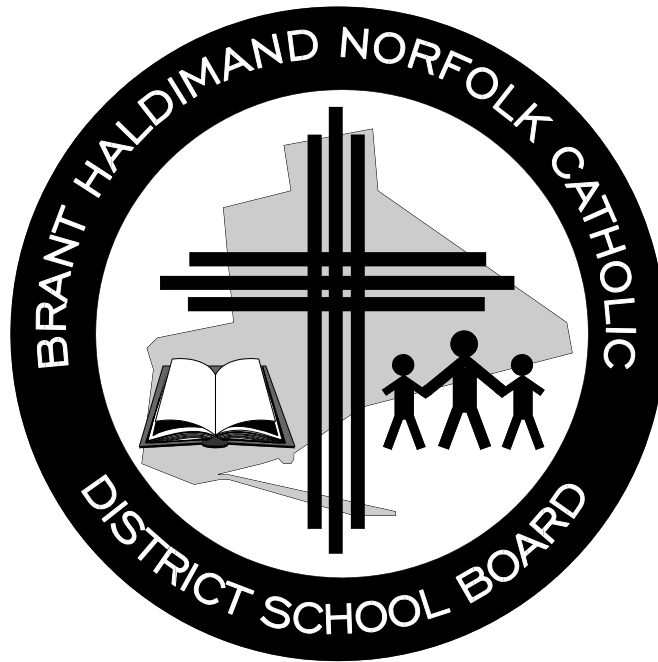


**Brant Haldimand Norfolk Catholic  
District School Board**



**2018 - 19**  
**BUDGET PROCEDURES MANUAL**  
(September 1, 2018 to August 31, 2019)

# INDEX

ACTION PLAN AND TIME LINE.....	Page 1
BUDGET PROCESS .....	Page 1
• Expenditure Estimates .....	Page 1
• Revenue Estimates.....	Page 2
• Role of Superintendents .....	Page 3
• Role of Senior Administration .....	Page 7
• Role of the Community .....	Page 7
• Role of the Budget Committee.....	Page 7
• Role of the Board of Trustees.....	Page 7
DETAILED INSTRUCTIONS .....	Page 9
• Department Budgets (Other than School) .....	Page 9
• School Staffing.....	Page 9
• School Supplies and Texts, Etc. ....	Page 9
• Building / Maintenance Requirements.....	Page 9
• Timetable for Estimates .....	Page 10

## ACTION PLAN AND TIME LINE

The following is an Action Plan with suggested time lines for the development of the 2018-19 Budget. This Action Plan 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 2017
Budget Procedures Manual to be prepared and distributed to all superintendents, principals and department managers.	December 2017 / January 2018
Senior Administration to prepare goals and priorities for the year.	December 2017 / January 2018
Departmental expenditure estimates to be prepared in consultation with all relevant persons, consolidated, prioritized and forwarded to the Finance Department.	March 2018 / April 2018
Finalize Enrolment Estimates utilizing Secondary Credit Counts.	April 2018
Finance Department to summarize, collate and consolidate all departmental submissions and prepare Preliminary Expenditure Estimates.	April 2018 / May 2018
Analysis of Preliminary Expenditures and Estimates by Senior Administration.	May 2018
Budget Committee to receive and review the Preliminary Estimates.	May 2018 / June 2018
Board to approve the Final Budget.	June 2018

## 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 budget guidelines is to serve as a guide to those individuals and / or departments 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. Superintendents have a 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 2018-19 Budget. Assume staffing levels in each department cannot increase over the 2017-18 budget 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 2017-18 budget as a MAXIMUM limit for 2018-19 budget.

The following should be used to establish 2018-19 expenditure budgets:

**Salaries and Benefits:**

- Actual staff salary costs projected to be in effect at September 1, 2018 for the period September 1, 2018 to August 31, 2019.

**Expenses:**

- Instructional: Budgeted on an *as required* basis, but not more than the 2017-18 budget unless there are acceptable explanations for an increase.
- Non-Instructional: Budgeted on an *as required* basis, but not more than the 2017-18 budget.

