



**BRANT HALDIMAND NORFOLK  
Catholic District School Board**

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

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**Budget Committee  
Wednesday, January 6, 2010 – 12:00 p.m.  
Norfolk Room**

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

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| <b>1. Opening Prayer</b>                       | Dennis Blake |
| <b>2. Approval of the Agenda</b>               | Dennis Blake |
| <b>3. Approval of the Minutes</b>              | Dennis Blake |
| <b>4. Declarations of Conflict of Interest</b> | Dennis Blake |
| <b>5. Information Items:</b>                   |              |
| a) Revised Budget                              | Wally Easton |
| b) Audit Committee                             | Wally Easton |
| <b>6. Trustee Inquiries</b>                    | Dennis Blake |
| <b>7. Next Meeting &amp; Adjournment</b>       |              |
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Next meeting: TBD

Brant Haldimand Norfolk Catholic District School Board  
Meeting of the Budget Committee – Tuesday, June 9, 2009

**PRESENT AT THE MEETING**

**Trustees:** Dennis Blake, Dan Dignard, Joe McPherson, June Szeman

**Administration:** Wally Easton, Associate Director & Treasurer  
Pat Petrella, Manager of Finance

**CALL TO ORDER:**

**1. Prayer**

The meeting was opened with a prayer and called to order by Dennis Blake.

**ROUTINE MATTERS:**

**2. Approval of the Agenda**

**Resolved:**

On the motion of Dan Dignard and June Szeman, that the Budget Committee approve the Agenda of the June 9, 2009 meeting.

CARRIED

**3. Approval of Minutes**

**Resolved:**

On the motion of June Szeman and Dan Dignard, that the Budget Committee approve the Minutes from the May 19, 2009 meeting.

CARRIED

**4. Declarations of Interest:**

Trustee June Szeman declared a conflict of interest regarding the Staffing component of the 2009-10 Budget.

**STAFF REPORTS:**

**5i. 2009-10 Budget**

The Committee reviewed the complete budget for 2009-10. Staff provided explanations on the changes made in order to balance the budget. The total budget is \$109,816,313. The Expenditure Budget this year has been divided into three categories; Salaries and Benefits, Other Operating and Capital. The Capital Budget has been separated to comply with the change in accounting standards for school boards. For 2010 and subsequent years, Capital expenditures will not be charged to Operations, but will be capitalized and amortized over several years. The amortization will be charged to Operations on an annual basis.

**Resolved:**

On the motion of Dan Dignard and Joe McPherson, that the Budget Committee recommend to the Committee of the Whole that the Brant Haldimand Norfolk Catholic District School Board approve the 2009-10 Salary and Benefits Budget in the amount of \$86,541,618.

CARRIED

On the motion of June Szeman and Dan Dignard, that the Budget Committee recommend to the Committee of the Whole that the Brant Haldimand Norfolk Catholic District School Board approve the 2009-10 Operations Budget in the amount of \$23274,695.

CARRIED

On the motion of Joe McPherson and June Szeman, that the Budget Committee recommend to the Committee of the Whole that the Brant Haldimand Norfolk Catholic District School Board approve the 2009-10 Capital Budget in the amount of \$15,908,733.

CARRIED

**TRUSTEE INQUIRIES:** Nil.

**BUSINESS OF THE IN-CAMERA SESSION**

**Resolved:**

On the motion of Dan Dignard and June Szeman, that the Budget Committee move into the In-Camera Session.

CARRIED

**REPORT ON THE IN-CAMERA SESSION**

**Resolved:**

On the motion of Joe McPherson and June Szeman, that the Budget Committee approve the business from the In-Camera Session.

CARRIED

**ADJOURNMENT**

The meeting was adjourned at 8:15 p.m. The next Budget Committee meeting will be scheduled at the Call of the Chair.

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

Prepared by: G. Wallace Easton, Associate Director, Corporate Services & Treasurer  
Presented to: Budget Committee  
Submitted on: January 6, 2010  
Submitted by: Cathy Horgan, Director of Education & Secretary

**REVISED BUDGET ESTIMATES: 2009-10**  
Public Session

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**BACKGROUND INFORMATION:**

Each year, the Ministry requires that school boards provide their revised budgeted revenue and expenditures for the school year. The original estimates are normally approved by Board and submitted to the Ministry by June 30. Although the Ministry does not require the revised estimates to be approved by Board, our practice has been to recommend approval by the Board.

**DEVELOPMENTS:**

The 2009-10 Revised Budget Report is attached for your information as Appendix A. There are several major changes, primarily, due to the decline in enrolment from that in the original budget. Actual enrolment at October 2009 was less the originally expected by about 70 elementary pupils and 40 secondary pupils. This resulted in a reduction of about \$1.0 million in General Operating grants. There are some additional grants to fund specific initiatives such as the High Skills Major, Schools in the Middle and Math/Literacy.

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

**RECOMMENDATION:**

THAT the Budget Committee recommend the Brant Haldimand Norfolk Catholic District School Board approve the 200-10 Revised Budget Estimates, in the amount of \$110,946,161.

**Brant Haldimand Norfolk Catholic District School Board****REVENUE ESTIMATES 2009-2010**

	Revised 2009-10	Preliminary 2009-10	Incr (Decr)
<b>GENERAL LEGISLATIVE GRANTS</b>			
Foundation Allocation - Base Amount - Elementary	27,061,045	27,355,209	(294,164)
Foundation Allocation - Base Amount - Secondary	21,077,542	21,393,932	(316,390)
<b>Total: Foundation Allocation</b>	<b>48,138,587</b>	<b>48,749,141</b>	<b>(610,554)</b>
Primary Class size Allocation	2,243,113	2,270,494	(27,381)
School Foundation	8,176,307	8,335,526	(159,219)
Special Education Allocation	10,010,029	10,090,263	(80,234)
Language Allocation	1,375,850	1,407,002	(31,152)
Distant Schools/Small Schools Allocation	95,654	96,483	(829)
Remote & Rural Allocation	1,228,518	1,216,082	12,436
Learning Opportunity Allocation	1,212,456	1,258,504	(46,048)
Adult & Continuing Education & Summer School	-	73,104	(73,104)
Teacher Compensation Allocation	5,483,955	5,748,270	(264,315)
New Teacher Induction Program (NTIP)	111,488	111,488	-
Transportation Allocation	5,036,627	5,063,277	(26,650)
Administration & Governance Allocation	3,495,630	3,523,620	(27,990)
School Operations Allocations	10,238,085	10,295,481	(57,396)
Community Use of Schools	149,758	149,758	-
Declining Enrolment Adjustment	310,448	27,119	283,329
Program Enhancement	328,100	337,750	(9,650)
First Nation Supplemental Allocation	66,000	66,821	(821)
Safe Schools	197,054	199,570	(2,516)
<b>Total: OPERATING</b>	<b>97,897,659</b>	<b>99,019,753</b>	<b>(1,122,094)</b>
School Renewal Allocation	1,511,820	1,517,868	(6,048)
Good Places to Learn	515,571	518,571	(3,000)
New Pupil Places Allocation	3,568,870	3,588,291	(19,421)
Pupil Accommodation Allocation-Best Start	72,741	72,741	-
Pre amalgamation Capital Grants	146,395	146,395	-
Debt Charges Allocation	-	-	-
<b>TOTAL LEGISLATIVE GRANT</b>	<b>103,713,056</b>	<b>104,863,619</b>	<b>(1,150,563)</b>
<b>OTHER REVENUE</b>			
Tuition fees	1,298,363	1,141,518	156,845
Transportation recovery	-	-	-
Rental Revenue	73,140	50,400	22,740
Interest Earned	62,910	100,000	(37,090)
Sinking fund Interest	-	-	-
Insurance	-	-	-
Miscellaneous Revenue	67,694	67,694	-
Transfer from Reserve for Retiree Benefits	200,000	200,000	-
Transfer from Pupil Accommodation reserve fund	3,367,733	2,523,538	844,195
EDC Fund Revenue (re: Debenture Payment)	119,858	119,858	-
<i>Miscellaneous Gov't Grants</i>			
Misc Grants	960,000	421,170	538,830
Deferred Revenue	275,516	-	275,516
CODE Program	-	-	-
French Monitor Program	36,000	18,000	18,000
School Effectiveness Fund (Bd Capacity)	198,735	150,000	48,735
MISA	69,768	69,768	-
SCWI	-	-	-
Ontario Youth Apprenticeship Program	90,748	90,748	-
<b>TOTAL REVENUE</b>	<b>110,533,521</b>	<b>109,816,313</b>	<b>717,208</b>
<b>Prior Year Carry Forward</b>	<b>412,640</b>		<b>412,640</b>
<b>NET REVENUE</b>	<b>110,946,161</b>	<b>109,816,313</b>	<b>1,129,848</b>
<b>EXPENDITURE</b>	<b>110,946,161</b>	<b>109,816,313</b>	<b>1,129,848</b>
Surplus(deficit)	(0)	-	(0)

