



School Finances Explained

As with the rest of the community, the school has had to tighten its budget and adjust spending as sources of revenue have dried up. Over my twelve years at this school there have been significant changes in the way schools have been funded. On becoming an independent public school, we went from a complex funding formula to a one-line budget and at the same time costs were transferred from central office to schools.

As time has gone on all schools have gone to a one-line budget and new requirements were introduced. Over the past 5 years this has included reducing funds in reserve accounts and ensuring that a minimum of 96% of the allocated yearly one-line budget is spent in that year. Another significant change for the school has been the decline in international fee-paying students. Como has long been a leader in this area and we have received hundreds and thousands of additional dollars over the years from this source. However, a fee rise five years ago made WA uncompetitive with the rest of Australia and the current COVID-19 restrictions will effectively put an end to what was already a reducing market. The one thing that hasn't changed over the 12 years has been the \$235 voluntary contribution.

The majority of the school's funding come from "per student funding". Up to an enrolment threshold of 1,200, every school receives \$9,211 for every student in Years 7 to 10, and \$9,903 for every student in Years 11 and 12. Under this formula the school received \$8,212,604. Added to this the school was given \$495,055.72 based on student characteristics of Aboriginality, disability, English as a Second Language or Dialect (EALD) or social disadvantage. As a mid-sized secondary school the Department also provides additional funds when per student funding may be insufficient to meet basic school operating costs. The amount for Como is \$380,802.

The school also receives funding for targeted initiatives including the chaplaincy, graduate teachers and Level 3 teachers amounting to \$66,695. It also receives \$178,128 for Vocational Education and Training and \$20,631 for being a smaller school.

In total the school receives \$9,463,665 in student-centred funding for appointed staff and casual relief payments. The vast majority of this, \$9,266,398 goes towards salaries with \$237,542 going into cash for things like utilities, equipment purchase and repair, cleaning equipment and maintenance of the school grounds. A school's budget for these purposes can be supplemented by (for example) special grants and local fundraising.

Locally raised funds from the collection of voluntary contributions, fees and charges, donations, facility hire, international fee-paying students and bank interest amounts to \$757,460. These are used to pay the running costs of the learning areas and specialist programs. These funds cannot be used for salaries, capital works and administration costs.

Costs Met by Student-Centred Funding Provided by Government

Cost category	Cost elements
Staffing costs	This includes salaries and on costs for teaching staff, administration, support staff and relief teachers
School operating costs	Administration expenses, insurance, telephone, utilities (eg gas, electricity, water, sanitation and waste removal), cleaning, gardening and security services
Capital works	Building and upgrading of school sites and buildings
Furniture and equipment	Desks, chairs and tables for students and staff, photocopying equipment and administration computers
Maintenance	This includes repairs and maintenance of buildings, grounds and equipment
Teaching materials and equipment	This includes computers, physical education equipment, laboratory equipment, library materials and curriculum materials
Information technology	This includes provision of information and communication technology and software
Special purpose programs	This includes LOTE, special literacy and numeracy programs and teachers' professional development
Student support services	This includes student services (eg School Psychology Service, speech pathology), support for children with a disability, the Secondary Assistance Scheme and English as a Second Language programs

Costs Met by Locally Raised Funds

Cost category	Cost elements (examples)
Course materials	Printed and electronic materials which are related to the educational program and are provided for the student to borrow or keep eg text books, workbooks and book hire
	Stationery items, computer disks and memory cards that are provided for the student to borrow or keep
	Materials that are provided by the school for the student to consume the materials or take ownership of a finished article produced by the student with the materials eg materials in art and crafts, design and technology, science activities
Services and facilities	Printing or copying of text materials for use in the educational program, eg photocopy material
	Transport services to and from educational activities, eg transport for excursions by school bus or commercial bus services
	Entry to premises (other than the school's premises) to undertake an educational activity, eg entry to swimming pool, theatre and the zoo
	Attending or participating in an activity (whether held at the school or elsewhere) that is part of the educational program, but is not provided by staff of the school, eg visiting educational activities, eg plays, science displays, camps
	Providing equipment or an outside venue in order to conduct an educational activity, eg hire of canoes or venues such as ice-skating rink and squash court
	Library resources

The school's five specialist programs (school based and DOE approved), are funded by a course charge which is put into a separate account with the teacher-in-charge of the program being the cost centre manager. Similarly, parent fund-raising for each specialist program is put into a separate fundraising account for each program with the teacher in charge again being the cost centre manager.

Our specialist programs are meant to be self-sufficient in terms of their running costs. However, general school funds are sometimes provided. For example, \$47,154.36 has been provided from general funds since 2013 to support the Music program through equipment purchases and to cover over-spending. Over the same period, Golf received \$13,907 for Flightscope in 2016. Hockey and EMITS have not received any subsidies from general school funds although the Royal Perth Golf club have generously supported the Hockey and Golf programs through the provision of a bus and turf pitch.

In addition, general school funds have also been used to support the Music program as the school transitions towards meeting the requirements of the Schools' Curriculum and Standards Authority. Just over \$11,000 was provided in 2019 to enable Music students to also do EMITS by providing an additional option class. This has been carried on this year, again at a cost of over \$11,000. In addition, in 2019, the school ran a small Physical Education class of 14 students which could have been absorbed into another Physical Education class. This was done so that the 14 students could do an extra period of Music. This has been continued for the same group of students this year. Again, this has cost the school \$22,000 over the two years.

School funds are also used to pay the teachers involved in the provision of after-school band practise. From 2013 this has been at a cost of over \$150,000. Both Golf and Hockey require teacher time for after and before school commitments but are not paid for this time. In all, over \$241,000 has been provided to support the Music program over the past eight years.

Other programs within the school such as the provision of teacher aides, the Intensive Learning Program, ASD mentoring and Future Links are fully funded through \$495,000 student characteristics funding and a pro-rata amount of the per-student funding. The International Student Program is fully funded by the fees paid to the WA Government Agency, Education and Training International.

Responsibility for the school's finances rests with the Principal. The school's funding agreement lists 33 requirements that the Principal is expected to meet. The school's finances are monitored centrally and an audit is conducted if necessary. The Principal is required to report on the school's finances at each meeting of the School Board. In addition, the school is required to have a Finance Committee consisting of staff representatives, the Principal and the Manager of Corporate Services. At committee meetings a report is made on the school's finances and members are able to look at any aspect of the school's finances.

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