



SCHOOL DISTRICT #49 (CENTRAL COAST)

Administrative Procedures Manual

Administrative Procedure: O-8 Budget Development and Funding Requests

Date: October 19, 2020

Annual Budget Development

School District Annual Budget is prepared by taking the current year's amended budget, making adjustments for new District initiatives and inserting anticipated or required changes. Preparation will include, but is not limited to, updates or adjustments to the following:

- District student enrollment
- Ministry operating funding/grants/other funding
- Provincial/Federal Grants
- Current year's Annual Facilities Grant
- Capital and local capital funding, projects and projected expenditures
- Anticipated salary increases per Collective Agreements, Employment Contracts or Ministry direction
- Special fund annual plans
- School and program expenditure reorganization
- District initiatives/strategies to align with Board goals and objectives

Budget Development Timeline

September

- District prepares student actual enrollment report.
- District prepares staff assignment and cost allocation list.
- District posts adopted annual budget on district website for public information. Budget manager interface within finance system is updated with annual budget information for school administration and program lead.

October

- Actual student enrollment is finalized and submitted to the Ministry.
- First Quarter forecast (July-Sep) is prepared and reviewed at the Board meeting based on actual student enrollment and staff on payroll.
- First Quarter forecast is communicated to school administration and program leads.

November-December

- School administration and program leads review school and program annual budget with staff and gather inputs, then e-mail district funding request forms to Secretary Treasurer for additional funding.
- District consults with unions and other external stakeholders to gather inputs.
- Second Quarter forecast (Oct-Dec) is prepared and reviewed at the Board meeting with all stakeholders' input factored in.

January

- First draft of amended budget is prepared and reviewed at board meeting.
- District funding request forms are to be e-mailed to Secretary Treasurer by the end of January.

February

- Final draft of amended budget is presented and approved by the Board at the Board meeting.
- Adopted amended budget is posted to district website for public information. Budget manager interface within finance system is updated with amended budget information for school administration and program lead.

March

- Preliminary operation grant for the following school year is provided by the Ministry
- Third Quarter forecast (Jan-Mar) is prepared and reviewed at the Board meeting.
- Annual Budget planning starts with consultation with staff and public.

April

- First draft of annual budget is provided to Board at the board meeting based on the preliminary operating grant and projected staffing level.
- School principal and program lead review school and program budget with staff and gather inputs, e-mail district funding request forms to Secretary Treasurer for additional funding.

May

- Second draft of annual budget is provided to Board at the board meeting based on the preliminary operating grant and projected staffing level.
- Internal review and public consultation is ongoing.
- District funding request forms are to be e-mailed to Secretary Treasurer by the end of May.

June

- Final draft of annual budget is presented and approved by the Board at the Board meeting.

School Budget

- School budget is managed by school principal, who determines the allocations towards school administration, classrooms, library service, special education, aboriginal education and other school run programs.

- School budget is set during annual budget process (March to June) and adjusted during the amended annual budget process (September to February)
- School surplus is carried over to the next school year with the surplus funding available for use in February. The surplus amount is communicated to school principal at the beginning of the school year.
- Staff is to communicate with school principals to request additional funding. School principal is to adjust the allocations within the school budget or use prior year surplus first before sending request to access district budget.
- District funding request form is to be e-mailed to Secretary Treasurer, when it is determined by the school principal that district budget needs to be accessed.

District Educational Budget

- District regular instruction budget covers for :
 - District wide used educational systems, such as My Ed
 - Professional development and training if participants over two and cost over \$500
 - District managed educational programs or events, such as Art Start, track meet, trade program funded by ITA (Industry Trade Authority)
 - Textbook purchases over \$1,000 per order
 - Educational equipment purchase or replacement over \$1,000 per order
 - District funding request form is to be e-mail to Secretary Treasurer, when it is determined by the school principal that district budget needs to be accessed.
- Special education budget is managed by Special Education Coordinator at the district, who determines the budget allocation among supplies, professional development and training, as well as services for testing and assessment. Staff is to contact Special Education Coordinator for funding request.
- Aboriginal Education Coordinator at the district manages Aboriginal Education budget, determines the budget allocation towards supplies and services, as well as professional development and training. Staff is to contact Aboriginal Education Coordinator for funding request.

District Operation Budget

- District manages the following operation budgets:
 - Health and safety related supplies and training, such as WHIMS, first aid
 - Office furniture replacement with cost over \$1,000 per order
 - Maintenance
 - Custodial supplies
 - Transportation
 - District office supplies, advertising, insurance, finance/HR/payroll system technical support services, legal, financial audit, as well as meeting and conferences related costs
- District funding request form is to be e-mailed to Secretary Treasurer during the amended budget and annual budget processes, which the cutoff is end of

January and end of May respectively.

IT Budget

- IT related supplies under school budget:
 - School general supply budget is intended for IT related purchase under \$500 per order;
 - District funding request form is to be e-mailed to Secretary Treasurer if school principal determines district IT budget needs to be accessed.