# Brant Haldimand Norfolk Catholic District School Board 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>INSTRUCTION</b>						
<b>Total Salaries &amp; Wages</b>	48,215,161	-329,822	47,885,339	45,240,957	45,596,032	2,644,382
<b>Total Employee Benefits</b>	5,707,515	-63,727	5,643,788	5,374,596	5,443,108	269,192
10 315 Professional Development - Academic & S.O.'s	66,575	16,000	82,575	105,800	106,936	-23,225
10 319 Religion Course	10,000	10,000	10,000	10,000	11,500	0
<b>Total Staff Development</b>	76,575	16,000	92,575	115,800	118,436	-23,225
10 320 Textbooks & Learning Materials	0	0	0	50,000	407,554	-50,000
10 325 Program Supplies	434,250	97,682	531,932	564,815	817,701	-32,883
10 329 Grassroots	0	0	0	0	0	0
10 330 Instructional Supplies	991,998	-17,257	974,741	987,150	436,703	-12,409
10 331 Application Software	0	0	0	0	-1,000	0
10 333 New Classroom Set-Up	10,000	10,000	10,000	12,000	0	-2,000
10 335 Printing & Photocopying - Instructional	200,000	200,000	200,000	200,000	216,286	0
10 336 Printing & Photocopying - Non-Instructional	5,000	5,000	5,000	4,100	1,731	900
10 339 First Aid Supplies	7,500	7,500	7,500	7,500	5,911	0
10 361 Automobile Reimbursement	51,500	7,700	59,200	71,475	58,236	-12,275
10 401 Repairs - Furniture & Equipment	5,000	5,000	5,000	10,000	15,258	-5,000
10 402 Repairs - Computer Technology	0	0	0	0	0	0
10 406 Telephone - Data Communications Services	0	0	0	46,210	4,282	-46,210
10 414 Student Senate	3,900	3,900	3,900	3,900	2,766	0
10 540 School Trips - Transportation	8,000	2,000	10,000	8,000	49,018	2,000
<b>Total Supplies &amp; Services</b>	1,717,148	90,125	1,807,273	1,965,150	2,014,446	-157,877
10 501 Replacement of Furniture & Equipment - General	30,000	35,000	65,000	72,000	60,768	-7,000
10 502 Replacement of Furniture & Equipment - Computer Technology	0	73,940	73,940	73,940	0	51,000
10 503 Replacement of Furniture & Equipment - Network Connectivity	49,125	1,875	51,000	0	0	51,000
<b>Total Replacement of F&amp;E</b>	79,125	110,815	189,940	172,000	60,768	117,940
10 602 Rental/Lease - Furniture & Equipment - Computer Technology	365,000	365,000	365,000	400,000	252,722	-35,000
10 603 Rental/Lease - Furniture & Equipment - Network Connectivity	65,000	65,000	65,000	100,000	91,578	-35,000
<b>Total Rental Expenditures</b>	430,000	430,000	430,000	500,000	344,299	-70,000
10 640 Instructional Advertising	10,300	10,300	10,300	4,300	11,257	6,000
10 654 Other Contractual Services	113,513	114,282	227,795	113,513	115,996	114,282
10 661 Software Fees & Licenses	102,000	102,000	102,000	137,000	162,436	-35,000
10 662 Maintenance Fees - Computer Technology	91,691	1,000	92,691	54,350	39,241	38,341
10 702 Association & Membership Fees - Individuals	1,000	1,000	1,000	1,000	0	0
<b>Total Fees &amp; Contractual Services</b>	318,504	115,282	433,786	310,163	328,930	123,623
10 705 Student Bursaries/Awards	0	0	0	0	1,704	0
<b>Total Other</b>	0	0	0	0	1,704	0
10 551 Additional Furniture & Equipment - General	35,000	-35,000	0	280,471	415,750	-280,471
10 552 Additional Furniture & Equipment - Computer Technology	73,940	-73,940	0	115,125	152,002	-115,125
10 553 Additional Furniture & Equipment - Network Connectivity	0	0	0	395,596	567,752	-395,596
<b>Total Capital Expenditures</b>	108,940	-108,940	0	681,192	1,135,454	-454,262
<b>Total INSTRUCTION</b>	56,652,968	-170,267	56,482,701	53,974,262	54,475,477	2,508,439

# Brant Haldimand Norfolk Catholic District School Board 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>SPECIAL EDUCATION</b>						
<b>Total Salaries &amp; Wages</b>	10,047,050	95,278	10,142,328	9,602,210	9,609,995	540,118
<b>Total Employee Benefits</b>	1,849,064	14,453	1,863,517	1,702,241	1,688,341	161,276
12 315 Professional Development - Academic & S.O.'s	23,500	3,000	26,500	24,000	19,648	2,500
12 317 Professional Development - Non Teaching	14,200	-2,150	12,050	5,450	35,380	6,600
<b>Total Staff Development</b>	37,700	850	38,550	29,450	55,028	9,100
12 320 Textbooks & Learning Materials	0	0	0	0	948	0
12 325 Program Supplies	118,126		118,126	162,400	130,366	-44,274
12 330 Instructional Supplies	8,000		8,000	15,050	22,687	-7,050
12 331 Application Software	0	0	0	0	1,177	0
12 335 Printing & Photocopying - Instructional	0	10,800	10,800	89,500	70,387	10,800
12 336 Printing & Photocopying - Non-instructional	0	-4,720	88,780	3,050	5,560	-720
12 361 Automobile Reimbursement	89,500		89,500	3,050	3,052	1,950
12 402 Repairs - Computer Technology	5,000		5,000	4,625	3,000	-1,500
12 404 Telephone - Cellular	3,375	-250	3,125	600	438	3,000
12 405 Telephone - Voice	600	200	800	500	384	200
12 407 Postage	0	4,500	4,500	0	0	4,500
12 410 Office Supplies & Services	0		0	0	0	0
12 416 SEAC	1,000		1,000	0	0	500
12 540 School Trips - Transportation	0		0	0	0	0
<b>Total Supplies &amp; Services</b>	229,601	13,530	243,131	275,725	235,019	-32,594
12 501 Replacement of Furniture & Equipment - General	0	500	500	194,000	433,878	500
12 502 Replacement of Furniture & Equipment - Computer Technology	182,000	10,000	192,000	194,000	433,878	-2,000
<b>Total Replacement of F&amp;E</b>	182,000	10,500	192,500	194,000	433,878	-1,500
12 654 Other Contractual Services	55,000		55,000	55,000	43,414	0
12 702 Association & Membership Fees - Individuals	0	200	200	55,000	267	200
<b>Total Fees &amp; Contractual Services</b>	55,000	200	55,200	55,000	43,681	200
12 551 Additional Furniture & Equipment - General	0		0	0	0	0
12 552 Additional Furniture & Equipment - Computer Technology	10,000	-10,000	0	0	0	0
<b>Total Capital Expenditures</b>	10,000	-10,000	0	0	0	0
<b>Total SPECIAL EDUCATION</b>	12,410,415	124,811	12,535,226	11,858,626	12,065,942	676,600

