



**BRANT HALDIMAND NORFOLK  
Catholic District School Board**

**Agenda**

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

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**Budget Committee  
Tuesday, January 14, 2014 – 7:00 p.m.  
Haldimand Room – Catholic Education Centre**

**Members:** Rick Petrella (Chair), Dennis Blake, Tom Grice, Bonnie McKinnon, Pat Petrella

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| <b>1. Opening Prayer</b>                       | Rick Petrella |
| <b>2. Approval of the Agenda</b>               | Rick Petrella |
| <b>3. Approval of the Minutes</b>              | Rick Petrella |
| <b>4. Declarations of Conflict of Interest</b> | Rick Petrella |
| <b>5. Business Arising from the Minutes</b>    | Rick Petrella |
| <b>6. Information Items</b>                    |               |
| 6.1 2013-14 Revised Budget                     | Tom Grice     |
| 6.2 2014-15 Budget Procedures Manual           | Tom Grice     |
| <b>7. Trustee Inquiries</b>                    | Rick Petrella |
| <b>8. Move to In-Camera Session</b>            | Rick Petrella |
| <b>9. Report on In-Camera Session</b>          | Rick Petrella |
| <b>10. Next Meeting &amp; Adjournment</b>      |               |
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Next Meeting: Wednesday, April 23, 2014 – 4:00 p.m.???



**BRANT HALDIMAND NORFOLK  
Catholic District School Board**

**Minutes**

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

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**Budget Committee  
Wednesday, May 29, 2013 – 7:00 p.m.  
Haldimand Room, Catholic Education Centre**

**Present:** Rick Petrella (Chair), Dennis Blake, Cliff Casey, Bill Chopp, Tom Grice, Jamie McKinnon, Pat Petrella, Leslie Telfer

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**1. Opening Prayer**

Rick Petrella opened the meeting with prayer.

**2. Approval of the Agenda**

Moved by: Dennis Blake

Seconded by: Rick Petrella

THAT the Budget Committee approves the Agenda of May 29, 2013.

**Carried**

**3. Approval of the Minutes**

Moved by: Dennis Blake

Seconded by: Rick Petrella

THAT the Budget Committee approves the Minutes of May 15, 2013.

**Carried**

**4. Declaration of Conflict of Interest: Nil.**

**5. Business Arising from the Minutes: Nil.**

**6. Staff Reports and Information Items:**

**6.1 2013-14 Budget**

Mr. Grice presented a balanced budget to the Committee. He indicated that the salary expenditures sections of the budget had not changed from the previous meeting. He also indicated where non-salary changes had been made. Mr. Grice provided a review of revenue estimates and various grants. Mr. Grice also reviewed the expenditures summary as well as its connection to the body of budget information. A review was provided regarding the 2012-13 Budget versus the 2011-12 Revised Budget. Mr. Grice noted that the Early Learning Kindergarten Program (ELKP) will augment some reductions in revenue due to declining enrolment. Overall, total revenue has decreased by approximately \$1.7 million over last year. Mr. Grice provided a synopsis of the expenditures as they relate to salaries, supplies, services and professional development.

In light of budget restraints, Trustee Blake initiated a discussion with respect to the number of conferences that trustees should be able to attend in a single year. This discussion will be brought forward in a different committee forum.



**BRANT HALDIMAND NORFOLK  
Catholic District School Board**

**Minutes**

Catholic Education Centre  
322 Fairview Drive  
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Moved by: Dennis Blake

Seconded by: Rick Petrella

THAT the Budget Committee recommends that the Committee of the Whole refers the 2013-14 Salaries and Benefits Budget, in the amount of \$89,921,810, to the Brant Haldimand Norfolk Catholic District School Board for approval.

**Carried**

Moved by: Dennis Blake

Seconded by: Rick Petrella

THAT the Budget Committee recommends that the Committee of the Whole refers the 2013-14 Operations Budget, in the amount of \$28,343,118, to the Brant Haldimand Norfolk Catholic District School Board for approval.

**Carried**

Moved by: Dennis Blake

Seconded by: Rick Petrella

THAT the Budget Committee recommends that the Committee of the Whole refers the 2013-14 Capital Budget, in the amount of \$1,842,157, to the Brant Haldimand Norfolk Catholic District School Board approval.

**Carried**

**7. Trustee Inquiries:** Nil.

**8. Business of the In-Camera Committee**

Moved by: Rick Petrella

Seconded by: Dennis Blake

THAT the Budget Committee moves to an in-camera session.

**Carried**

**9. Report on the In-Camera Session:**

Moved by: Rick Petrella

Seconded by: Dennis Blake

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

**Carried**

**10. Adjournment**

Moved by: Dennis Blake

Seconded by: Rick Petrella

THAT the Budget Committee adjourns the meeting of May 29, 2013.

**Carried**

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**Next Meeting:** Call of the Chair

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

Prepared by: Tom Grice, Superintendent of Business & Treasurer  
Presented to: Budget Committee  
Submitted on: January 14, 2014  
Submitted by: Chris Roehrig, Director of Education & Secretary

### REVISED BUDGET ESTIMATES – 2013-14

Public Session

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#### **BACKGROUND INFORMATION:**

Each year, the Ministry requires that school boards make available their revised budgeted revenue and expenditures for the school year. The original estimates are normally approved by the Board and submitted to the Ministry by June 30. Prior to the 2012-13 school year, the Ministry did not require that Revised Estimates be approved by school boards; however, our practice has been to recommend approval by the Board. In the 2012-13 year, the Ministry requested that all school boards seek approval from their Board of Trustees for Revised Estimates in the event that complications arose as a result of government and OECTA negotiations. Since Board staff has always sought Board of Trustee approval for Revised Estimates, this development does not require a change to our practices.

#### **DEVELOPMENTS:**

The 2013-14 Revised Budget is attached for your information as Appendix A. The actual Full-Time Equivalent (FTE) enrolment on October 31, 2013 was 79.0 students higher in the elementary panel and 11.5 students higher in the secondary panel than preliminary projections, which translated into a net increase in General Operating grants based on enrolment.

Although the Memorandum of Understanding (MOU) was negotiated between the Ministry and OECTA, the impact has been felt in all bargaining units and non-teaching staff areas as well. Many areas have been impacted by the MOU including sick leave plans, maternity benefits and Workplace Safety and Insurance Board (WSIB) plans. As this agreement is only in its second year of implementation and clarification statements continue to be released by the Ministry, it has been challenging to establish accurate estimates in the impacted areas as data collection has been limited. Until such time that staff have been able to collect a few years of actual usage data for comparison, past practice data will be used to determine financial implications.

A number of changes have been made to the Revised Budget as a result of revenue adjustments since preliminary estimates. The most significant impact is the net increase of student enrolment, which has increased pupil and foundation grants. Offsetting this revenue is the decrease in the Teacher Compensation Allocation, of approximately \$380,000, as a result of teacher qualifications and experience adjustments resulting from restating the Teacher Salary budget to reflect actual staff at October 31, 2013. There has also been a reduction of approximately \$90,000 in Native Tuition since preliminary estimates. Of note in the revenue statement is the reduction of approximately \$1,000,000 in the School-Within-a-College (SWAC) program area. This has been offset by a corresponding decrease in expenditure as the Grand Erie District School Board now oversees the financial management of this program.

A number of changes have been made to the expenditure budget:

- Three Early Childhood Educator (ECE) positions have been added into the system in support of the Early Learning Kindergarten Program (ELKP).
- Two Educational Assistant (EA) positions have been added in support of the Special Education Program.
- One 0.5 FTE secretarial position has been restored at Holy Trinity Catholic High School.

One position has been proposed in the Human Resources Area. This position will be funded from a reallocation of funding within two areas of the *existing* budget. The July, 2012 MOU, established between the Government and OECTA, contained a provision for third-party adjudication with respect to a Short-Term Leave and Disability Program administered through Manulife. The Board allocated funding to support the program. In June 2013, the Ministry withdrew the need to utilize the services of Manulife and OECTA elected to utilize a service provided by the Board. This new position is in support of the identified need within the Board and is bundled with another key responsibility, which includes Health and Safety activities of the Board. The key responsibilities of the proposed Disability Management & Safety Coordinator follow:

- Coordinate the Short-Term Leave and Disability Plan for all staff; including requesting and reviewing medical documentation to confirm eligibility for sick leave pay and / or early and safe return to work opportunities.
- Manage the Board's WSIB program; including accident investigation and reporting procedures, establishing and monitoring claims, coordination of modified work programs and making recommendations regarding WSIB appeals.
- Ensure compliance with legislation, collective agreements and Board policies / procedures.
- Coordinate the Board's Long-Term Disability (LTD) and Employee Assistance Programs (EAP).
- Build system-wide capacity related to health and safety, attendance support, disability management and wellness through training, mentoring and guidance.
- Maintain records, track, analyze and report on the usage, costs, benefits and outcomes of the attendance support, disability management and safety programs.
- Track changes in relevant legislation, collective agreements, employment contracts, benefit programs and arbitral / judicial jurisprudence to ensure that these changes are reflected in program practices.
- Coordinate the development and implementation of the Board's Health and Safety Program; including policies and procedures, training and compliance with the *Occupational Health and Safety Act*.

- Develop policies and procedures relating to attendance support, disability management and wellness in accordance with requirements of the *Employment Standards Act, Ontario Human Rights Code, Occupational Health and Safety Act, Workplace Safety and Insurance Act* and other applicable legislation.

Fifty thousand dollars (\$50,000) has been allocated in support of Advanced Placement programs, which would allow secondary schools to offer university-level courses and exams at the Grade 12 level. When enrolled in these courses, students can earn both high school and university level credits that are recognized at many Canadian and international universities and colleges. Advanced Placement programs are offered at over 270 secondary schools in Ontario. These allocated funds will allow for teacher and school preparation and training. The largest portion of the funds have been allocated to one-time funding to provide text books and equipment, which are required for Advanced Placement programs. These text books and equipment can also be used by regular stream programs.

