

TITLE: Final Student Body Budget for 2025-26

NUMBER: REF-1316.21

ISSUER: Ernie Thomas
Controller
Accounting & Disbursements Division

Dr. Kurt John
Deputy Chief Financial Officer
Finance Division

DATE: September 8, 2025

DUE DATE: October 10, 2025

PURPOSE: This Reference Guide provides schools with information regarding the timing, preparation, and completion of the Student Body Final Budget for the 2025-26 school year, including relevant hyperlinks. In the spring, each school prepares a preliminary Student Body budget for the following year, which must be ratified or revised in the fall.

MAJOR CHANGES: There are no major changes to procedures. The Student Body forms, and the due date have been updated to reflect the current fiscal year.

INSTRUCTIONS: Use the attached Final Student Body Budget forms to finalize the 2025-26 Preliminary Student Body Budget. Please indicate any revisions to the preliminary budget by selecting the “Yes” checkbox on Page 1 of the Final Budget excel template then follow the steps for preparing the [Preliminary Budget](#). The final budget must go through the approval process regardless of whether revisions have been made, as shown on the budget forms. Email the signed PDF copy of the final budget and the excel template to your Coordinating Financial Manager by October 10, 2025.

In preparing the final budget for the 2025–26 school year, please consider the financial revenue and expenditure trends from the previous year, including data from the first quarter of the current school year. Additionally, consider any specific planned events that may impact the budget. Budgets should be realistic and aligned with the conditions under which student body activities will be conducted throughout the year.

ROUTING

Region
Administrator of
Operations
Principals
Financial
Managers
School
Administrative
Assistants
Office Managers

Administrators are reminded of the following:

- All club income and expenditures must be projected and included on the line "Club Dept. 150" on page 2 of the budget worksheet based on the prior year's actuals.
- Publication 465, Student Body Policies and Accounting Procedures – Secondary Schools, requires that budgets be approved by the Student Body Finance Committee and/or the Student Body Council.
- The permitted purchases using Student Body funds are outlined in Publication 465 and BUL-4591.0, Secondary Student Body Organizations Permitted and Prohibited Expenditures. All Student Body expenditures must be authorized by three required signatures.
- The athletics budget should include total revenues and a detailed breakdown of expenses, such as costs for officials, salaries, and general expenses. The cost of medical personnel should be included under the officials line item.
- Drill Team expenses should be categorized under "Expenses – Student Activities" and must not be included in the athletics budget.
- If the budget reflects a loss and the school does not have a general ASB surplus to offset it, an explanation and a plan of action must be provided.

**RELATED
RESOURCES:**

Secondary Schools

[Publication 465, Student Body Policies and Accounting Procedures](#)
[Bulletin 4591.0, Permitted and Prohibited Expenditures](#)
[Reference Guide 1656.20, Preliminary Student Body Budget 2025-26](#)
[Bulletin 6264.0, School Athletics](#)

Elementary / Other Schools

[Publication 464, Student Body Policies and Accounting Procedures](#)
[Bulletin 4624.0, Permitted and Prohibited Expenditures](#)
[Reference Guide 1656.20, Preliminary Student Body Budget 2025-26](#)

ATTACHMENTS: You can access the Final Budget worksheets using the links below:

[Attachment A – Secondary and Adult Schools](#)
[Attachment B – Elementary and Other Schools](#)

ASSISTANCE: If you have questions or need assistance with the Final Budget, please contact your [Coordinating Financial Manager](#).