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>SCHOOL MANAGEMENT</b>						
<b>Total Salaries &amp; Wages</b>	6,604,008	134,939	6,738,947	6,445,430	6,401,812	293,517
<b>Total Employee Benefits</b>	916,751	17,626	934,377	911,123	840,491	23,254
15 315 Professional Development - Academic & S.O.'s	20,000	22,900	42,900	20,000	20,070	22,900
15 317 Professional Development - Non Teaching	6,000		6,000	99,000	15,813	-93,000
15 319 Religion Course	0		0	0		0
<b>Total Staff Development</b>	26,000	22,900	48,900	119,000	35,883	-70,100
15 320 Textbooks & Learning Materials	0		0	0	16,829	0
15 325 Program Supplies	0	17,500	17,500	0		17,500
15 336 Printing & Photocopying - Non-instructional	35,350		35,350	35,350	3,964	0
15 361 Automobile Reimbursement	17,500	3,000	20,500	17,500	19,701	3,000
15 401 Repairs - Furniture & Equipment	0		0		66	0
15 404 Telephone - Cellular	0		0	0	11,899	0
15 405 Telephone - Voice	75,405	0	75,405	75,405	62,653	0
15 406 Telephone - Data Communications Services	0		0	0	2,796	0
15 407 Postage	32,046		32,046	32,046	49,362	0
15 410 Office Supplies & Services	130,954		130,954	130,954	173,728	0
15 415 School Council Supplies	8,000		8,000	18,000	37,540	-10,000
<b>Total Supplies &amp; Services</b>	299,255	20,500	319,755	309,255	378,539	10,500
15 501 Replacement of Furniture & Equipment - General	10,000		10,000	10,000	31,450	0
15 502 Replacement of Furniture & Equipment - Computer Technology	0		0	0	1,847	0
15 503 Replacement of Furniture & Equipment - Network Connectivity	9,825	375	10,200	5,324	1,129	4,876
<b>Total Replacement of F&amp;E</b>	19,825	375	20,200	15,324	34,426	4,876
15 601 Rental/Lease - Furniture & Equipment - General	0		0	5,555		-5,555
15 602 Rental/Lease - Furniture & Equipment - Computer Technology	0		0	30,654	30,852	-30,654
15 603 Rental/Lease - Furniture & Equipment - Network Connectivity	0		0	0		0
15 621 Rental/Lease - Photocopier	0		0	0	60,636	0
<b>Total Rental Expenditures</b>	0		0	36,209	91,489	-36,209
15 654 Other Contractual Services	0		0	0		0
15 661 Software Fees & Licenses	12,500		12,500	37,500	30,295	-25,000
15 662 Maintenance Fees - Computer Technology	120,000		120,000	120,000	147,915	0
15 719 School Courier	20,000		20,000	42,000	43,607	-22,000
<b>Total Fees &amp; Contractual Services</b>	152,500		152,500	199,500	221,816	-47,000
15 551 Additional Furniture & Equipment - General	0		0	0		0
15 552 Additional Furniture & Equipment - Computer Technology	0		0	0		0
15 553 Additional Furniture & Equipment - Network Connectivity	0	53,000	53,000	0		53,000
<b>Total Capital Expenditures</b>	0	53,000	53,000	0		53,000
<b>Total SCHOOL MANAGEMENT</b>	<b>8,018,339</b>	<b>249,340</b>	<b>8,267,679</b>	<b>8,035,841</b>	<b>8,004,456</b>	<b>231,838</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>STUDENT SUPPORT SERVICES</b>						
<b>Total Salaries &amp; Wages</b>	524,147	19,892	544,039	545,124	542,530	-1,085
<b>Total Employee Benefits</b>	73,209	2,387	75,596	43,986	69,943	31,610
21 315 Professional Development - Academic & S.O.'s	0	1,500	1,500			1,500
<b>Total Staff Development</b>	0	1,500	1,500			1,500
21 325 Program Supplies	0	1,000	1,000			1,000
21 361 Automobile Reimbursement	0	1,000	1,000			1,000
21 404 Telephone - Cellular	0	400	400	0	472	400
<b>Total Supplies &amp; Services</b>	0	2,400	2,400	0	472	2,400
<b>Total STUDENT SUPPORT SERVICES</b>	<b>597,356</b>	<b>26,179</b>	<b>623,535</b>	<b>589,110</b>	<b>612,944</b>	<b>34,425</b>
<b>COMPUTER SERVICES</b>						
<b>Total Salaries &amp; Wages</b>	829,687		829,687	838,594	762,475	-8,907
<b>Total Employee Benefits</b>	187,983		187,983	183,891	159,254	4,092
22 317 Professional Development - Non Teaching	17,500	-2,500	15,000	24,500	10,709	-9,500
<b>Total Staff Development</b>	<b>17,500</b>	<b>-2,500</b>	<b>15,000</b>	<b>24,500</b>	<b>10,709</b>	<b>-9,500</b>
22 325 Program Supplies	1,550	350	1,900	1,500	3,393	400
22 332 Books & Periodicals	500		500	500		0
22 361 Automobile Reimbursement	33,000	-1,000	32,000	30,000	29,851	2,000
22 402 Repairs - Computer Technology	15,000		15,000	15,000	16,532	0
22 404 Telephone - Cellular	10,000		10,000	10,000	8,654	0
22 406 Telephone - Data Communications Services	228,700		228,700	239,800	233,894	-11,100
22 410 Office Supplies & Services	0		0	0	253	0
<b>Total Supplies &amp; Services</b>	<b>288,750</b>	<b>-650</b>	<b>288,100</b>	<b>296,800</b>	<b>292,577</b>	<b>-8,700</b>
22 501 Replacement of Furniture & Equipment - General	0		0	0	492	0
22 502 Replacement of Furniture & Equipment - Computer Technology	5,000		5,000	5,000	6,826	0
22 503 Replacement of Furniture & Equipment - Network Connectivity	0		0	0	2,126	0
<b>Total Replacement of F&amp;E</b>	<b>5,000</b>		<b>5,000</b>	<b>5,000</b>	<b>9,444</b>	<b>0</b>
22 653 Other Professional Fees	0		0	0	42,495	0
22 654 Other Contractual Services	7,000		7,000	5,300	1,700	1,700
22 661 Software Fees & Licenses	1,430		1,430	3,430	1,422	-2,000
22 662 Maintenance Fees - Computer Technology	38,012	2,230	40,242	28,810	11,432	11,432
22 702 Association & Membership Fees - Individuals	0		0	203	0	0
<b>Total Fees &amp; Contractual Services</b>	<b>46,442</b>	<b>2,230</b>	<b>48,672</b>	<b>37,540</b>	<b>44,120</b>	<b>11,132</b>
22 551 Additional Furniture & Equipment - General	0		0	0	0	0
22 552 Additional Furniture & Equipment - Computer Technology	0		0	0	0	0
<b>Total Capital Expenditures</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total COMPUTER SERVICES</b>	<b>1,375,362</b>	<b>-920</b>	<b>1,374,442</b>	<b>1,386,325</b>	<b>1,278,579</b>	<b>-11,883</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>LIBRARY SERVICES</b>						
Total Salaries & Wages	810,732		810,732	787,048	774,046	23,684
Total Employee Benefits	168,906		168,906	157,630	159,379	11,276
23 317 Professional Development - Non Teaching	2,000		2,000	2,000	5,391	0
Total Staff Development	2,000		2,000	2,000	5,391	0
23 320 Textbooks & Learning Materials	15,000		15,000	15,000	12,369	0
23 321 Library Books	0		0	55,000	88,013	-55,000
23 325 Program Supplies	35,000		35,000	35,000	42,214	0
23 330 Instructional Supplies	0		0	0	7,512	0
23 335 Printing & Photocopying - Instructional	2,000		2,000	2,000	2,125	0
23 361 Automobile Reimbursement	5,000		5,000	5,000	8,565	0
23 404 Telephone - Cellular	0		0	0	263	0
Total Supplies & Services	57,000		57,000	112,000	161,061	-55,000
<b>Total LIBRARY SERVICES</b>	<b>1,038,638</b>		<b>1,038,638</b>	<b>1,058,678</b>	<b>1,099,878</b>	<b>-20,040</b>
<b>GUIDANCE SERVICES</b>						
Total Salaries & Wages	922,357		922,357	844,962	896,863	77,395
Total Employee Benefits	92,913		92,913	88,870	91,387	4,043
24 330 Instructional Supplies	0		0	0	3	0
24 335 Printing & Photocopying - Instructional	0		0	0	1,846	0
Total Supplies & Services	0		0	0	1,849	0
<b>Total GUIDANCE SERVICES</b>	<b>1,015,270</b>		<b>1,015,270</b>	<b>933,832</b>	<b>990,099</b>	<b>81,438</b>

