



SCHOOL OPERATING BUDGETS

Responsibility: Coordinating Superintendent, Business Services & Treasurer of the Board

Legal References:

Related References: *Administrative Procedure 4550 – Budget Transfer*
Administrative Procedure 4530 - Journal Entry
FS-19-AS8 Request for Budget Transfer
FS-19-AS9 Journal Entry Form

Revisions: May 2016, October 2019

Reviewed:

1. Preamble

This procedure outlines definitions relating to school operating budgets, and includes a school operating budget schedule for the year.

2. Definition

2.1 The School Operating Budget is intended to cover the costs associated with supplies, equipment, work order requests and support for student assistants (secondary schools only). The allocation includes a per pupil factor based on projected school enrolment for the new school year. These funds are managed directly by the school administrator.

2.2 The School Operating Budget for elementary schools includes separate allocations for the following programs: French Immersion, French Core, Grade 7&8 Band & Strings Music and Grade 7&8 Science and Technology. The allocation includes a per pupil factor based on projected enrolment in each of the programs identified.

2.3 A School Operating Budget is subdivided into three elementary and four secondary categories: Schedule “A” funds, Maintenance Work Order Requests, Dedicated Special Education funds and Student Assistants for secondary school support:

2.3.1 Schedule “A” Funds include expenses related to the school administrative office and classrooms. Costs incurred in the school office area include postage, office supplies, software, office furniture & equipment, printing and photocopying. This category also includes expenses related to school council supplies. Costs incurred in the classroom include regular program learning materials, textbooks and consumable supplies (i.e., pens, paper), classroom furniture and equipment, computer software, library books and supplies, guidance supplies, printing and photocopying, and off-campus transportation.

2.3.2 Maintenance Work Order Requests are issued through the Facility Services Department for minor repairs such as cabling and electrical work to be completed in the classroom and school office areas of the school.

2.3.3 Dedicated Special Education Funds include costs incurred in Special Education, such as congregated classes, for learning materials, textbooks and supplies dedicated to support these students.

- 2.3.4 Student Assistants' Support includes an allocation to cover the cost of student assistants hired to assist in various areas within secondary schools (only), such as the office, classroom and school technician areas.

3. School Operating Budget Schedule

- 3.1 Various functions related to the School Operating Budget occur during the year. The schedule of activities is as follows:
- 3.1.1 June - Schools complete their School Operating Budget submissions for the next school year.
- 3.1.2 September – The approved budget is accessible in the financial information system (K212-Finance-WRDSB) for the start of the new school year.
- 3.1.3 October/ November - Carry-over balances from the previous school year are calculated and schools re-allocate the funds across available accounts.

4. Budget Monitoring of School Operating Budgets

- 4.1 Schools are *not* to intentionally overspend their school operating budget. They are permitted to carry-over up to 10% of their prior year operating budget; amounts in excess of 10% will be re-allocated to other Board priorities. Schools with a deficit >-5% must complete a deficit recovery plan. The deficit recovery plan is submitted to Budget Services and to the Superintendent, Student Achievement & Well-Being, responsible for the school.
- 4.2 School budgets should be reviewed monthly to ensure proper budget monitoring. School administrators have access through K212 Finance-WRDSB and have two methods of reviewing their budget information.
- 4.2.1 Through the “Reports” menu, administrators can run various school operating budget reports that provide information on a summary and/or detail level.
- 4.2.2 Through the “Queries” menu, administrators can inquire on two “Parent” accounts that will provide the overall balance remaining in the “regular day school” accounts and in the “special education” accounts. The “Parent” accounts are:
- Parent: Regular Day School: Elementary School **SASUP1-SCH#-SUB**
 - Parent: Regular Day School: Secondary School **SASUP2-SCH#-SUB**

 - Parent: Special Education: Elementary School **SPSUP1-SCH#-SUB**
 - Parent: Special Education: Secondary School **SPSUP2-SCH#-SUB**
- The overall available budget balance will be displayed for that parent along with the subordinate budget accounts that are associated with the parent. The user can drill down on the subordinate accounts to see transaction details.
- 4.3 School Operating Budgets must not be used to cover staff salary and benefit costs. (e.g. supply teachers, temporary clerical support staff (THR's))
- 4.4 School Operating expenses are to be charged to the proper “type” of account (Textbooks & Learning Material, Printing & Photocopying, etc). Expenses are to be coded to the proper budget account even if there are insufficient funds in that account as long as the school's *overall* operating budget has funds available.
- 4.5 Annually in the fall, an amount of \$500 is transferred into the “School Council” account (GL#154151/2-SCH#-000) from funding provided by the Ministry through the Parent Engagement Allocation. School Council expenses should be charged to this account. Receipts are to be maintained in an identified folder for audit purposes.

4.6 Additional training and support is available upon request, please contact Budget Services, ext. 4370.