



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Agenda

Catholic Education Center
322 Fairview Drive
Brantford, ON N3T 5M8

**Budget Committee
Tuesday, February 23, 2010 – 3:30 p.m.
Haldimand Room**

Members: Dennis Blake (Chair), Dan Dignard, Wally Easton, Joe McPherson, Pat Petrella

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|------------------------------------------------|--------------|
| 1. Opening Prayer | Dennis Blake |
| 2. Approval of the Agenda | Dennis Blake |
| 3. Approval of the Minutes | Dennis Blake |
| 4. Declarations of Conflict of Interest | Dennis Blake |
| 5. Information Items: | |
| a) Considerations for 2010-11 Budget | Wally Easton |
| b) Draft 2010-11 Goals | Wally Easton |
| c) Budget Planning | Wally Easton |
| 6. Trustee Inquiries | Dennis Blake |
| 7. Next Meeting & Adjournment | |
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Next meeting: Tuesday, April 20, 2010 – 2:00 p.m.



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Minutes

Catholic Education Center
322 Fairview Drive
Brantford, ON N3T 5M8

**Budget Committee
Wednesday, January 6, 2010 – 2:00 p.m.
Norfolk Room, Catholic Education Centre**

Present: Dennis Blake (Chair), Cliff Casey, Dan Dignard, Wally Easton, Joe McPherson, June Szeman

1. Opening Prayer

Dennis Blake opened the meeting with prayer.

2. Approval of the Agenda

Moved by: Joe McPherson

Seconded by: Dan Dignard

THAT the Budget Committee approve the Agenda of January 6, 2010.

3. Approval of the Minutes

Moved by: Dan Dignard

Seconded by: Joe McPherson

THAT the Accommodations Committee approve the Minutes of June 9, 2009.

4. Declaration of Conflict of Interest: Nil.

5. Information Items:

a) Revised Budget

Wally Easton reviewed the revised budget. There are several major changes, primarily, due to the decline in enrolment from that in the original budget. Actual enrolment at October 2009 was less than originally expected by approximately 70 elementary pupils and 40 secondary pupils. This resulted in a reduction of approximately \$1.0 million in General Operating grants. There are some additional grants to fund specific initiatives such as the High Skills Major, Schools in the Middle and Math/Literacy.

The Teacher Salary budget has been reduced by 5.5 teachers to reflect the lesser enrolment and other Supplies and Services budgets have been reduced where possible. There has been an increase of 3.5 Educational Assistants to provide service to identified students. The upgrade in some computers at the secondary level has been deferred to next year. The reduction in grants was also partially offset by the surplus carried forward from 2008-09 in the amount of \$412,000.

Moved by: Dan Dignard

Seconded by: Joe McPherson

THAT the Accommodations Committee recommend the Committee of the Whole refer the 2009-10 Revised Budget Estimates, in the amount of 110,946,161 to the Brant Haldimand Norfolk Catholic District School Board for approval.



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b) Audit Committee

Wally Easton reviewed the Ministry requirements on Internal Audit and Audit Committees. The Committee reviewed the report and made some suggestions regarding the guidelines, but felt the report was more appropriately dealt with by the Committee of the Whole. Therefore, the report will be forwarded directly to the Committee of the Whole.

6. Trustee Enquiries: Nil.

7. Business of the In-Camera Session

Moved by: June Szeman

Seconded by: Joe McPherson

THAT the Budget Committee move to an In-Camera Session.

6. Report on the In-Camera Session

Moved by: Dan Dignard

Seconded by: Joe McPherson

THAT the Budget Committee approve the business of the In-Camera Session.

7. Adjournment

The meeting was adjourned at 2:15 p.m.

Next meeting: The next meeting is scheduled on Tuesday, February 23, 2010 at 3:30 p.m.

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD BUDGET COMMITTEE

Prepared by: G. Wallace Easton, Associate Director, Corporate Services & Treasurer
Presented to: Budget Committee
Submitted on: February 23, 2010
Submitted by: Cathy Horgan, Director of Education & Secretary

CONSIDERATIONS FOR 2010-11 BUDGET Public Session

BACKGROUND INFORMATION:

There are a number of new considerations for the development of the 2010-11 Budget.