The last significant item that was added to the Revised Budget is the inclusion of \$130,000 for one-time Information Technology funding and resources. This funding will be utilized in support of the Communications Pillar within the Board Strategic Plan. Specifically, the funding will be utilized over a two-year period to:

- Improve the user interface of the current portal (SharePoint).
- Redesign and restructure school websites.
- Redesign the Board website and provide continuity between the Board's main site and school-based sites.
- Improve inter-operability of the portal, school websites and the Board website so data can easily flow between all three areas.
- Support Board compliance with the Accessibility for Ontarians with Disabilities Act (AODA) now and planning for the future.
- Develop social networking and community engagement features within the Board portal.
- Optimize mobile device accessibility.

**RECOMMENDATION:**

THAT the Budget Committee recommends that the Committee of the Whole refers the 2013-14 Revised Budget Estimates, in the amount of \$118,154,110, to the Brant Haldimand Norfolk Catholic District School Board for approval.

**Brant Haldimand Norfolk Catholic District School Board**
**REVENUE ESTIMATES 2013-2014**

	Revised 2013-14	Preliminary 2013-14	Incr (Decr)
<b>GENERAL LEGISLATIVE GRANTS</b>			
Foundation Allocation - Base Amount - Elementary	28,278,002	27,998,399	279,603
Foundation Allocation - Base Amount - Secondary	18,445,529	18,377,838	67,691
<b>Total: Foundation Allocation (includes Primary Class size)</b>	<b>46,723,531</b>	<b>46,376,237</b>	<b>347,294</b>
School Foundation	8,020,679	7,964,313	56,366
Special Education Allocation	10,592,604	10,525,859	66,745
Language Allocation	1,290,679	1,290,809	(130)
Distant Schools/Small Schools Allocation	72,817	72,402	415
Remote & Rural Allocation	1,335,632	1,338,146	(2,514)
Learning Opportunity Allocation	1,593,489	1,570,956	22,533
Adult & Continuing Education & Summer School	219,418	117,594	101,824
Teacher Compensation Allocation	8,761,888	9,145,606	(383,718)
New Teacher Induction Program (NTIP)	74,046	74,046	-
Restraint Savings	(67,355)	(67,355)	-
Transportation Allocation	4,845,016	4,825,301	19,715
Administration & Governance Allocation	3,300,613	3,286,834	13,779
School Operations Allocations	9,564,605	9,447,214	117,391
Community Use of Schools	137,229	137,229	-
Declining Enrolment Adjustment	908,087	889,744	18,343
Program Enhancement	-	-	-
First Nation Supplemental Allocation	122,123	121,349	774
Safe Schools	187,469	186,324	1,145
Permanent Financing of NPF	146,395	146,395	-
<b>Total: OPERATING</b>	<b>97,828,965</b>	<b>97,449,003</b>	<b>379,962</b>
Deduct MTCA Allocation	(2,445,724)	(2,436,225)	(9,499)
Temporary Accommodation	-	-	-
<b>TOTAL LEGISLATIVE GRANT-OPERATING</b>	<b>95,383,241</b>	<b>95,012,778</b>	<b>370,463</b>
<b>Capital Allocation</b>			
School Renewal Allocation	1,407,918	1,393,677	14,241
Short Term Financing	13,600	32,000	(18,400)
Debt Charges Allocation -Interest	3,148,587	3,148,587	-
<b>TOTAL LEGISLATIVE GRANT-OPERATING</b>	<b>99,953,346</b>	<b>99,587,042</b>	<b>366,304</b>
Amortization of DCC	3,412,712	3,412,712	-
Allocate to Deferred Revenue DCC(re MTA)	2,418,724	2,409,225	9,499
SEA Formula based Funding ( (to) fr Deferred)	-	-	-
SEA Formula based Funding ( (to) fr Deferred)	-	-	-
Deferred Revenue: Green Schools	-	-	-
	105,784,782	105,408,979	375,803
<b>OTHER REVENUE</b>			
Tuition fees	1,201,842	1,287,262	(85,420)
Rental Revenue	89,184	89,184	-
Interest Earned	60,000	20,000	40,000
Sinking fund Interest	-	-	-
Miscellaneous Revenue	84,369	89,592	(5,223)
Shared Facilities	204,276	204,276	-
EDC Fund Revenue (re: Debenture Payment)	65,868	65,868	-
<i>Miscellaneous Gov't Grants</i>			
Early Learning Program	4,618,453	4,618,453	-
Misc Grants	1,721,008	1,396,085	324,923
Deferred Revenue	259,116	-	259,116
French Monitor Program	18,000	18,000	-
SCWI / SWAC	-	1,020,003	(1,020,003)
Ontario Youth Apprenticeship Program	90,748	90,748	-
<b>Total Other Revenue</b>	<b>8,412,864</b>	<b>8,899,471</b>	<b>(486,607)</b>
<b>TOTAL REVENUE</b>	<b>114,197,646</b>	<b>114,308,450</b>	<b>(110,804)</b>
School Generated Funds	4,000,000	4,000,000	-
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUE</b>	<b>118,197,646</b>	<b>118,308,450</b>	<b>(110,804)</b>
EXPENDITURE (including School funds)	118,154,110	118,264,928	(110,818)
<b>Surplus(deficit) PSAB</b>	<b>43,536</b>	<b>43,522</b>	<b>14</b>
Reverse Brnt Plan Curtailment			
Reverse School Funds Surplus(Deficit) for Compliance	-	-	-
Adjustment(for Compliance Purposes)	(43,536)	(43,536)	-
50% Vacation Accrual (for Compliance Purposes)			
<b>Surplus(deficit) For Compliance</b>	<b>(0)</b>	<b>(14)</b>	<b>14</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>INSTRUCTION</b>							
	<b>Total Salaries &amp; Wages</b>	<b>50,044,329</b>	<b>-131,217</b>	<b>49,913,112</b>	<b>51,151,836</b>	<b>51,272,707</b>	<b>-1,238,724</b>
	<b>Total Employee Benefits</b>	<b>5,848,312</b>	<b>17,300</b>	<b>5,865,612</b>	<b>5,913,741</b>	<b>6,747,968</b>	<b>-48,129</b>
10	315 Professional Development - Academic & S.O.'s	128,802	2,055	130,857	230,471	135,787	-99,614
10	316 Professional Memberships - Academic	0		0	0		0
10	317 Professional Development - Non Teaching	1,000	1,000	2,000			2,000
10	319 Religion Course	5,000		5,000	5,000	1,500	0
	<b>Total Staff Development</b>	<b>134,802</b>	<b>3,055</b>	<b>137,857</b>	<b>235,471</b>	<b>137,287</b>	<b>-97,614</b>
10	320 Textbooks & Learning Materials	65,000	-2,322	62,678	65,000	204,931	-2,322
10	324 School Initiatives	0		0		27,166	0
10	325 Program Supplies	1,526,133	-840,936	685,197	1,414,659	1,217,896	-729,462
10	330 Instructional Supplies	874,741		874,741	874,741	425,509	0
10	331 Application Software	0		0	0	1,123	0
10	333 New Classroom Set-Up	0		0	0		0
10	335 Printing & Photocopying - Instructional	200,000		200,000	200,000	182,479	0
10	336 Printing & Photocopying - Non-instructional	2,000		2,000	9,000	3,916	-7,000
10	339 First Aid Supplies	7,500		7,500	7,500	5,227	0
10	361 Automobile Reimbursement	82,818	7,428	90,246	104,900	75,949	-14,654
10	362 Travel - Contingent Rate Increase	0		0	13,300		-13,300
10	401 Repairs - Furniture & Equipment	5,000		5,000	5,000	2,701	0
10	402 Repairs - Computer Technology	0		0	0		0
10	404 Telephone - Cellular	2,000	-800	1,200	2,000	747	-800
10	406 Telephone - Data Communications Services	340,000		340,000	270,000	241,920	70,000
10	414 Student Senate	10,000		10,000	10,000	9,437	0
10	540 School Trips - Transportation	42,970	31,524	74,494	42,970	88,286	31,524
	<b>Total Supplies &amp; Services</b>	<b>3,158,162</b>	<b>-805,106</b>	<b>2,353,056</b>	<b>3,019,070</b>	<b>2,487,286</b>	<b>-666,014</b>
10	501 Replacement of Furniture & Equipment - General	60,000	55,816	115,816	60,000	62,863	55,816
10	502 Replacement of Furniture & Equipment - Computer Technology	340,600		340,600	484,296	451,010	-143,696
10	503 Replacement of Furniture & Equipment - Network Connectivity	50,250		50,250	60,250	58,190	-10,000
	<b>Total Replacement of F&amp;E</b>	<b>450,850</b>	<b>55,816</b>	<b>506,666</b>	<b>604,546</b>	<b>572,063</b>	<b>-97,880</b>
10	602 Rental/Lease - Furniture & Equipment - Computer Technology	0		0	0		0
10	603 Rental/Lease - Furniture & Equipment - Network Connectivity	0		0	0		0
	<b>Total Rental Expenditures</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
10	640 Instructional Advertising	15,000		15,000	15,000	18,943	0
10	653 Other Professional Fees	60,000	-60,000	0	30,000	12,540	-30,000
10	654 Other Contractual Services	96,000		96,000	171,601	108,874	-75,601
10	661 Software Fees & Licenses	31,680		31,680	124,038	106,068	-92,358
10	662 Maintenance Fees - Computer Technology	140,900	130,000	270,900	172,000	90,638	98,900
10	702 Association & Membership Fees - Individuals	1,000		1,000	1,000	595	0
	<b>Total Fees &amp; Contractual Services</b>	<b>344,580</b>	<b>70,000</b>	<b>414,580</b>	<b>513,639</b>	<b>337,659</b>	<b>-99,059</b>
10	705 Student Bursaries/Awards	0	1,800	1,800	0	2,695	1,800
	<b>Total Other</b>	<b>0</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>2,695</b>	<b>1,800</b>
10	790 Amortization	432,005		432,005	432,005	401,611	0
	<b>Total Amortization</b>	<b>432,005</b>		<b>432,005</b>	<b>432,005</b>	<b>401,611</b>	<b>0</b>
	<b>Total INSTRUCTION</b>	<b>60,413,040</b>	<b>-788,352</b>	<b>59,624,688</b>	<b>61,870,308</b>	<b>61,959,275</b>	<b>-2,245,621</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

			Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>SPECIAL EDUCATION</b>								
	<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>11,041,030</b>	<b>-1,182</b>	<b>11,039,848</b>	<b>10,940,138</b>	<b>10,925,010</b>	<b>99,710</b>
	<b>Total</b>	<b>Employee Benefits</b>	<b>2,151,824</b>	<b>16,371</b>	<b>2,168,194</b>	<b>2,160,144</b>	<b>2,048,083</b>	<b>8,050</b>
12	315	Professional Development - Academic & S.O.'s	27,500	-3,300	24,200	23,357	8,756	843
12	317	Professional Development - Non Teaching	17,100	2,900	20,000	17,400	22,750	2,600
	<b>Total</b>	<b>Staff Development</b>	<b>44,600</b>	<b>-400</b>	<b>44,200</b>	<b>40,757</b>	<b>31,506</b>	<b>3,443</b>
12	320	Textbooks & Learning Materials	17,000		17,000	17,000	2,756	0
12	325	Program Supplies	89,727	35,934	125,661	99,056	112,674	26,605
12	330	Instructional Supplies	11,000	-500	10,500	11,000	27,461	-500
12	335	Printing & Photocopying - Instructional	0		0	0	930	0
12	336	Printing & Photocopying - Non-instructional	8,000		8,000	10,800	6,606	-2,800
12	361	Automobile Reimbursement	74,220	6,750	80,970	76,804	39,888	4,166
12	402	Repairs - Computer Technology	3,000		3,000	3,000	2,212	0
12	404	Telephone - Cellular	2,950	1,500	4,450	2,950	1,212	1,500
12	405	Telephone - Voice	3,000		3,000	3,000	1,169	0
12	407	Postage	200	35	235	200	54	35
12	410	Office Supplies & Services	4,500		4,500	4,500	2,962	0
12	416	SEAC	500		500	500	0	0
12	540	School Trips - Transportation	1,800	200	2,000	1,800	2,481	200
	<b>Total</b>	<b>Supplies &amp; Services</b>	<b>215,897</b>	<b>43,919</b>	<b>259,816</b>	<b>230,610</b>	<b>200,407</b>	<b>29,206</b>
12	501	Replacement of Furniture & Equipment - General	109,000		109,000	114,500	151,683	-5,500
12	502	Replacement of Furniture & Equipment - Computer Technology	430,508	60,000	490,508	540,000	76,927	-49,492
	<b>Total</b>	<b>Replacement of F&amp;E</b>	<b>539,508</b>	<b>60,000</b>	<b>599,508</b>	<b>654,500</b>	<b>228,610</b>	<b>-54,992</b>
12	654	Other Contractual Services	49,300	18,500	67,800	49,300	24,162	18,500
12	702	Association & Membership Fees - Individuals	0		0	0	50	0
	<b>Total</b>	<b>Fees &amp; Contractual Services</b>	<b>49,300</b>	<b>18,500</b>	<b>67,800</b>	<b>49,300</b>	<b>24,212</b>	<b>18,500</b>
<b>Total</b>	<b>SPECIAL EDUCATION</b>		<b>14,042,158</b>	<b>137,208</b>	<b>14,179,366</b>	<b>14,075,449</b>	<b>13,457,827</b>	<b>103,917</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

			Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>SCHOOL MANAGEMENT</b>								
	<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>6,892,043</b>	<b>142,861</b>	<b>7,034,904</b>	<b>6,948,725</b>	<b>6,879,640</b>	<b>86,179</b>
	<b>Total</b>	<b>Employee Benefits</b>	<b>1,014,488</b>	<b>11,337</b>	<b>1,025,825</b>	<b>1,035,688</b>	<b>962,620</b>	<b>-9,863</b>
15	315	Professional Development - Academic & S.O.'s	22,000		22,000	23,500	45,213	-1,500
15	317	Professional Development - Non Teaching	14,150		14,150	44,150	9,378	-30,000
	<b>Total</b>	<b>Staff Development</b>	<b>36,150</b>		<b>36,150</b>	<b>67,650</b>	<b>54,591</b>	<b>-31,500</b>
15	320	Textbooks & Learning Materials	0		0	0		0
15	324	School Initiatives	0		0		11,897	0
15	325	Program Supplies	8,700	20,000	28,700	8,000	930	20,700
15	335	Printing & Photocopying - Instructional	0		0	0		0
15	336	Printing & Photocopying - Non-instructional	0		0	0	36,375	0
15	361	Automobile Reimbursement	17,000		17,000	17,000	14,270	0
15	401	Repairs - Furniture & Equipment	0		0	0		0
15	404	Telephone - Cellular	0		0	0	13,166	0
15	405	Telephone - Voice	75,405	500	75,905	75,405	71,596	500
15	406	Telephone - Data Communications Services	0		0	0	2,919	0
15	407	Postage	32,046		32,046	32,046	45,065	0
15	410	Office Supplies & Services	130,954		130,954	130,954	143,554	0
15	415	School Council Supplies	26,800	-800	26,000	39,260	33,814	-13,260
	<b>Total</b>	<b>Supplies &amp; Services</b>	<b>290,905</b>	<b>19,700</b>	<b>310,605</b>	<b>302,665</b>	<b>373,586</b>	<b>7,940</b>
15	501	Replacement of Furniture & Equipment - General	10,000		10,000	10,000	40,891	0
15	502	Replacement of Furniture & Equipment - Computer Technology	0		0	80,000	72,753	-80,000
15	503	Replacement of Furniture & Equipment - Network Connectivity	10,050		10,050	10,050	0	0
	<b>Total</b>	<b>Replacement of F&amp;E</b>	<b>20,050</b>		<b>20,050</b>	<b>100,050</b>	<b>113,644</b>	<b>-80,000</b>
15	621	Rental/Lease - Photocopier	0		0	0		0
	<b>Total</b>	<b>Rental Expenditures</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
15	661	Software Fees & Licenses	8,160		8,160	7,650	12,511	510
15	662	Maintenance Fees - Computer Technology	116,200		116,200	140,000	95,516	-23,800
15	701	Association & Membership Fees - Board	0	2,300	2,300			2,300
15	719	School Courier	20,000		20,000	20,000	20,693	0
	<b>Total</b>	<b>Fees &amp; Contractual Services</b>	<b>144,360</b>	<b>2,300</b>	<b>146,660</b>	<b>167,650</b>	<b>128,720</b>	<b>-20,990</b>
	<b>Total</b>	<b>SCHOOL MANAGEMENT</b>	<b>8,397,996</b>	<b>176,198</b>	<b>8,574,194</b>	<b>8,622,428</b>	<b>8,512,802</b>	<b>-48,234</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>STUDENT SUPPORT SERVICES</b>							
	<b>Total Salaries &amp; Wages</b>	<b>433,597</b>	<b>46,564</b>	<b>480,161</b>	<b>419,044</b>	<b>383,351</b>	<b>61,117</b>
	<b>Total Employee Benefits</b>	<b>91,214</b>	<b>6,485</b>	<b>97,699</b>	<b>80,668</b>	<b>74,658</b>	<b>17,031</b>
21	315 Professional Development - Academic & S.O.'s	0		0	24,000	114	-24,000
	<b>Total Staff Development</b>	<b>0</b>		<b>0</b>	<b>24,000</b>	<b>114</b>	<b>-24,000</b>
21	325 Program Supplies	0		0	0		0
21	361 Automobile Reimbursement	0		0	0		0
21	404 Telephone - Cellular	0		0	0	20	0
	<b>Total Supplies &amp; Services</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>
	<b>Total STUDENT SUPPORT SERVICES</b>	<b>524,811</b>	<b>53,049</b>	<b>577,860</b>	<b>523,712</b>	<b>458,143</b>	<b>54,148</b>
<b>COMPUTER SERVICES</b>							
	<b>Total Salaries &amp; Wages</b>	<b>774,189</b>		<b>774,189</b>	<b>765,395</b>	<b>762,157</b>	<b>8,794</b>
	<b>Total Employee Benefits</b>	<b>197,215</b>		<b>197,215</b>	<b>194,702</b>	<b>188,313</b>	<b>2,513</b>
22	317 Professional Development - Non Teaching	52,000		52,000	28,000	50,420	24,000
	<b>Total Staff Development</b>	<b>52,000</b>		<b>52,000</b>	<b>28,000</b>	<b>50,420</b>	<b>24,000</b>
22	325 Program Supplies	1,710		1,710	1,710	762	0
22	332 Books & Periodicals	450		450	450	0	0
22	336 Printing & Photocopying - Non-instructional	1,200		1,200	1,200	711	0
22	361 Automobile Reimbursement	29,000		29,000	28,000	17,105	1,000
22	402 Repairs - Computer Technology	20,000		20,000	20,000	6,100	0
22	404 Telephone - Cellular	8,500		8,500	8,500	7,479	0
22	405 Telephone - Voice	3,500		3,500	3,500	886	0
22	406 Telephone - Data Communications Services	39,000		39,000	39,000	33,744	0
22	407 Postage	800		800	800	174	0
22	410 Office Supplies & Services	1,500		1,500	1,500	2,470	0
	<b>Total Supplies &amp; Services</b>	<b>105,660</b>		<b>105,660</b>	<b>104,660</b>	<b>69,430</b>	<b>1,000</b>
22	501 Replacement of Furniture & Equipment - General	0		0	270,000		-270,000
22	502 Replacement of Furniture & Equipment - Computer Technology	5,850		5,850	5,850	283,098	0
22	503 Replacement of Furniture & Equipment - Network Connectivity	0		0	0		0
	<b>Total Replacement of F&amp;E</b>	<b>5,850</b>		<b>5,850</b>	<b>275,850</b>	<b>283,098</b>	<b>-270,000</b>
22	653 Other Professional Fees	38,438		38,438	0	22,680	38,438
22	654 Other Contractual Services	16,000		16,000	23,000	15,293	-7,000
22	661 Software Fees & Licenses	0		0	0		0
22	662 Maintenance Fees - Computer Technology	44,102		44,102	59,102	19,285	-15,000
22	702 Association & Membership Fees - Individuals	500		500	500	409	0
	<b>Total Fees &amp; Contractual Services</b>	<b>99,040</b>		<b>99,040</b>	<b>82,602</b>	<b>57,666</b>	<b>16,438</b>
	<b>Total COMPUTER SERVICES</b>	<b>1,233,954</b>		<b>1,233,954</b>	<b>1,451,209</b>	<b>1,411,084</b>	<b>-217,255</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>LIBRARY SERVICES</b>							
	<b>Total Salaries &amp; Wages</b>	710,126	-11,284	698,842	715,289	736,035	-16,447
	<b>Total Employee Benefits</b>	151,263		151,263	153,836	154,623	-2,573
23	317 Professional Development - Non Teaching	2,000		2,000	2,000	0	0
	<b>Total Staff Development</b>	<b>2,000</b>		<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
23	320 Textbooks & Learning Materials	5,000		5,000	5,000	0	0
23	321 Library Books	19,000	-6,000	13,000	19,000	51,197	-6,000
23	325 Program Supplies	10,000	6,577	16,577	10,000	9,826	6,577
23	330 Instructional Supplies	0		0	0	1,731	0
23	335 Printing & Photocopying - Instructional	1,000	500	1,500	1,000	1,626	500
23	361 Automobile Reimbursement	4,000	-2,500	1,500	4,000	1,430	-2,500
23	404 Telephone - Cellular	0	200	200	0	172	200
	<b>Total Supplies &amp; Services</b>	<b>39,000</b>	<b>-1,223</b>	<b>37,777</b>	<b>39,000</b>	<b>65,981</b>	<b>-1,223</b>
23	662 Maintenance Fees - Computer Technology	16,000	1,223	17,223	16,000	19,694	1,223
	<b>Total Fees &amp; Contractual Services</b>	<b>16,000</b>	<b>1,223</b>	<b>17,223</b>	<b>16,000</b>	<b>19,694</b>	<b>1,223</b>
	<b>Total LIBRARY SERVICES</b>	<b>918,389</b>	<b>-11,284</b>	<b>907,105</b>	<b>926,125</b>	<b>976,333</b>	<b>-19,020</b>
<b>GUIDANCE SERVICES</b>							
	<b>Total Salaries &amp; Wages</b>	896,049	-47,307	848,742	862,935	894,664	-14,193
	<b>Total Employee Benefits</b>	90,644		90,644	84,416	85,308	6,228
24	320 Textbooks & Learning Materials	0		0	0	713	0
24	330 Instructional Supplies	0		0	0	1,465	0
24	335 Printing & Photocopying - Instructional	0		0	0	1,759	0
	<b>Total Supplies &amp; Services</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>3,938</b>	<b>0</b>
	<b>Total GUIDANCE SERVICES</b>	<b>986,693</b>	<b>-47,307</b>	<b>939,386</b>	<b>947,351</b>	<b>983,909</b>	<b>-7,965</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>TEACHER SUPPORT SERVICES</b>							
	<b>Total Salaries &amp; Wages</b>	<b>893,844</b>	<b>119,332</b>	<b>1,013,176</b>	<b>843,751</b>	<b>855,604</b>	<b>169,425</b>
	<b>Total Employee Benefits</b>	<b>103,862</b>	<b>15,305</b>	<b>119,167</b>	<b>113,482</b>	<b>94,208</b>	<b>5,685</b>
25	315 Professional Development - Academic & S.O.'s	14,000		14,000	15,000	7,696	-1,000
	<b>Total Staff Development</b>	<b>14,000</b>		<b>14,000</b>	<b>15,000</b>	<b>7,696</b>	<b>-1,000</b>
25	325 Program Supplies	85,664	-43,757	41,907	82,302	101,837	-40,395
25	335 Printing & Photocopying - Instructional	23,500	-6,000	17,500	24,500	4,201	-7,000
25	336 Printing & Photocopying - Non-instructional	0		0	0		0
25	361 Automobile Reimbursement	27,500	-9,000	18,500	26,500	12,214	-8,000
25	404 Telephone - Cellular	2,700		2,700	2,300	1,093	400
25	405 Telephone - Voice	0		0	0		0
25	406 Telephone - Data Communications Services	0		0	0		0
25	407 Postage	0		0	0		0
25	410 Office Supplies & Services	0		0	0		0
	<b>Total Supplies &amp; Services</b>	<b>139,364</b>	<b>-58,757</b>	<b>80,607</b>	<b>135,602</b>	<b>119,344</b>	<b>-54,995</b>
25	502 Replacement of Furniture & Equipment - Computer Technology	0		0	0	2,696	0
	<b>Total Replacement of F&amp;E</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>2,696</b>	<b>0</b>
25	640 Instructional Advertising	0	9,500	9,500	0	6,192	9,500
25	653 Other Professional Fees	50,000	-50,000	0	50,000	50,000	-50,000
25	701 Association & Membership Fees - Board	10,000		10,000	10,000	9,407	0
25	702 Association & Membership Fees - Individuals	3,227	-100	3,127	2,550	146	577
	<b>Total Fees &amp; Contractual Services</b>	<b>63,227</b>	<b>-40,600</b>	<b>22,627</b>	<b>62,550</b>	<b>65,745</b>	<b>-39,923</b>
<b>Total</b>	<b>TEACHER SUPPORT SERVICES</b>	<b>1,214,297</b>	<b>35,280</b>	<b>1,249,577</b>	<b>1,170,385</b>	<b>1,145,292</b>	<b>79,192</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>GOVERNANCE/TRUSTEES</b>							
	<b>Total Salaries &amp; Wages</b>	<b>64,700</b>		<b>64,700</b>	<b>64,700</b>	<b>68,814</b>	<b>0</b>
	<b>Total Employee Benefits</b>	<b>2,588</b>		<b>2,588</b>	<b>2,588</b>	<b>962</b>	<b>0</b>
31	317 Professional Development - Non Teaching	23,000		23,000	23,000	16,739	0
	<b>Total Staff Development</b>	<b>23,000</b>		<b>23,000</b>	<b>23,000</b>	<b>16,739</b>	<b>0</b>
31	336 Printing & Photocopying - Non-instructional	3,500		3,500	3,500	646	0
31	359 Student Trustees	5,000		5,000	5,000	1,029	0
31	361 Automobile Reimbursement	10,000		10,000	10,000	7,705	0
31	404 Telephone - Cellular	3,000		3,000	3,000	4,341	0
31	406 Telephone - Data Communications Services	3,600		3,600	3,600	5,659	0
31	407 Postage	200		200	200	0	0
31	410 Office Supplies & Services	500		500	500	150	0
	<b>Total Supplies &amp; Services</b>	<b>25,800</b>		<b>25,800</b>	<b>25,800</b>	<b>19,530</b>	<b>0</b>
31	501 Replacement of Furniture & Equipment - General	0		0	0		0
31	502 Replacement of Furniture & Equipment - Computer Technology	2,000		2,000	2,000	129	0
	<b>Total Replacement of F&amp;E</b>	<b>2,000</b>		<b>2,000</b>	<b>2,000</b>	<b>129</b>	<b>0</b>
31	701 Association & Membership Fees - Board	49,000		49,000	49,000	45,708	0
31	702 Association & Membership Fees - Individuals	250		250	250	0	0
	<b>Total Fees &amp; Contractual Services</b>	<b>49,250</b>		<b>49,250</b>	<b>49,250</b>	<b>45,708</b>	<b>0</b>
31	725 Miscellaneous	5,000		5,000	5,000	399	0
	<b>Total Other</b>	<b>5,000</b>		<b>5,000</b>	<b>5,000</b>	<b>399</b>	<b>0</b>
<b>Total</b>	<b>GOVERNANCE/TRUSTEES</b>	<b>172,338</b>		<b>172,338</b>	<b>172,338</b>	<b>152,281</b>	<b>0</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>GENERAL ADMINISTRATION</b>							
	<b>Total Salaries &amp; Wages</b>	<b>1,174,525</b>	<b>37,029</b>	<b>1,211,554</b>	<b>1,184,805</b>	<b>1,207,767</b>	<b>26,749</b>
	<b>Total Employee Benefits</b>	<b>165,289</b>	<b>11,206</b>	<b>176,495</b>	<b>164,653</b>	<b>185,907</b>	<b>11,842</b>
32	315 Professional Development - Academic & S.O.'s	28,800	13,227	42,027	43,527	25,255	-1,500
32	316 Professional Memberships - Academic	1,000		1,000	1,000	225	0
32	317 Professional Development - Non Teaching	7,900		7,900	7,900	4,161	0
	<b>Total Staff Development</b>	<b>37,700</b>	<b>13,227</b>	<b>50,927</b>	<b>52,427</b>	<b>29,641</b>	<b>-1,500</b>
32	322 Books & Periodicals	3,250	500	3,750	2,250	3,910	1,500
32	325 Program Supplies	0		0	1,000	1,370	-1,000
32	336 Printing & Photocopying - Non-instructional	12,200		12,200	12,200	5,324	0
32	361 Automobile Reimbursement	11,400	1,500	12,900	11,400	6,678	1,500
32	404 Telephone - Cellular	12,200	0	12,200	12,200	9,096	0
32	405 Telephone - Voice	1,500		1,500	1,500	342	0
32	406 Telephone - Data Communications Services	1,000		1,000	1,000	868	0
32	410 Office Supplies & Services	8,100	0	8,100	8,100	5,597	0
	<b>Total Supplies &amp; Services</b>	<b>49,650</b>	<b>2,000</b>	<b>51,650</b>	<b>49,650</b>	<b>33,185</b>	<b>2,000</b>
32	501 Replacement of Furniture & Equipment - General	1,800		1,800	1,800	1,822	0
32	502 Replacement of Furniture & Equipment - Computer Technology	1,350		1,350	1,350	1,105	0
	<b>Total Replacement of F&amp;E</b>	<b>3,150</b>		<b>3,150</b>	<b>3,150</b>	<b>2,927</b>	<b>0</b>
32	640 Instructional Advertising	14,200		14,200	14,200	13,389	0
32	641 Community Relations	0		0	0	0	0
32	652 Legal Fees	15,000		15,000	15,000	15,752	0
32	653 Other Professional Fees	20,000		20,000	20,000	55,604	0
32	654 Other Contractual Services	2,500		2,500	2,500	2,350	0
32	661 Software Fees & Licenses	0		0	0	0	0
32	672 Liability Insurance	101,430	-15,430	86,000	101,430	73,022	-15,430
32	701 Association & Membership Fees - Board	200		200	200	0	0
32	702 Association & Membership Fees - Individuals	11,650	0	11,650	11,650	9,848	0
	<b>Total Fees &amp; Contractual Services</b>	<b>164,980</b>	<b>-15,430</b>	<b>149,550</b>	<b>164,980</b>	<b>169,965</b>	<b>-15,430</b>
32	710 Interest	53,590		53,590	53,590	180	0
32	725 Miscellaneous	26,900	-2,250	24,650	26,900	18,949	-2,250
	<b>Total Other</b>	<b>80,490</b>	<b>-2,250</b>	<b>78,240</b>	<b>80,490</b>	<b>19,129</b>	<b>-2,250</b>
32	790 Amortization	47,124		47,124	47,124	47,123	0
	<b>Total Amortization</b>	<b>47,124</b>		<b>47,124</b>	<b>47,124</b>	<b>47,123</b>	<b>0</b>
	<b>Total GENERAL ADMINISTRATION</b>	<b>1,722,908</b>	<b>45,782</b>	<b>1,768,690</b>	<b>1,747,279</b>	<b>1,695,644</b>	<b>21,411</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>BUSINESS ADMINISTRATION</b>							
	<b>Total Salaries &amp; Wages</b>	<b>555,292</b>		<b>555,292</b>	<b>590,140</b>	<b>533,979</b>	<b>-34,848</b>
	<b>Total Employee Benefits</b>	<b>136,086</b>		<b>136,086</b>	<b>133,065</b>	<b>125,812</b>	<b>3,021</b>
33	317 Professional Development - Non Teaching	6,000		6,000	6,000	3,050	0
33	318 Professional Memberships - Non Teaching	3,000		3,000	3,000	2,197	0
	<b>Total Staff Development</b>	<b>9,000</b>		<b>9,000</b>	<b>9,000</b>	<b>5,247</b>	<b>0</b>
33	336 Printing & Photocopying - Non-instructional	4,000		4,000	4,000	3,775	0
33	361 Automobile Reimbursement	1,500		1,500	1,500	1,193	0
33	404 Telephone - Cellular	0		0	0	279	0
33	405 Telephone - Voice	12,000		12,000	12,000	12,762	0
33	406 Telephone - Data Communications Services	1,800		1,800	1,800	1,703	0
33	407 Postage	18,000		18,000	18,000	10,437	0
33	410 Office Supplies & Services	17,100		17,100	17,100	10,024	0
	<b>Total Supplies &amp; Services</b>	<b>54,400</b>		<b>54,400</b>	<b>54,400</b>	<b>40,173</b>	<b>0</b>
33	501 Replacement of Furniture & Equipment - General	9,000		9,000	9,000	2,837	0
33	502 Replacement of Furniture & Equipment - Computer Technology	4,500		4,500	4,500	346	0
	<b>Total Replacement of F&amp;E</b>	<b>13,500</b>		<b>13,500</b>	<b>13,500</b>	<b>3,183</b>	<b>0</b>
33	640 Instructional Advertising	2,655		2,655	2,655	0	0
33	651 Audit Fees	50,000	5,000	55,000	45,000	59,687	10,000
33	653 Other Professional Fees	2,600		2,600	2,600	5,108	0
33	654 Other Contractual Services	71,000		71,000	71,000	62,083	0
33	661 Software Fees & Licenses	8,000		8,000	8,000	7,117	0
33	662 Maintenance Fees - Computer Technology	104,200		104,200	103,200	88,964	1,000
33	702 Association & Membership Fees - Individuals	2,000		2,000	2,000	1,990	0
	<b>Total Fees &amp; Contractual Services</b>	<b>240,455</b>	<b>5,000</b>	<b>245,455</b>	<b>234,455</b>	<b>224,948</b>	<b>11,000</b>
33	729 Foreign Exchange Gain/Loss	0		0	0	2,925	0
	<b>Total Other</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>2,925</b>	<b>0</b>
	<b>Total BUSINESS ADMINISTRATION</b>	<b>1,008,733</b>	<b>5,000</b>	<b>1,013,733</b>	<b>1,034,560</b>	<b>936,268</b>	<b>-20,827</b>