# Brant Haldimand Norfolk Catholic District School Board 2009-2010 Revised Expenditure Estimates

## TEACHER SUPPORT SERVICES

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>Total Salaries &amp; Wages</b>	1,214,234	-60,000	1,154,234	1,118,470	1,101,335	35,764
<b>Total Employee Benefits</b>	145,829	-9,600	136,229	133,997	122,419	2,232
25 315 Professional Development - Academic & S.O.'s	14,600	2,400	17,000	15,100	16,388	1,900
<b>Total Staff Development</b>	14,600	2,400	17,000	15,100	16,388	1,900
25 325 Program Supplies	21,500		21,500	74,000	568,393	-52,500
25 331 Application Software	2,000		2,000	2,000		0
25 335 Printing & Photocopying - Instructional	31,500	3,500	35,000	32,500	15,218	2,500
25 336 Printing & Photocopying - Non-instructional	12,000	-10,800	1,200	12,000	9,045	-10,800
25 361 Automobile Reimbursement	26,500	2,000	28,500	29,000	38,031	-500
25 404 Telephone - Cellular	4,200	900	5,100	4,200	5,299	900
25 405 Telephone - Voice	3,500		3,500	4,500	6,897	-1,000
25 406 Telephone - Data Communications Services	0	500	500	3,500		-3,000
25 407 Postage	1,600	-800	800	1,600	229	-800
25 410 Office Supplies & Services	2,500		2,500	5,000	5,190	-2,500
<b>Total Supplies &amp; Services</b>	105,300	-4,700	100,600	168,300	648,302	-67,700
25 501 Replacement of Furniture & Equipment - General	0		0	5,000	789	-5,000
25 502 Replacement of Furniture & Equipment - Computer Technology	0	700	700		700	
<b>Total Replacement of F&amp;E</b>	0	700	700	5,000	789	-4,300
25 640 Instructional Advertising	0		0	0	7,475	0
25 653 Other Professional Fees	0		0	0	27,000	0
25 701 Association & Membership Fees - Board	10,000		10,000	10,000	9,729	0
25 702 Association & Membership Fees - Individuals	2,700	1,150	3,850	2,700	1,276	1,150
<b>Total Fees &amp; Contractual Services</b>	12,700	1,150	13,850	12,700	45,480	1,150
25 551 Additional Furniture & Equipment - General	0		0			0
<b>Total Capital Expenditures</b>	0		0			0
<b>Total TEACHER SUPPORT SERVICES</b>	1,492,663	-70,050	1,422,613	1,453,567	1,934,712	-30,954

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>GOVERNANCE/TRUSTEES</b>						
Total Salaries & Wages	64,700		64,700	65,044	64,781	-344
<b>Total Employee Benefits</b>						
31 317 Professional Development - Non Teaching	2,588		2,588	2,602	1,406	-14
Total Staff Development	20,000		20,000	20,000	22,561	0
31 359 Student Trustees	5,000		5,000	5,000	3,282	0
31 361 Automobile Reimbursement	7,000		7,000	0	10,885	7,000
31 362 Travel and/or Expense Allowance	0		0	14,400		-14,400
31 404 Telephone - Cellular	3,000		3,000	3,000	2,588	0
31 406 Telephone - Data Communications Services	3,600		3,600	3,600	4,169	0
31 407 Postage	200		200	200	274	0
31 410 Office Supplies & Services	500		500	500	1,440	0
31 502 Replacement of Furniture & Equipment - Computer Technology	8,000		8,000	2,000		6,000
Total Supplies & Services	27,300		27,300	28,700	22,639	-1,400
31 701 Association & Membership Fees - Board	49,000		49,000	49,000	47,717	0
31 702 Association & Membership Fees - Individuals	250		250	250		0
31 725 Miscellaneous	2,000		2,000	2,000	1,270	0
Total Other	51,250		51,250	51,250	48,987	0
31 552 Additional Furniture & Equipment - Computer Technology	0		0	0	0	0
Total Capital Expenditures	0		0	0	0	0
<b>Total GOVERNANCE/TRUSTEES</b>	<b>165,838</b>		<b>165,838</b>	<b>167,596</b>	<b>160,375</b>	<b>-1,758</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>Total Salaries &amp; Wages</b>	1,183,706	10,710	1,194,416	1,109,237	1,125,267	85,179
<b>Total Employee Benefits</b>	171,892	1,071	172,963	154,545	160,732	18,418
32 315 Professional Development - Academic & S.O.'s	32,000		32,000	32,000	30,161	0
32 316 Professional Memberships - Academic	1,000		1,000	1,000	975	0
32 317 Professional Development - Non Teaching	3,000	3,000	6,000	5,000	10,813	1,000
<b>Total Staff Development</b>	36,000	3,000	39,000	38,000	41,949	1,000
32 322 Books & Periodicals	500		500	500	4,317	0
32 336 Printing & Photocopying - Non-instructional	16,000		16,000	16,000	13,171	0
32 361 Automobile Reimbursement	9,500	1,000	10,500	9,500	9,724	1,000
32 363 Other Travel Expense	0		0	15,000		-15,000
32 404 Telephone - Cellular	10,500	700	11,200	10,500	8,225	700
32 405 Telephone - Voice	0		0	0	1,663	0
32 406 Telephone - Data Communications Services	600		600	600		0
32 410 Office Supplies & Services	9,000		9,000	6,000	10,327	3,000
<b>Total Supplies &amp; Services</b>	46,100	1,700	47,800	58,100	47,426	-10,300
32 501 Replacement of Furniture & Equipment - General	0	1,000	1,000	1,000	3,975	0
32 502 Replacement of Furniture & Equipment - Computer Technology	1,500		1,500	1,500	525	0
<b>Total Replacement of F&amp;E</b>	1,500	1,000	2,500	2,500	4,500	0
32 640 Instructional Advertising	15,000		15,000	18,000	5,364	-3,000
32 641 Community Relations	5,000		5,000	5,000		0
32 652 Legal Fees	15,000		15,000	15,000	18,459	0
32 653 Other Professional Fees	0		0	30,000	19,652	-30,000
32 654 Other Contractual Services	10,000		10,000	10,000		0
32 661 Software Fees & Licenses	0		0	0	723	0
32 672 Liability Insurance	110,000		110,000	125,000	100,632	-15,000
32 701 Association & Membership Fees - Board	200		200	200	245	0
<b>Total Fees &amp; Contractual Services</b>	155,200		155,200	203,200	145,076	-48,000
32 702 Association & Membership Fees - Individuals	9,900		9,900	9,900	11,743	0
32 710 Interest	0		0	0	74,270	0
32 725 Miscellaneous	20,200		20,200	18,000	26,620	2,200
<b>Total Other</b>	30,100		30,100	27,900	112,633	2,200
32 551 Additional Furniture & Equipment - General	1,000	-1,000	0	0		0
32 552 Additional Furniture & Equipment - Computer Technology	0		0	0		0
<b>Total Capital Expenditures</b>	1,000	-1,000	0	0	0	0
<b>Total GENERAL ADMINISTRATION</b>	1,625,498	16,481	1,641,979	1,593,482	1,637,584	48,497