DEVELOPMENTS:

Early Learning Program (ELP) – The Ministry of Education has still to confirm many of the details regarding the ELP. Although the class size and composition of staff have been confirmed, the details of the program, including the extended day program, have still to be fully developed.

Fundraising Fees and Corporate Sponsorship Guidelines – School fundraising does not directly impact the board's operating budget, but there may be impacts on school budgets as the Ministry develops its School Fundraising Guidelines. School fundraising is required to be reported in the Board's financial statements each year.

Broader Public Sector Supply Chain Management Guidelines – The Board will consider the revised Purchasing Policy at the March Policy Committee Meeting. There are significant changes required to procurement procedures and increased requirements for competitive bidding.

The Impact of HST on School Boards – The details on the impacts of the new HST on school boards is still not known. The new HST is scheduled to come into effect July 1, 2010. The government has indicated there will be no negative impact on school boards, but it is a complicated issue.

Financial Reporting Standards – The provincial government has been moving to the Public Sector Accounting Board (PSAB) accounting standards over the last few years. The final changes were to come into effect September 1, 2010, but many of the details have not been provide to school boards. The most significant impact for next year will be the reporting of *capital* acquisitions, including construction projects and large equipment purchases. These items are now to be *capitalized* and the cost amortized over the estimated useful life. This is a significant departure from past practice and will impact financial reporting and the grant structure.

RECOMMENDATION:

THAT the Budget Committee recommend the Committee of the Whole refer the Considerations for 2010-11 Budget to the Brant Haldimand Norfolk Catholic District School Board for receipt.

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD BUDGET COMMITTEE

Prepared by: G. Wallace Easton, Associate Director, Corporate Services & Treasurer
Presented to: Budget Committee
Submitted on: February 23, 2010
Submitted by: Cathy Horgan, Director of Education & Secretary

DRAFT 2010-11 GOALS

Public Session

BACKGROUND INFORMATION:

In 2009, the Board of Trustees developed a Strategic Plan and established four strategic commitments, which have been approved in principle.

1. Catholicity – to contribute meaningfully to the strength of our Catholic faith in our schools.
2. Student Achievement – all students to be the best that they can be.
3. Leadership – to ensure dynamic and progressive leadership in the years ahead.
4. Communication – to share our Catholic stories, activities and successes with our internal and external communications.

Within the context of the commitment to student achievement, senior staff worked with IBM K-12 Education Division to review the use of technology in assisting the Board to enhance student achievement. As reported to the Committee of the Whole by the Director of Education, staff developed two key learning objectives:

- Improve primary literacy.
- Enhance mathematics at the Grade 9 applied level.

These priorities also support the Ministry of Education goals of:

- High levels of student achievement.
- Reduced gaps in student achievement .
- High levels of public confidence in public education.

DEVELOPMENTS:

Senior staff have considered the needs for 2010-11 although still need to further review the goals. At this time we are considering the following:

- Improve primary literacy.
- Strengthening our Catholic faith in our schools.
- Professional Development for leaders and aspiring leaders.
- Enhanced communications, both as a resource and communications tool.

In developing the budget, staff will include technology resources, professional development and other supports needed to address these objectives. The plans will be developed by the District Student Achievement Team (DSAT) which includes teaching staff, program staff and administrators and senior administration. They will review current supports, identify gaps and make recommendations based on best practices and models used in other school districts.

RECOMMENDATION:

THAT the Budget Committee recommend the Committee of the Whole refer the Draft 2010-11 Goals Report to the Brant Haldimand Norfolk Catholic District School Board for approval of the following goals for the 2010-11 Budget:

- Improve primary literacy.
- Strengthening our catholic faith in our schools.
- Professional Development for leaders and aspiring leaders.
- Enhanced communications, both as a resource and communications tool.

**REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC
DISTRICT SCHOOL BOARD BUDGET COMMITTEE**

Prepared by: G. Wallace Easton, Associate Director, Corporate Services & Treasurer
Presented to: Budget Committee
Submitted on: February 23, 2010
Submitted by: Cathy Horgan, Director of Education & Secretary

BUDGET PLANNING

Public Session

BACKGROUND INFORMATION:

Each year staff, prepare a Budget Procedures Manual to guide staff in the preparation of departmental budgets and provide a timetable for the budget process.

