



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Agenda

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

**Budget Committee
Tuesday, March 6, 2012 – 7:30 p.m.
Haldimand Room – Catholic Education Centre**

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

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| 1. Opening Prayer | Rick Petrella |
| 2. Approval of the Agenda | Rick Petrella |
| 3. Approval of the Minutes | Rick Petrella |
| 4. Declarations of Conflict of Interest | Rick Petrella |
| 5. Business Arising from the Minutes | Rick Petrella |
| 6. Information Items: | |
| 6.1 Financial Goals for the 2012-13 Budget | Cathy Horgan |
| 6.2 Budget Planning | Tom Grice |
| 7. Trustee Inquiries | Rick Petrella |
| 8. Move to In-Camera Session | Rick Petrella |
| 9. Report on In-Camera Session | Rick Petrella |
| 10. Next Meeting & Adjournment | |
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Next Meeting: TBD



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Minutes

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

**Budget Committee
Monday, June 6, 2011 – 7:00 p.m.
Haldimand Room, Catholic Education Centre**

Present: Rick Petrella (Chair), Dennis Blake, Cliff Casey, Bill Chopp, Dan Dignard, Wally Easton, Tom Grice, Cathy Horgan, Bonnie McKinnon, Pat Petrella, June Szeman

1. Opening Prayer

Rick Petrella opened the meeting with prayer.

2. Approval of the Agenda

Moved by: Dennis Blake

Seconded by: Dan Dignard

THAT the Budget Committee approves the Agenda of June 6, 2011.

Carried

3. Approval of the Minutes

Moved by: Dan Dignard

Seconded by: Dennis Blake

THAT the Budget Committee approves the Minutes of May 9, 2011.

Carried

4. Declaration of Conflict of Interest:

Dan Dignard declared that he had a pecuniary interest regarding his daughter's employment with the Board.

5. Business Arising from the Minutes: Nil.

6. Staff Reports and Information Items:

6.1 2011-12 Budget

Wally Easton reviewed the highlights of the budget, changes in enrolment and the effect of declining enrolment. Tom Grice provided details regarding grants and other revenue.

Wally Easton also reviewed changes in expenditure estimates in relation to the draft expenditure budget presented to the Committee on May 9, 2011. The budget is balanced; with an overall increase of \$8.4 million over the 2010-11 revised budget.

Moved by: Cliff Casey

Seconded by: Dennis Blake

THAT the Budget Committee recommends that the Committee of the Whole refers the 2011-12 Salaries and Benefits Budget, in the amount of \$91,716,997, to the Brant Haldimand Norfolk Catholic District School Board for approval.

Carried



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Minutes

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Moved by: Dennis Blake

Seconded by: Cliff Casey

THAT the Budget Committee recommends that the Committee of the Whole refers the 2011-12 Operations Budget, in the amount of \$29,159,792, to the Brant Haldimand Norfolk Catholic District School Board for approval.

Carried

Moved by: Cliff Casey

Seconded by: Dennis Blake

THAT the Budget Committee recommends that the Committee of the Whole refers the 2011-12 Capital Budget, in the amount of \$5,132,928, to the Brant Haldimand Norfolk Catholic District School Board for approval.

Carried

7. Trustee Inquiries:

A trustee inquired about the Information Technology Strategic Plan. Staff advised that the plan was in development; however, it would require some time to complete. Staff estimated the plan would be completed in the fall of 2011.

Moved by: Dennis Blake

Seconded by: Cliff Casey

THAT the Budget Committee recommends that the Committee of the Whole refers to the Brant Haldimand Norfolk Catholic District School Board for approval that all new information technology infrastructure be deferred until such time that an Information Technology Strategic Plan is approved by the Board.

Carried

8. Business of the In-Camera Session

Moved by: Cliff Casey

Seconded by: Dennis Blake

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

Carried

9. Report on the In-Camera Session

Moved by: Dennis Blake

Seconded by: Cliff Casey

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

Carried

10. Adjournment

The meeting was adjourned at 9:30 p.m.