### HUMAN RESOURCES ADMINISTRATION

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>Total Salaries &amp; Wages</b>		<b>384,448</b>	<b>83,181</b>	<b>467,629</b>	<b>404,084</b>	<b>417,729</b>	<b>63,545</b>
<b>Total Employee Benefits</b>		<b>89,955</b>	<b>21,663</b>	<b>111,618</b>	<b>90,669</b>	<b>97,290</b>	<b>20,949</b>
34 317	Professional Development - Non Teaching	4,550		4,550	4,550	3,053	0
34 318	Professional Memberships - Non Teaching	1,400		1,400	1,400	883	0
<b>Total Staff Development</b>		<b>5,950</b>		<b>5,950</b>	<b>5,950</b>	<b>3,936</b>	<b>0</b>
34 322	Books & Periodicals	1,500		1,500	1,500	1,936	0
34 325	Program Supplies	0		0	0		0
34 361	Automobile Reimbursement	2,000		2,000	2,000	1,985	0
34 410	Office Supplies & Services	3,150		3,150	3,150	2,564	0
34 421	Recruitment of Staff	20,000		20,000	20,000	24,613	0
<b>Total Supplies &amp; Services</b>		<b>26,650</b>		<b>26,650</b>	<b>26,650</b>	<b>31,098</b>	<b>0</b>
34 650	Labour Relations	125,000		125,000	200,000	98,857	-75,000
34 653	Other Professional Fees	2,000	3,000	5,000	2,000	2,256	3,000
34 654	Other Contractual Services	29,000	-15,000	14,000	29,000	536	-15,000
34 661	Software Fees & Licenses	16,720	23,535	40,255	56,720	37,525	-16,465
34 662	Maintenance Fees - Computer Technology	0		0	0		0
34 702	Association & Membership Fees - Individuals	1,200		1,200	1,200	1,051	0
<b>Total Fees &amp; Contractual Services</b>		<b>173,920</b>	<b>11,535</b>	<b>185,455</b>	<b>288,920</b>	<b>140,225</b>	<b>-103,465</b>
<b>Total HUMAN RESOURCES ADMINISTRATION</b>		<b>680,923</b>	<b>116,379</b>	<b>797,302</b>	<b>816,273</b>	<b>690,278</b>	<b>-18,971</b>
<b>TECHNICAL ADMINISTRATION</b>							
<b>Total Salaries &amp; Wages</b>		<b>56,365</b>		<b>56,365</b>	<b>56,365</b>	<b>58,113</b>	<b>0</b>
<b>Total Employee Benefits</b>		<b>15,275</b>		<b>15,275</b>	<b>14,737</b>	<b>14,925</b>	<b>538</b>
35 503	Replacement of Furniture & Equipment - Network Connectivity	6,700		6,700	6,700	350	0
<b>Total Replacement of F&amp;E</b>		<b>6,700</b>		<b>6,700</b>	<b>6,700</b>	<b>350</b>	<b>0</b>
35 661	Software Fees & Licenses	8,160		8,160	7,650	8,674	510
<b>Total Fees &amp; Contractual Services</b>		<b>8,160</b>		<b>8,160</b>	<b>7,650</b>	<b>8,674</b>	<b>510</b>
<b>Total TECHNICAL ADMINISTRATION</b>		<b>86,500</b>		<b>86,500</b>	<b>85,452</b>	<b>82,063</b>	<b>1,048</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>SCHOOL OPERATIONS</b>							
	<b>Total Salaries &amp; Wages</b>	<b>3,890,230</b>		<b>3,890,230</b>	<b>3,917,463</b>	<b>4,011,929</b>	<b>-27,233</b>
	<b>Total Employee Benefits</b>	<b>1,057,090</b>	<b>5,550</b>	<b>1,062,640</b>	<b>1,030,848</b>	<b>975,834</b>	<b>31,792</b>
40	317 Professional Development - Non Teaching	2,000		2,000	2,000		0
	<b>Total Staff Development</b>	<b>2,000</b>		<b>2,000</b>	<b>2,000</b>		<b>0</b>
40	340 Plant Operations Supplies	262,735		262,735	270,235	235,453	-7,500
40	341 Electricity	1,405,261		1,405,261	1,414,722	1,324,644	-9,461
40	343 Heating - Gas	332,854		332,854	359,245	229,551	-26,391
40	346 Water & Sewage	176,440		176,440	175,911	179,633	529
40	361 Automobile Reimbursement	15,000		15,000	15,000	4,349	0
40	404 Telephone - Cellular	2,000		2,000	2,000	622	0
40	430 Maintenance Supplies	50,000		50,000	50,000	10,406	0
40	431 Maintenance Services	0		0	0		0
40	435 Caretakers Supplies	3,500		3,500	3,500		0
	<b>Total Supplies &amp; Services</b>	<b>2,247,790</b>		<b>2,247,790</b>	<b>2,290,613</b>	<b>1,984,658</b>	<b>-42,823</b>
40	501 Replacement of Furniture & Equipment - General	35,000		35,000	40,500	3,692	-5,500
40	502 Replacement of Furniture & Equipment - Computer Technology	1,800		1,800	1,800		0
	<b>Total Replacement of F&amp;E</b>	<b>36,800</b>		<b>36,800</b>	<b>42,300</b>	<b>3,692</b>	<b>-5,500</b>
40	610 Rental/Lease - Instructional Accommodation	7,968		7,968	7,968	8,658	0
	<b>Total Rental Expenditures</b>	<b>7,968</b>		<b>7,968</b>	<b>7,968</b>	<b>8,658</b>	<b>0</b>
40	654 Other Contractual Services	700,000		700,000	700,000	755,945	0
40	661 Software Fees & Licenses	20,000		20,000	20,000	30,790	0
40	681 Moving of Portables	10,000		10,000	10,000	23,559	0
	<b>Total Fees &amp; Contractual Services</b>	<b>730,000</b>		<b>730,000</b>	<b>730,000</b>	<b>810,294</b>	<b>0</b>
40	790 Amortization	3,283,125		3,283,125	3,283,125	3,653,340	0
	<b>Total Amortization</b>	<b>3,283,125</b>		<b>3,283,125</b>	<b>3,283,125</b>	<b>3,653,340</b>	<b>0</b>
	<b>Total SCHOOL OPERATIONS</b>	<b>11,255,003</b>	<b>5,550</b>	<b>11,260,553</b>	<b>11,304,317</b>	<b>11,448,406</b>	<b>-43,764</b>

