



### School Operating Budget

**Date of Issue:** August 2004  
**Reviewed/Revised:** April 2011, April 2013, June 2015, April 2016, April 2017, April 2018, April 2019, April 2020, February 2022, April 2023  
**Memo To:** All Staff  
**From:** Director of Education

#### ACCESSIBILITY:

To request this file in large print, please email [aoda@wcdsb.ca](mailto:aoda@wcdsb.ca) or call (519) 578-3660.

#### 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: Financial Planning/Budgeting
- Board Policy IV008: Financial Conditions and Activities
- Board Policy IV009: Asset Protection

#### FORMS:

- N/A

#### REPORTS:

- N/A

#### APPENDICES:

- N/A

#### COMMENTS AND GUIDELINES:

1. This Administrative Procedures Memorandum and the school budget allocation formula will be updated as required by Executive Council.
2. School budget allocations for the next school year will be determined by Financial Services every Spring once projected enrolment is available. Allocations are based on projected full time equivalent (FTE) enrolment and are comprised of the following components:
  - a. Base School Budget Amount:
    - Elementary = \$ 81.00 per student



- Secondary = \$146.00 per student

Note: the base school budget amounts have been reduced to account for the centrally allocated funds indicated below.

- b. Small Schools Amount: to top up small schools based on enrolment
    - Elementary schools less than 275 students = \$14.00 per student added to school budget amount
    - Secondary schools less than 1,200 students = \$14.00 per student added to school budget amount
  - c. Equity Amount: to top up elementary schools based on the school's Modified Social Risk Index (MSRI)
    - \$50,000 will be proportionally allocated annually to elementary schools, excluding the virtual school, which have a MSRI of 3.0 (Medium-High Risk) or higher
  - d. Student Activity Council
    - Secondary = \$15,000 per section will be earmarked to be paid from school budget; to be updated with actual costs of known staff at revised estimates
3. Elementary school budgets are developed by the Finance Department and are based on prior year spending. Administrators can adjust school budget allocations in October of each year, if the calculated budget doesn't support the school needs. School budgets will be calculated in April each year.
- Secondary Administrators are responsible for developing a budget plan for their school that reflects school needs within their school allocation. School budget allocations will be calculated and distributed in April each year.
4. School budgets at a minimum must reflect the following:
- a. A minimum of 10% of a school's budget **must** be allocated to library print and non-print resources. Library supplies such as toner cartridges should be paid from the school general supply line.
5. Budget funds are not to be used for items relating to Student Generated Funds.
6. Enrolment adjustments will be made to elementary and secondary school budgets after the March 31<sup>st</sup> and October 31<sup>st</sup> enrolment counts (ADE) have been finalized. These adjustments will ensure that each school receives the appropriate allocation based on actual enrolment versus the initial projected enrolment. The adjustments are made through the school budget's expense line 4990. While this line adjusts the total amount of money that a school has available, schools should not post expenses directly to this line.
7. 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. 100% of deficits will be carried forward and will require a plan from the Administrator to the school's Academic Superintendent to ensure budgeting practices are sound and sustainable.

## Monitoring Process

- Administrators are required to review their budget reports monthly and ensure that their spending is appropriate and in line with their budget. Administrators must ensure that they maintain sufficient funds for July and August expenditures which are typically charged a month behind. Examples are p-card expenditures and photocopying charges.
- 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.

## Centrally Allocated Funds

1. Central Furniture and Equipment strategy  
\$9.00 per Elementary FTE and \$16.00 per Secondary FTE will be calculated and allocated annually to a Central Purchasing budget.

The following items will be purchased centrally through Supply and Administrative Services:

- Drapery
- New classroom furniture which includes student and teacher desks required for portable additions, enrolment or program expansion, such as French Immersion
- Replacement classroom furniture which includes student and teacher desks due to condition and age
- Main office and staff room furniture
- Cafeteria tables and furniture and equipment for libraries

The intent of the central furniture strategy is to allow school budgets to focus on the curriculum needs of the school. Schools will still be permitted to purchase additional furniture and equipment as needed to complement their learning environment.

Please note the following:

- A furniture strategy will be developed by Supply and Administrative Services to align with the annual Renewal Plan
  - Ergonomic assessment needs will continue to be processed through Health and Safety
  - Damaged furniture and equipment due to vandalism will remain the responsibility of the school/student
  - Tech department equipment is not included in the use of these funds
2. Central Elementary Athletics  
\$2.00 per FTE will be reduced from school budgets annually to offset the Central Athletics budget.
  3. Central Residential Retreat Program  
\$3.00 per FTE will be calculated and allocated annually to a Central Chaplain budget and distributed to school generated funds annually in September. The Retreat allocation is a minimum amount intended to supplement the retreat. The school will be responsible for ensuring they have adequate funds to cover the entire cost of the retreat.