

CATHOLIC SCHOOL POLICY HANDBOOK

SECTION 2000

BUSINESS

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PARISH FINANCIAL COMMITMENT TO THE EDUCATIONAL MISSION

The total educational mission of the Catholic Church must be supported financially by the parish(es) and the individuals it/they serve(s).

The following regulations reflect the continued commitment of the Church to provide realistic opportunities for full Christian development of all persons.

- A. The pastor, parish finance council, and education commission are encouraged to develop policies regarding tuition, fees, and other means of financial support that insure equity in serving the total educational needs of the parish.
- B. Tuition, parish investment, and scholarship policies must reflect the availability of Catholic education to all persons.

Policy Adopted: August, 1988

Policy Revised: August, 2008

ANNUAL BUDGET PREPARATION & APPROVAL

The annual budget shall be based upon the reasonable needs of the school in relation to the total financial ability of the parish to support its educational programs.

In forming the school budget, all expenditure items shall be considered in relationship to the total school program.

Request for expensive equipment and/or major items of repair are submitted with the annual budget requests, except in cases of emergency.

Schools are expected to operate on a balanced budget.

The budget for an inter-parochial school shall be prepared by the principal(s) for review by the budget committee of the Catholic School Committee. Final approval is to be made by the pastors of the participating parishes keeping in mind that the school is a line item of the parish, and suggested budget priorities are to be forwarded to the pastor of participating parishes for approval.

The school budget is set up on a fiscal year from July 1 through June 30.

Since employment of teachers is dependent on available monies, the budget should regularly be completed and approved by March 15.

Policy Adopted: August, 1988

Policy Revised: August, 2008

FINANCING OF CATHOLIC SCHOOLS

Schools must have adequate funding for their educational service. Specific determinations are made by the parish leadership.

At the parish level, this determination is to be made after consultation with the pastor, school principal(s) and the parish finance council, for the purpose of determining the amount of money to be invested in the school from the general revenue of the parish.

When tuition is charged, consideration shall be given to families who are unable to pay the established rate. It is desirable that no child be excluded from a Catholic school for reasons of money.

A reduction in the per-pupil charge may be allowed for large families which have several children in Catholic schools.

Students may not be dismissed during a semester for non-payment of tuition and/or fees.

Policy Adopted: August, 1988

Policy Revised: August, 2008

"REGULATION"

BUSINESS

R-2050-School

DIOCESAN REGULATIONS FOR CATHOLIC SCHOOL PERSONNEL

CATHOLIC SCHOOL TEACHERS: SALARY SCHEDULE

There is sincere concern for just and fair compensation for professional educators in our Catholic schools. The determination of a just wage is based on the following factors:

- a. Appreciation for the cost of living in the community in which a school is located.
- b. Recognition of the education and experience of the educator.
- c. The parish's ability to pay, based on the financial condition of the parish.

The attached Salary Index allows principals and pastors to establish a salary schedule for teachers based on cost of living and parish financial status. Salary can be computed easily by annually determining a base salary (BA 1st year) and multiplying by the appropriate index based on education and years of experience. This index should be used as a guide to establish a salary schedule.

CATHOLIC SCHOOL PRINCIPALS: SELECTION

Principals are to be recruited and selected according to the criteria set forth in the Diocesan mission statement. They are to embody these criteria in their person, in their credentials, and in their experience.

CATHOLIC SCHOOL PRINCIPALS: SALARY

Salary determination for school principals shall be negotiated annually, and be based upon the following factors:

- a. Education and experience
- b. Cost of Living
- c. Evaluation of administrative performance
- d. Parish financial status

CATHOLIC SCHOOL PROFESSIONAL PERSONNEL: QUALIFICATIONS

The most important purpose of Catholic schools is to impart the Faith to the students. Every principal and teacher in the Catholic school is to witness the Faith by example and by deed. It is essential that young Catholic students be given an accurate, meaningful and intelligent explanation of our religion and its values. This requires both a dedicated and committed teaching staff, AND sufficient training in theology and the teaching of religion.

All teachers in the Diocese of Gaylord in addition to their academic degree and appropriate teaching certificate, shall possess EITHER a minor in theology/religious studies, OR take and complete the course requirements of the School of Theology for Catholic School Teachers as well as participate in on-going faith formation classes.

CATHOLIC SCHOOL TEACHERS OF RELIGION:

Teachers of Religion in secondary schools shall possess an academic degree in theology/religious studies. Also any teacher, teaching Religion, must be a Catholic in good standing, as determined by the sole discretion of the local pastor(s).

