From: Shawna Warren, Superintendent

Originator(s): Sean Nicholson, Associate Superintendent, Corporate Services

Governance Policy: [Policy 225: Role of the Board](#)

Additional Reference: Education Act
Local Authorities Election Act
Special School Tax Levy Plebiscite Regulation

Assurance Domain: Governance

Superintendent Leadership Quality Standard (SLQS)
SLQS Competencies ([SLQS](#) / [Board Policy 700](#)):
Supporting Effective Governance

Subject: **Omnibus Motion for Board Policies 405, 415, 420 & 425**

Purpose:

For approval. Motion required.

Recommended Motion:

THAT the Board of Trustees approve the following Omnibus Motion to rescind the following Board Policies:

Board Policy 405: Budget Development and Transparency

Board Policy 415: Local Authorities Pension Plan

Board Policy 420: Income Tax Deductions Receipts for Donations Received by the Division

Board Policy 425: Revenue from Property Tax Sources

Background:

The Board of Trustees is responsible for reviewing Board Policies on an ongoing basis in order to adhere to the requirements necessary to provide excellence in public education and comply with the Education Act and provincial, as well as federal, legislation. The Board, as elected officials of the community, provides overall direction and leadership to the Division. Policies are intended to set the direction, goals and expectations at a higher level, guiding the Division towards its mission.

Policy 225: Role of the Board clearly defines the Board's governance responsibilities for resource stewardship as defined in the Education Act section 33.1(i):

Policy 225:

Resource Stewardship

The Board shall ensure effective stewardship of the Board's resources [Education Act s. 33(1)(i)]. Specifically, the Board:

38. Within the context of the strategic plan, approve budget assumptions and establish priorities at the outset of the budget process.
39. Review and approve annual budget and allocation of resources.
40. Approve substantive budget adjustments when necessary.
41. Approve borrowing for capital expenditures within provincial restrictions.
43. Receive, review and approve the annual Audited Financial Statements.
44. Acquire and dispose of land and buildings.
45. Approve student fees annually.
48. Approve transfer of funds to/from operating and capital reserves.
49. Approve annually signing authorities for the Division. Approve investment parameters in alignment with the Education Act Regulation.

Administration has reviewed and recommends rescinding *Board Policies 405, 415, 420 and 425*.

Administration is prepared to respond to questions at the March 20, 2024, Public Board meeting.

Attachment(s):

1. *Board Policy 405: Budget Development and Transparency*
2. *Board Policy 415: Local Authorities Pension Plan*
3. *Board Policy 420: Income Tax Deductions Receipts for Donations Received by the Division*
4. *Board Policy 425: Revenue from Property Tax Sources*

Policy 405 - **Recommend to rescind.**

Budget Development and Transparency

1.0 POLICY

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. **Captured in Policy 225: Role of the Board - Education Planning and Programming and Resource Stewardship.**

The Board believes that one of its key responsibilities is the timely review of the financial affairs of the Division. The Board believes that the creation of reserves through the regular budget process for the purchase, replacement or upgrading of capital assets and for operational needs is a prudent fiscal practice. **Captured in Board Policy 225: Role of the Board; 38 - Resource Stewardship.**

The Board believes the reserves will consist of two components, an operating reserve and a capital reserve. **Captured in Board Policy 225: Role of the Board; 38 - Resource Stewardship.**

2.0 GUIDELINES - All guidelines listed are operational, not governance. At any time, the Board may request the Superintendent to provide additional information to ensure they can fulfill their fiduciary responsibility and their governance role.

2.1 The Superintendent directs the preparation and presentation of the system budget.

2.2 The Superintendent executes the allocation of reserves at the discretion of the Board.

2.3 The Associate Superintendent Corporate Services coordinates the system budget process. **Captured in AP400.**

2.4 Based on the centrally allocated budget and as approved by the Board, the Principal of each school directs the preparation of the school budget and is responsible for presenting the budget to staff and school council. **Captured in AP410.**

2.5 The system budget submitted to the Board for approval shall reflect the goals and objectives of the Division and shall include:

