



# **2022/23 Budget Process Consultation Plan**

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## **District Overview**

The Saanich School District provides a diverse array of programs and services in 18 schools for more than 8,000 students. The district has over 1,300 and the staff annual program budget (operating and special purpose fund) is about \$100 million.

The Board of Education is in the process of developing its next strategic plan (2022 – 2027), with completion expected to occur before the end of March 2022. To develop the 2022-2027 Strategic Plan, the Board has engaged in a year-long process of analysis, dialogue and community consultation involving students, parents/guardians, staff, the WSANEC First Nation and other community members. Through this process, the Board has identified the following four priority areas for further consultation with the broader community:

- Literacy
- Indigenous Learner Success
- Mental Health and Wellness
- Citizenship

## **Budget Planning Cycle**

The focus of the budget planning process is the development of the preliminary budget for the following fiscal year. However, this is only part of an annual budget cycle comprised of a series of inter-related processes. School districts are also unique in adopting both a preliminary budget and an amended budget following confirmation of fall enrolment and funding. The changes that occur between the preliminary and amended budget are also informed by priorities identified during the spring budget consultation process.

In December 2021, the Board approved the Timelines/Process and Guiding Principles for 2022/23 Budget Planning. These documents have been posted to the [budget consultation site](#). Through out the process, information relevant to the consultation will be posted to this site including agenda packages and meeting notes of the Budget Advisory Committee.

For more information on the annual budget planning cycle refer to appendix 1.

## **Enrolment and Funding**

Over 85% of operating fund revenues are determined by per student funding allocations. In the 2021/22 preliminary operating budget, budgeted operating revenues are \$81.9 million and include:

- \$56.7 million – per pupil fall enrolment funding (Sept 30<sup>th</sup>),
- \$11.3 million - funding for unique need designations (Sept 30<sup>th</sup>), and
- \$2.2 million – February and May enrolment funding.

The preliminary budget is prepared based on forecasted Sept 30<sup>th</sup> enrolment, and the amended budget reflects actual Sept 30<sup>th</sup> enrolment.

Given the significance of enrolment in determining funding, forecasting enrolment is an important part of the budget process. Enrolment forecasting is also important for informing facilities planning work. Each year, preliminary enrolment projections are prepared by Baragar Systems reflecting available demographic data. These projections are reviewed and modified by the district to reflect local knowledge including known local factors impacting enrolment such as residential development or changes to programs or the capacity of a school.

Following a period of enrolment decline, September school age enrolment stabilized at 6,909 FTE in 2016/17 and began to grow modestly increasing to 7,122 by 2019/20. This growth occurred primarily in neighbourhood elementary schools, with growth forecasted to move through middle and secondary in the years to come. Longer term, overall enrolment growth was forecasted to moderate and possibly even decline in some years.

Beginning in 2020/21, the pandemic has had a significant impact on enrolment. Enrolment in in-person programs was negatively impacted in 2020/21 and in 2021/22 has recovered close to pre-pandemic levels. Online learning and adult enrolment (note: adult enrolment is usually all online learning) increased significantly in 2020/21, and while this enrolment declined in 2021/22 it remains well above pre-pandemic levels.

**Figure 1: Fall Enrolment (FTE)**

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Elementary Schools	2,532	2,552	2,677	2,748	2,813	2,783	2,907
Middle Schools	1,558	1,604	1,588	1,566	1,580	1,479	1,535
Secondary Schools	2,312	2,260	2,235	2,284	2,237	2,150	2,155
CE/ALT programs	172	184	194	202	205	194	194
<b>Total In-person learning</b>	<b>6,573</b>	<b>6,601</b>	<b>6,694</b>	<b>6,800</b>	<b>6,835</b>	<b>6,605</b>	<b>6,790</b>
Online Learning (SIDES)	338	309	310	282	287	800	573
<b>Total School Age Enrolment</b>	<b>6,912</b>	<b>6,909</b>	<b>7,004</b>	<b>7,083</b>	<b>7,122</b>	<b>7,406</b>	<b>7,363</b>
Adult Enrolment	58	52	57	61	73	133	96
<b>Total Fall Enrolment</b>	<b>6,970</b>	<b>6,961</b>	<b>7,061</b>	<b>7,143</b>	<b>7,195</b>	<b>7,539</b>	<b>7,459</b>
Increase/(decrease) over prior year		-8	100	82	52	344	-80

The uncertain future impacts of the pandemic have for the past two years impacted the precision of forward looking enrolment forecasts. This increased uncertainty necessitates a more conservative approach to forecasting enrolment for budget planning, to reduce the risk of deploying resources in excess of enrolment based funding.

