



Riverside School Board

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Policy Number:	FXXX-XXXXXXXX replacing policy number F218-180619
Date Received at Executive:	March 10, 2020
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Date Approved by Council:	

1.0 PERTINENT LEGISLATION

- 1.1. *The governing board is responsible for adopting the school's annual budget proposed by the principal, and shall submit the budget to the school board for approval."*
- 1.2. *The principal shall prepare the annual budget of the school, submit it to the governing board for adoption, administer the budget and render an account thereof to the governing board.*
- 1.3. *The budget must maintain a balance between expenditures, on the one hand, and the financial resources allocated to the school by the school board and the school's own revenues, on the other.*
- 1.4. *The approved school budget shall constitute separate appropriations within the school board's budget, and the expenditures for that school shall be charged to those appropriations.*
- 1.5. *At the end of every fiscal year, the school's surpluses shall be transferred to the school board. However, the school board may, for the following fiscal year, credit all or part of the surpluses to the school or another educational institution if the resource allocation committee established under section 193.2 recommends it and the council of commissioners implements that recommendation. If the council of commissioners fails to implement the recommendation, it must give reasons for its decision at the meeting at which the recommendation is rejected.*
- 1.6. *If a school closes, the school's surpluses and funds shall be transferred to the school board."*

- 1.7. *After consulting with the governing boards and the parents' committee and taking into account the recommendations of the resource allocation committee under the fourth paragraph of section 193.3, the school board shall establish objectives and principles governing the allocation of its revenues."*
- 1.8. *The school board shall determine the allocation of its revenues for every school year taking into account the recommendations of the resource allocation committee under the fourth paragraph of section 193.3.*
- 1.9. *The allocation must be carried out in an equitable manner and reflect the needs expressed by the educational institutions, the social and economic disparities they must deal with, the school board's commitment-to-success plan and the educational projects of its schools and centres.*
- 1.10. *The allocation must include amounts for the operation of the governing boards and amounts to meet the needs of the school board, its educational institutions and its committees."*

2.0 PRINCIPLES

2.1. General Principles

- 2.1.1. A balanced budget should be achieved and reflected in all financial decisions for each and every administrative unit.
- 2.1.2. The School Board is committed to openness in its model of allocation of resources.
- 2.1.3. Autonomy and accountability are subject to the respect of legislation, policies, collective agreements and internal rules of procedures.
- 2.1.4. The School Board shall decide which activities will be managed centrally or decentralized to schools or centers; it will also determine supplementary or specific allocations if need be.
- 2.1.5. Some of the resources allocated to schools are managed centrally. The School Board will keep the financial resources to cover those activities. Ex. employee salary mass and building maintenance.



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2.2. Principles Specific to Schools or Centers

- 2.2.1. After reviewing the annual recommendation of the Resource Allocation Committee, the Council of Commissioners adopts, in accordance with article 193.3 of the Education Act, the model for the allocation of resources to schools or centers.
- 2.2.2. The allocation of financial resources amongst the Board's schools is primarily based on common norms and takes into consideration the student population of the schools (number and characteristics), their needs and the socioeconomic factor of the school.
- 2.2.3. A school that wants to introduce changes to local programs, as a result of a modification to or adoption of the school's educational project, cannot expect an increase in the staffing allocated to the school by the School Board. Changes to programs are also subject to approval by the School Board to ensure adherence to the basic school regulation and the ability of the School Board to absorb any resulting excess in personnel.
- 2.2.4. A school that wants to carry out building improvements or modifications must always obtain the prior approval of the Material Resources Department, even though they are financing the project. Self-financed projects must include the maintenance cost for the entire life cycle of the project, including its dismantling, when applicable.
- 2.2.5. Revenues generated by school or center activities will be used for its student community. These school revenues are not taken into account in the distribution of resources to schools.
- 2.2.6. Self-financing must be assured for specific activities such as daycare services, noon-hour supervision, meals served in schools, the Board's summer school, rental of facilities and all extracurricular activities.
- 2.2.7. After reviewing the annual recommendation of the Resource Allocation Committee, the School Board reserves, in accordance with article 193.4 of the Education Act, the right to limit the size of the cumulative surpluses that can be carried over to the subsequent year and the length of time that these surpluses could be carried over. The intent is to encourage schools to use current available funds to serve current clientele as a general rule.
- 2.2.8. Any deficit will be carried over and will become the first expense in the following budgetary year for that school or center. A recovery plan will be requested if the situation requires it. However, a deficit representing 20% or more of a school's budget must be the object of a recovery plan, which may be spread out over a two-



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year period. However, if the deficit represents 30% or more of a school's budget, then it may be spread out over a three-year period.

