



SCHOOL OPERATING BUDGETS

Responsibility:	<i>Superintendent of Business Services & Treasurer</i>
Legal References:	
Related References:	<i>Administrative Procedure 4550 – Budget Transfer</i> <i>Administrative Procedure 4530 - Journal Entry</i> <i><u>FS-19-AS8</u> Request for Budget Transfer</i> <i><u>FS-19-AS9</u> Journal Entry Form</i>
Revisions:	<i>May 2016, October 2019, March 2023</i>
Reviewed:	

1. Preamble

1.1. This procedure provides information regarding the calculation and acceptable use of school operating budgets.

2. Definition

2.1. The School Operating Budget is intended to cover the costs associated with consumable supplies, equipment, and student assistants (secondary schools only). These funds are managed directly by the school administrator.

3. Methodology

3.1. Base Allocation Per School

- In recognition of the fact that there are costs which all schools will incur regardless of the number of students they support, each school is funded at a “minimum” number of students.
 - Elementary schools will receive base funding for no less than 250 students.
 - Secondary schools will receive base funding for no less than 800 students.

3.2. Per-Pupil Amounts

- Schools will receive allocations for office & classroom supplies, French Instruction (Elementary Only), Science & Technology (Grade 7 & 8 only), Student Assistants (Secondary Only) based on a per pupil amount.

3.3. Special Education Amounts

- Schools will receive allocations based on the number of Congregated and Partially Integrated Special Education students reported through OnSIS for their school; students in a Congregated Enrichment setting are not included in the calculation of special needs school operating budgets.

3.4. Other Adjustment Factors

- Socio-Economic Index (SEI) Adjustment- This component of the funding model is based on the relative ranking of schools, as calculated by the Research department on an annual basis. This recognizes that schools with a lower SEI may need

differentiated support in order to provide students with the resources they need to be successful.

- Multilingual Learners Adjustment (ESL/ELD)- This component of the funding model is based on the proportion of Multilingual Learner (MLLs) points at each school. This measure has been included in recognition of the fact that Multilingual Learners require differentiated support in order to achieve the success they are capable of.

Although this funding is not enveloped, schools are strongly encouraged to use this additional funding to increase equity of access to opportunities and outcomes for MLLs.

4.1. Eligible Uses of School Operating Budgets

4.1. The following represent examples of eligible school operating expenses;

- School office expenses (postage, office supplies, office furniture & equipment, printing and photocopying).
 - This category also includes expenses related to school council supplies.
- Classroom expenses (learning materials, textbooks and consumable supplies (i.e., pens, paper), classroom furniture and equipment, classroom projectors (approved by ITS), library books and supplies, guidance supplies, printing and photocopying, gym equipment and off-campus transportation.
- Special Education expenses (learning materials, textbooks and supplies, transportation (excluding home-to-school transportation)) purchased to support students in a congregated or partially integrated special education setting.
- Student Assistant expenses (cost of student assistants hired to assist in various areas within secondary schools (only), such as the office, classroom and school technician areas).

5. Ineligible Uses of School Operating Budgets

4.1. The following represent examples of **ineligible** school operating expenses; this is not intended to be an exhaustive list.

- Computer equipment funded through the central computer plan allocation:
 - Staff and student devices (chromebooks, laptops)
- Staff salary and benefit costs (e.g. supply teachers, temporary clerical support staff (THR's))
- Staff gifts or tokens of appreciation (meals, gift cards etc.).
- School maintenance or capital improvement (i.e. cabling, electrical work, cabinetry, site improvements)

6. Monitoring of School Operating Budgets

5.1. Schools are *not* to overspend their school operating budget.

- Any overspending incurred in one year (deficit) will be carried forward against the following year's budget allocation as an accountability measure.
- Surplus funds will not be carried forward from one year to the next.

5.2. 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.

- Through the Query—Budget Query function, staff 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 accounts to inquire on are:
 - Regular Day School: Elementary School **SA-SUP-1-SCH#-SUB**
 - Regular Day School: Secondary School **SA-SUP-2-SCH#-SUB**
 - Special Education: Elementary School **SP-SUP-1-SCH#-SUB**
 - Special Education: Secondary School **SP-SUP-2-SCH#-SUB**
- School Operating expenses are to be charged to the proper “type” of account (Textbooks & Learning Material, Printing & Photocopying, etc) even if there are insufficient funds in that account; as long as the school’s *overall* operating budget has funds available.

Additional training and support is available upon request, please contact finance-budget@wrdsb.ca.