### SCHOOL MAINTENANCE

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
	<b>Total Salaries &amp; Wages</b>	<b>758,000</b>		<b>758,000</b>	<b>800,378</b>	<b>751,496</b>	<b>-42,378</b>
	<b>Total Employee Benefits</b>	<b>177,151</b>		<b>177,151</b>	<b>189,528</b>	<b>186,629</b>	<b>-12,377</b>
41	317 Professional Development - Non Teaching	2,500		2,500	2,500		0
	<b>Total Staff Development</b>	<b>2,500</b>		<b>2,500</b>	<b>2,500</b>		<b>0</b>
41	340 Plant Operations Supplies	0		0	0		0
41	361 Automobile Reimbursement	15,000		15,000	15,000	47	0
41	370 Vehicle Fuel	30,000		30,000	30,000	39,064	0
41	401 Repairs - Furniture & Equipment	1,000		1,000	1,000		0
41	404 Telephone - Cellular	6,000		6,000	6,000	6,320	0
41	430 Maintenance Supplies	125,000		125,000	125,000	181,562	0
41	431 Maintenance Services	350,000	100,000	450,000	350,000	591,926	100,000
41	432 Landscaping	6,000		6,000	6,000	3,157	0
41	434 Building & Grounds (School Based)	61,368		61,368	61,368	15,800	0
41	438 Municipal Improvements	5,000		5,000	5,000	532	0
41	439 Local Improvement Supplies	10,000		10,000	10,000		0
41	440 Vehicle Maintenance & Supplies	10,000		10,000	10,000	11,036	0
41	449 Health & Safety	18,000		18,000	18,000	9,406	0
	<b>Total Supplies &amp; Services</b>	<b>637,368</b>	<b>100,000</b>	<b>737,368</b>	<b>637,368</b>	<b>858,850</b>	<b>100,000</b>
41	501 Replacement of Furniture & Equipment - General	30,540		30,540	4,500	38,134	26,040
	<b>Total Replacement of F&amp;E</b>	<b>30,540</b>		<b>30,540</b>	<b>4,500</b>	<b>38,134</b>	<b>26,040</b>
41	754 Debenture Interest - post May 15, 1998	82,192		82,192	85,600	85,600	-3,408
	<b>Total Interest Charges on Long Term Debt</b>	<b>82,192</b>		<b>82,192</b>	<b>85,600</b>	<b>85,600</b>	<b>-3,408</b>
41	625 Rental/Lease - Vehicles	0		0	0		0
	<b>Total Rental Expenditures</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
41	653 Other Professional Fees	2,000		2,000	2,000	20,923	0
41	654 Other Contractual Services	8,000		8,000	8,000	1,753	0
41	661 Software Fees & Licenses	20,000		20,000	20,000	30,790	0
41	671 Property Insurance	120,793		120,793	120,793	116,466	0
41	673 Vehicle Insurance	11,000		11,000	11,000	6,330	0
41	702 Association & Membership Fees - Individuals	2,000		2,000	2,000	409	0
	<b>Total Fees &amp; Contractual Services</b>	<b>163,793</b>		<b>163,793</b>	<b>163,793</b>	<b>176,670</b>	<b>0</b>
	<b>Total SCHOOL MAINTENANCE</b>	<b>1,851,544</b>	<b>100,000</b>	<b>1,951,544</b>	<b>1,883,667</b>	<b>2,097,379</b>	<b>67,877</b>

SCHOOL RENEWAL

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

		Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
42	760	Local Improvements					
42	767	Green Schools Pilots					
		<b>Total Supplies &amp; Services</b>					
		<b>1,393,677</b>	<b>14,241</b>	<b>1,407,918</b>	<b>1,406,205</b>	<b>539,481</b>	<b>1,713</b>
		<b>1,393,677</b>	<b>14,241</b>	<b>1,407,918</b>	<b>1,406,205</b>	<b>539,481</b>	<b>1,713</b>
		<b>Total SCHOOL RENEWAL</b>					
		<b>1,393,677</b>	<b>14,241</b>	<b>1,407,918</b>	<b>1,406,205</b>	<b>539,481</b>	<b>1,713</b>
		<b>NEW PUPIL PLACES</b>					
43	754	Debenture Interest - post May 15, 1998					
43	761	Capital Loan Interest					
		<b>Total Interest Charges on Long Term Debt</b>					
		<b>2,867,122</b>		<b>2,867,122</b>	<b>2,336,426</b>	<b>2,722,274</b>	<b>530,696</b>
		<b>2,867,122</b>		<b>2,867,122</b>	<b>2,336,426</b>	<b>2,722,274</b>	<b>530,696</b>
		<b>Total NEW PUPIL PLACES</b>					
		<b>2,867,122</b>		<b>2,867,122</b>	<b>2,336,426</b>	<b>2,722,274</b>	<b>530,696</b>
		<b>OP &amp; MAINT/CAPITAL-NON INSTRUCTIONAL</b>					
		<b>Total Salaries &amp; Wages</b>					
		<b>47,216</b>		<b>47,216</b>	<b>35,412</b>	<b>47,216</b>	<b>11,804</b>
		<b>Total Employee Benefits</b>					
		<b>13,572</b>		<b>13,572</b>	<b>10,200</b>	<b>13,385</b>	<b>3,372</b>
44	336	Printing & Photocopying - Non-instructional					
44	340	Plant Operations Supplies					
44	341	Electricity					
44	343	Heating - Gas					
44	346	Water & Sewage					
44	361	Automobile Reimbursement					
44	405	Telephone - Voice					
44	410	Office Supplies & Services					
44	430	Maintenance Supplies					
44	431	Maintenance Services					
44	432	Landscaping					
44	440	Vehicle Maintenance & Supplies					
44	449	Health & Safety					
		<b>Total Supplies &amp; Services</b>					
		<b>132,245</b>		<b>132,245</b>	<b>127,708</b>	<b>171,065</b>	<b>4,537</b>
44	501	Replacement of Furniture & Equipment - General					
		<b>Total Replacement of F&amp;E</b>					
		<b>2,000</b>		<b>2,000</b>	<b>2,000</b>	<b>25,272</b>	<b>0</b>
44	754	Debenture Interest - post May 15, 1998					
		<b>Total Interest Charges on Long Term Debt</b>					
		<b>44,291</b>		<b>44,291</b>	<b>46,127</b>	<b>46,127</b>	<b>-1,836</b>
44	611	Rental/Lease - Non-Instructional Accommodation					
		<b>Total Rental Expenditures</b>					
		<b>49,500</b>		<b>49,500</b>	<b>49,500</b>	<b>23,375</b>	<b>0</b>
44	653	Other Professional Fees					
44	654	Other Contractual Services					
		<b>Total Fees &amp; Contractual Services</b>					
		<b>30,000</b>		<b>30,000</b>	<b>30,000</b>	<b>28,662</b>	<b>0</b>
		<b>Total OP &amp; MAINT/CAPITAL-NON INSTRUCTIONAL</b>					
		<b>318,824</b>		<b>318,824</b>	<b>300,947</b>	<b>355,101</b>	<b>17,877</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

			Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>DIRECT CAPITAL &amp; DEBT</b>								
45	754	Debenture Interest - post May 15, 1998	353,113		353,113	363,729	363,729	-10,616
	<b>Total</b>	<b>Interest Charges on Long Term Debt</b>	<b>353,113</b>		<b>353,113</b>	<b>363,729</b>	<b>363,729</b>	<b>-10,616</b>
45	762	Other Capital	146,395		146,395	146,395	146,395	0
	<b>Total</b>	<b>Other</b>	<b>146,395</b>		<b>146,395</b>	<b>146,395</b>	<b>146,395</b>	<b>0</b>
<b>Total</b>	<b>DIRECT CAPITAL &amp; DEBT</b>		<b>499,508</b>		<b>499,508</b>	<b>510,124</b>	<b>510,124</b>	<b>-10,616</b>
<b>TRANSPORTATION - GENERAL</b>								
	<b>Total</b>	<b>Salaries &amp; Wages</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
	<b>Total</b>	<b>Employee Benefits</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
50	317	Professional Development - Non Teaching	0		0	0		0
	<b>Total</b>	<b>Staff Development</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
50	361	Automobile Reimbursement	0		0	0		0
50	404	Telephone - Cellular	0		0	0	317	0
50	410	Office Supplies & Services	0		0	0		0
	<b>Total</b>	<b>Supplies &amp; Services</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>317</b>	<b>0</b>
50	654	Other Contractual Services	206,190		206,190	206,190	184,690	0
50	661	Software Fees & Licenses	0		0	0		0
50	702	Association & Membership Fees - Individuals	0		0	0		0
	<b>Total</b>	<b>Fees &amp; Contractual Services</b>	<b>206,190</b>		<b>206,190</b>	<b>206,190</b>	<b>184,690</b>	<b>0</b>
<b>Total</b>	<b>TRANSPORTATION - GENERAL</b>		<b>206,190</b>		<b>206,190</b>	<b>206,190</b>	<b>185,008</b>	<b>0</b>
<b>TRANSPORTATION - HOME TO SCHOOL</b>								
51	654	Other Contractual Services	4,470,320	-206,190	4,264,130	4,560,320	4,221,512	-296,190
51	720	Transfers to Other Boards	0		0	0		0
	<b>Total</b>	<b>Fees &amp; Contractual Services</b>	<b>4,470,320</b>	<b>-206,190</b>	<b>4,264,130</b>	<b>4,560,320</b>	<b>4,221,512</b>	<b>-296,190</b>
<b>Total</b>	<b>TRANSPORTATION - HOME TO SCHOOL</b>		<b>4,470,320</b>	<b>-206,190</b>	<b>4,264,130</b>	<b>4,560,320</b>	<b>4,221,512</b>	<b>-296,190</b>
<b>TRANSPORTATION - SCHOOL TO SCHOOL</b>								
52	654	Other Contractual Services	0		0	0		0
52	725	Miscellaneous	0		0	0		0
	<b>Total</b>	<b>Fees &amp; Contractual Services</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
<b>Total</b>	<b>TRANSPORTATION - SCHOOL TO SCHOOL</b>		<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
<b>TRANSPORTATION - OTHER</b>								
53	654	Other Contractual Services	0		0	0		0
	<b>Total</b>	<b>Fees &amp; Contractual Services</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
<b>Total</b>	<b>TRANSPORTATION - OTHER</b>		<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2013-2014 Revised Expenditure Estimates excluding TCA

	Prelim Budget	Revised Change	Revised Budget	Revised 2012-2013	Actual 2012-2013	Increase (Decrease)
<b>CONTINUING EDUCATION</b>						
<b>Total Salaries &amp; Wages</b>	0	219,588	219,588	0	3,080	219,588
<b>Total Employee Benefits</b>	0	23,040	23,040	0	205	23,040
55 330 Instructional Supplies	0	7,700	7,700	0		7,700
55 335 Printing & Photocopying - Instructional	0	2,000	2,000	0		2,000
55 361 Automobile Reimbursement	0	1,300	1,300	0		1,300
<b>Total Supplies &amp; Services</b>	0	11,000	11,000	0		11,000
<b>Total CONTINUING EDUCATION</b>	0	253,628	253,628	0	3,285	253,628
<b>OTHER NON-OPERATING</b>						
59 462 SGF Expense	4,000,000		4,000,000	4,000,000	3,567,764	0
59 722 Claims & Settlements	0		0	0		0
59 795 Loss on Disposal of TCA	0		0	0		0
<b>Total Other</b>	4,000,000		4,000,000	4,000,000	3,567,764	0
<b>Total OTHER NON-OPERATING</b>	4,000,000		4,000,000	4,000,000	3,567,764	0
<b>TOTAL BUDGET</b>	118,264,928	-110,818	118,154,110	119,951,065	118,111,534	-1,796,956

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

Prepared by: Tom Grice, Superintendent of Business & Treasurer  
Presented to: Budget Committee  
Submitted on: January 14, 2014  
Submitted by: Chris Roehrig, Director of Education & Secretary

**BUDGET PLANNING**  
Public Session

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**BACKGROUND INFORMATION:**

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

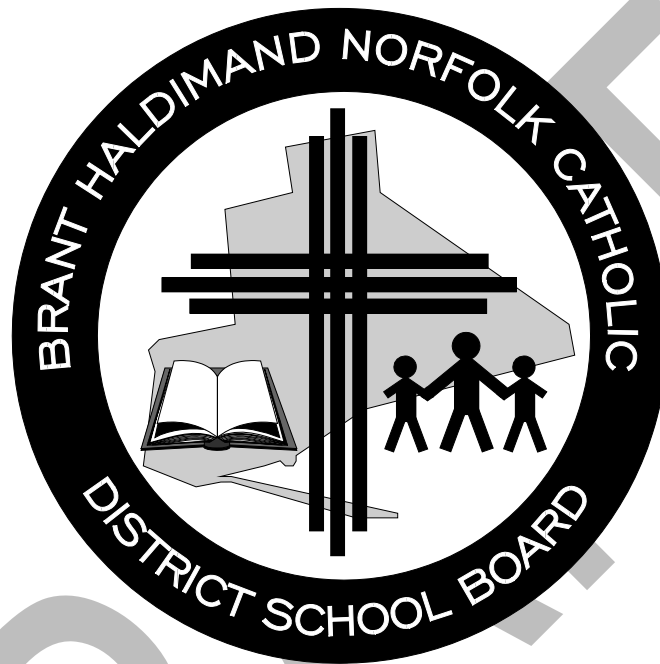
**DEVELOPMENTS:**

Attached is the proposed 2014-15 Budget Procedures Manual. As per last year, the community will have the opportunity to provide input regarding the budget through periodic reports regarding budget development that will be posted on the Board's website. 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 recommends the Committee of the Whole refers the Budget Planning report to the Brant Haldimand Norfolk Catholic District School Board for approval of budget procedures as outlined in the 2014-15 Budget Procedures Manual.

**Brant Haldimand Norfolk Catholic  
District School Board**



**2014 - 15**  
**BUDGET PROCEDURES MANUAL**  
(September 1, 2014 to August 31, 2015)

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## ACTION PLAN AND TIME LINE

The following is an Action Plan with suggested time lines for the development of the 2014-15 Budget. This will identify the opportunity for input from the various groups and outline clear time lines.

ACTION	TIME LINE
Preliminary enrolment forecasting completed utilizing the Ministry's Five-Year Projection Template.	November 2013
Budget Procedures Manual to be prepared and distributed to all superintendents, principals and department managers.	December 2013 / January 2014
Senior Administration to prepare goals and priorities for the year.	December 2013 / January 2014
Departmental expenditure estimates to be prepared in consultation with all relevant persons, consolidated, prioritized and forwarded to the Finance Department.	March 2014 / April 2014
Finalize Enrolment Estimates utilizing Secondary Credit Counts.	April 2014
Finance Department to summarize, collate and consolidate all departmental submissions and prepare Preliminary Expenditure Estimates.	April 2014 / May 2014
Analysis of Preliminary Expenditures and Estimates by Senior Administration	May 2014
Budget Committee to receive and review the Preliminary Estimates.	May 2014 / June 2014
Board to approve the Final Budget.	June 2014

## 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 Superintendent of Business & 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 2014-15 Budget. Assume staffing levels in each department cannot increase over the 2013-14 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 2013-14 year budget as a MAXIMUM limit for 2014-15 budget.

The following should be used to establish 2014-15 expenditure budgets:

**Salaries and Benefits:**

- Actual staff salary costs projected to be in effect at September 1, 2013 for the period September 1, 2013 to August 31, 2014.

**Expenses:**

- Instructional: Budgeted on an as required basis, but not more than the 2013-14 year budget unless there are acceptable explanations for an increase.
- Non-Instructional: Budgeted on an as required basis, but not more than the 2013-14 year budget.

**Major Maintenance/Capital Expenditures:**

- Estimated expenditures based on identified projects to be completed in the period September 1, 2014 to August 31, 2015. The total is not to exceed the 2013-14 year budget (and the estimated School Renewal Grant) or as provided in the Long-Term Capital Plan or Five-Year Facilities Renewal Plan.

**Transportation:**

- Fees should be budgeted on the basis of the contracts in place at September 1, 2014 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, 2014 to August 31, 2015.

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 schools) individual budget:

- That all 2014-15 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 reviews all expenditures under the school's control with its School Council.

**Revenue Estimates**

On January 1, 1998, the Province established the mill rates to be levied and school boards do not have further access to property tax. Property taxes will continue to be collected for education purposes on residential and commercial / industrial properties.

As previously indicated, the Ministry of Education has not yet released any technical documents which pertain to the 2014-15 budget year. Administration will use the 2013-14 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 specifies the major areas of responsibility for Superintendents in the Budget process:

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Director of Education, Chris Roehrig	General Administration <ul style="list-style-type: none"> <li>· Strategic Planning</li> <li>· Religion &amp; Family Life</li> <li>· Faith Formation</li> <li>· Communications</li> <li>· Enrolment (Recruitment &amp; Retention)</li> <li>· Policies &amp; Procedures</li> <li>· Student Achievement</li> <li>· Succession Planning</li> </ul>
Superintendent of Business & Treasurer Tom Grice	<ul style="list-style-type: none"> <li>· Salaries &amp; Benefits - All Areas</li> <li>· School Budgets</li> <li>· School Generated Funds</li> <li>· Procurement</li> <li>· Debt Servicing Costs</li> <li>· Capital Expenditures</li> <li>· Construction Projects</li> <li>· Maintenance &amp; Plant Operations</li> <li>· Transportation &amp; Planning</li> <li>· Other Non-Instructional Expenditures</li> <li>· Revenue - Provincial &amp; Other</li> <li>· Administrative Technology</li> <li>· School Supplies</li> <li>· Instructional Operations Budgets</li> <li>· Community Use of Schools</li> <li>· Employee Hiring &amp; Retirements</li> <li>· Employee Assistance Plan</li> <li>· Union Negotiations</li> <li>· Pay Equity</li> <li>· Health &amp; Safety</li> <li>· Curriculum / Non-Curriculum Software Applications</li> <li>· Enrolment (Forecasting)</li> <li>· Staffing – ESS / PSS</li> </ul>

