



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Agenda

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

**Budget Committee
Friday, April 1, 2011 – 9:30 a.m.
Haldimand Room**

Members: Dennis Blake, Dan Dignard, Wally Easton, Tom Grice, Pat Petrella, Rick Petrella (Chair)

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| 1. Opening Prayer | Rick Petrella |
| 2. Approval of the Agenda | Rick Petrella |
| 3. Approval of the Minutes | Rick Petrella |
| 4. Declarations of Conflict of Interest | Rick Petrella |
| 5. Business Arising from the Minutes | Rick Petrella |
| 6. Information Items: | |
| 6.1 Presentation: Impact of Declining Enrolment | Cathy Horgan |
| 6.2 Goals for 2011-12 Budget | Cathy Horgan |
| 6.3 Budget Procedures Manual | Wally Easton |
| 7. Trustee Inquiries | Rick Petrella |
| 8. Move to In-Camera Session | Rick Petrella |
| 9. Report on In-Camera Session | Rick Petrella |
| 10. Next Meeting & Adjournment | |
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Next Meeting: Tuesday, April 26, 2011, 5:00 p.m., Norfolk Room



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Minutes

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

**Budget Committee
Wednesday, June 8, 2010 – 7:00 p.m.
Norfolk Room, Catholic Education Centre**

Present: Dennis Blake (Chair), Dan Dignard, Wally Easton, Joe McPherson, Pat Petrella, 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 approves the Agenda of June 8, 2010.

Carried

3. Approval of the Minutes

Moved by: Dan Dignard

Seconded by: Joe McPherson

THAT the Budget Committee approves the Minutes of May 26, 2010.

Carried

4. Declaration of Conflict of Interest:

June Szeman declared a conflict of interest regarding the salary portion of the budget.

5. Business Arising from the Minutes: Nil.

6. Staff Reports and Information Items:

6.1 2010-11 Budget

(i) **Budget Overview**

The Committee received the budget overview. Explanations on major changes in grants and expenditures were explained by Wally Easton and Pat Petrella.

(ii) **Draft Revenue Budget**

Wally Easton reviewed the estimated operating revenues for 2010-11. There were a few changes from the previous report to the Committee. The major changes were the inclusion of grants to offset long-term debt interest charges and the amortization of capital assets under the new accounting principles. Despite a slight decline in enrolment, grants will increase by \$2 million due to the increase in grants for compensation.



(iii) **Draft Expenditure Budget**

The Committee reviewed the estimated expenditures for 2010-11. Some changes made were a result of reductions in some budget areas. Other changes were due to the recent changes in accounting for capital acquisitions. These changes are the final steps in the government's implementation of Public Sector Accounting Board (PSAB) standards. The budget is balanced, partly due to a carry-over from the 2009-10 year in the amount of \$192,000.

(iv) **Variance Schedule**

Wally Easton reviewed the format of the new variance schedule.

Moved by: Joe McPherson

Seconded by: Dad Dignard

THAT the Budget Committee recommends the Committee of the Whole refers the 2010-11 Salaries and Benefits Budget, in the amount of \$89,385,453, to the Brant Haldimand Norfolk Catholic District School Board for approval.

Carried

Moved by: Joe McPherson

Seconded by: Dad Dignard

THAT the Budget Committee recommends the Committee of the Whole refers the 2010-11 Operations Budget, in the amount of \$23,662,189, to the Brant Haldimand Norfolk Catholic District School Board for approval.

Carried

6.2 Borrowing Regulation

The Committee reviewed the report on Regulation 41/10, which was passed February 26, 2010, regarding a school board's powers to borrow and invest. The regulation requires that all school boards negotiate their long-term borrowing through the Ontario Financing Authority.

Moved by: Dan Dignard

Seconded by: Joe McPherson

THAT the Budget Committee recommends the Committee of the Whole refers the Borrowing Regulation report to the Brant Haldimand Norfolk Catholic District School Board for receipt.

Carried

7. Trustee Inquiries: Nil.

8. Business of the In-Camera Session

Moved by: June Szeman

Seconded by: Dan Dignard

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

Carried



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9. Report on the In-Camera Session

Moved by: Dan Dignard

Seconded by: Joe McPherson

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

Carried

10. Adjournment

The meeting was adjourned at 9:05 p.m.

