



## Administrative Procedures Memorandum

**#: APB001**

### **School Operating Budgets**

**DATE OF ISSUE:** August 2004  
*Revised:* April 2011

**MEMO TO:** All Staff

**FROM:** Director of Education

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#### **PURPOSE**

The purpose of this Administrative Procedures Memorandum is to communicate expectations regarding the process for developing and monitoring school operating budgets.

#### **REFERENCES**

Board Policy IV007: Budget  
Board Policy IV008: Financial Condition  
Board Policy IV009: Asset Protection  
Education Act  
Code of Accounts, 2010

#### **APPENDICES**

N/A

#### **FORMS**

N/A

#### **COMMENTS AND GUIDELINES**

1. This Administrative Procedures Memorandum and the school budget allocation formula will be updated as required by Planning and Priorities.
2. School budget allocations will be determined by the Superintendent of Corporate Services every April once the projected school year enrolment is available. Allocations are based on the full time equivalent (FTE) factors of projected school enrolment and are comprised of the following components:
  - School Budget Amount:
    - Elementary = \$91.00 per student
    - Secondary = \$164.00 per student

- Equity Amount: to top up elementary schools based on enrolment
    - Less than 300 students = \$14.00 per student added to school budget amount
    - 301 – 399 students = \$4.00 per student added to school budget amount
  - Office Budget Amount: \$5.00 per student
  - Site Based Supply Amount:
    - Elementary = \$3.00 per student
    - Secondary = \$2.00 per student
  - Retreat Amount: \$5.00 per student (Grade 2-8 only)
  - Poverty Amount: budget reduction of \$0.50 per student
3. Principals are responsible for developing a budget plan for their school that reflects school and improvement plan needs within their school allocation. Elementary school budget allocations will be due in May (prior to the start of the upcoming year) of each year and Secondary school budget allocations will be due in October (of the current academic year) of each year.
  4. School budgets at a minimum must reflect the following:
    - a) Funds allocated for in-school administration are the maximum amounts that can be expended in this area. Principals may transfer funds from in-school administration to classroom spending but the reverse cannot occur.
    - b) A minimum of 10% of a school's budget must be allocated to library print and non-print resources. If this requirement is not met, the school must demonstrate that an equivalent amount will support library resources from fundraising efforts through the School Council. Library supplies such as toner cartridges should be paid from the school general supply line.
    - c) The Residential Retreat allocation is a minimum amount intended to supplement the retreat. It may not completely cover all retreat costs. The school will be responsible for ensuring they have adequate funds to cover the entire cost of the retreat. Schools who only participate in the retreat experience every 2 years may carry-forward their allocation in the year they do not attend.
  5. School operating budgets are also responsible for the following costs (i.e these costs will not be covered centrally):
    - a) Drapery
    - b) Replacement of or additional classroom furniture and equipment
    - c) Painting of rooms outside of Facility Services approval
  6. Items which are covered centrally through either Corporate Services are as follows:
    - a) Carpeting
    - b) Phone and PA systems
  7. Budget funds are not to be used for items relating to Student Generated Funds
  8. Enrolment adjustments will be made to both Elementary and Secondary budgets twice annually after the March 31<sup>st</sup> and October 31<sup>st</sup> enrolment counts have been finalized. These adjustments will ensure that each school receives the appropriate allocation based on the actual enrolment versus the initial projected enrolment. The adjustments are made through the current year expense line 4990 of

the school budget. This line adjusts the total amount that a school has available, but schools should not post directly to this line.

9. At August 31<sup>st</sup> of each year, the remaining budget allocation for each school will be reviewed. Up to 10% of funds remaining may be carried forward to the next budget year. All deficits will be 100% carried forward and will require a plan from the Principal to the Superintendent in order to eliminate this.

### **MONITORING PROCESS**

- a) Principals are required to review their budget reports monthly and ensure that their spending is appropriate and in line with their budget. Principals must ensure that they maintain sufficient funds for July and August expenditures which are typically charged a month behind such as p-card expenditures and photocopy charges.
- b) At the Board level, school budgets will be reviewed monthly for reasonability of spending based on the number of months passed. Where a school has spent more than 70% of their budget before the end of March, Superintendent approval will be required for all subsequent purchases.

Signature of Director of Education \_\_\_\_\_