Next Meeting: TBD

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

Prepared by: Cathy Horgan, Director of Education & Secretary
Presented to: Budget Committee
Submitted on: March 6, 2012
Submitted by: Cathy Horgan, Director of Education & Secretary

FINANCIAL GOALS FOR THE 2012-13 BUDGET

Public Session

BACKGROUND INFORMATION:

One of the major trustee responsibilities originating from Bill 177 is the development of a multi-year plan. Our strategic plan was developed in 2009 and will come to its conclusion in August 2012. Concurrent to the budget process for the 2012-13 school year is the development of the new three-year strategic plan. Until the new strategic plan is established, the current strategic plan and commitments have been utilized to guide discussion around the development of financial goals for the 2012-13 budget. The current strategic commitments for the Brant Haldimand Norfolk Catholic District School Board are:

- Catholicity
- Student Achievement
- Leadership
- Communications

DEVELOPMENTS:

There are some general financial goals which may be seen as *givens*, but are worthwhile articulating. They are:

- Continue a fiscally-sound approach to developing a balanced budget.
- Enhance financial stability.
- Continue to promote fiscal responsibility among departments.
- Ensure legislative compliance.

With processes and procedures in place to achieve the foregoing general goals, the following criteria were considered when developing our financial goals: What we hope to accomplish; what resources we will need to make it happen; how much time we will need to make it happen and how we will plan to make the goal fit into our overall budget.

The following budgetary considerations for the 2012-13 school year reflect areas within each of our strategic commitments:

Catholicity:

- Enhance the media coverage of our Board, which demonstrates the value of our Catholic Education
- Establish a Faith Animator in order to implement the many faith formation demands for our Principals and Teachers
- Continue to fund a specific program of promotion for our Board theme
- Other...

Student Achievement:

- Expand the 21st Century Learning equipment to Grade 8
- Continue to fund Math Coaches (elementary and secondary)
- Establish an Assessment and Evaluation; Differentiated Instruction Focus Group
- Continue to support our Elementary School Networks
- Continue to fund professional development and programs for Safe Schools and Equity and Inclusion initiatives
- Continue to fund our Robotics and Technological Pathways in Grade 8
- Expand our Religion and Family Life resources
- Other...

Leadership:

- Decrease Teaching Time Allocation for Principals
- Continue to fund the Principal Leadership in Human Resources Certificate Course
- Expand the Aspiring Leaders program
- Other...

Communications:

- Develop a strategy to respond to recruitment and retention efforts
- Expand our Parent and Community Engagement Strategy
- Implement online meetings including remote participation
- Web Portal Resources
- Other...

In developing the budget, staff will include technology resources, professional development and other supports needed to address these objectives.

RECOMMENDATION:

THAT the Budget Committee recommends that the Committee of the Whole refers the Financial Goals for the 2012-13 Budget report to the Brant Haldimand Norfolk Catholic District School Board for approval.

**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: March 6, 2012
Submitted by: Cathy Horgan, Director of Education & Secretary

BUDGET PLANNING

Public Session

BACKGROUND INFORMATION:

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

DEVELOPMENTS:

Attached is the proposed 2012-13 Budget Procedures Manual. There are few changes to past years' procedures. One notable change is that the opportunity for community input will be provided through periodic reports regarding budget development that will be posted on the Board's website. This process was started last year and will be expanded this year. Community members will have the opportunity to comment on the budget by email or can request to make a presentation at one of the scheduled Budget Committee meetings.

RECOMMENDATION:

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

**Brant Haldimand Norfolk Catholic
District School Board**



2012 - 13
BUDGET PROCEDURES MANUAL
(September 1, 2012 to August 31, 2013)

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ACTION PLAN AND TIME LINE

The following is an Action Plan with suggested time lines for the development of the 2012-13 Budget. This will identify the opportunity for input from the various groups and outline clear time lines.

ACTION	TIME LINE
Budget Procedures Manual to be prepared and distributed to all superintendents, principals and department managers.	Dec/Jan 2012
Senior Administration to prepare goals and priorities for the year.	January 2012
Departmental expenditure estimates to be prepared in consultation with all relevant persons, consolidated, prioritized and forwarded to the Finance Department.	March / April 2012
Finance Department to summarize, collate and consolidate all departmental submissions and prepare Preliminary Expenditure Estimates.	April / May 2012
Analysis of Preliminary Expenditures and Estimates by Administrative Council.	May 2012
Budget Committee to receive and review the Preliminary Estimates.	May / June 2012
Board to approve the Final Budget.	June 2012

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 2012-13 Budget. Assume staffing levels in each department cannot increase over the 2011-12 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 2011-12 year budget as a MAXIMUM limit for 2012-13.