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>Total Salaries &amp; Wages</b>	486,368		486,368	489,128	457,629	-2,760
<b>Total Employee Benefits</b>	109,808		109,808	109,711	101,840	97
33 317 Professional Development - Non Teaching	5,000		5,000	5,000	3,354	0
33 318 Professional Memberships - Non Teaching	2,000		2,000	2,000	1,885	0
<b>Total Staff Development</b>	7,000		7,000	7,000	5,239	0
33 336 Printing & Photocopying - Non-instructional	10,000		10,000	10,000	1,940	0
33 361 Automobile Reimbursement	1,500		1,500	1,500	1,397	0
33 402 Repairs - Computer Technology	0		0	0	262	0
33 405 Telephone - Voice	12,000		12,000	12,000	18,113	0
33 406 Telephone - Data Communications Services	0		0	0	1,513	0
33 407 Postage	12,000		12,000	12,000	13,676	0
33 410 Office Supplies & Services	25,000		25,000	25,000	17,588	0
<b>Total Supplies &amp; Services</b>	60,500		60,500	60,500	54,489	0
33 501 Replacement of Furniture & Equipment - General	10,000	10,000	20,000	35,000	56,149	-15,000
33 502 Replacement of Furniture & Equipment - Computer Technology	0	5,000	5,000	5,000	4,569	0
<b>Total Replacement of F&amp;E</b>	10,000	15,000	25,000	40,000	60,718	-15,000
33 601 Rental/Lease - Furniture & Equipment - General	5,000	-5,000	0	5,000	5,000	-5,000
<b>Total Rental Expenditures</b>	5,000	-5,000	0	5,000	5,000	-5,000
33 640 Instructional Advertising	2,655		2,655	2,655	1,221	0
33 651 Audit Fees	40,000	5,000	45,000	40,000	37,201	5,000
33 653 Other Professional Fees	65,000	-65,000	0	65,000	11,717	-65,000
33 654 Other Contractual Services	71,000		71,000	71,000	68,733	0
33 661 Software Fees & Licenses	8,000		8,000	20,500	43,289	-12,500
33 662 Maintenance Fees - Computer Technology	93,200		93,200	88,000	59,861	5,200
33 702 Association & Membership Fees - Individuals	2,000		2,000	2,000	909	0
<b>Total Fees &amp; Contractual Services</b>	281,855	-60,000	221,855	289,155	222,932	-67,300
33 729 Foreign Exchange Gain/Loss	0		0	0	1,423	0
<b>Total Other</b>	0		0	0	1,423	0
33 551 Additional Furniture & Equipment - General	10,000	-10,000	0	0	0	0
33 552 Additional Furniture & Equipment - Computer Technology	5,000	-5,000	0	0	0	0
<b>Total Capital Expenditures</b>	15,000	-15,000	0	0	0	0
<b>Total BUSINESS ADMINISTRATION</b>	975,531	-65,000	910,531	1,000,494	904,270	-89,963

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>HUMAN RESOURCES ADMINISTRATION</b>						
<b>Total Salaries &amp; Wages</b>	416,803	-36,606	380,197	374,907	367,270	5,290
<b>Total Employee Benefits</b>	79,648	-5,857	73,791	68,773	79,398	5,018
34 317 Professional Development - Non Teaching	4,500		4,500	3,500	1,963	1,000
34 318 Professional Memberships - Non Teaching	1,900		1,900	1,200	1,182	700
<b>Total Staff Development</b>	6,400		6,400	4,700	3,145	1,700
34 322 Books & Periodicals	2,000		2,000	1,000	211	1,000
34 361 Automobile Reimbursement	2,000		2,000	1,500	1,168	500
34 410 Office Supplies & Services	3,500		3,500	3,500	2,655	0
34 421 Recruitment of Staff	20,000		20,000	20,000	9,650	0
<b>Total Supplies &amp; Services</b>	27,500		27,500	26,000	13,684	1,500
34 650 Labour Relations	80,000		80,000	80,000	131,373	0
34 652 Legal Fees	0		0	0	0	0
34 653 Other Professional Fees	0	2,000	2,000	0	0	2,000
34 654 Other Contractual Services	29,000		29,000	10,000	442	19,000
34 661 Software Fees & Licenses	20,000	10,000	30,000	20,000	0	10,000
34 662 Maintenance Fees - Computer Technology	2,500		2,500	2,000	0	500
34 702 Association & Membership Fees - Individuals	1,400		1,400	1,000	945	400
<b>Total Fees &amp; Contractual Services</b>	132,900	12,000	144,900	113,000	132,761	31,900
<b>Total HUMAN RESOURCES ADMINISTRATION</b>	663,251	-30,463	632,788	587,380	596,257	45,408
<b>TECHNICAL ADMINISTRATION</b>						
<b>Total Salaries &amp; Wages</b>	48,729		48,729	47,310	47,310	1,419
<b>Total Employee Benefits</b>	9,575		9,575	8,475	8,471	1,100
35 503 Replacement of Furniture & Equipment - Network Connectivity	6,550	250	6,800	3,550	4,131	3,250
<b>Total Replacement of F&amp;E</b>	6,550	250	6,800	3,550	4,131	3,250
35 661 Software Fees & Licenses	12,500		12,500	12,500	12,124	0
<b>Total Fees &amp; Contractual Services</b>	12,500		12,500	12,500	12,124	0
35 553 Additional Furniture & Equipment - Network Connectivity	0		0	0	0	0
<b>Total Capital Expenditures</b>	0		0	0	0	0
<b>Total TECHNICAL ADMINISTRATION</b>	77,354	250	77,604	71,835	72,036	5,769