Next meeting: The next meeting will be scheduled at the call of the Chair.

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

Prepared by: Cathy Horgan, Director of Education & Secretary
Presented to: Budget Committee
Submitted on: April 1, 2011
Submitted by: Cathy Horgan, Director of Education & Secretary

GOALS FOR 2011-12 BUDGET

Public Session

BACKGROUND INFORMATION:

One of the major responsibilities coming out of Bill 177 for Trustees is the development of a multi-year plan. Our strategic plan was developed in 2009. The following strategic commitments were created as the major focus of our efforts for the next three years:

- Catholicity
- Student Achievement
- Leadership
- Communications

DEVELOPMENTS:

The following goals for the budget of the 2011-12 school year reflect these strategic commitments:

Catholicity:

- Media Coverage
- Principal/Teacher Training
- Board Theme

Student Achievement:

- Data Researcher
- 21st Century Learning (primary)
- Math Coaches (elementary and secondary)
- Literacy Coaches (secondary)
- Assessment and Evaluation, Co-Operative Learning; Differentiated Instruction Focus Group, Writing Focus Group (secondary)
- Nelson Curriculum Resources (elementary)
- Elementary School Networks
- Safe Schools and Equity

Leadership:

- Mentoring of New Principals/Vice-Principals
- Principal Leadership in Human Resources Certificate Course
- Internship Program
- Recruitment/Selection
- Aspiring Leaders

Communications:

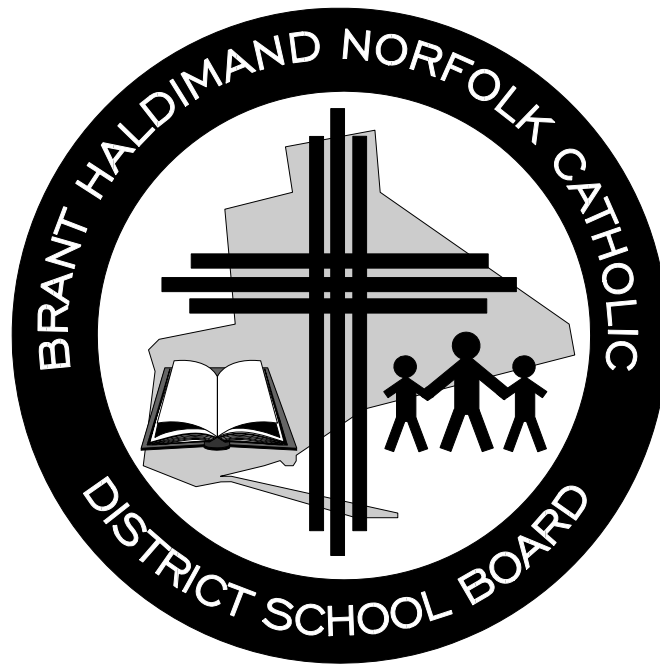
- Property Assessment and School Support
- Branding
- Web Portal Resources

In developing the budget, staff will include technology resources, professional development and other supports needed to address these objectives. Plans have been developed by the District Student Achievement Team (DSAT), which includes teaching staff, program staff, administrators and senior administration. The proposed budget will include DSAT's plans for expanding the 21st Century Learning Project to all primary classes in 2011-12, subject to the appropriate evidence based on the pilot project and other data.

RECOMMENDATION:

THAT the Budget Committee recommends that the Committee of the Whole refers the 2011-12 Goals report to the Brant Haldimand Norfolk Catholic District School Board for approval.

**Brant Haldimand Norfolk Catholic
District School Board**



2011 - 12
BUDGET PROCEDURES MANUAL
(September 1, 2011 to August 31, 2012)

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ACTION PLAN AND TIME LINE

The following is an Action Plan with suggested time lines for the development of the 2011-12 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.	December 2010
Senior Administration to prepare goals and priorities for the year.	January 2011
Departmental expenditure estimates to be prepared in consultation with all relevant persons, consolidated, prioritized and forwarded to the Finance Department.	March/April 2011
Finance Department to summarize, collate and consolidate all departmental submissions and prepare Preliminary Expenditure Estimates.	April/May 2011
Analysis of Preliminary Expenditures and Estimates by Administrative Council.	May 2011
Board to receive and review the Preliminary Estimates.	June 2011
Board to approve the Final Budget.	June 2011

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 2011-12 Budget. Assume staffing levels in each department cannot increase over the 2010-11 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 2010-11 year budget as a MAXIMUM limit for 2011-12.