The following should be used to establish 2012-13 expenditure budgets:

Salaries and Benefits:

- Actual staff salary costs projected to be in effect at September 1, 2012 for the period September 1, 2012 to August 31, 2013.

Expenses:

- Instructional: Budgeted on an as required basis, but not more than the 2011-12 year budget unless there are acceptable explanations for an increase.
- Non-Instructional: Budgeted on an as required basis, but not more than the 2011-12 year budget.

Major Maintenance/Capital Expenditures:

- Estimated expenditures based on identified projects to be completed in the period September 1, 2012 to August 31, 2013. The total is not to exceed the 2011-12 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, 2012 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, 2012 to August 31, 2013.

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

- That all 2012-13 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

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

As previously indicated, the Ministry of Education has not yet released any technical documents which pertain to the 2012-13 budget year. Administration will use the 2011-12 technical information, amended as indicated, to calculate initial revenue estimates. The actual regulations, forms and computer files may not be available for several weeks, and ultimately, these will have to be completed and filed with the Ministry to determine the Board's revenue. It may be that when such official forms are completed, the initial estimates will have to be revised.

Role of Superintendents

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

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Director of Education, Cathy Horgan	General Administration Human Resources <ul style="list-style-type: none"> · Employee Hiring and Retirements · Employee Assistance Plan
Superintendent of Business & Treasurer Tom Grice	Business <ul style="list-style-type: none"> · Business Departments · Salaries and Benefits - all areas · Debt Servicing Costs · Capital Expenditures · Plant Operations · Transportation and Planning · Other Non-Instructional Expenditures · Revenue - Provincial and Other · Administrative Technology · School Supplies · Instructional Operations budgets
Superintendent of Education, Trish Kings	Programs <ul style="list-style-type: none"> · Equity & Inclusive Education · Family Life/Religion · Outdoor Education · Early Learning · Safe Schools · NTIP · Staff Professional Development - Academic
Superintendent of Education, Bill Chopp	Special Education <ul style="list-style-type: none"> · Allocation of Educational Assistants · Special Education Resource Teachers · Special Needs Students and Classes · Home Instruction/Home Schooling
Superintendent of Education, Chris Roehrig	Program – Elementary/Secondary <ul style="list-style-type: none"> · Programs and Curriculum · Technology in the Classroom/eLearning · Student Success · Ontario Leadership Strategy · Continuing Education/SALEP/Summer School · Heritage Education Staffing · Library Services · ESL/ELL/FSL · Technology in the Classroom

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

Role of Administrative Council

Based on the submissions from all departments (including schools), Administrative Council will review and analyze the 2012-13 Preliminary Expenditures Estimates in April 2012. Administrative Council will determine what action(s) might be necessary to comply with the Board's directions and guidelines as well as any legislative compliance that is necessary. Administrative Council will prepare a complete set of 2012-13 Preliminary Expenditure Estimates for presentation to the Budget Committee in May 2012, together with such recommendations as may be appropriate with respect to any additions, deletions or changes to such estimates. Any recommendations are to be prioritized by Administrative Council and will include information as complete as is reasonably possible regarding their effect on schools and programs, where applicable. Administrative Council will prepare a complete set of 2012-13 Final Draft Budget for presentation to the Budget Committee in May 2012.

Role of the Community

Public participation in the Budget Process is encouraged. The draft budget information will be made available on the Board's website and comments can be provided by email. Delegations by the public can also be made at any of the Budget Committee meetings.

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

Role of the Budget Committee

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

Role of the Board of Trustees

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

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

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

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 will consult with local interest groups, it cannot abdicate the requirement to act as a responsible corporate body in fiscal matters. It must, by law, balance the annual budget and if expenditures exceed revenues, develop a plan to take corrective action.

The Board should finalize the 2012-13 Budget (assuming final revenue information has been released in a timely fashion) not later than June 30, 2012 for submission to the Province at that time.