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>Total Salaries &amp; Wages</b>	3,637,571		3,637,571	3,538,533	3,660,544	99,038
<b>Total Employee Benefits</b>	910,155		910,155	910,951	846,720	-796
40 317 Professional Development - Non Teaching	2,000		2,000	2,000		0
<b>Total Staff Development</b>	2,000		2,000	2,000		0
40 340 Plant Operations Supplies	215,000		215,000	180,000	231,677	35,000
40 341 Electricity	1,277,028		1,227,028	1,234,199	1,084,552	-7,171
40 343 Heating - Gas	481,337	-50,000	431,337	573,776	563,021	-92,439
40 346 Water & Sewage	134,831		134,831	145,573	132,100	-10,742
40 361 Automobile Reimbursement	14,000		14,000	14,000	15,009	0
40 404 Telephone - Cellular	2,000		2,000	2,000	1,939	0
40 430 Maintenance Supplies	50,000		50,000	55,000	39,670	-5,000
40 435 Caretakers Supplies	25,000		25,000	45,000		-20,000
<b>Total Supplies &amp; Services</b>	2,199,196	-50,000	2,149,196	2,249,547	2,067,968	-100,351
40 501 Replacement of Furniture & Equipment - General	20,000		20,000	31,000	23,109	-11,000
40 502 Replacement of Furniture & Equipment - Computer Technology	2,000		2,000	2,000		0
<b>Total Replacement of F&amp;E</b>	22,000		22,000	33,000	23,109	-11,000
40 610 Rental/Lease - Instructional Accommodation	201,113	0	201,113	186,970	209,106	14,143
<b>Total Rental Expenditures</b>	201,113	0	201,113	186,970	209,106	14,143
40 654 Other Contractual Services	700,000		700,000	700,000	749,573	0
40 661 Software Fees & Licenses	18,000		18,000	18,000	34,255	0
40 681 Moving of Portables	15,000		15,000	25,000	11,582	-10,000
<b>Total Fees &amp; Contractual Services</b>	733,000		733,000	743,000	795,411	-10,000
40 551 Additional Furniture & Equipment - General	25,000		25,000	0		25,000
<b>Total Capital Expenditures</b>	25,000		25,000	0		25,000
<b>Total SCHOOL OPERATIONS</b>	<b>7,730,035</b>	<b>-50,000</b>	<b>7,680,035</b>	<b>7,664,000</b>	<b>7,602,858</b>	<b>16,035</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>SCHOOL MAINTENANCE</b>						
<b>Total Salaries &amp; Wages</b>	700,060		700,060	740,685	633,806	-40,625
<b>Total Employee Benefits</b>	144,429		144,429	153,977	134,907	-9,548
41 317 Professional Development - Non Teaching	2,500		2,500	2,500	32,391	0
<b>Total Staff Development</b>	2,500		2,500	2,500	32,391	0
41 361 Automobile Reimbursement	22,000		22,000	21,000	20,173	1,000
41 370 Vehicle Fuel	30,000		30,000	25,000	27,044	5,000
41 401 Repairs - Furniture & Equipment	1,000		1,000	1,000	0	0
41 404 Telephone - Cellular	6,000		6,000	6,000	5,241	0
41 430 Maintenance Supplies	125,000		125,000	100,000	131,683	25,000
41 431 Maintenance Services	300,000		300,000	300,000	379,620	0
41 432 Landscaping	6,000		6,000	6,000	0	0
41 433 School Beautification	0		0	0	500	0
41 434 Building & Grounds (School Based)	61,368		61,368	61,368	27,305	0
41 438 Municipal Improvements	5,000		5,000	5,000	586	0
41 439 Local Improvement Supplies	0		0	0	107,088	0
41 440 Vehicle Maintenance & Supplies	14,000		14,000	14,000	14,267	0
41 441 Vehicle Licence/Permits	0		0	0	0	0
41 449 Health & Safety	20,000		20,000	20,000	11,928	0
<b>Total Supplies &amp; Services</b>	590,368		590,368	559,368	725,435	31,000
41 501 Replacement of Furniture & Equipment - General	3,000	8,000	11,000	35,000	3,767	-24,000
<b>Total Replacement of F&amp;E</b>	3,000	8,000	11,000	35,000	3,767	-24,000
41 754 Debenture Interest - post May 15, 1998	96,786		96,786	97,703	99,653	-917
<b>Total Interest Charges on Long Term Debt</b>	96,786		96,786	97,703	99,653	-917
41 625 Rental/Lease - Vehicles	2,200		2,200	6,600	5,764	-4,400
<b>Total Rental Expenditures</b>	2,200		2,200	6,600	5,764	-4,400
41 653 Other Professional Fees	2,000		2,000	2,000	8,090	0
41 654 Other Contractual Services	8,000		8,000	8,000	8,033	0
41 661 Software Fees & Licenses	18,000		18,000	18,000	31,498	0
41 671 Property Insurance	60,000		60,000	52,000	68,121	8,000
41 673 Vehicle Insurance	8,000		8,000	8,000	5,777	0
41 681 Moving of Portables	0		0	0	0	0
41 702 Association & Membership Fees - Individuals	2,000		2,000	2,000	610	0
<b>Total Fees &amp; Contractual Services</b>	98,000		98,000	90,000	122,128	8,000
41 753 Debenture Principal - post May 15, 1998	61,071		61,071	57,065	58,204	4,006
<b>Total Principal &amp; Sinking Fund Payments</b>	61,071		61,071	57,065	58,204	4,006
41 439 Local Improvement Supplies	10,000		10,000	10,000	144,333	0
41 551 Additional Furniture & Equipment - General	0		0	0	35,991	71,000
41 554 Additional Equipment - Vehicles	0	71,000	71,000	0	0	71,000
<b>Total Capital Expenditures</b>	10,000	71,000	81,000	10,000	180,325	71,000
<b>Total SCHOOL MAINTENANCE</b>	1,708,414	79,000	1,787,414	1,752,898	1,996,380	34,516