**Major Maintenance / Capital Expenditures:**

- Estimated expenditures based on identified projects to be completed in the period September 1, 2018 to August 31, 2019. The total is not to exceed the 2017-18 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 based on the contracts in place at September 1, 2018.

**Other Expenses:**

- All other expenses should be based on actual, identified needs in this period, i.e., September 1, 2018 to August 31, 2019.

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

- That all 2018-19 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, as a result, 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 2018-19 budget year. Administration will use the 2017-18 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	<ul style="list-style-type: none"> <li>• Catholicity</li> <li>• Communications</li> <li>• Enrolment (Recruitment &amp; Retention)</li> <li>• Equity &amp; Inclusive Education</li> <li>• Faith Formation</li> <li>• Policies &amp; Administrative Procedures</li> <li>• Religion &amp; Family Life Programs</li> <li>• Strategic Planning</li> <li>• Student Achievement</li> <li>• Succession Planning</li> </ul>

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Superintendent of Business & Treasurer Tom Grice	<ul style="list-style-type: none"> <li>• Administrative Technology</li> <li>• Board-Wide Infrastructure</li> <li>• Budget Forecasting</li> <li>• Capital Expenditures</li> <li>• Capital Planning</li> <li>• Community Use of Schools</li> <li>• Construction Projects</li> <li>• Corporate Services Software / Applications</li> <li>• Debt Servicing Costs</li> <li>• Eco Schools &amp; Waste Audits</li> <li>• Education Development Charges</li> <li>• Employee Assistance Plan</li> <li>• Employee Hiring &amp; Retirements</li> <li>• Enrolment (Forecasting)</li> <li>• Financial Analysis</li> <li>• Health &amp; Safety</li> <li>• Instructional Operations Budgets</li> <li>• Leaves of Absence – Non-Academic Staff</li> <li>• Maintenance &amp; Plant Operations</li> <li>• Non-Curriculum Software Applications</li> <li>• Other Non-Instructional Expenditures</li> <li>• Pay Equity</li> <li>• Policies &amp; Administrative Procedures – Human Resources</li> <li>• Performance Management – Non-Academic Staff</li> <li>• Procurement</li> <li>• Real Estate Transactions</li> <li>• Revenue - Provincial &amp; Other</li> <li>• Salaries &amp; Benefits - All Areas</li> <li>• School Budgets</li> <li>• School Generated Funds</li> <li>• School Supplies</li> <li>• Sick Leave Administration</li> <li>• Staffing – ESS / PSS</li> <li>• Transportation &amp; Planning</li> <li>• Union Negotiations</li> <li>• Workplace Accommodations</li> </ul>

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Superintendent of Education, Learning for All Michelle Shypula	Programs – Elementary <ul style="list-style-type: none"> <li>• Accessibility</li> <li>• Catholic School Advisory Councils (elementary)</li> <li>• Community Response Teams / Crisis Tables</li> <li>• Home Instruction / Home Schooling</li> <li>• Labour Relations – EAs</li> <li>• Leaves of Absence – EAs</li> <li>• Mental Health &amp; Behaviour Support Services</li> <li>• Nutrition &amp; Healthy Schools</li> <li>• Parent Volunteers</li> <li>• Parents Reaching Out Grants</li> <li>• Performance Management</li> <li>• Professional Development</li> <li>• RCPIIC</li> <li>• Safe Schools</li> <li>• Special Education</li> <li>• Special Education Advisory Committee (SEAC)</li> <li>• Staffing – Behaviour Services, EAs, SERTS</li> <li>• Staff Professional Development – Special Education</li> <li>• Student Achievement – Special Education</li> <li>• Workplace Accommodations - EAs</li> </ul>
Superintendent of Education, School Effectiveness Leslie Telfer	<ul style="list-style-type: none"> <li>• 21<sup>st</sup> Century Learning</li> <li>• Arts</li> <li>• Before &amp; After School Care</li> <li>• BIPSA, SIM, SEF, PLC Projects</li> <li>• Curriculum Development</li> <li>• Early Learning (ELKP, EarlyON &amp; Before/After Care)</li> <li>• Early Years Capital Projects</li> <li>• Elementary Athletics</li> <li>• ESL / ELL</li> <li>• EQAO</li> <li>• Financial Literacy</li> <li>• French Immersion</li> <li>• FSL</li> <li>• Labour Relations – ECEs</li> <li>• Leadership &amp; Development Programs – BLDS</li> <li>• Leaves of Absence - ECEs</li> <li>• Library Services</li> <li>• Mathematics, RMS</li> <li>• MISA Program</li> <li>• Outdoor Education / Environmental Education</li> <li>• Performance Management</li> <li>• Professional Development</li> <li>• Program Planning &amp; Assessment / Growing Success</li> <li>• Staffing – ECEs</li> <li>• STEM Innovation Program</li> <li>• Workplace Accommodations - ECEs</li> </ul>

