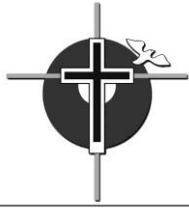


**1. Purpose:**

To outline the procedures to be followed in the development of annual school operating budgets.

**2. Procedures:**

- 2.1 Schools will be responsible for any surplus/deficits incurred for the previous school year and the school budget will be adjusted accordingly in the current school year.
- 2.2 All non-purchase order related purchases require the approval signature of the Principal on the invoice copy prior to submitting to the Department for processing.
- 2.3 Schools should plan to reserve approximately 10% of their budget at the end of June each year to cover incidental costs for photocopying, etc. that will be invoiced and paid in July and August of each year.
- 2.4 School Principals will receive a courtesy memorandum when their school reaches 30% of their budget remaining as outlined in the 'Administrative Procedures for Monitoring School Operating Budgets'.
- 2.5 When a school becomes over-budget, the school principal will receive an over-budget memorandum as outlined in the 'Administrative Procedures for Monitoring School Operating Budgets'.
- 2.6 The calculation of school budgets is based on an estimate of the average daily enrolment (ADE) for the school year calculated by applying a .5 factor to the full-time equivalent enrolment (FTE) on each of the enrolment count dates, October 31 and March 31.
- 2.7 Secondary school FTE enrolment will be reduced by a reasonable percentage in March until actual March 31 FTE numbers are known.
- 2.8 Enrolment figures/school budgets will be adjusted to reflect actual ADE in May of each school year for both the October and March count dates.
- 2.9 Certain items have been determined to be centralized:
  - a) Non-Classroom – Principals/Vice-Principals
    - Travel and professional development (except \$500 for each of Principal and Vice-Principal to be used at discretion of Principal)



- b) Non-Classroom – School Office
  - Telephone – voice and data
  - Applicable software fees and licenses
  
- c) Classroom
  - Classroom Computers
  - System-wide Teacher Professional Development/Travel
  - Telephone – data
  - Software fees and licences (Wide-area network)

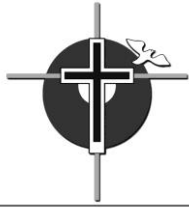
2.10 Finance will determine the non-classroom and classroom allocation per pupil to be used in the calculation of the school budgets annually.

The non-classroom allocation includes the following types of expenditures:

- Secretarial professional development
- Secretarial travel
- Application Software
- Non-instructional photocopying
- Office supplies and services
- Replacement/new furniture, equipment, computers and network connectivity. Repairs – furniture equipment, computers and network connectivity
- Rentals/leases
- Software fees and licences (excluding Maplewood maintenance)

The classroom allocation includes the following types of expenditures:

- Textbooks and learning materials
- Instructional supplies
- Application software
- Instructional printing/photocopying
- Replacement/new furniture and equipment (excluding computers)
- Repairs – furniture and equipment
- Rentals/leases
- Field trips
- Software fees & licences (excluding wide-area network-WAN)



- 2.11 Each school will receive a separate allocation for school directed Principal/Vice-Principal professional development & Travel:  
Elementary and Secondary \$500 per Principal  
\$500 per Vice-Principal
- 2.13 Each school will receive a separate allocation for Principal directed Teacher Professional development and travel based on an approved ADE Enrolment scale.
- 2.14 Each school will receive a separate allocation for Special Education as determined by the Special Education Department.