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>SCHOOL RENEWAL</b>						
42 760 Local Improvements	1,517,870	-6,050	1,511,820	1,206,880	1,213,256	304,940
42 768 Energy Efficient Schools	0	0	0	430,151	430,151	0
<b>Total Capital Expenditures</b>	<b>1,517,870</b>	<b>-6,050</b>	<b>1,511,820</b>	<b>1,206,880</b>	<b>1,643,407</b>	<b>304,940</b>
<b>Total SCHOOL RENEWAL</b>	<b>1,517,870</b>	<b>-6,050</b>	<b>1,511,820</b>	<b>1,206,880</b>	<b>1,643,407</b>	<b>304,940</b>
<b>NEW PUPIL PLACES</b>						
43 754 Debenture Interest - post May 15, 1998	1,711,180	595,748	2,306,928	1,754,112	1,766,093	552,816
<b>Total Interest Charges on Long Term Debt</b>	<b>1,711,180</b>	<b>595,748</b>	<b>2,306,928</b>	<b>1,754,112</b>	<b>1,766,093</b>	<b>552,816</b>
43 753 Debenture Principal - post May 15, 1998	706,342	248,448	954,790	666,426	665,314	288,364
43 756 Debenture Sinking Fund - post May 14, 1999	226,287	226,287	226,287	226,287	365,226	0
<b>Total Principal &amp; Sinking Fund Payments</b>	<b>932,629</b>	<b>248,448</b>	<b>1,181,077</b>	<b>892,713</b>	<b>1,030,540</b>	<b>288,364</b>
43 757 Cost of Issuing Debenture	0	0	0	0	6,131	0
43 761 Capital Loan Interest	0	0	0	0	66,010	0
<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,141</b>	<b>0</b>
<b>Total NEW PUPIL PLACES</b>	<b>2,643,809</b>	<b>844,196</b>	<b>3,488,005</b>	<b>2,646,825</b>	<b>2,868,774</b>	<b>841,180</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>Total Salaries &amp; Wages</b>	44,512		44,512	43,212	43,802	1,300
<b>Total Employee Benefits</b>	11,474		11,474	11,200	11,241	274
44 317 Professional Development - Non Teaching	0		0	0	0	0
<b>Total Staff Development</b>	0		0	0	0	0
44 336 Printing & Photocopying - Non-instructional	3,000		3,000	3,000	544	0
44 340 Plant Operations Supplies	0		0	0	5,303	0
44 341 Electricity	35,640		35,640	34,927	28,136	713
44 343 Heating - Gas	13,723		13,723	16,511	16,976	-2,788
44 346 Water & Sewage	2,564		2,564	3,159	3,097	-595
44 361 Automobile Reimbursement	0		0	0	637	0
44 405 Telephone - Voice	4,200		4,200	4,200	2,905	0
44 410 Office Supplies & Services	2,500		2,500	2,500	6,030	0
44 430 Maintenance Supplies	20,000		20,000	20,000	43,052	0
44 431 Maintenance Services	20,000		20,000	20,000	15,870	0
<b>Total Supplies &amp; Services</b>	101,627		101,627	104,297	122,550	-2,670
44 501 Replacement of Furniture & Equipment - General	0	2,000	2,000	2,000	1,956	0
44 502 Replacement of Furniture & Equipment - Computer Technology	0	0	0	5,000	0	-5,000
<b>Total Replacement of F&amp;E</b>	0	2,000	2,000	7,000	1,956	-5,000
44 754 Debenture Interest - post May 15, 1998	50,698		50,698	52,247	52,199	-1,549
<b>Total Interest Charges on Long Term Debt</b>	50,698		50,698	52,247	52,199	-1,549
44 611 Rental/Lease - Non-Instructional Accommodation	66,078	-16,078	50,000	43,371	44,801	6,629
<b>Total Rental Expenditures</b>	66,078	-16,078	50,000	43,371	44,801	6,629
44 654 Other Contractual Services	25,000		25,000	25,000	37,729	0
<b>Total Fees &amp; Contractual Services</b>	25,000		25,000	25,000	37,729	0
44 753 Debenture Principal - post May 15, 1998	31,990		31,990	30,516	30,488	1,474
<b>Total Principal &amp; Sinking Fund Payments</b>	31,990		31,990	30,516	30,488	1,474
44 551 Additional Furniture & Equipment - General	2,000	-2,000	0	0	0	0
44 552 Additional Furniture & Equipment - Computer Technology	0		0	0	45,933	0
44 759 Buildings	0		0	0	0	0
44 760 Local Improvements	0		0	0	0	0
<b>Total Capital Expenditures</b>	2,000	-2,000	0	0	45,933	0
<b>Total OP &amp; MAINT/CAPITAL-NON INSTRUCTIONAL</b>	333,379	-16,078	317,301	316,843	390,699	458

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>DIRECT CAPITAL &amp; DEBT</b>						
45 754 Debenture Interest - post May 15, 1998	344,555	-20	344,535	229,574	250,467	114,961
<b>Total Interest Charges on Long Term Debt</b>	<b>344,555</b>	<b>-20</b>	<b>344,535</b>	<b>229,574</b>	<b>250,467</b>	<b>114,961</b>
45 762 Other Capital	146,395		146,395	146,395	146,395	0
45 763 Other Capital Expenditure	0		0	0	33,310	0
<b>Total Other</b>	<b>146,395</b>		<b>146,395</b>	<b>146,395</b>	<b>179,705</b>	<b>0</b>
45 753 Debenture Principal - post May 15, 1998	171,037		171,037	115,723	115,723	55,314
<b>Total Principal &amp; Sinking Fund Payments</b>	<b>171,037</b>		<b>171,037</b>	<b>115,723</b>	<b>115,723</b>	<b>55,314</b>
45 761 Capital Loan Interest	0		0	0	0	0
<b>Total Capital Expenditures</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total DIRECT CAPITAL &amp; DEBT</b>	<b>661,987</b>	<b>-20</b>	<b>661,967</b>	<b>491,692</b>	<b>545,895</b>	<b>170,275</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>TRANSPORTATION - GENERAL</b>						
Total Salaries & Wages	105,588		105,588	92,333	69,625	13,255
Total Employee Benefits	23,826		23,826	22,342	14,184	1,484
50 317 Professional Development - Non Teaching	2,000		2,000	2,000	167	0
Total Staff Development	2,000		2,000	2,000	167	0
50 361 Automobile Reimbursement	5,000		5,000	5,000	4,709	0
50 404 Telephone - Cellular	1,000		1,000	1,000	369	0
50 410 Office Supplies & Services	1,000		1,000	1,000		0
Total Supplies & Services	7,000		7,000	7,000	5,078	0
50 661 Software Fees & Licenses	40,000		40,000	40,000		0
50 702 Association & Membership Fees - Individuals	750		750	750		0
Total Fees & Contractual Services	40,750		40,750	40,750		0
<b>Total TRANSPORTATION - GENERAL</b>	<b>179,164</b>		<b>179,164</b>	<b>164,425</b>	<b>89,055</b>	<b>14,739</b>
<b>TRANSPORTATION - HOME TO SCHOOL</b>						
51 654 Other Contractual Services	5,100,000	300,000	5,400,000	5,065,019	5,644,539	334,981
Total Fees & Contractual Services	5,100,000	300,000	5,400,000	5,065,019	5,644,539	334,981
<b>Total TRANSPORTATION - HOME TO SCHOOL</b>	<b>5,100,000</b>	<b>300,000</b>	<b>5,400,000</b>	<b>5,065,019</b>	<b>5,644,539</b>	<b>334,981</b>
<b>TRANSPORTATION - SCHOOL TO SCHOOL</b>						
52 654 Other Contractual Services	75,000		75,000	75,000	66,021	0
52 725 Miscellaneous	10,000		10,000	10,000	594	0
Total Fees & Contractual Services	85,000		85,000	85,000	66,615	0
<b>Total TRANSPORTATION - SCHOOL TO SCHOOL</b>	<b>85,000</b>		<b>85,000</b>	<b>85,000</b>	<b>66,615</b>	<b>0</b>
<b>TRANSPORTATION - OTHER</b>						
53 654 Other Contractual Services	5,000		5,000	5,000		0
Total Fees & Contractual Services	5,000		5,000	5,000		0
<b>Total TRANSPORTATION - OTHER</b>	<b>5,000</b>		<b>5,000</b>	<b>5,000</b>		<b>0</b>
<b>TRANSPORTATION - BLIND &amp; DEAF</b>						
54 654 Other Contractual Services	0	0	0	40,000		-40,000
Total Fees & Contractual Services	0	0	0	40,000		-40,000
<b>Total TRANSPORTATION - BLIND &amp; DEAF</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>		<b>-40,000</b>

# Brant Haldimand Norfolk Catholic District School Board

## 2009-2010 Revised Expenditure Estimates

	Prelim Budget	Revised Change	Revised Budget	Revised 2008-2009	Actual 2008-2009	Increase (Decrease)
<b>CONTINUING EDUCATION</b>						
Total Salaries & Wages	72,000	-72,000	0	72,000		-72,000
Total Employee Benefits	8,640	-8,640	0	8,250		-8,250
55 330 Instructional Supplies	1,000	-1,000	0	1,000		-1,000
55 335 Printing & Photocopying - Instructional	500	-500	0	500		-500
Total Supplies & Services	1,500	-1,500	0	1,500		-1,500
<b>Total CONTINUING EDUCATION</b>	<b>82,140</b>	<b>-82,140</b>	<b>0</b>	<b>81,750</b>		<b>-81,750</b>
<b>OTHER NON-OPERATING</b>						
59 722 Claims & Settlements	0	0	0	0	101,759	0
59 779 Contingency	0	0	0	0		0
Total Other	0	0	0	0	101,759	0
59 733 Provision for Reserve for Pupil Accommodation	3,661,032	-19,421	3,641,611	3,661,662	3,661,032	-20,051
Total Provision for Reserves	3,661,032	-19,421	3,641,611	3,661,662	3,661,032	-20,051
<b>Total OTHER NON-OPERATING</b>	<b>3,661,032</b>	<b>-19,421</b>	<b>3,641,611</b>	<b>3,661,662</b>	<b>3,762,791</b>	<b>-20,051</b>
<b>TOTAL BUDGET</b>	<b>109,816,313</b>	<b>1,049,848</b>	<b>110,946,161</b>	<b>105,893,024</b>	<b>108,443,62</b>	<b>5,053,137</b>
					<b>0</b>	