The district is still reviewing the updated enrolment forecast for 2022/23 to 2030/31, which will be available for the February BAC meeting.

## **Components of the Budget**

The school district's budget is comprised of three separate funds: Operating Fund, Special Purpose Fund and Capital Fund. Each of these funds differs with respect to the methods of accounting used, the legislative and other constraints, and relevance to the budget planning process. The table below describes each of the funds and their relevance to the budget planning.

<b>Operating Fund</b>  2021/22 Budgeted Revenues: \$81.9 million	<p>Annual program revenues and expenditures are reported within the operating fund and special purpose fund (see below). Grants from the Ministry of Education accounted for \$72.9 million (89%) of budgeted operating revenues in the preliminary 2021/22 budget. The budget process focuses primarily on the operating fund.</p> <p>Annual and accumulated surplus within the operating fund are important indicators of financial performance and financial health for school districts. This is because school districts are not permitted to budget for or incur an <u>accumulated</u> deficit position in the operating fund. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen expenditures.</p>
<b>Special Purpose Fund</b>  2020/21 Actual Revenues: \$15.0 million	<p>The special purpose fund includes grants and school generated funds that are restricted for a specific purpose. The largest component of the special purpose fund is the classroom enhancement fund (2020/21 Actual Revenues: \$7.9 million), which beginning in fiscal 2017/18 funds the cost of the restored class size and composition language. Special purpose funding in 2020/21 also included \$3.6 million in non-recurring pandemic response funding.</p> <p>Because these funds are restricted for a specific purpose, they are generally not a focus of the budget planning process except as contextual information. If expenditures for a program within the special purpose fund exceed available revenues, the resulting deficit is transferred to the operating fund reducing accumulated operating surplus. Annual and accumulated surplus in the special purpose fund is always zero.</p>
<b>Capital Fund</b>  2020/21 Actual Capital Funding: \$5.0 million	<p>The capital fund budget is determined through the Board of Education's approval of the annual capital plan and other funding applications, and by subsequent Ministry approval. As the capital fund budget is determined through a separate process, it is generally outside the scope of the budget planning process.</p>

## **Contingency Reserve**

Policy 19 (Accumulated Operating Surplus) requires that a Contingency Reserve be established that is sufficient to reduce, to an appropriate level, financial risk that results from financial forecasting risk and/or unforeseen circumstances. The overall objective is to protect continuity of educational programs in the school district. Once established the Contingency Reserve is to be used only to fund additional cost pressures that result from circumstances beyond the School District's control or, with the Board of Education's approval, in response to unforeseen circumstances.

In October 2021, the Board established a contingency reserve of \$2,245,872, or approximately 2.3% of annual expenditures in the operating and special purpose funds. In January 2021, the Board increased the contingency reserve to \$2,584,616 in response to increased financial risk resulting from the Omicron wave of the pandemic.

## **2021/22 Budget Context**

### *Enrolment and Revenue Uncertainty*

The following factors increase enrolment and revenue uncertainty for Budget 2022/23:

- **Impact of Pandemic on Domestic Enrolment** – In the years prior to the pandemic, the district was able to forecast domestic enrolment with a higher degree of accuracy. In the two years prior to the pandemic the variance between actual and forecasted domestic enrolment was below 0.5%; however, in the two years since the pandemic commenced actual enrolment has varied from forecast by 2.5% to 3.0%. Forecasting domestic enrolment in 2022/23 will continue to be challenging due to the uncertain impacts of the pandemic.
- **Impact of the Pandemic on International Enrolment** – Prior to the pandemic, international enrolment was consistently determined by program capacity of approximately 325 FTE. Like domestic enrolment, the pandemic has significantly impacted international enrolment making it more difficult to forecast. Enrolment in 2020/21 was 140 FTE due to travel restrictions implemented in the spring/summer of 2020 (preliminary budget estimate was 100 FTE). While travel restrictions were lifted in 2021, the 2021/22 preliminary budget forecast is 200 FTE (well below pre-pandemic normal) reflecting reduced availability of host homestay families. At this time, the adjusted forecast for 2021/22 is 225 FTE.
- **Provincial Online Learning School Selection** – The Ministry of Education is currently reviewing school district applications to become a Provincial Online Learning School (POLS). Our application for SIDES was submitted in December 2021 prior to the deadline, and the selection process is expected to be complete in February 2022. Beginning in 2022/2023, only POLS will be able to enrol students from outside of their school district. While we are confident our application will be successful, if we were not selected the consequences are significantly negative as approximately 80% of SIDES