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Superintendent of Education, Student Success Pat Daly	Programs – Secondary <ul style="list-style-type: none"> <li>• Adult Education</li> <li>• Catholic School Advisory Councils (secondary)</li> <li>• Catholic Student Leadership Program</li> <li>• Curriculum Development</li> <li>• eLearning</li> <li>• Educational Field Trips</li> <li>• EQAO</li> <li>• Elementary Transition Programs</li> <li>• FSL Schedules</li> <li>• Indigenous Education</li> <li>• Information Technology (academic)</li> <li>• International Students</li> <li>• Language Programs</li> <li>• Leaves of Absence - Academic</li> <li>• Lunch Monitors</li> <li>• NTIP</li> <li>• OYAP / Cooperative Education</li> <li>• Pathways</li> <li>• Performance Management</li> <li>• Programs &amp; Curriculum</li> <li>• Program Planning &amp; Assessment</li> <li>• Robotics Initiative</li> <li>• SAL / Alternative Education</li> <li>• SCWI / SWAC</li> <li>• Secondary Principal PPA</li> <li>• SHSM</li> <li>• SmartFIND</li> <li>• Speak Up Projects</li> <li>• Staffing – Academic</li> <li>• Staff Professional Development – Academic</li> <li>• Student Success Initiatives</li> <li>• Student Teacher Placements</li> <li>• Summer School</li> <li>• Teacher Interview Committee Lead</li> <li>• Teacher Prep Schedules</li> <li>• Workplace Accommodations - Academic</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 2018, based on submissions from all departments (including schools), Senior Administration will review and analyze the 2018-19 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 2018-19 Preliminary Expenditure Estimates for presentation to the Budget Committee in May 2018, 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 2018-19 Final Draft Budget for presentation to the Budget Committee in May 2018.

### **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.

### **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 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 school board's accumulated surplus for the preceding fiscal year. If the school 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 school 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 school 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 school board is subject to an order under subsection 230.3 (2) or 257.31 (2) or (3).

### **Estimates**

232. (1) Every school 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 school board shall not adopt estimates that indicate the school board would have an in-year deficit for the fiscal year.

#### Exception

- (4) Despite subsection (3), a school board may adopt estimates for a fiscal year that indicate the school 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 school 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 2018-19 Budget (assuming final revenue information has been released by the Ministry of Education in a timely fashion) not later than June 30, 2018 for submission to the Province at that time.

