



## **School Operating Budgets**

**# 700.10**

<b>Adopted:</b>	October 28, 2008
<b>Last Reviewed/Revised:</b>	October 27, 2020
<b>Responsibility:</b>	Superintendent of Business & Treasurer
<b>Next Scheduled Review:</b>	2023-24

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### **POLICY STATEMENT:**

The Brant Haldimand Norfolk Catholic District School Board (the "Board") provides annual operating budgets to each school that are intended to cover the needs of the school. Principals, knowing the specific needs of their school community, are given the authority to plan and purchase goods and services within their area of responsibility as identified in the annual budget allocation process.

### **APPLICATION AND SCOPE:**

This Policy and Administrative Procedure outlines the expectations regarding the process for developing and monitoring school operating budgets. The funds are used to manage the day-to-day operations of the school from classroom resources to furniture and equipment and office supplies. These are separate and distinct from School Generated Funds.

### **REFERENCES:**

- 700.10 – Procurement
- 700.01 – Fundraising and School Generated Funds

**FORMS:** N/A

**DEFINITIONS:** N/A

### **ADMINISTRATIVE PROCEDURES:**

#### **1. School Operating Budgets**

The School operating budget is intended to cover the costs associated with supplies, drapery, work order requests and replacement of or additional furniture, equipment and technology. Principals are responsible for developing a budget plan for their school community that reflects school and improvement needs within their school allocation.

School budget allocations for the next school year will be determined through the annual budget cycle once projected enrolment is available. Allocations are based on projected full-time equivalent (FTE) enrolment and can be comprised of the following, but not limited to:

- Base per Pupil Amount.
- Equity Amount - a top up to elementary schools for socio-economic realities in their community.
- Small School Amount - a top up to small elementary schools based on enrolment.

The school operating budget allocation (factors, thresholds and amounts) are reviewed and communicated annually as part of the Board's budgeting cycle.

Schools should not intentionally overspend their school operating budget. Schools are permitted to carry-forward up to 25% of funds remaining to the next budget year; amounts greater than 25% will be reallocated to other priorities. Principals have the opportunity to carry forward more than 25% for specific and identified purposes and must be supported by their Superintendent of Education and approved by the Superintendent of



Business & Treasurer. One Hundred percent (100%) of deficits will be carried forward and will require a deficit recovery plan where deficits are greater than 5% of their school operating budget for the year. A deficit recovery plan is required to be submitted to the school's respective Superintendent of Education and the Superintendent of Business & Treasurer to ensure budgeting practices are sound and sustainable.

Enrolment adjustments will be made to elementary and secondary school budgets after the October 31 enrolment counts have been finalized as part of the revised estimates process. These adjustments will ensure that each school receives the appropriate allocation based on actual enrolment versus initial projected enrolment.

School operating budgets are separate and distinct and are not to be used for items relating to School Generated Funds.

## **2. School Operating Budget Cycle**

A number of functions related to school operating budgets occur throughout the year. Timing of typical activities are as follows:

- June: Principals complete their school operating budgets for the subsequent school year.
- September: Approved school operating budgets are made available in the financial accounting system for the start of the new school year.
- December: Adjustments are made to school's budgets based on actual FTE enrolment as of October 31 and any carry-over balances (including deficits) are calculated and applied from the previous school year to the instructional supplies account

## **3. Budget Monitoring Process**

Principals are required to review their school operating budget monthly to ensure their spending is in line with their budget. Principals have access to their school budgets through the Board's financial accounting system.

Administrators must ensure that they maintain sufficient funds for July and August expenditures, which are typically charged a month behind.

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 60% of their budget before the end of February **or** is in a deficit position at any time during the school year, approval from the School Superintendent is required for all subsequent purchases.

School Operating expenses are to be charged to the proper account (i.e., textbooks and learning material, printing and photocopying, etc.). Expenses are to be coded to the proper budget account even if there are insufficient funds in that account; provided the school's overall operating budget has funds available.

## **4. Central Procurement**

The following items will be purchased centrally through Procurement Services:

1. Drapery.
2. New classroom furniture, which includes student and teacher desks required for portable additions, enrolment or program expansion, such as French Immersion.
3. New technology, which includes standard classroom technology (i.e., active boards or similar technology).
4. Replacement of classroom furniture, which includes student and teacher desks due to condition and age.
5. Replacement of standard classroom technology due to condition and age.
6. Main office and staff room furniture.



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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, equipment and technology as needed to complement their learning environment.

Please note the following:

- A furniture and technology strategy will be developed by Procurement Services to align with the annual Renewal Plan.
- Ergonomic assessment needs will continue to be processed through Health and Safety.
- Damaged furniture, equipment and technology due to vandalism will remain the responsibility of the school/student, unless covered by insurance (the Board's deductible is \$500).
- Cafeteria tables, Learning Commons and Technology Department equipment are not included in the use of these funds.