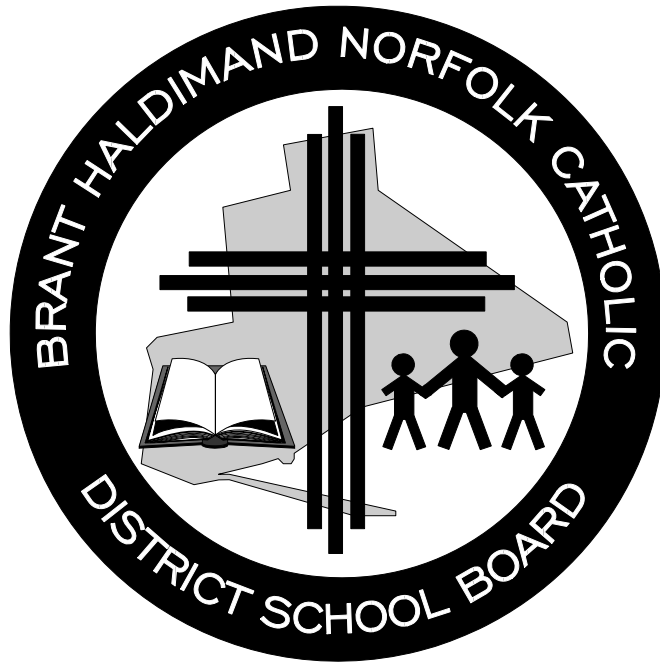
DEVELOPMENTS:

Attached is the proposed 2010-11 Budget Procedures Manual. There are few changes to past years' procedures. One notable change is that the opportunity for community input will be provided through periodic reports regarding budget development that will be posted on the Board's website. This process was started last year and will be expanded this year. Community members will have the opportunity to comment on the budget by email or can request to make a presentation at one of the scheduled Budget Committee meetings.

RECOMMENDATION:

THAT the Budget Committee recommend the Committee of the Whole refer the Budget Planning report to the Brant Haldimand Norfolk Catholic District School Board for approval of the budget procedures as outlined in the Budget Procedures Manual.

**Brant Haldimand Norfolk Catholic
District School Board**



2010 - 11
BUDGET PROCEDURES MANUAL
(September 1, 2010 to August 31, 2011)

INDEX

ACTION PLAN AND TIME LINE	Page 3
BUDGET PROCESS.....	Page 3
• Expenditure Estimates	Page 3
• Revenue Estimates	Page 5
• Role of Superintendents.....	Page 6
• Role of Administrative Council	Page 7
• Role of the Community	Page 7
• Role of the Budget Committee	Page 7
• Role of the Board of Trustees	Page 7
DETAILED INSTRUCTIONS.....	Page 10
• Department Budgets (Other than Schools)	Page 10
• School Staffing	Page 10
• School Supplies and Texts.....	Page 10
• Building Maintenance Requirements	Page 11
• Timetable for Estimates	Page 11

ACTION PLAN AND TIME LINE

The following is an Action Plan with suggested time lines for the development of the 2010-11 Budget. This will identify the opportunity for input from the various groups and outline clear time lines.

ACTION	TIME LINE
Budget Procedures Manual to be prepared and distributed to all superintendents, principals and department managers.	February 2010
Departmental expenditure estimates to be prepared in consultation with all relevant persons, consolidated, prioritized and forwarded to the Finance Department.	March/April 2010
Finance Department to summarize, collate and consolidate all departmental submissions and prepare Preliminary Expenditure Estimates.	April/May 2010
Analysis of Preliminary Expenditures and Estimates by Administrative Council.	May 2010
Board to receive and review the Preliminary Estimates.	June 2010
Board to approve the Final Budget.	June 2010

BUDGET PROCESS

The purpose of a budget process is to provide, in a consolidated form, the necessary guidelines for its preparation. The prime objective of a set of budget guidelines is to serve as a guide to those involved in the budgetary process by providing instructions that are clear, concise and easy to understand.

The Associate Director, Corporate Services & Treasurer, has the responsibility of coordinating the overall budget material into a consistent and readable format. The Superintendents have the responsibility for developing and coordinating the budgets within their areas of responsibility. Principals and department managers have similar responsibilities with respect to their individual school and department.