The following should be used to establish 2011-12 expenditure budgets:

Salaries and Benefits:

- Actual staff salary costs projected to be in effect at September 1, 2011 for the period September 1, 2011 to August 31, 2012.

Expenses:

- Instructional: Budgeted on an as required basis, but not more than the 2010-11 year budget unless there are acceptable explanations for an increase.
- Non-Instructional: Budgeted on an as required basis, but not more than the 2010-11 year budget.

Major Maintenance/Capital Expenditures:

- Estimated expenditures based on identified projects to be completed in the period September 1, 2011 to August 31, 2012. The total is not to exceed the 2010-11 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, 2011 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, 2011 to August 31, 2012.

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 2011-12 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.
- 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 2011-12 budget year. Administration will use the 2010-11 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	General Administration
Associate Director, Corporate Services & Treasurer, 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 • Transportation and Planning • Other Non-Instructional Expenditures • Revenue - Provincial and Other
Assistant Superintendent of Business, Tom Grice	<ul style="list-style-type: none"> • Administrative Technology • 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 2011-12 Preliminary Expenditures Estimates in April 2011. 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 2011-12 Preliminary Expenditure Estimates for presentation to the Budget Committee in May 2011, 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

Public participation in the Budget Process is encouraged. The draft budget information will be made available on the Board's website and comments can be provided by email. Delegations by the public can also be made at any of the 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 2011-12 Budget (assuming final revenue information has been released in a timely fashion) not later than June 30, 2011 for submission to the Province at that time.

DETAILED INSTRUCTIONS

Department Budgets (Other Than School)

Each superintendent/manager will prepare his/her department's 2011-12 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 2011-12 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 2011-12 Preliminary Estimates, the total amount for school budgets will be set at the same amount per pupil as 2010-11, but based on projected enrolment. These amounts may be subject to revision when more precise information is known about the 2011-12 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 Plant 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

2011- 12 BUDGET TIMETABLE		
Date	Responsibility	Procedure
December 6 th	Associate Director	Review Timetable at Administrative Council
December 13 th	Associate Director	Establish Goals and Priorities
January 3 rd	Administrative Council	Staffing Costs
January 17 th	Administrative Council	Review Current Expenditures and Communication Plan re: Restraints in the System
January 24 th	Administrative Council	Finalize Goals
February 23 rd	Manager of Finance	Budget Templates to Superintendents and Managers
March 4 th	Manager of Human Resources	Benefit Rates
March 4 th	Superintendents, Assistant Superintendent and Managers	Draft Expenditure Budgets to Associate Director
March 22 nd	Director	Committee of the Whole - Goal Setting
March 25 th	Manager of Finance	Base Salary and Benefits Costing
March 28 th	Administrative Council	Budget Planning Meeting
March 28 th	Superintendent - Staffing	Preliminary Enrolment Projections
April 4 th	Associate Director, Superintendents, Assistant Superintendent	Present Draft Expenditure Budgets to Administrative Council <ul style="list-style-type: none"> • Curriculum and Special Education Budgets • Staffing • Corporate Services Budget
April 11 th	Administrative Council	Update Enrolment Projections Finalize School Allocations
April 26 th	Associate Director, Administrative Council	Review Expenditure Estimates
April 26 th	Associate Director, Assistant Superintendent of Business	Present to Budget Committee Draft Budgets for: <ul style="list-style-type: none"> • Special Education • Curriculum • Administration • Transportation • School Operations • Information Technology
April 29 th	Manager of Finance	Complete Revenue Estimates Complete Draft Expenditure Budget
May 2 nd	Associate Director Superintendent of Education (Staffing)	Present Draft Budgets to Administrative Council Present Teaching Staff Calculation to Administrative Council

2011- 12 BUDGET TIMETABLE

Date	Responsibility	Procedure
May 9 th	Associate Director Superintendent of Education (Staffing)	Draft to Budget Committee Present Teaching Staff Calculation to Budget Committee
May 24 th	Associate Director, Assistant Superintendent of Business	Review Final Draft with Budget Committee
June 21 st	Associate Director	Final Budget to Committee of the Whole
June 28th	Chair of Budget Committee	Final Budget to the Board