enrolment is from outside the district. Selection as a POLS will increase enrolment (as other online schools are no longer able to cross enroll); however, the impact of POLS status in combination with pandemic factors will be challenging to forecast.

- Funding Formula Review – while implementing the recommendations of the funding review panel will likely impact funding in future years, we’ve been advised that additional changes to the funding model will not be implemented in 2022/23.

### *Enrolment Based Funding and Inflationary Pressures*

In BC, school district fiscal balance is highly leveraged to enrolment because:

- annual funding rate escalation does not fully reflect annual inflationary costs; and
- enrolment based funding growth usually exceeds incremental program costs.

As a result, districts with declining enrolment or even stable enrolment will experience budget pressure. And districts with growing enrolment are able to fund annual inflationary costs and program enhancements.

This factor in combination with enrolment uncertainty (as described above) further increases financial risk and uncertainty. Having a sufficient contingency reserve allows a school district to better manage this risk by not being in a position of needing to plan for the potential low end of forecasted enrolment.

### *Long Term Budget Sustainability*

Measuring and understanding long term budget sustainability has been complicated by the impact and uncertainty created by the pandemic. The 2021/22 budget includes appropriation of accumulated surplus to funding continuing expenditures at a level that is likely not sustainable longer term. There are a number of factors (including future international student enrolment) that will determine if the path forward is sustainable; however at this time long term budget sustainability remains a significant risk.

More information on measuring budget sustainability, including relevant financial data, can be found in Appendix 2.

## **Budget Consultation Process**

### *Draft Strategic Plan 2022–2027*

The Board’s development of its next strategic plan is in progress and expected to be completed in March 2022. This plan currently under development is consistent with the new Board policy manual and the new requirements of the Ministry’s Framework for Enhancing Student Learning (FESL).

[Board policy 2 \(Role of the Board\)](#) includes “Improvement of student achievement and individual success” as a specific area of responsibility and that the Board shall ensure the strategic plan includes strategies to improve student achievement, that initiatives to improve student outcomes are included in the annual operating budget, and that the effectiveness of the superintendent’s leadership in improving student outcomes is assessed.

The Framework for Enhancing Student Learning (FESL) policy was released by the Ministry of Education in 2020 providing direction and guidance to Boards of Education regarding strategic planning and annual reporting of results. FESL states that educational outcomes, goals, objectives and measures should be specific, meaningful, measurable, and evidence informed. The focus of planning and reporting is to understand the evidence and develop and implement actions to improve student outcomes.

Recently developed FESL descriptive statements for effective strategic planning are included in Appendix 3. This document outlines the specificity expected in establishing strategies and measures that are attentive to specific student learning goals, and that the budget development process should be driven by strategic plan priorities.

The strategic plan currently under development is focused on four key areas of student achievement. This increased focus in the strategic plan increases the school district’s accountability for improving student achievement. With this greater focus in the next strategic plan, the budget process will need to shift the focus from “identifying priorities” that link to the plan (past practice), to instead focusing on how the budget will support the key priorities identified. The budget consultation should in essence focus on the budget implications of specific initiatives to improve student achievement in the identified strategic priority areas.

### Community Consultation Process

Engagement with district staff, partners and the community informs the budget process through both formal planning meetings and continuous engagement. The [approved timelines/process](#) includes four Budget Advisory Committee (BAC) meetings, a community budget meeting, and other meetings leading to a Special School Board Public Budget Meeting on May 4, 2022.

