

NUMBER:	<i>To be determined</i>
TOPIC:	School Decentralized Budgets
EFFECTIVE:	May 2010
CROSS-REFERENCE:	
REVISION DATE:	September 2011
RESPONSIBILITY:	Superintendent of Business

INTENDED PURPOSE:

The Halton District School Board allocates funds to schools as decentralized budgets based on a model, which supports the following principles:

- equitable distribution of discretionary funds to schools
- assistance to schools with meeting their school priorities in accordance with their annual School Effectiveness Plan
- flexibility for schools to spend funds to meet the needs of their students

The school budget model is based on school enrolments, in conjunction with information about specific higher cost programs such as Special Education, ESL and Technical programs.

The Halton District School Board School Decentralized Budget Administrative Procedure is intended to ensure decentralized budget funds are spent and tracked by schools in accordance with individual site School Effectiveness Plans and in adherence with all other Halton District School Board administrative procedures.

PROCEDURES:

Decentralized budget surpluses or deficits of up to a maximum of 10% are allowed to be carried forward without Family of Schools Superintendent written approval.

Superintendents of Education must sign off surpluses or deficits exceeding 10%.

Surpluses of more than 10% without the written approval of a Superintendent will be re-allocated to other areas of the Board's budget. All deficits will be carried forward each fiscal year.

The Superintendent of Business is authorized to issue mandatory operational procedures to ensure compliance with this administrative procedure. To this end, the Halton District School Board will issue and maintain a Business Services Manual, with mandatory Board-wide processes and templates, which support the effective use of school, decentralized budgets.

The Halton District School Board convenes, as School Budget Committee comprised of Principals and central financial staff on an ad hoc basis to openly discuss concerns with the school budget model and to identify possible annual adjustments to the budget model formula.

Preliminary decentralized budgets are communicated to schools each June, based on projected enrolment data at April 30th each year.

Final decentralized budgets are communicated to schools by December 1st annually based actual enrolment data as submitted the Ministry of Education based on October 31st student information.

The School Financial Services Advisor will liaise semi-annually with Superintendents of Education to keep them informed of the budget status of their assigned schools.

The Halton District School Board expects Principals to:

1. convene an in-school budget committee to effectively allocated budgets to meet both fixed and variable costs in accordance with individual School Effectiveness Plans;
2. submit their budget breakdowns to the School Financial Services Advisor by December 15th each year for upload into the Board's financial system, to allow for meaningful reporting and budget analysis;
3. ensure decentralized budget funds are spent in accordance with Halton District School Board Purchasing Procedures;
4. review the status of their decentralized budgets monthly, with a view to fully and effectively utilizing these funds without generating a year-end surplus or deficit greater than 10% of the total annual decentralized budget;
5. communicate to their Family of School Superintendent their plans for surpluses in their school decentralized budgets in excess of the guidelines. These plans must be signed off by the applicable Family of Schools Superintendent before March 31st and filed with the School Financial Services Advisor in order to be carried forward. Surplus amounts not approved by the FOS Superintendent will not be carried forward to the specific schools in which they were generated; and
6. formulate a written plan for dealing with deficits of more than 10%, to be signed off by the FOS Superintendent, and filed with the School Financial Services Advisor.

The Halton District School Board expects Superintendents of Education to:

1. review school budget allocations and status as an integral part of their evaluation of school administrative staff;
2. approve or deny school plans for retaining surpluses in their school decentralized budgets in excess of the guidelines; and
3. review and sign off on school's written plans for dealing with deficits of more than 10% before they are filed with the School Financial Services Advisor.