Expenditure Estimates

A set of expenditure estimates will be established for each department (a school is considered to be an operating department). Each department will submit a complete set of expenditure estimates on the prescribed forms.

Departments should carefully consider all expenses when developing the 2010-11 Budget. Assume staffing levels in each department cannot increase over the 2009-10 year level, without acceptable explanations. All supplies and services must be reviewed and justified in the budget submission. It may be necessary to amend the projected expenditures in the light of any changes in revenue, however, this will not be known until later. Departments should consider the 2009-10 year budget as a MAXIMUM limit for 2010-11.

The following should be used to establish 2010-11 expenditure budgets:

Salaries and Benefits:

- Actual staff salary costs projected to be in effect at September 1, 2010 for the period September 1, 2010 to August 31, 2011.

Expenses:

- Instructional: Budgeted on an as required basis, but not more than the 2009-10 year budget unless there are acceptable explanations for an increase.
- Non-Instructional: Budgeted on an as required basis, but not more than the 2009-10 year budget.

Major Maintenance/Capital Expenditures:

- Estimated expenditures based on identified projects to be completed in the period September 1, 2010 to August 31, 2011. The total is not to exceed the 2009-10 year budget (and the estimated School Renewal Grant) or as provided in the Long-Term Capital Plan.

Transportation:

- Fees should be budgeted on the basis of the contracts in place at September 1, 2010 times the number of routes required.

Other Expenses:

- All other expenses should be based on actual, identified needs in this period, i.e., September 1, 2010 to August 31, 2011.

Accordingly, in order to meet the overall expenditures target, it will be necessary to follow these guidelines in the setting of each department's (including school's) individual budget:

- That all 2010-11 year program and service levels in individual departments will have to be justified on an as needed basis.
- That the cost of any proposed new programs or changes in current programs or services, be offset by a reduction in other current programs or services or by specific revenues or grants and accompanied by documentation supporting the proposal.
- That the size of individual classrooms, elementary and secondary, be set at the levels allowable under existing collective agreements or legislation, as appropriate.
- That schools give priority to educational programs in developing school budget estimates. Co-curricular and extra-curricular activities shall be closely examined to ensure that priorities are appropriate.

Other Expenses (continued)

- That each school review all expenditures under the school's control with its School Council.

Revenue Estimates

Beginning January 1, 1998 and continuing thereafter, the Province establishes the mill rates to be levied and school boards will not have any further access to the property tax. Property taxes will continue to be collected for education purposes on residential and commercial/industrial properties, however.

As previously indicated, the Ministry of Education has not yet released any technical documents which pertain to the 2010-11 budget year. Administration will use the 2009-10 technical information, amended as indicated, to calculate initial revenue estimates. The actual regulations, forms and computer files may not be available for several weeks, and ultimately, these will have to be completed and filed with the Ministry to determine the Board's revenue. It may be that when such official forms are completed, the initial estimates will have to be revised.

Role of Superintendents

The following sets out the major areas of responsibility for Superintendents in the Budget process:

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Director of Education, Cathy Horgan	<ul style="list-style-type: none"> • General Administration
Associate Director, Wally Easton	Human Resources <ul style="list-style-type: none"> • Employee Hiring and Retirements • Employee Assistance Plan
	Business <ul style="list-style-type: none"> • Business Departments • Salaries and Benefits - all areas • Debt Servicing Costs • Capital Expenditures • Plant Operations • Administrative Technology • Transportation and Planning • Other Non-Instructional Expenditures • Revenue - Provincial and Other • School Supplies • Instructional Operations budgets
Superintendent of Education, Trish Kings	Program - Elementary <ul style="list-style-type: none"> • Programs and Curriculum • Technology in the Classroom • Family Life/Religion • Outdoor Education • Design and Technology • Staff Professional Development - Academic
Superintendent of Education, Bill Chopp	Special Education <ul style="list-style-type: none"> • Allocation of Educational Assistants • Special Education Resource Teachers • Special Needs Students and Classes • Home Instruction/Home Schooling
Superintendent of Education, Chris Roehrig	Program - Secondary <ul style="list-style-type: none"> • Programs and Curriculum • Technology in the Classroom • Family Life/Religion • Design and Technology • Continuing Education • Alternative Education • Heritage Education Staffing <ul style="list-style-type: none"> • Academic Staff

Superintendents will be responsible for the preparation and collation of budget information in their respective areas for the System as a whole.