The key components to the 2022-23 Budget consultation process include:

- an increased focus on student voice building upon the success from last years’ budget consultation process and, more recently, development of the strategic plan. Feedback from these meetings will be compiled, summarised and reported to BAC.
- meetings with WSÁNEĆ and partner groups as appropriate.
- a greater focus on the budget implications of specific initiatives to improve student achievement in identified strategic priority areas.
- a community budget meeting to present the budget context and identified budget priorities for community feedback. The primary mechanism for receiving feedback will

be the community survey, and there will also be opportunities to provide feedback in the meeting through group discussion (whether in-person or virtual).

- enhancement to the community survey tool reflecting what has been learned from the recent survey for the strategic plan consultation.

The approach to budget consultation will be discussed in more detail at the April 7<sup>th</sup> BAC meeting reflecting the known budget context at that time.

### Information Guiding the Budget Consultation Process

During the budget consultation process the following information will be presented to the Budget Advisory Committee:

- Enrolment forecast and grant revenue estimate
- Monthly fiscal forecast including projected accumulated surplus, and analysis of budget sustainability
- Historical budget trends and budget changes
- Review of Provincial Budget 2022
- Estimated 2022/23 budget pressure reflecting estimated changes to revenues and expenses
- Comparison of budget allocations by program area with similar school districts
- Review the budget implications of specific initiatives to improve student achievement in the identified strategic priority areas.
- Review 2022 Risk Report and consider the budget implications of assessment of operational risks
- Proposed adjustments to balance budget and/or address priorities identified and relevant analysis.



## Appendix 1 – Annual Budget Planning Cycle

The school district's fiscal year ends on June 30<sup>th</sup> (i.e. fiscal year 2022/23 begins July 1, 2022 and ends June 30, 2023). The budget planning cycle is comprised of a series of activities related to planning, implementation, monitoring and reporting.

Jan to June, 2022 (in 2021/22 fiscal year)	<ul style="list-style-type: none"> <li>• January to May – Budget planning process leading to adoption of 2022/23 Preliminary Budget (as described in this plan).</li> <li>• February - Adoption of the 2021/22 Amended Budget reflecting adjustments to the 2021/22 preliminary budget following confirmation of 2020/21 actual results, 2021 fall enrolment/staffing, and other changes.</li> <li>• January to May – Monthly forecasting of actual results in relation to the 2021/22 amended budget. Projected 2021/22 surplus/(deficit) informs the 2022/23 budget planning process by both measuring the current budget structural balance and estimating the projected accumulated operating surplus available for the 2022/23 budget year.</li> </ul>
July to Sept, 2022 (in 2022/23 fiscal year)	<ul style="list-style-type: none"> <li>• July to September – Completion and audit of 2021/22 financial statements confirming actual results including accumulated operating surplus available for the 2022/23 budget year.</li> <li>• August to September – leading to school start-up actual enrolment figures (while not yet final) become more apparent necessitating adjustments to staffing and related funding estimates.</li> </ul>
Oct to Dec, 2022 (in 2022/23 fiscal year)	<ul style="list-style-type: none"> <li>• October to December - Confirmation of final Sept 30<sup>th</sup> enrolment and related staffing changes and Board approval for allocation of net enrolment growth funding (these changes are reflected in the 2022/23 Amended Budget adopted by the Board February 2023).</li> <li>• December - Board approval of 2023/24 Budget Timelines/Process and Guiding Principles.</li> </ul>

## Appendix 2 – Measuring Budget Sustainability

Once a budget has been approved by the Board, the district endeavors to manage expenditures within budget (in each department and school). This means it is usual that actual expenditures will be less than budgeted expenditures. These annual savings generate accumulated surplus, and using this accumulated surplus to fund continuing expenditures can be sustainable over time to the extent it doesn't exceed this average annual budget underspend. In some school districts, a more conservative approach is taken whereby continuing expenditures are not regularly funded with accumulated surplus. However, by finding the right balance between average annual underspend and appropriation of accumulated surplus, Saanich strives to maximize the amount of funding allocated to programs.

The table below shows the trends in annual operating surplus and accumulated surplus over the past 6 years.