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

Prepared by: G. Wallace Easton, Associate Director, Corporate Services & Treasurer  
Presented to: Budget Committee  
Submitted on: January 6, 2010  
Submitted by: Cathy Horgan, Director of Education & Secretary

## INTERNAL AUDIT AND AUDIT COMMITTEE Public Session

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### **BACKGROUND INFORMATION:**

The Report from the School Board Governance Review Committee included the following recommendation:

*School boards should be required to establish an Audit Committee as a standing committee of the Board to provide oversight of financial policy, at a minimum, and report on the management of risk. An Audit Committee should comprise a minimum of two trustees, where possible with appropriate knowledge of financial reporting, and at least one external member who has experience with financial and operational management and an understanding of accounting principles.*

School boards collectively manage budgets that total more than \$19 billion annually; therefore, the government is initiating an increased focus on *financial transparency and accountability*. Many boards do not have an Internal Audit function to review and provide advice and recommendations on financial matters and risk management activities. In addition, most boards do not have an Audit Committee to provide clear oversight for the policies and administrative/financial controls of the Board. The government will provide \$2 million 2009-10 to help establish Audit Committees and internal audit functions. This funding will grow to \$5 million annually in subsequent years. Boards will be encouraged to establish Audit Committees with external representation. The Ministry will provide more information and direction about Audit Committees and their composition, and will also consult with the sector on the best approach to implementing internal audit functions.

### **DEVELOPMENTS:**

The internal audit program is being developed by the Ministry. Internal Audit Teams will be established in regions and one board in each region will be the *lead* board. We are in a region with seven other boards and the lead board is the Waterloo District School Board. Funding for this initiative will flow to the Waterloo District School Board and the Waterloo District School Board will *employ* the staff of the Internal Audit Team. A member of that team will make regular audit visits to each board in the region.

The Audit Committees will be appointed by each board to serve that board. The Committee will have trustee and external representation as well as staff resource personnel. Attached are guidelines for the Committee as well as an Application Process. Committees are to be appointed by March 31, 2010 and the Ministry will provide training seminars in May 2010 or June 2010.

**RECOMMENDATION:**

THAT the Budget Committee recommend the Brant Haldimand Norfolk Catholic District School Board approve the formation of an Audit Committee and approves the Audit Committee Guidelines.



# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## AUDIT COMMITTEE GUIDELINES

### **MISSION**

To provide advice to the Board of Trustees in the areas of financial reporting, external audit process and risk management and internal controls and ensuring compliance with Ministry of Education Acts and Regulations.

### **MEMBERSHIP**

- The Audit Committee will be comprised of two trustees and one community member.
- The community member must support the vision and mission of the Brant Haldimand Norfolk Catholic District School Board and must hold a position in financial management. An accounting designation (CMA, CGA, CA) is preferred.
- Trustee members are to be appointed by the Board Chair and the community members will be appointed by the Director of Education through an application process.
- Community members shall not be employed by the Brant Haldimand Norfolk Catholic District School Board or the auditor on record (Millard, Rouse, Rosebrugh LLP) for the Board.
- Community members are volunteers and will not receive remuneration. Reimbursement for mileage and parking will be paid in accordance with existing Board policy.
- The Manager of Finance will report directly to the Audit Committee for audit matters only and will act as the Committee's primary resource.
- The Associate Director, Corporate Services & Treasurer and the Director of Education will provide information as required.
- The community member must be available for any meeting to proceed.

### **TERM OF OFFICE**

- The community member will hold their positions for a term of two years.
- A minimum of three meetings will be held annually. The meetings should coincide with the significant financial reporting dates of the Board including estimates, seven month financial reporting, revised estimates and year-end reporting.
- Minutes of the meetings will be brought forward to the monthly Board meeting for approval.

### **RESPONSIBILITIES**

#### **Financial Reporting**

- Creation of an Annual Plan that reflects the mandate of the Committee.
- Review and provide feedback to the Board on regular financial and budget reports and any other audit reports as required by the Board or Ministry of Education.

## **External Audit**

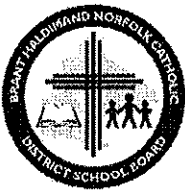
- Review the Engagement Letter of the external auditor.
- Receive and review the external auditor's Annual Audit Plan and make recommendations to the Board regarding the Plan and the scope of the audit.
- Review the Letter of Independence presented by the external auditors.
- Receive and review the Management Letter and responses provided by the external auditors.
- Recommend the approval of the Audited Financial Statements to the Board.

## **Internal Audit and Control**

- Review and approve the Annual Audit Plan as prepared by the Manager of Finance.
- Review any areas of concern brought forward by the Manager of Finance.

## **CODE OF CONDUCT**

- The Committee must uphold and respect the mission of the Brant Haldimand Norfolk Catholic District School Board.
- Committee members must declare any conflicts of interest that would impede their independence.
- The Committee must review its mandate annually.
- The Committee must be accountable to the Board of Trustees, representing the interest of all stakeholders.
- Each Committee member must act ethically and independently.
- The Committee must communicate effectively with staff, management, other committee members and advisors to ensure that they have sufficient knowledge in regard to current and perspective audit issues.



# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## EXTERNAL COMMUNITY MEMBER/AUDIT COMMITTEE

### APPLICATION GUIDELINES

The Brant Haldimand Norfolk Catholic District School Board requires three members of the community with financial expertise to serve on the Audit Committee.

The Audit Committee is comprised of two Board Trustees, one external community member and members of Senior Administration. Its mandate is to provide review and recommendation in regard to financial reporting, external audit and risk management and controls while ensuring compliance with the Ministry of Education Act and Regulations. This is a volunteer position and members are required to attend four scheduled meetings annually with additional meetings added as required. Meetings will be held on Tuesday evenings.

#### **ELIGIBILITY FOR APPLICATION:**

- Must support the values of the Catholic education.
- Must hold an appropriate accounting designation (CMA, CGA, CA).
- Must not be employed by the Brant Haldimand Norfolk Catholic District School Board or the Board's current auditor of record (Millard, Rouse & Rosebrugh LLP).
- Must be a resident of the City of Brantford, Brant County, Haldimand County or Norfolk County.

The successful candidates will be appointed for a term of two years with the possibility of extension to a maximum of one additional term. The current term will be effective as of April 1, 2010. To align with the Board's fiscal year, the first term will end as of August 31, 2011. Each subsequent term will be two full years in length.

Eligible candidates interested in this volunteer position can complete the attached Application Form and return to the address below no later than February 26, 2010:

Cathy Horgan, Director of Education  
Brant Haldimand Norfolk Catholic District School Board  
322 Fairview Drive, P.O. Box 217  
Brantford ON N3T 5M8  
chorgan@bhncdsb.ca