DETAILED INSTRUCTIONS

Department Budgets (Other Than School)

Each superintendent/manager will prepare his/her department's 2012-13 expenditure estimates in the manner described above under the heading Expenditure Estimates. Forms will be provided for this purpose along with certain specific back-up information as deemed appropriate or necessary. These forms should be completed and forwarded to the Finance Department in accordance with the attached schedule.

School Staffing

Enrolment estimates for 2012-13 will be established in consultation with the Finance Department. These will be used in the application of formulas to determine staffing requirements. The Superintendent of Business & Treasurer will determine staffing requirements in conjunction with the elementary and secondary school principals. These results will be collated by the Superintendent of Business in consultation with the Manager of Human Resources so that a system-wide calculation of overall staffing needs can be determined. This overall summary will be presented to Administrative Council by the Superintendent of Business and submitted to the Finance Department in accordance with the attached schedule.

School Supplies and Texts, Etc.

Elementary and secondary school supplies and texts, etc., will be reviewed by the Superintendents of Education and submissions will be based on assessed needs. This includes all areas, including texts, supplies, furniture and equipment, etc. For the purposes of determining the 2012-13 Preliminary Estimates, the total amount for school budgets will be set at the same amount per pupil as 2011-12, but based on projected enrolment. These amounts may be subject to revision when more precise information is known about the 2012-13 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 the schools have sufficient funds for classroom materials and textbooks, but also that system-wide initiatives have the financial support required.

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

Building/Maintenance Requirements

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

The School Renewal Budget is a closed envelope and is intended to address larger project needs, such as roof replacements, mechanical/electrical upgrades, small additions, etc. The amount of the allocation is a function of the Ministry formula and a Board's enrolment. This amount will be included in the budget.

Timetable for Estimates

2012-13 BUDGET TIMETABLE		
Date	Responsibility	Procedure
November 14 th	Superintendent of Business	Focused Conversation with Senior Administration re: Budget
November 21 st	Superintendent of Business	Focused Conversation with Senior Administration re: Budget
December 5 th	Superintendent of Business	Focused Conversation with Senior Administration re: Budget
December 19 th	Superintendent of Business	Focused Conversation with Senior Administration re: Budget
December 12 th	Superintendent of Business	Review Timetable at Administrative Council
December 19 th	Superintendent of Business	Establish Goals and Priorities
January 16 th	Administrative Council	Review Current Expenditures and Communication Plan re: Restraints in the System
January 23 rd	Administrative Council	Finalize Goals
February 20 th	Manager of Finance	Budget Templates to Superintendents and Managers
March 5 th	Manager of Human Resources	Benefit Rates
March 5 th	Superintendents, Managers	Draft Expenditure Budgets to Superintendent of Business
March 6 th	Director Superintendent of Business	Budget Committee – Goals for 2012-13 Budget
March 23 rd	Manager of Finance	Base Salary and Benefits Costing
March 26 th	Administrative Council	Budget Planning Meeting
March 30 th	Superintendent - Staffing	Preliminary Enrolment Projections
April 2 nd	Superintendent of Business, Superintendents of Education	Present Draft Expenditure Budgets to Administrative Council <ul style="list-style-type: none"> · Curriculum and Special Education Budgets · Staffing · Corporate Services Budget
April 9 th	Administrative Council	Update Enrolment Projections Finalize School Allocations
April 23 rd	Superintendent of Business, Administrative Council	Review Expenditure Estimates
April 26 th	Superintendent of Business	Present to Budget Committee Draft Budgets for: <ul style="list-style-type: none"> · Special Education · Curriculum · Administration · Transportation · School Operations · Information Technology
April 27 th	Manager of Finance	Complete Revenue Estimates Complete Draft Expenditure Budget

2012-13 BUDGET TIMETABLE

Date	Responsibility	Procedure
April 30 th	Superintendent of Business	Present Draft Budgets to Administrative Council Present Teaching Staff Calculation to Administrative Council
May 7 th	Superintendent of Business	Draft to Budget Committee Present Teaching Staff Calculation to Budget Committee
May 22 nd	Superintendent of Business	Review Final Draft with Budget Committee
June 14 th	Superintendent of Business	Final Budget to Audit Committee
June 19 th	Superintendent of Business	Final Budget to Committee of the Whole
June 26th	Chair of Budget Committee	Final Budget to the Board