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Superintendent of Education, School Effectiveness Leslie Telfer	Programs – Elementary <ul style="list-style-type: none"> <li>• Early Learning</li> <li>• Staff Professional Development – Academic</li> <li>• MISA</li> <li>• Information Technology (academic) / eLearning</li> <li>• Staffing - ECE / EAs / SERTS</li> <li>• School Achievement</li> <li>• ESL / ELL / FSL</li> <li>• Special Education</li> <li>• Curriculum Development</li> <li>• ELKP, PFLCs</li> <li>• Before &amp; After School Care</li> </ul>
Superintendent of Education, Field Services Bill Chopp	<ul style="list-style-type: none"> <li>• Staffing – Behaviour Services</li> <li>• Equity &amp; Inclusive Education</li> <li>• Lunch Monitors</li> <li>• Outdoor Education / Environmental Education</li> <li>• Safe Schools</li> <li>• Aboriginal Education</li> <li>• Library Services</li> <li>• Equity &amp; Inclusion</li> <li>• Nutrition &amp; Healthy Schools</li> <li>• School Councils / Parent Engagement</li> <li>• Home Instruction / Home Schooling</li> <li>• International Students</li> <li>• Mental Health &amp; Behaviour Services</li> </ul>
Superintendent of Education, Student Success Jamie McKinnon	Programs – Secondary <ul style="list-style-type: none"> <li>• Programs &amp; Curriculum</li> <li>• Technology in the Classroom / eLearning</li> <li>• Student Success</li> <li>• NTIP</li> <li>• Ontario Leadership Strategy</li> <li>• Heritage Education Staffing</li> <li>• Con Ed / Alt Ed / Adult Ed – Summer School, OYAP</li> <li>• Supervised Alternative Learning (SAL)</li> <li>• School College Work Initiative (SCWI)</li> <li>• SHSM &amp; Pathways</li> <li>• SWAC – Dual Credits</li> <li>• Staffing – Academic</li> <li>• Staff Professional Development – Academic</li> <li>• Summer School</li> <li>• Leadership Development</li> </ul>

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

### **Role of Senior Administration**

In April 2014, based on submissions from all departments (including schools), Senior Administration will review and analyze the 2014-15 Preliminary Expenditures Estimates. Senior Administration 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. Senior Administration will prepare a complete set of 2014-15 Preliminary Expenditure Estimates for presentation to the Budget Committee in May 2014, together with such recommendations as may be appropriate with respect to any additions, deletions or changes to such estimates. All recommendations will be prioritized by Senior Administration and will include information, as complete as is reasonably possible, regarding the recommendation's effect on schools and programs, where applicable. Senior Administration will prepare a complete 2014-15 Final Draft Budget for presentation to the Budget Committee in May 2014.

### **Role of the Community**

Public participation in the Budget Process is encouraged. 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.

Participation by the public provides 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 Budget Committee is to provide staff with direction and priorities for the coming year and to review draft budgets presented by staff. The Committee will ensure adequate input from stakeholders, including the public, and ensure the budget addresses all concerns to the greatest extent possible. The Committee will provide comment 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 that the budget is completed as required by the Ministry of Education. Prior to final submission of the budget document to the Board, staff will bring the budget document to the Audit Committee for approval.

### **Role of the Board of Trustees**

The primary role of the Board of Trustees is to establish 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 that 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 it might invite comment and advice from the general public, ratepayers, parent groups, staff groups, etc., the Board of Trustees *has the ultimate responsibility* under the Education Act, to prepare and adopt annual estimates.

### **No In-Year Deficit**

231. (1) A board shall not, without the Minister's approval, have an in-year deficit for a fiscal year that is greater than the amount determined as follows:

1. Take the board's accumulated surplus for the preceding fiscal year. If the board does not have an accumulated surplus, the number determined under this paragraph is deemed to be zero.
2. Take 1 per cent of the board's operating revenue for the fiscal year.
3. Take the lesser of the amounts determined under paragraphs 1 and 2.

#### **Exception**

(2) Despite subsection (1), a board may have an in-year deficit that is greater than the amount determined under that subsection if the in-year deficit is permitted as part of a financial recovery plan under Division C.1 or if the board is subject to an order under subsection 230.3 (2) or 257.31 (2) or (3).

### **Estimates**

232. (1) Every board, before the beginning of each fiscal year and in time to comply with the date set under clause (6) (c), shall prepare and adopt estimates of its revenues and expenses for the fiscal year.

#### **Same**

(2) Where final financial statements are not available, the calculation of any amount for the purposes of this Act or the regulations shall be based on the most recent data available.

### **Balanced Budget**

(3) A board shall not adopt estimates that indicate the board would have an in-year deficit for the fiscal year.

#### **Exception**

- (4) Despite subsection (3), a board may adopt estimates for a fiscal year that indicate the board would have an in-year deficit for the fiscal year if,
- (a) the estimated in-year deficit would be equal to or less than the amount determined under subsection 231 (1);
  - (b) the Minister grants his or her approval for the estimated in-year deficit to be greater than the amount determined under subsection 231 (1) by the amount specified by the Minister;
  - (c) an in-year deficit is permitted as part of a financial recovery plan under Division C.1; or
  - (d) the board is subject to an order under subsection 230.3 (2) or 257.31 (2) or (3).

The Board must balance its desire to provide the best possible education for its students with the resources available to it. While the Board can 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 2014-15 Budget (assuming final revenue information has been released in a timely fashion) not later than June 30, 2014 for submission to the Province at that time.

# DETAILED INSTRUCTIONS

## **Department Budgets (Other Than School)**

Each superintendent / manager will prepare his / her department's 2014-15 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 Budget Timetable.

## **School Staffing**

Enrolment estimates for 2014-15 will be established in consultation with the Finance Department. Enrolment estimates will be used in the application of formulas to determine staffing requirements. A Superintendent of Education will determine staffing requirements in conjunction with elementary and secondary school principals. These results will be collated by the Superintendent of Education 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 Senior Administration by the Superintendent of Education and submitted to the Finance Department in accordance with the Budget Timetable.

## **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; including texts, supplies, furniture and equipment, etc. For the purposes of determining the 2014-15 Preliminary Estimates, the total amount for school budgets will be set at the same amount per pupil as 2013-14, but based on projected enrolment. These amounts may be subject to revision when more precise information is known regarding the 2014-15 school year, including refined enrolment projections.

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

Forms will be completed and submitted by the schools and forwarded to the Finance Department specifying 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 the Board's enrolment. This amount will be included in the budget.

**Timetable for Estimates**

<b>2014-15 BUDGET TIMETABLE</b>			
<b>Date</b>	<b>Responsibility</b>	<b>Procedure</b>	<b>Date Completed</b>
Monday, December 16 <sup>th</sup>	Superintendent of Business & Treasurer	Review Draft Timetable at a Senior Administration Meeting	December 16 <sup>th</sup>
December 2013 / January 2014	Senior Administration	Finalize Goals and Priorities	
Monday, January 20 <sup>th</sup>	Senior Administration	Review Current Expenditures and Communication Plan re: Restraints in the System	
Tuesday, January 21 <sup>st</sup> 7:00 p.m.	Director of Education	Committee of the Whole – Budget Goal Setting	
Tuesday, February 18 <sup>th</sup>	Manager of Finance	Budget Templates to Superintendents and Managers	
Monday, March 3 <sup>rd</sup>	Manager of Human Resources	Benefit Rates	
Monday, March 3 <sup>rd</sup>	Superintendents of Education and Managers	Draft Expenditure Budgets to Superintendent of Business & Treasurer	
Friday, March 21 <sup>st</sup>	Manager of Finance	Base Salary and Benefits Costing	
Monday, March 24 <sup>th</sup>	Senior Administration	Budget Planning Meeting	
Tuesday, April 1 <sup>st</sup>	Superintendent of Education – Staffing	Preliminary Enrolment Projections	

## 2014-15 BUDGET TIMETABLE

Date	Responsibility	Procedure	Date Completed
Tuesday, April 1 <sup>st</sup>	Superintendent of Business & Treasurer and Superintendents of Education	Present Draft Expenditure Budgets to Senior Administration <ul style="list-style-type: none"> <li>· Curriculum and Special Education Budgets</li> <li>· Staffing</li> <li>· Corporate Services Budget</li> </ul>	
Monday, April 8 <sup>th</sup>	Superintendent of Education – Staffing and Senior Administration	Update Enrolment Projections and Finalize School Allocations	
Tuesday, April 22 <sup>nd</sup>	Superintendent of Business & Treasurer and Senior Administration	Review Expenditure Estimates	
Wednesday, April 23 <sup>rd</sup> 4:00 p.m.	Superintendent of Business & Treasurer	Present Draft Budget (Department Expenditure Estimates) to Budget Committee for: <ul style="list-style-type: none"> <li>· Special Education</li> <li>· Curriculum</li> <li>· Administration</li> <li>· Transportation</li> <li>· School Operations</li> <li>· Information Technology</li> </ul>	
Monday, April 28 <sup>th</sup>	Manager of Finance	Complete Revenue Estimates Complete Draft Expenditure Budget	
Monday, May 5 <sup>th</sup>	Superintendent of Business & Treasurer  Superintendent of Education – Staffing	Present Draft Budget (Staffing) to Senior Administration  Present Teaching Staff Calculation to Senior Administration	

## 2014-15 BUDGET TIMETABLE

Date	Responsibility	Procedure	Date Completed
Tuesday, May 13 <sup>th</sup> 4:00 pm	Superintendent of Business & Treasurer	Present Draft Budget (Staffing) to Budget Committee  Present Teaching Staff Calculation to Budget Committee	
Monday, May 26 <sup>th</sup> 4:00 p.m.	Superintendent of Business & Treasurer	Review Final Draft (Expenditure and Staffing) with Budget Committee	
Monday, June 9 <sup>th</sup> 7:00 p.m.	Superintendent of Business & Treasurer	Final Budget to Audit Committee	
Tuesday, June 17 <sup>th</sup> 7:00 p.m.	Superintendent of Business & Treasurer	Final Budget to Committee of the Whole	
Tuesday, June 24 <sup>th</sup> 7:00 p.m.	Chair of Budget Committee	Final Budget to the Board of Trustees	