# DETAILED INSTRUCTIONS

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

Each superintendent / manager will prepare his / her department's 2018-19 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 2018-19 will be established in consultation with the Finance Department. Enrolment estimates will be used in the application of formulas to determine staffing requirements. The appropriate 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 allocation 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 2018-19 Preliminary Estimates, the total amount for school budgets will be set at the same amount per pupil as 2017-18, but based on projected enrolment. These amounts may be subject to revision when more precise information is known regarding the 2018-19 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 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>2018-19 BUDGET TIMETABLE</b>			
<b>Date</b>	<b>Responsibility</b>	<b>Procedure</b>	<b>Date Completed</b>
Monday, December 11 <sup>th</sup>	Superintendent of Business & Treasurer	Review Draft Timetable at Senior Administration	December 11 <sup>th</sup>
December 2017 / January 2018	Senior Administration	Finalize Goals and Priorities	December 2017
Thursday, January 11 <sup>th</sup> 4:00 p.m.	Director of Education  Superintendent of Business & Treasurer	Budget Committee - Budget Goal Setting  Budget Committee – Budget Planning (Budget Procedures Manual)	January 11 <sup>th</sup>
Tuesday, January 16 <sup>th</sup> 7:00 p.m.	Director of Education  Superintendent of Business & Treasurer	Committee of the Whole – Budget Goal Setting  Committee of the Whole – Budget Planning (Budget Procedures Manual)	January 16 <sup>th</sup>
Tuesday, February 13 <sup>th</sup>	Manager of Finance	Budget Templates to Superintendents and Managers	February 13 <sup>th</sup>
Monday, February 26 <sup>th</sup>	Manager of Human Resources	Benefit Information (if available from the Ministry)	February 26 <sup>th</sup>
Monday, February 26 <sup>th</sup>	Superintendents of Education, Managers	Draft Expenditure Budgets to Superintendent of Business & Treasurer	February 26 <sup>th</sup>
Friday, March 16 <sup>th</sup>	Manager of Finance	Base Salary and Benefits Costing	March 16 <sup>th</sup>
Monday, March 19 <sup>th</sup>	Senior Administration	Budget Planning Meeting	March 19 <sup>th</sup>

## 2018-19 BUDGET TIMETABLE

Date	Responsibility	Procedure	Date Completed
Monday March 26 <sup>th</sup>	Superintendent of Education – Staffing	Preliminary Enrolment Projections	March 26 <sup>th</sup>
Tuesday, April 3 <sup>rd</sup>	Superintendent of Business & Treasurer, Superintendents of Education	Present Draft Expenditure Budgets to Senior Administration <ul style="list-style-type: none"> <li>• Curriculum and Special Education Budgets</li> <li>• Corporate Services Budget</li> </ul>	April 3 <sup>rd</sup>
Wednesday, April 4 <sup>th</sup>	Superintendent of Education – Staffing & Senior Administration	Update Enrolment Projections Finalize School Allocations	April 4 <sup>th</sup>
Tuesday, April 17 <sup>th</sup>	Superintendent of Business & Treasurer & Senior Administration	Review Expenditure Estimates	April 17 <sup>th</sup>
Wednesday, April 18 <sup>th</sup> 4:00 pm	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>	April 18 <sup>th</sup>
After March 30 <sup>th</sup>	Superintendent of Business & Treasurer	EFIS Software made available by the Ministry of Education	April 27 <sup>th</sup>
Monday, April 23 <sup>rd</sup>	Manager of Finance	Complete Revenue Estimates Complete Draft Expenditure Budget	April 30 <sup>th</sup>
Monday, April 30 <sup>th</sup>	Superintendent of Business & Treasurer  Superintendent of Education - Staffing	Present Draft Budget (Staffing) to Senior Administration  Present Teaching Staff Allocation to Senior Administration	May 1 <sup>st</sup>

**2018-19 BUDGET TIMETABLE**

<b>Date</b>	<b>Responsibility</b>	<b>Procedure</b>	<b>Date Completed</b>
Tuesday, May 8 <sup>th</sup> 2:00 p.m.	Superintendent of Business & Treasurer	Present Draft Budget (Staffing) to Budget Committee  Present Teaching Staff Allocation to Budget Committee	May 16 <sup>th</sup>
Tuesday, June 5 <sup>th</sup> 4:00 p.m.	Superintendent of Business & Treasurer	Review Final Draft (Expenditure and Staffing) with Budget Committee	June 5 <sup>th</sup>
Tuesday, June 19 <sup>th</sup> 7:00 p.m.	Superintendent of Business & Treasurer	Final Budget to Committee of the Whole	June 19 <sup>th</sup>
Tuesday, June 26 <sup>th</sup> 7:00 p.m.	Chair of Budget Committee	Final Budget to the Board of Trustees	June 26 <sup>th</sup>