Role of Administrative Council

Based on the submissions from all departments (including schools), Administrative Council will review and analyze the 2010-11 Preliminary Expenditures Estimates in April 2010. Administrative Council will determine what action(s) might be necessary to comply with the Board's directions and guidelines as well as any legislative compliance that is necessary. Administrative Council will prepare a complete set of 2010-11 Preliminary Expenditure Estimates for presentation to the Budget Committee in May 2010, together with such recommendations as may be appropriate with respect to any additions, deletions or changes to such estimates. Any recommendations are to be prioritized by Administrative Council and will include information as complete as is reasonably possible regarding their effect on schools and programs, where applicable.

Role of the Community

As the budget is developed information will be posted on the Board's website for the public to review. The public is encouraged to participate in the Budget Process by responding to information posted on the website or by presentations at one of the scheduled Budget Committee meetings.

This provides the public an opportunity to collaborate on Board activities, including fiscal actions. The Budget process offers a specific opportunity to the public (whether or not they are ratepayers) and each school community, in particular, to become involved in the determination of the Budget. In addition, members of each school community should be invited to share in the budget setting process at the school level, along with the school's administration and staff. School administration shall meet with its School Council and seek its input with respect to the proposed expenditures under its control.

Role of the Budget Committee

The role of the Committee is to provide staff with direction and priorities for the coming year and to review the draft budgets presented by staff. The Committee will ensure adequate input from stakeholders, including the public, and ensure the budget addresses the concerns to the extent possible. The Committee will provide comment and on the proposals made by staff and present the final budget document to the Board of Trustees for approval. The Budget Committee has the responsibility of guiding the process and ensuring the budget is prepared in a manner which addresses the needs of the system and is completed as required by the Ministry of Education.

Role of the Board of Trustees

The primary role of the Board of Trustees' is to establish the goals and objectives for the

year and to approve the final budget. It is the Board of Trustees' prerogative to determine the extent to which it wishes to become involved in the budget preparation process and how it wishes to conduct a review of the various stages of the process. The Board may, at any time, request detailed, specific information from Administration to assist in this review.

The Board may also wish to establish, in advance, overall targets or goals that are to be met or to establish other guidelines what would be used in the preparation of the annual budget estimates. The Board can determine the extent to which it involves ratepayers and other system stakeholders, however, the budget process must be open, except as provided under the Education Act or other applicable legislation.

However, while the Board may delegate the initial responsibility for the preparation of an annual budget to its administration and might invite comment and advice from the general public, ratepayers, parent groups, staff groups, etc. it has the ultimate responsibility under the Education Act, to prepare and adopt annual estimates.

Estimates

231. (1) Every board, before the beginning of each fiscal year and in time to comply with the date set under clause (7)(c), shall prepare and adopt estimates of its revenues and expenditures for the fiscal year, and the estimates;

- shall set out the estimated revenues and expenditures of the board, including debt charges payable by the board or on its behalf by the council of the municipality, a county, a regional or district municipality of the County of Brant;
- shall provide for a projection of any surplus or deficit arising in the fiscal year immediately preceding the fiscal year, as calculated by the treasurer of the Board;
- shall make due allowance for a surplus of any previous fiscal year that will be available during the current fiscal year, including a surplus projected under clause (b);
- shall provide for any deficit of any previous fiscal year, including a deficit projected under clause (b);
- shall provide for allocations to reserve funds as required by the regulations made under section 232;
- may provide for a reserve for working funds of a sum not in excess of five percent (5%) of the expenditures of the board for the preceding fiscal year, but where the sum accumulated in the reserve is equal to or more than 20 percent (20%) of those expenditures, no further sum shall be provided; and
- subject to clause (d), shall not provide for any deficit.

231. (2) Balanced Budget

In meeting the requirements of clause (1)(a), the board shall ensure that its estimated expenditures do not exceed its estimated revenues.

The Board must balance its desire to provide the best possible education for its students with the resources available to it. While the Board will consult with local interest groups, it cannot abdicate the requirement to act as a responsible corporate body in fiscal matters. It must, by law, balance the annual budget and if expenditures exceed revenues, develop a plan to take corrective action.