DIOCESAN FINANCIAL REGULATIONS FOR CATHOLIC EDUCATION

Financial standards for Catholic education were established in March of 1985 to bring about stability, consistency, and conformity to educational programs throughout the diocese.

1. PARISH FINANCIAL SUPPORT OF SCHOOLS

- A. Where a parochial elementary school is in existence (one parish and one school), the parish investment to the school shall be not less than 40%, but not more than 50% of the parish's ordinary income.
- B. Where there exists an inter-parochial Catholic school, elementary and/or high school, the parish investment to the school shall be not less than 35%, but no more than 45% of the ordinary income of the participating parishes.

NOTE: INDIVIDUAL PARISH INVESTMENTS TO AN INTER-PAROCHIAL SCHOOL SHOULD BE ESTABLISHED BY A MUTUALLY AGREED UPON FORMULA THAT APPROPRIATELY REFLECTS EACH PARISH'S FINANCIAL STATUS, IS REVIEWED ANNUALLY, AND ADJUSTED AS NEEDED. ANY DEVIATION FROM AN AGREED UPON FORMULA MUST HAVE THE CONSENT OF THE PASTORS OF THE PARTICIPATING PARISHES.

2. **SOURCES OF INCOME FOR CATHOLIC SCHOOLS**

Where there is a Catholic school (parochial or inter-parochial), pastors/pastoral administrators and principals, in consultation with the Education Commission and parish finance council, should endeavor to receive revenues in the following proportions:

- 40% - Received from parish investment
- 40% - Received from participants in educational programs
(i.e., tuition, CALCULATED ON A PER STUDENT BASIS)
- 20% - Received from other fund raising/development.

NOTE: ALTERNATE SOURCES OF FUNDING CATHOLIC SCHOOLS WILL PLAY AN INCREASINGLY IMPORTANT ROLE IN THE YEARS TO COME. IT IS THE EXPECTATION OF THE SECRETARIAT FOR EDUCATION AND FORMATION THAT EACH SCHOOL ESTABLISH A DEVELOPMENT PROGRAM WITH GOALS OF: MISSION CLARIFICATION, LONG RANGE PLANNING, AND THE DEVELOPMENT OF A STRATEGIC PLAN TO MEET LONG RANGE GOALS. DEVELOPMENT FUNDS WHICH EXCEED 20% OF A SCHOOL'S OPERATIONAL BUDGET SHOULD REDUCE THE PARISH INVESTMENT AND TUITION PROPORTIONALLY.

3. **TUITION**

To provide uniformity in the budget process, tuition and tithing plans MUST be calculated on a per student basis. Such plans may be graduated to provide a financial relief to large families.

4. **FINANCIAL SUPPORT OF SCHOOLS FROM NEIGHBORING PARISHES**

In many cases throughout the Diocese, non-Catholics and Catholic children registered in neighboring parishes attend and benefit from a Catholic school. Non-Catholic students shall be charged a tuition based on the school's cost of education per child.

Revenues from Catholic students that are registered in a neighboring parish shall be divided as follows:

- A. The student/family shall be charged a per student tuition not less than parishioners tuition.
- B. The sponsoring parish shall invest in the school in the amount of the difference (if any) between tuition and the cost of education per child. A neighboring parish's total investment to a school shall not exceed 40% of its annual ordinary income.

5. UNIFORM ACCOUNTING PRACTICES

The cost of education per child varies widely within the Diocese. Determining factors are enrollment, teacher-pupil ratio, salaries, and the contributed services of religious personnel. So that this vitally important statistic can be calculated and monitored accurately, all parishes shall present the educational budget(s) using the uniform accounting practices and forms established by the Secretariat for Administrative Services.

Significant deviations from the diocesan mean cost-per-pupil (or other financial statistic) shall be brought to the attention of the Secretariat for Education and Formation for review and recommendation. This is designed to prevent the inefficiency of high cost per pupil, or the inadequacy of low cost per pupil.

LAY TEACHER SALARY INDEX

<u>LEVEL:</u>	<u>BA:</u>	<u>BA+18:</u>	<u>MA:</u>	<u>MA+15</u>	<u>MA+30:</u>
1st	1.00	1.02	1.04	1.06	1.08
2nd	1.03	1.05	1.07	1.09	1.11
3rd	1.06	1.08	1.10	1.12	1.14
4th	1.09	1.11	1.13	1.15	1.17
5th	1.12	1.14	1.16	1.18	1.20
6th	1.15	1.17	1.19	1.21	1.23
7th		1.20	1.22	1.24	1.26
8th		1.23	1.25	1.27	1.29
9th		1.26	1.28	1.30	1.32
10th		1.29	1.31	1.33	1.35
11th		1.32	1.34	1.36	1.38
12th		1.35	1.37	1.39	1.41
13th		1.38	1.40	1.42	1.44
14th			1.43	1.45	1.47
15th			1.46	1.48	1.50
16th			1.49	1.51	1.53
17th			1.52	1.54	1.56
18th			1.55	1.57	1.59
19th			1.58	1.60	1.62
20th			1.61	1.63	1.65

STUDENT FEES

Fees for instructional materials shall be determined by the principal and the Catholic School Committee on the basis of demonstrated need.