- District IT operation budget:
 - Operation budget includes software licenses, supplies, equipment/computer purchase or replacement over \$500 per order.
 - Operation budget covers IT related training for more than two participants and total cost over \$500.
 - District funding request form need to be e-mailed to Secretary Treasurer for access of the funding.
 - Technology Advisory Committee (TAC) and district review and approve request forms during the annual and amended budget process.
 - District has \$45,000 IT operation budget allocation for 2019-20 school year.

- Classroom technology under Classroom Enhancement (CEF) Overhead target fund:
 - This funding is used for school wide or district wide IT related purchases for classrooms.
 - District request form is to be e-mailed to Secretary Treasure for access of the funding.
 - Technology Advisory Committee (TAC) and district review and approve requests during the annual and amended budget process.
 - District has \$60,217 CEF overhead allocation for 2019-20 school year.

- IT infrastructure upgrade under Annual Facility Grant (AFG) Operation and Capital fund:
 - Funding covers district wide IT upgrade initiatives, such as PA system, door access system, security system upgrades.
 - Potential projects are discussed and approved by both district and Technology Advisory Committee (TAC) during the annual budget and amended budget process.
 - Ministry of Education directs portion of this funding towards provincial wide IT infrastructure upgrade, such as server upgrade, firewall hardening, and network upgrade. The budget amount of allocation is determined by the Ministry of Education.

Special Purpose Fund Budget

Funds are provided that are targeted or restricted for designated purpose, function or activities. Funds vary from year to year. Proceeds remaining at the end of school year are returned back to the funding party or deferred to the next school year for the same purpose. District has the following Special purpose funds:

- **Learning Improvement Fund:**
School district has allocated this funding toward restoring all Education Assistant positions to 7 hour to improve learning conditions for students. District receives \$24,820 in 2019/20 school year.
- **Scholarship and Bursaries:**
District scholarship committee manages this funding. There is \$5,333 ending balance in 2019/20 school year.
- **School generated fund:**
Fund is raised and collected in the schools or community and administrated by school principals.
- **Strong Start**
This funding is to provide early learning drop-in program for young child (aged birth to five) in play-based activities and managed by school principal. District received \$32,158 for 2019/20 school year.
- **Ready Set Learn**
Intended for families and their three to five year children, this funding is to provide elementary school to hold events to foster connection between families and managed by school principal. District received \$7,047 for 2019/20 school year.
- **Official Language for Education Program**
This funding is received for French program and managed by schools. District receives \$5,368 for 2019/20 school year
- **Community Link**
Funding is to support the academic achievement and social functioning of vulnerable students, which includes food programs, counseling service, youth workers and after school programs. District received \$241,520 for 2019/20 school year.
- **Mental Health in schools**
Funding is managed by school principal. District received \$32,500 for 2019/20 school year.

- Classroom Enhancement Fund
 - The funds was setup in 2017 as a result of the recent Supreme Court decision to assist school district in implementing restored class size and composition limits, which has overhead and staffing components.
 - District received \$467,151 funding for hiring teachers necessary to staff the additional classrooms required by the restored language. District determines the funding allocations among all teaching positions.
 - District received \$60,217 overhead funding for additional classroom supplies, equipment replacement, as well as technology upgrade.
 - Funding requests for classroom supplies and equipment replacement are reviewed and approved by District based on district initiatives and priorities in the strategic plan during the annual budget and amended budget process.
 - Technology related funding requests are reviewed and approved by Technology Advisory Committee (TAC) and District.

Capital Budget

Major and Minor capital budget for project over \$100,000

- Capital programs are determined by Ministry of Education to extend the useful life of school properties, which include new school construction, school replacement and renovations, bus purchases, health and safety related capital, mechanical and electrical upgrade, floor replacement, bathroom renovation in 2020/21 school year.
- Capital requests are to be e-mailed to Secretary Treasurer during the annual and amended budget process.
- The board of education reviews and approves requests according to the priorities identified in the District Long Range Facilities Plan.
- The Board of Education reviews capital requests and approves the capital plan, which is submitted to Ministry of Education in June.
- Funding decisions are made by the Ministry of Education in March of following year.
- The district has four approved capital project for 2020/21 with total funding of \$800,000.

Annual facility operation and capital budget for project under \$100,000

- Amount allocation is determined by the Ministry of Education based on student enrollment and the average age of facilities. The District received \$60,292 operating and \$236,080 capital funding for 2019/20 school year.
- Capital requests are to be e-mailed to Secretary Treasurer during the annual and amended budget process. The board of education reviews and approves requests in June according to the operational priorities identified in the District

Long Range Facility Plan.

Local Capital

- Local capital is funded from District's portion of prior year surpluses transferred from the operating fund.
- Capital requests are reviewed by the Board of Education during the annual and amended budget process according the priorities identified in the District's Long Range Facilities Plan. The decision is made by the Board in June.