The Board should finalize the 2010-11 Budget (assuming final revenue information has been released in a timely fashion) not later than June 30, 2010 for submission to the Province at that time.

DETAILED INSTRUCTIONS

Department Budgets (Other Than School)

Each superintendent/manager will prepare his/her department's 2010-11 expenditure estimates in the manner described above under the heading Expenditure Estimates. Forms will be provided for this purpose along with certain specific back-up information as deemed appropriate or necessary. These forms should be completed and forwarded to the Finance Department in accordance with the attached schedule.

School Staffing

Enrolment estimates for 2010-11 will be established in consultation with the Finance Department. These will be used in the application of formulas to determine staffing requirements. The Superintendents of Education will determine staffing requirements in conjunction with the elementary and secondary school principals. These results will be collated by the Superintendents in consultation with the Manager of Human Resources so that a system-wide calculation of overall staffing needs can be determined. This overall summary will be presented to Administrative Council by the Superintendents and submitted to the Finance Department in accordance with the attached schedule.

School Supplies and Texts, Etc.

Elementary and secondary school supplies and texts, etc., will be reviewed by the Superintendents of Education and submissions will be based on assessed needs. This includes all areas, including texts, supplies, furniture and equipment, etc. For the purposes of determining the 2010-11 Preliminary Estimates, the total amount for school budgets will be set at the same amount per pupil as 2009-10, but based on projected enrolment. These amounts may be subject to revision when more precise information is known about the 2010-11 school year, including refined enrolment projections.

A Committee, made up of Finance Department Staff and Principals and Superintendents will examine the Curriculum budget and how it might be allocated between schools and central budgets. The intent is to ensure the schools have sufficient funds for classroom materials and textbooks, but also that system-wide initiatives have the financial support required.

Forms will have to be completed and submitted by the schools to the Finance Department setting out each school's allocation of its supplies and texts, etc., budget.

Building/Maintenance Requirements

Regular building maintenance is budgeted by the Facilities Operations staff based on historical trends and anticipated needs.

The School Renewal Budget is a closed envelope and is intended to address larger project needs, such as roof replacements, mechanical/electrical upgrades, small additions, etc. The amount of the allocation is a function of the Ministry formula and a Board's enrolment. This amount will be included in the budget, but a more detailed report on the specific projects for 2010-11 will be submitted to Board in the Fall.

Timetable for Estimates

2010 - 2011 BUDGET TIMETABLE		
Date	Responsibility	Procedure
February 22 nd	Associate Director	Review Timetable at Admin Council
February 23 rd	Associate Director	Budget Committee – Planning and Goal setting
March 1 st	Manager of Finance	Budget Templates to S.O's and Managers
March 11 th	Manager of Human Resources	Benefit Rates
March 23 rd	Director	Committee of the Whole - Goal Setting
March 26 th	Manager of Finance	Base Salary & Benefits Costing
March 30 th	Superintendent - Staffing	Preliminary Enrolment Projections
March 30 th	Superintendents and Managers	Draft Expenditure Budgets to Associate Director
April 6 th	Associate Director / Superintendents	Present Draft Expenditure Budgets to Administrative Council - Curriculum & Special Ed Budgets - Staffing - Corporate Services Budget
April 12 th	Administrative Council	Update Enrolment Projections Finalize School Allocations

2010 - 2011 BUDGET TIMETABLE

Date	Responsibility	Procedure
April 20 th	Associate Director	Present to Budget Committee Draft Budgets for: - Special Education - Curriculum - Administration - Transportation - School Operations - Information Technology
April 26 th	Associate Director / Administrative Council	Review Revised Expenditure Estimates
April 29 th	Manager of Finance	Complete Revenue Estimates Complete Draft Expenditure Budget
May 3 rd	Associate Director Sup't of Education (Staffing)	Present Budget Draft to Administrative Council Present Teaching Staff Calculation to Administrative Council
May 18 th	Associate Director Sup't of Education (Staffing)	Draft to Budget Committee Present Teaching Staff Calculation to Budget Committee
June 8 th	Associate Director	Review Final Draft with Budget Committee
June 15 th	Associate Director	Final Budget to Committee of the Whole
June 22nd	Chair of Budget Committee	Final Budget to Board