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Actual Operating Surplus/(Loss)</b>	667,643	2,101,783	1,042,562	1,437,525	238,630	TBD
<b>Accumulated Surplus (Amended Budget)</b>						
Budget Carryforward Balances	1,033,348	1,685,378	2,021,682	2,278,489	1,754,693	1,913,589
Appropriated to Fund Continuing Expenses	195,217	-	969,869	1,262,064	4,199,683	2,757,247
Contingency Reserve (unappropriated)	200,000	410,830	1,206,440	1,700,000	723,702	2,245,872
<b>Total Accumulated Operating Surplus</b>	<b>1,428,565</b>	<b>2,096,208</b>	<b>4,197,991</b>	<b>5,240,553</b>	<b>6,678,078</b>	<b>6,916,708</b>
<b>Increase/(Decrease)</b>		<b>667,643</b>	<b>2,101,783</b>	<b>1,042,562</b>	<b>1,437,525</b>	<b>238,630</b>

After decreasing to a low of \$1,428,565 in 2016/17, accumulated surplus increased into a more sustainable range, and beginning in 2018/19 the Board appropriated \$969,869 in accumulated surplus to fund continuing expenditures. This means that if actual expenditures had equaled budgeted expenditures (but carryforwards remained unchanged) the operating loss in 2018/19 would have equaled \$969,869. The actual result for 2018/19 was instead an operating surplus of \$1,042,562. This meant actual expenditures were less than budget by about \$1.7 million (after accounting for the change in carryforward balances).

Based on the experience in 2018/19, we were comfortable increasing the appropriation to \$1,262,064 in 2019/2020. Actual results in 2019/20 were impacted favorably by the pandemic when in-class instruction was suspended in the spring of 2020, and accumulated surplus grew to \$6,678,078. These savings included reduced staff replacement costs and restriction of non-essential expenditures in the spring of 2020 as the district prepared for the financial impact in 2020/21 (by maximizing available accumulated surplus).

In 2020/21, the appropriation of accumulated surplus increased significantly to \$4,199,683 to offset the forecasted financial impacts of the pandemic including reduced international program enrolment and domestic enrolment fluctuation. However, accumulated surplus actually grew modestly in 2020/21 due primarily to additional pandemic funding received from the federal and provincial governments; and to a lesser degree: greater than budgeted international enrolment, and lower than budgeted employee benefit costs.

In 2021/22, appropriation of accumulated surplus declined to \$2,757,247 reflecting a partial recovery in international enrolment and reduced domestic enrolment fluctuation. While it has been a few years since we have had a “normal year”, in my view appropriation of accumulated surplus to fund continuing expenditures longer term should not exceed \$1.5 million. A full recovery in international program enrolment in 2022/23 would increase net revenues by approximately \$1 million and, barring any other circumstances, would reduce this appropriation closer to a more sustainable level.

This history is provided as important contextual information in understanding the degree to which judgement needs to be applied when evaluating budget sustainability, and in particular when reflecting financial risks that result from uncertainty.



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These descriptive statements were co-developed with the Ministry of Education and sector volunteers from FNEsc, BCSTA ,BCASBO, BCPVPA, and BCSSA. They are intended to be used as a formative guide for ongoing reflection and planning to enhance student learning for all students. These descriptive statements will be adjusted over time as we reflect and learn more about effective strategic planning and continuous improvement.

We are learning to do our work with a distinction-based approach. In these documents and through our work, we are striving to acknowledge the distinct histories, interests and priorities of Indigenous populations. We are committed to listening, seeking to understand and seeking mutual consent as we continue to learn.

Throughout our documents the term Indigenous peoples and communities is defined as including First Nations living on reserve, Métis, Inuit, urban Indigenous populations, and First Nations members who live in B.C. and whose Nation is outside of B.C.

1| Scan Multiple Sources of Evidence

Effective strategic planning means continuing to scan for multiple sources of evidence that includes:

1|

Information collected through engagement with local community, Indigenous Peoples, and First Nation communities to determine meaningful evidence, data, and stories that inform the Strategic Planning process;

2|

Evidence, data, and stories that are determined through Local Education Agreements, Enhancement Agreements, and Equity Scans;

3|

Quantitative, and qualitative sources of information and evidence;

4|

Provincial, district, and classroom-level evidence, including the data specific to the Framework Policy;

5|

An analysis of evidence, data, and stories to reveal inequities, with special attention to Indigenous students, children and youth in care and students with disabilities or diverse abilities;

6|

Trends over time and cohort data;

7|

Contextual information (e.g., current research, provincial direction such as Truth and Reconciliation); and,

8|

A description of how evidence, data, and stories are used to identify the strategic goals.