- 2.2.9. The financial resources of the Special Destination Fund are managed at the school and center's level.

Any surplus in the Special Destination Fund will be carried over in the school or center's budget. However, a school or center should avoid creating surpluses in the Special Destination Fund unless these financial resources are tied to a specific project, which has been approved by the Governing Board.

- 2.2.10. The transferability of financial resources from one budget item to another is permissible with the following exceptions: capital allocations cannot be used for operational expenses and specific allocations and/or supplementary allocations should be used for the purpose for which they were allocated.

- 2.2.11. Certain regional activities may also be financed by contributions from schools and centers (users will be charged).

2.3. Principles Specific to the School Board and Board Committees

- 2.3.1. The allocation of resources for administrative services as well as committees is a function of the services or activities, which they provide, namely:

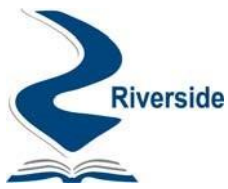
- 2.3.1.1. Support to schools and centers.
- 2.3.1.2. Services to schools and centers.
- 2.3.1.3. Fulfill legal obligations and mandates.

- 2.3.2. School Board committees and departments' surpluses of allocations remaining at the end of a budgetary year will not be carried over to the next budgetary year, except for specific allocations as determined by ministry regulations.

- 2.3.3. Any deficit will be carried over and will become the first expense in the following budgetary year for that School Board and Board committees. A recovery plan will be requested if the situation requires it.

- 2.3.4. All revenues generated by an individual school, minus all costs associated with rental of space by that school, is divided between the school and the School Board as follows:

- 2.3.4.1. 50% stays in the individual school's budget.
- 2.3.4.2. The remaining 50% is divided in proportion of student enrollment amongst all schools.



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- 2.3.4.3. Any loss resulting from the rental of the space will be covered within the centralized budget.
- 2.3.4.4. The product of the surplus distribution will be added to the operating budget of the schools.

3.0 OBJECTIVES

3.1. General Objectives

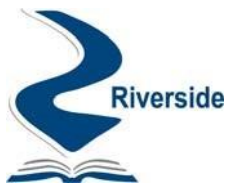
- 3.1.1. Ensure the equitable distribution of the School Board's resources in order to achieve maximum school success for all students.
- 3.1.2. Enable each administrative unit to fulfill its respective mandates and obligations within RSB's policies, guidelines and orientations.
- 3.1.3. Recognize and encourage local autonomy in the administration of human, material and financial resources in order to:
 - 3.1.3.1. Better respond to the local needs of each school or center.
 - 3.1.3.2. Encourage innovation and creativity to ensure that the limited resources are put to the best use possible.

3.2. Objectives Specific to Schools and Center.

- 3.2.1. Distribute financial resources, which will allow schools or centers to obtain the necessary goods and services enabling them to deliver their services to their students.
- 3.2.2. Ensure a fair and equitable distribution of resources taking into account social and economic disparities of schools and centers and of the clientele they serve, as well as their characteristics.

3.3. Objectives Specific to the School Board and Board Committees

- 3.3.1. Ensure that the School Board and its committees have sufficient resources to carry out their mandates and provide adequate support to schools and centers.
- 3.3.2. Avoid the transfer of high-risk responsibilities to schools and centers by maintaining centralized financial resources.
- 3.3.3. Ensure that the School Board has sufficient resources to manage its employer role in respecting the working conditions for all employees.



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- 3.3.4. Ensure that the School Board has sufficient resources to maintain its buildings and properties in good condition and to ensure safe and well-kept facilities for students.

