

500 - SCHOOL BUDGETS

Background

The Division has adopted the principles and practices of Site-Based Budgeting. The following principles and administrative procedures apply.

Principles

1. Parents have a right and a responsibility to make decisions regarding the education of their children.
2. It is the Board's responsibility to establish goals and priorities.
3. The Board is accountable to the public for the results its schools achieve.
4. The Board is responsible for setting standards and measuring and monitoring results. (It articulates what results are expected and determines indicators of achievement.)
5. School staff are responsible for implementing programs and methods to achieve the expected results.
6. School Councils shall be advisory to the Board and school staff for determining school goals and objectives. All staff will work in partnership with school councils to determine appropriate budget allocations.
7. The Division believes that the responsibility for expending funds should be delegated to schools through the school budget allocation.
8. The Division's budget allocation to schools establishes and maintains principles of equity in material and human resources based on the number of students being served, and their needs.
9. Principals are accountable for ensuring that school budget allocations meet the needs of all students.
10. All revenues are revenues of the Division. The amount of per pupil allocation is derived as a function of actual revenues available to the Division. Revenues for specific programs are allocated to those programs in addition to the per pupil allocation.

Procedures

1. The Board will establish the annual budget for the School Division based on the amount of projected revenues it generates through each of its different sources.
2. After revenues been established, the non-instructional expenditures and those to be retained by the School Division, will be deducted. These include maintenance, transportation, Board operations, insurance, etc. This will leave a net sum of operational (instructional) money which will be allocated to schools on a per capita and formula basis.
3. The formula will be based on relative cost, and will be reviewed and adjusted as necessary by the Board on an annual basis. The formula system is designed to ensure that an equitable allocation of resources follow each child to the point of service delivery.
4. Equity factors may also be added in to compensate for small school disadvantages, the high cost of certain programs or levels, etc.
5. Each school will then be given a projected budget allocation.
6. From this allocation the schools will develop their detailed operating and capital budgets. This process will be carried out in consultation with the school staff and with suggestions from School Councils. The budget should reflect and support the school's statement of goals and Board priorities for the coming school year.
7. Once the budget has been set at the school level it will be presented to the Board for formal acceptance and approval. The Board will evaluate the budget in reference to established Board priorities and to ensure the needs of all students are met.
8. The Superintendent is required to monitor school budgets, and to recommend changes, where necessary, to the School Board in November and March.
9. The principle and practice of carrying over budget surpluses and deficits will exist under site-based budgeting, however, the administration will set parameters if surpluses/deficits become excessive. As a general principle, surpluses will be permitted where a clear reason for having one has been presented.

Budget Timelines

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| ♦ Results review for previous year operations | November |
| ♦ Setting of Board priorities | December |
| ♦ Objectives | |
| ♦ Standards | |
| ♦ Measures | |
| ♦ Identification of system inequities and requirements | December/January |
| ♦ Setting of school goals and priorities | January |
| ♦ Setting of per pupil allocations | February/March* |
| ♦ * Following Provincial Grant Announcements | |
| ♦ Proposed budget prepared by schools | March/April |
| ♦ Presentation of budget for Board review | Late April/Early May |
| ♦ Formal budget approval by Board | May 31 st |
| ♦ Budget adjustment based on actual enrollments | September 30 th |

Budget Presentation

The method of presentation will be determined by each school Principal, however, it is expected that these areas will be addressed:

- ♦ School goals;
- ♦ How the goals relate to the Board priorities;
- ♦ What process was used to build the school budget;
- ♦ Who was involved in the budget process;
- ♦ How the budget reflects school goals and Board priorities; and
- ♦ Long term planning and future needs.

The school budget should be broken down at least this far:

- ♦ Staffing costs - certificated and non-certificated by job classification;
- ♦ Instructional budget - supplies, texts, library resources, etc.;
- ♦ Special programs or initiatives;
- ♦ Capital;
- ♦ Any planned surplus/deficits; and
- ♦ Any other areas as required.

Reference: Section 43, 60, 147, School Act