8| Develop Communication Plan

Effective strategic planning means continuing to develop a communication plan that:

1|

Shares and tells the district's story and honours the unique context of the community;

2|

Exists within the overall engagement strategy of strategic planning;

3|

Uses plain and accessible language;

4|

Identities who will receive communication about the strategic planning process, including those who have already been engaged;

5|

Identities what information will be shared;

6|

Identities timelines for the communication;

7|

Identities how the information will be shared;

8|

Shares, as a narrative, the aspects of the district's strategic planning for student success; and,

9|

Shares as a narrative, the aspects of the district's annual continuous improvement cycle.

7| School Plans Aligned

Effective strategic planning means continuing to align school plans by:

1|

Establishing a process for School Plan development and ongoing review with parents, caregivers, students and community to ensure that it:

a |

Is collaboratively developed;

b |

Is focused on student learning goals;

c |

Includes objectives, targets, and evidence-informed approaches that honour and align with Local Education Agreements and Enhancement Agreements;

d |

Includes the Framework for Enhancing Student Learning subset of indicators; and,

e |

Aligns school budgets with the strategies in the Strategic Plan.

2| Strategic Engagement

Effective strategic planning means continuing to design an inclusive and ongoing strategic engagement process which has:

1|

Been activated throughout the strategic planning process, as determined;

2|

Documented a clear and transparent process, purpose and scope, which are defined and communicated to the public

a |

In a variety of ways and at multiple points,

b |

To provoke further inquiry and curiosity;

3|

Been considerate of local and cultural contexts;

4|

Been communicated using clear, plain, jargon-free language;

5|

Utilized multiple communication platforms to encourage engagement and increase accessibility;

6|

Meaningfully involved students, stakeholders, Indigenous peoples and communities and other community members who represent the breadth and diversity of perspectives; and,

7|

A plan to assess the effectiveness of the engagement process.

3| Set Learning Goals and Objectives

Effective strategic planning means continuing to set learning goals and objectives which are:

1|

Informed by relevant evidence, data, and stories such as:

a |

Equity Scan work,

b |

Current context and research regarding deeper learning and,

c |

Broad, inclusive consultation to identify the necessary areas of focus;

2|

Aligned with:

a |

The Board of Education's mission, vision, and values, and the Ministry of Education's guiding policies and curriculum,

b |

Areas of concern identified through Local Education Agreements and Enhancement Agreements;

3|

Transformative in nature by being:

a |

Student-centred,

b |

Forward thinking,

c |

Holistic and core competency focused and,

d |

Focused on personalization; and,

4|

Established to address inequities and enhance learning for each student.

4| Establish Strategies and Measures

Effective strategic planning means continuing to establish strategies and measures that:

1|

Are proactively attentive to the specific student learning goal(s);

2|

Include evidence-informed approaches for intellectual, social/emotional, and career and life development such as:

a |

Personalization,

b |

First Peoples' Principles of Learning,

c |

Trauma Informed approaches and,

d |

Building of identity;

3|

Enhance the lived daily experience of the students and enrich their learning;

4|

Include an ongoing and evidence informed professional learning plan to build collective efficacy of staff and leaders at the district and school levels;

5|

Are aligned with and reflective of Local Education Agreements and Enhancement Agreements;

6|

Respond to an Equity Scan and deep analysis, involving Indigenous peoples and communities to identify important measures to be taken for student learning and wellness; and,

7|

Incorporate cycles of review and revision, using relevant evidence, data, and stories to measure the impact of the selected strategies on student learning goal(s), in order to be responsive.

5| Multi-Year Strategic Plan Finalized

Effective strategic planning means continuing to set and finalize multi-year strategic plan that includes:

1|

A review and design that incorporates the eight components of the Strategic Planning for Student Success;

2|

A process for aligning School Plans and operational plans (e.g. Financial, Human Resources, Information Technology) with the Board's Strategic Plan; and,

3|

An ongoing continuous improvement cycle to monitor and evaluate progress.

6| Financial and Operational Plans Aligned

Effective strategic planning means continuing to align financial and operational plans that:

1|

Include an annual and multi-year budget development process that is driven by the strategic plan priorities;

2|

Include district annual operational plans (e.g.: Financial, Human Resources, Information Technology) and school plans that support the Board's Strategic Plan; and,

3|

Monitor and adjust budgets through ongoing assessment.