4.0 CRITERIA AND METHOD OF ALLOCATION OF DECENTRALIZED RESOURCES

The School Board decentralizes budgets to cover each school's operational expenses and some capital expenses¹. Principals distribute their allocations according to the needs and priorities of their school's community. A school may not create permanent positions using the school's budget without the prior written authorisation of the Resource Allocation Committee. These allocations are as follows:

4.1. Operating Budget

- 4.1.1. Base Allocations: Amount per student and/or a base amount per school. Weighting of students according to recognized special needs category will be used.
- 4.1.1.1. An allocation may be negative as a budget cutback measure.
 - 4.1.1.2. The Resource Allocation Committee may be introduced with additional allocations to cover specific or additional needs. The amount of those base allocations, per capita amounts and other operational allocations, is established yearly by the School Board in its internal budgetary rules.
- 4.1.2. Supplementary Allocations: Redistribution of grants received by the School Board from the MEES that are intended for students' needs. These allocations are granted for particular needs and should be used for those needs only. By March 30th, any allocations or grants that are not engaged in a concrete and realistic plan to be used before the end of the school year can be reallocated to another school that will be able to use them within that period.

4.2. Capital Budget

- 4.2.1. Base Allocation: Amount per student enrolled on September 30th of the previous year and/or a base amount per school. No operating expenses may be charged to capital allocations.
- 4.2.2. Specific Allocations: Non-transferable allocations received for specific purposes. Normally, these allocations require a financial contribution from the school, center or School Board.
- 4.2.3. Supplementary Allocations: Allocations granted on request for particular needs.

¹ See Resources Allocation Matrix in Appendix 1.

- 4.2.4. The amount of those base allocations, specific allocations and supplementary allocations, is established yearly by the School Board in its internal budgetary rules.

4.3. Daycare Budget

- 4.3.1. Daycare operations are the responsibility of the school Principal.
- 4.3.2. The daycare and the School Board will share the MEES per capita according to their respective responsibilities.
- 4.3.3. Revenue from parents: Daycares must invoice parents according to the daycare regulations and the MEES budgetary rules. The daily rate for regular daycare remains the same regardless of the date of registration. Regular daycare is defined as attending a minimum of three (3) days per week, two (2) periods per day. The periods in a day are morning, noon and afternoon.
- 4.3.4. Each daycare contributes to an annual central fund to help finance long-term absenteeism and services to special needs students, which are over the granted allocation or other exceptional expenses agreed upon by the majority of elementary school Principals who have daycares to operate.

5.0 CRITERIA AND METHOD OF ALLOCATION OF CENTRALIZED RESOURCES

5.1 Human Resources in Schools

- 5.1.1 As the sole employer, Riverside School Board must ensure that all of its legal obligations are respected. In order to do so, it keeps the major part of its salary mass as a centralized operation. The centralized salary mass is comprised of salaries, security of employment, long-term substitution for all personnel and fringe benefits, salary insurance and CNEST.

Upon the recommendation of the Resource Allocation Committee, the Council of commissioners may centralize up to 15% of the decentralized measures in order to finance the leave of absence of any employee hired through these measures throughout the school board, or to finance positions centrally created to respond to the prescribed intent of these specific allocations. If the reserved centralized amount is insufficient to cover the actual costs, the difference will be paid by the school generating the expense. If there is a surplus by the end of March, it will be redistributed to the schools proportionally to their contribution.

- 5.1.2 Notwithstanding the above, the Principal is recognized as the immediate superior of all the school's personnel.



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- 5.1.3 The number of administrators is established yearly by the Council of Commissioners when the School Board's administrative structure is adopted. The level of resources available is established so as to respond to the requirements of the Education Act while respecting the Regulation concerning the employment conditions of management staff of school boards. Due to the regional disparity of the School Board and in an attempt to keep small schools open, the School Board reserves the right to assign a teaching Principal or to give administrative files to a Principal to complete its workload.
- 5.1.4 Teacher staffing plans are established for each school or center in collaboration with the school or center Principal. Initial planning begins in January for the following school year and is based on the projected student enrollment. Adjustments to teacher staffing plans are made prior to October 15th to reflect the actual enrollment. Teacher staffing plans for adult and vocational centers are based on courses offered.
- 5.1.5 Clerical and administrative support staff in schools is distributed according to the student population of the school at both Elementary and Secondary schools.
- 5.1.6 The staffing of Special Education Technicians and Attendants is based on the specialized needs of students with handicaps and students with social maladjustments or learning disabilities. Initial planning and allocation begins in April for the following school year based on projected placement of the students with special needs in collaboration with the school Principal and with the Complementary Services Department. Adjustments to allocation of services are made throughout the year depending on new developments.
- 5.1.7 Equitable distribution of services for all professionals is based on specific needs of the students.
- 5.1.8 The caretakers staffing plan of a school is based on the square footage of the school as well as its number of floors, the student population, their characteristics and if the school has a daycare.
- 5.1.9 Computer technicians and/or operators are available to serve schools on a request basis throughout the school year.

