

AVON MAITLAND DISTRICT SCHOOL BOARD

ADMINISTRATIVE PROCEDURE

NO. 505

SUBJECT: SCHOOL BUDGET ALLOCATION

Legal References: *Education Act: Part VIII Compliance with Board Obligations; Part IX Finance; Section 265 Duties of Principal: Reports to Supervisory Officer; Section 286 Duties of Supervisory Officers: Supervise Business Functions; Ontario Regulation 145/04 Grants for Student Needs*

Related References: *Administrative Procedure 268 Competitions Beyond the Local Level; AP 272 Entrepreneurial Programs; AP 500 Budget Development and Implementation; AP 503 Accounting; AP 507 Financial Support for Co-curricular Activities; AP 516 Purchasing Procedures*

1. Allocation of Funds to Schools

This administrative procedure establishes guidelines to allocate funds to schools.

2. The Funding Model

2.1 The funding model focuses on accountability measures, which are designed to direct as many dollars as possible to the classroom. The implication for school allocated accounts is that there is an increased need to ensure that the dollars intended for classroom spending are directed there, respecting administrative procedures.

2.2 Another implication arising out of the funding model is that total dollars generated are by full time equivalent (FTE) enrollment on a per pupil basis.

3. Accountability and Tracking

3.1 For accountability and tracking purposes, and to maximize the district's flexibility in assigning funds, costs should be attributed to their correct function. In the past, some school expenses have been funded out of a central account. It is now critical that expenses related to school business be accounted for as a school expense.

3.2 Local community school funding decisions made at the school level shall be budgeted for and paid for at the school level rather than centrally. Including local fundraising, the amount of funds available for the schools in total can be maximized and using this approach, individual schools can determine their own priorities in consultation with the school councils.

4. Allocation Principles and Premises

4.1 Where possible, the total allocation amount available to the schools will be relatively consistent from year to year to allow for school-based planning.

4.2 In the event that the allocation is impacted by district initiatives or budget decisions, then advance preparation and lead-in time will be provided to the greatest extent possible, as well as minimizing the dollar amount affected wherever possible.

- 4.3 The concept of a base amount per school plus a per pupil allocation is the preferred method of allotment so as not to disadvantage small schools inordinately.
- 4.4 An additional allocation for Developmentally Handicapped/Challenging Learning Needs students related to extra cost of supplies, equipment and special busing for excursions is provided.
- 4.5 The capital cost of leases on photocopiers is allocated on a per pupil basis. The maintenance cost per copy is included in the funding as described in Section 4.3.
- 4.6 Schools, which serve as a program site for students from other schools, will receive an additional amount per centre.
- 4.7 At the secondary panel, to recognize the extra costs associated with technological programs, a weighting factor will be applied to the total technical credits of a secondary school.
- 4.8 The dollar amounts of the base per pupil allocation, and all approved additional allocation components and weighting factors, will be determined annually.

5. Accounting and Review

- 5.1 The principles and practice of the school allocated budget will be to provide bottom-line accountability for schools.
- 5.2 Schools will carry forward any surplus or deficit position into the next school year.
- 5.3 An allocation budget will be provided to each school based on projected enrollment for the subsequent school year by October 31st.
- 5.4 Actual enrollment figures will be based on October 31st enrollment. Subsequent year adjustments will be made for enrollment variations from projected to actual in the following school year.
- 5.5 An annual administrative review will take place under the direction of the superintendent of business to ensure that the procedure and the allocation meets the needs of schools, as well as the requirements of the current funding model.