

# 502 Site-Based Budgeting

## Belief

Budget Authority holders are to have opportunities for involvement in the decisions that affect them and their students. By implementing a system of site-based budgeting throughout the District it is hoped that collaboration, communication and team-building within the school community will be encouraged and supported.

## Procedures

1. Funds shall be allocated to each operating site based upon the following considerations:
  - i) The number of students and allocation per student by school type.
  - ii) The need for an equitable as possible distribution.
  - iii) Distributed and organized around the major expense categories.
  - iv) Determined in consultation with each operating Branch program and staffing need.
2. The information on which allocations are based shall be clear, consistent and easily obtainable from the Executive Director of Finance.
3. Funds allocated to school operations are intended to be used at the school for the costs of:
  - i) Personnel – administrative, teaching, and other staff - for salaries and benefits, staff appreciation, substitutes, and professional development.
  - ii) Operating – learning resources, supplies, instructional supplies, office supplies, meeting costs, cultural and graduation events, field trips, travel and accommodations, postage and printing, extra-curricular activities.
4. Funds allocated to other branches (non-schools) shall be used for operating costs, programming, including salaries and depreciation.
5. The capital asset funds will be allocated as outlined in the Capital Plan submitted to Indigenous Services Canada (ISC) for funding request.
6. Capital Assets:
  - i) The capital equipment identified in the capital asset 5 year plan is to be used as a guideline and Associated Superintendents/Executive Directors/Principals/Directors may request permission from the Superintendent to substitute the purchase of such capital equipment with some other type of equipment.
  - ii) Any transaction relating to the above will require the prior approval of the

- iii) Superintendent prior to any transfer or purchase being initiated.
  - iii) When a transfer of operating funds to capital is required, the budget authority must demonstrate to the Superintendent the need for such equipment and that funds are available within their budget.
  - iv) All transactions over \$150,000 of this type approved by the Superintendent will be reported to the Board as information.
7. Associate Superintendent, Executive Directors, Directors, and Principals shall be held accountable for budgeting the funds allocated to their site. They are expected to plan for balanced budgets. Any budget deficits are to be approved by the Superintendent.
8. School Surpluses
- i) Any annual operating surplus will be reverted back to the district for future operations and reserves.
9. School Deficits
- i) The Superintendent has the authority to authorize additional funds to schools in a deficit position pending availability of funds.
  - ii) The school is expected to cover their own deficits through self-generated fundraising if the district does not have extra resources.
  - iii) Principals requesting additional funds must submit their rationale to the Superintendent by January 31.

## **References**

MESC Board of Governors Policy; EL-3, EL-4 and EL-5