5.2 Expenses Related to Building Maintenance

- 5.2.1 Expenses for energy consumption, security and safety, as well as a major part of the general maintenance of buildings, are centralized. Costs associated with the closure, restructuring or opening of a school, including renovation, installation and moving costs, are also centralized.



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5.2.2 The Community Learning Centers are part of Riverside School Board. As such, the maintenance of the space they use falls under the same principles as for any other room in Riverside School Board's buildings.

5.3 Professional Development for all Personnel

5.3.1 The budgets for professional development for all categories of personnel are established according to collective agreements or policy and are administered by parity committees. The balances remaining for each category of unionized personnel will be made available from one budgetary year to the next.

5.4 Board Orientation and New Programs

5.4.1 The School Board will support the coordination and implementation of the Board's Strategic Plan and/or MEES new programs.

5.5 Department Budgets and Human Resources at the Board Level

5.5.1 The staffing plan for each department is established and re-evaluated each year during budget preparation. Each department is allocated limited funds to cover its expenses: travel, materials, printing and other services required to fulfill its obligations.

5.6 Council of Commissioners

5.6.1 The maximum number of Commissioners as well as their maximum salary mass is established by decree. Other Council of Commissioners' expenses include travel, election expenses, if applicable, professional development and student and employee recognition events.

5.7 Building Improvements and/or Major Alterations (Capital Projects)

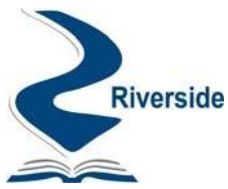
5.7.1 Based on MEES budgetary rules and assets management's frameworks, the Material Resources Department, in collaboration with school principals and center directors, establish a five-year plan for capital projects which is reviewed annually. Projects are listed and prioritised by Riverside School Board according to the following rules:

Priority 1: Health, safety and legal requirements

Priority 2: Pedagogical needs

Priority 3: Building structure and electromechanical equipment

Priority 4: Interior modifications



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5.8 Centralized Furniture, Equipment and Tools (Capital Budget)

5.8.1 Capital budget for furniture, equipment and tools will be distributed according to the following priorities:

- Upgrading administrative computers for schools and Board office departments
- Adult and Vocational respective allotments
- Board's share of costs for specific capital allocations that require it
- Special project as decided by the Board
- Distribution between schools of a base or a per capita amount established by the resource allocation committee.

5.9 GST and PST Refunds

5.9.1 GST and PST refunds for expenditures made as a result of fundraising in schools are returned in full to the schools.

6.0 CRITERIA FOR ALLOCATION OF RESOURCES TO ADULT AND VOCATIONAL CENTERS

- 6.1 The budgets of the Adult and Vocational sectors of Riverside School Board are decentralized and include salary mass as well as the costs of building operation and maintenance.
- 6.2 Operating and capital subsidies include specific MEES grants, the Adult and Vocational share of equalization grants and the negative recurring adjustments from diminished expenses and the salary mass imposed by the MEES.
- 6.3 For a better equity between sectors and in order for the Adult and Vocational sector to contribute to the School Board's administrative structure costs, an annual charge on the previous year's total revenue will be applied against the equalization grant.
- 6.4 Budgets submitted by the Center's Governing Board or Center's Directors must include all sources of revenue to which the Center has access, including center fees, registration fees, resale materials, as well as all activities financed by the MEES and by other sources.
- 6.5 The School Board reserves the right to limit the size of the cumulative surpluses that can be carried over to the subsequent year and the length of time that these surpluses could be carried over. The intent is to encourage centers to develop programs or use current available funds to serve current clientele as a general rule.



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- 6.6 Any deficit will be carried over and will become the first expense in the following budgetary year for that center. A recovery plan may be requested if the situation requires it.
- 6.7 The transferability of financial resources from one budget item to another is permissible with the following exceptions: capital allocations cannot be used for operational expenses and specific allocations and/or supplementary allocations should be used for the purpose for which they were allocated.

7.0 CRITERIA FOR THE ALLOCATION OF RESOURCES TO SCHOOL BOARD COMMITTEES

7.1 School Board Committees:

School Board committees receive funds from the School Board for their normal operation. Any allocation that generates a surplus three (3) years in a row should be re-evaluated to better reflect the actual needs of the committee.