2.5.1 Details of estimated enrolments

2.5.2 Details of estimated revenues

2.5.3 Details of estimated expenditures for support functions:

2.5.3.1 ECS - Gr 12 Instruction

2.5.3.2 Plant Operations and Maintenance

2.5.3.3 Transportation

2.5.3.4 Board Governance and System Administration

2.5.3.5 External Services

2.5.4 Details on allocations of revenues to schools.

2.5.5 Current year's budget data for comparison purposes.

2.5.6 Year-end projection of current year's data including projection of ending accumulated surplus/deficit position. **How budget is presented is dictated by Alberta Education and may change from time to time without our input. This is too prescriptive.**

2.6 Monthly at the Public Board meeting, the Board shall receive a financial report of budget and year-to-date revenues and expenditures, along with a variance analysis for the previous month. **As discussed with the Board, monthly financial reports are not effective. There is too much variance in the short time frame. This has been moved to quarterly so the Associate Superintendent Corporate Services can provide the Board with a clear and transparent breakdown of revenues and expenses.**

2.7 All Division departments and schools shall have access to monthly reporting of budget and year-to-date expenditures. **This is operational**

2.8 Principals shall report quarterly to school councils on their schools' financial information. **in AP410: School Budget Allocations; 3.**

References:

Education Act: Sections 139(1)(2), 143, 180, 183, 184

History

2019 Mar 27 Initial Approval

2020 Sep 23 Amended

2021 Oct 27 Reviewed

Policy 415 - Recommend to rescind.

Local Authorities Pension Plan

All points captured in AP440: Local Authorities Pension Plan. This is operational, not governance.

1.0 POLICY

The Board of Trustees believes that there should be pension benefits available for all continuous non-teaching employees.

2.0 GUIDELINES

2.1 This employee benefit is currently provided under the Local Authorities Pension Plan.

2.2 Membership

2.2.1 All continuous employees under the age of 71.

2.2.2 Continuous means there is no foreseen end date to employment.

2.2.3 Part time employees who work more than 15 hours a week, once eligible and enrolled in LAPP, will continue to contribute.

2.2.4 GEC employees who are scheduled to work 30 or more hours on average per week are eligible to participate in the plan.

2.2.5 CUPE employees who are scheduled to work 27.5 or more hours on average per week are eligible to participate in the plan.

2.2.6 Non-unionized, term contract employees in a leadership or senior leadership role may be eligible if specified in their contract of employment.

3.0 ADMINISTRATION

3.1 The Board of Trustees assigns the Superintendent, through Human Resources and Payroll Services of the division, to administer this policy

References:

Admin Procedure [440 – Local Authorities Pension Plan](#)
Alberta Pensions Services – CICA Handbook S.5815

History

2019 Apr 24 Initial Approval
2021 Jan 27 Amended
2021 Oct 27 Reviewed

Policy 420 - Recommend to rescind.

Captured in AP495: Income Tax Deductible Receipts. Pertains more directly to operational processes rather than governance.

Income Tax Deduction Receipts for Donations Received by the Division

1.0 POLICY

The Board shall acknowledge donations for the advancement of education within the Division by issuing receipts which may enable the donor to claim the donation as a tax deduction, in accordance with the Income Tax Act and its regulations.

References:

Administrative Procedure: [AP495 – Income Tax Deductible Receipts](#)

Alberta Personal Income Tax Act, 2020

History

2019 Apr 24 Initial Approval

2020 Sep 23 Amended

2021 Oct 27 Reviewed

Policy 425 - Recommend to Rescind

Revenue from Property Tax Sources

1.0 POLICY - Captured in the Education Act section 172-179, Local Authorities Election Act and the Special School Tax Levy Plebiscite Regulation. Would require a board motion to impose.

The Board recognizes that support of education is provided through revenues coming from local education tax and the provincial government.

The Board however believes that there may be instances in which the Division and electors may want to raise additional funds beyond those provided by government, for a specific purpose.

A special School Tax Levy shall be raised only through a plebiscite process held every four years in conjunction with the Local Authorities Election Act.

The Board must adhere to the Special School Tax Levy Plebiscite Regulation.

References:

Education Act: Sections 164(1)(7), 172-174, 176-179
Local Authorities Election Act, 2019
Special School Tax Levy Plebiscite Regulation

History

2019 Apr 24 Initial Approval
2020 Sep 23 Amended
2021 Oct 27 Reviewed