7.1.1 Governing Boards

- 7.1.1.1 Base amount per Governing Board, plus an amount per student registered in that school on September 30th of the previous school year. This budget will be handled through the school's operations.
- 7.1.1.2 Centers allocate to their Governing Board a base amount from their operating budget.

7.1.2 Parents' Committee

- 7.1.2.1 Base amount, plus an amount per school.
- 7.1.2.2 This budget will be handled through the School Board's operations.

7.1.3 Advisory Committee on Services for Handicapped Students and Students with Social Maladjustments or Learning Disabilities

- 7.1.3.1 Base amount.
- 7.1.3.2 This budget will be handled through the School Board's operations.

7.1.4 Student Advisory Committee

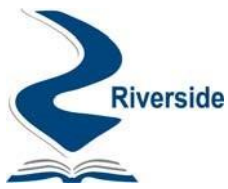
- 7.1.4.1 Base amount.
- 7.1.4.2 This budget will be handled through the School Board's operations.



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7.2 Pertinent Legislation

- 7.2.1 Each of these committees must adopt a balanced budget and be accountable for its administration to the School Board.
- 7.2.2 Article 66 of the Education Act stipulates that the Governing Board's budget must maintain a balance between expenditures and the financial resources allocated to the Governing Board by the School Board.
- 7.2.3 Article 197 of the Education Act states that the Parents' Committee and Advisory Committee on Services for Handicapped Students and Students with Social Maladjustments or Learning Disabilities may have other sources of other revenues in their balanced budget.



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APPENDIX 1

1.0 Introduction

Appendix 1 is a complement to the Policy on Allocation of Resources. The general orientations outlined in the Policy are not repeated and should be read in conjunction with this appendix. The appendix may be updated and reviewed annually by the Council of Commissioners. Please see official version on Riverside School Board's website.

2.0 Criteria and Method of Allocation of Resources

2.1. Human Resources

- 2.1.1. Elementary schools should have at least one full-time support staff. Additional support staff positions are granted according to the student population (unweighted). Enrollment must be maintained for a second year by September 30th.

Elementary Schools	
Up to 349	1 school secretary
350 - 549	1 school secretary +.5 support staff
550 +	1 school secretary + 1 support staff
Secondary Schools	
RATIO 1:150 (students as of Sept. 30 th)	

- 2.1.2. Each school and center is allocated a professional from Complementary Services who is the primary link between the School Board and the schools or center.
- 2.1.3. Each school has a principal. However, if the school population (unweighted) has less than 225 students, 20% of the principal's workload will be allocated towards a dossier. This percentage is 40% if the student population (unweighted) is less than 100 students.



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2.1.4. A vice-principal position is granted according to the number of school staff, regional programs and Socio-economic Environment Index (SEI).

Elementary and Secondary Schools	Principal	Vice-Principal
225 to 499	1	0
500 to 899	1	1
900 to 1,499	1	2
1,500 to 1,999	1	3
2,000 to 2,599	1	4
2,600 to 3,099	1	5

We need to revise this clause following our discussions at MRC.

2.2. Material Resources

2.2.1. Schools, centers and the School Board are responsible for covering their expenses from their budgetary allocation according to the Resources Allocation Matrix attached.



Expenses	Decentralized	Centralized		Comments
	Operating budget	Operating budget	Capital budget	
Activities - Cultural, social and athletic	◆			
- Transportation for cultural, social and athletic activities	◆			
Audio-visual - Maintenance of equipment and materials	◆			
Building - Burglar alarm system - maintenance		◆		
- Fire alarm system - maintenance		◆		
- Permanent floor covering maintenance		◆		
- Cleaning materials	◆			
- Maintenance - Electrical distribution equipment		◆		
- Maintenance - HVAC systems		◆		
- Maintenance services		◆		Such as exterminator services.
- Service contract for garbage removal, snow removal and grass maintenance over the Board's contract	◆			
- Service contracts for the baseline garbage removal, snow removal and grass maintenance		◆		
- Service contracts for recycling		◆		Some municipalities are taking care of this free of charge, others are charging the schools and centers. To avoid a disparity of treatment, the administration office is going to take care of these charges and redistribute their costs to all schools and centers.
- Minor modifications to school decided on by the principal	◆			Items with a long-term life span and depreciation value (i.e. items, which due to their nature, will be used for more than one year and for which the cost will be higher than \$1,000) must be reviewed with the Board.
Cafeteria - Maintenance of equipment attached to the building		◆		Grease interceptors, exhaust hoods, water heater.
- Operation and kitchen contact	◆			
- Purchase of equipment attached to the building			◆	Items with a long-term life span and depreciation value (i.e. items, which due to their nature, will be used for more than one year and for which the cost will be higher than \$1,000) must be reviewed with the Board.
Casual help	◆			
Communications (including telephone and postage)	◆			
Computers - Maintenance materials	◆			
- Materials and software	◆			
- Administration personnel			◆	
- Pedagogical personnel	◆			



Expenses	Decentralized	Centralized		Comments
	Operating budget	Operating budget	Capital budget	
Corporate expenses		◆		Corporate expenses include audit fees, legal fees, insurance, association costs, upkeep of archives, communication with personnel, taxpayers, parents, rental of facilities for schools and the School Board's administrative center, transportation, corporate computerized applications, private school fees for special needs students, tax collection and payroll.
Council of Commissioners' salaries and expenses		◆		
Daycare related expenses	◆			
Employee recognition	◆			
Governing Board operations	◆			
Gymnasium - Equipment attached to building			◆	Items with a long-term life span and depreciation value (i.e. items, which due to their nature, will be used for more than one year and for which the cost will be higher than \$1,000) must be reviewed with the Board.
- Furniture and other equipment	◆			Items with a long-term life span and depreciation value (i.e. items, which due to their nature, will be used for more than one year and for which the cost will be higher than \$1,000) must be reviewed with the Board.
- Maintenance equipment attached to building		◆		Motorized baskets for basketball.
- Maintenance of furniture and other equipment	◆			
Health and safety - Materials and services	◆			
Intercom system - Maintenance		◆		
Interest on late payments, NSF charges as well as recovering fees on accounts receivable	◆			
Kindergarten - Monitoring of students for 90 minutes a week	◆			
Laboratory - Maintenance of equipment attached to building		◆		Fume hoods, neutralization basin, environmental chambers, freezers, refrigerators, ice makers, water softeners, de-ionizer, acid dilution system, compressed air, water distillation systems or sterilizers, etc.
- Maintenance of other equipment	◆			Refrigerators, water softeners, etc.
- Materials and disposal of these materials	◆			



Expenses	Decentralized	Centralized		Comments
	Operating budget	Operating budget	Capital budget	
Laboratory - Purchase of equipment attached to building			◆	Fume hoods, neutralization basin, environmental chambers, freezers, refrigerators, ice makers, water softeners, de-ionizer, acid dilution system, compressed air, water distillation systems or sterilizers, etc.
- Purchase of other equipment	◆			Refrigerators, water softeners, etc.
Laboratory apparatus - Purchase, maintenance and replacement	◆			
Lease of facilities	◆	◆		
Library books	◆			
Locks and hardware - key cutting and re-keying of functionally good locks	◆			
Office materials and services	◆			
Painting of interior finishes	◆			
Photocopier - Rental and maintenance	◆			
Playground- Lineage maintenance	◆			
Playground structure - Purchase and maintenance	◆			
Rental of facilities	◆	◆		
Replacement of stolen articles	◆			
Salary mass - Adult and Vocational sectors	◆			Salary mass includes salaries, security of employment, long-term substitution for all personnel, fringe benefits, salary insurance and CNESST.
Salary mass - General Education		◆		Salary mass includes salaries, security of employment, long-term substitution for all personnel, fringe benefits, salary insurance and CNESST.
School projects decided on by the Principal	◆			Items with a long-term life span and depreciation value (i.e. items, which due to their nature, will be used for more than one year and for which the cost will be higher than \$1,000) must be reviewed with the Board.
Security guards	◆			
Short-term replacement for other personnel	◆			
Short-term substitution for teachers for educational purposes	◆			
Short-term substitution for teachers for special leave days	◆			
Shrubs and flowers - Planting and maintenance	◆			
Staff - Over baseline	◆			
Substitution for subject co-ordinators	◆			
Teachers - Educational leaves	◆			Code 33.
- Emergency substitution cost	◆			



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Expenses	Decentralized	Centralized		Comments
	Operating budget	Operating budget	Capital budget	
Teaching materials	◆			
Technology supporting special needs			◆	
Tools and textbooks - Existing program	◆			
- New program or new class			◆	
Travel expenses for school personnel	◆			
Trees - Planting and maintenance		◆		Planting required by by-laws and regulations.