The student fee for instructional materials is based on a ten month school year, September through June. In the event of a transfer to another school during the year, a pro-rated refund of the fee shall be made for all materials retained by the school.

The student instructional fee monies are used for:

1. The purchase of text books and components of educational programs;
2. Instructional television, audio-visual equipment, computers;
3. Library books and materials;
4. Testing materials;
5. Other instructional media, materials and activities.

Policy Adopted: August, 1988

Policy Revised: August, 2008

**TUITION FROM PARISHES WHICH DO NOT MAINTAIN
A PAROCHIAL SCHOOL**

Parish schools which have room for students from parishes without schools are encouraged to accept such students. However, the host school should be compensated in the form of tuition. The tuition cost must not exceed the actual per pupil cost.

Because the individual pastor/pastoral administrator knows the responsibilities of the family and that of the total Catholic community, he or she, in consultation with their education commission and parish finance council, is encouraged to compensate the school for the difference between tuition charged the parents and the actual cost per student.

Policy Adopted: August, 1988

Policy Reviewed: August, 2008

SALES TAX

The school, a non-profit organization, qualifies as an exempt entity.

When nonprofit organizations, including non-public schools, purchase goods for resale to raise funds for programs, clubs etc. of the organization or school, state tax must be paid on the items. This includes class pins, year books, athletic equipment, school shirts and bags, etc. Additionally, food sold in the school cafeteria to anyone other than students must be taxed.

As a seller, if a school makes any sale at retail, you need to obtain a sales tax license. If gross sales are **less than \$5,000**, the school does not have to collect or remit the tax. If sales exceed that amount, the school must collect and remit sales tax on every dollar of sale at retail made.

If the school does not use goods purchased expressly in the operation of the school, sales tax must be paid.

Policy Adopted: August, 1988

Policy Revised: August, 2008

USE OF FACILITIES FOR ALL RELIGIOUS EDUCATION

Facilities, rooms, equipment and religious instructional materials utilized by the Catholic schools should be made readily available to all organized religious education programs for the children and adults of their areas.

Policy Adopted: August, 1988

Policy Reviewed: July, 1995, August, 2008

UNIFORM ACCOUNTING

The finances (revenue and expenditures) of the Catholic school are to be included in the total parish budget and transactions recorded and monitored by the parish bookkeeper. Every parish will adopt and utilize the uniform financial accounting system established by the Diocese of Gaylord.

The fiscal year of July 1 to June 30 will be adopted by all school programs.

Policy Adopted: August, 1988

Policy Reviewed: August, 2008

MONIES IN SCHOOL BUILDINGS

Monies collected by school employees, volunteers and by student treasurers shall be receipted and accounted for accurately. All monies shall be counted and documented by at least two (2) individuals and turned over to the school/parish bookkeeper for deposit. The school/parish bookkeeper is to record them accurately in the proper accounts.

Money is not to be left in the classroom or school office. If it is kept in a school/parish building, it must be locked in appropriate place (e.g. school/parish safe).

Policy Adopted: August, 1988

Policy Reviewed: August, 2008

**CRITERIA FOR EXPANSION/REDUCTION/CLOSING
A CATHOLIC SCHOOL**

A proposal to expand or reduce the program of a school, or to close a school, needs the approval of the Bishop. This responsibility is regularly handled by the Superintendent of Catholic Schools.

Prior to any other action, such proposals should be presented to Superintendent. Under his/her direction, there will be a detailed study in terms of specific criteria listed in the regulation which follows.

This analysis will assure sound, logical procedures for determining the future of a Catholic secondary or elementary school. It should also help select options for maintaining as much of the current Catholic school system as possible.

In no case shall a Catholic school be discontinued or its offerings reduced without positive steps having been taken to assure a religious education program to compensate for the loss of said school.

The general criteria for maintaining or closing a school are as follows.

Policy Adopted: August, 1988

Policy Revised: August, 2008

"REGULATION"

R-2500-School

CRITERIA FOR EXPANSION/REDUCTION/CLOSING A CATHOLIC SCHOOL

MAINTAINING A CATHOLIC SCHOOL

Catholic schools shall be maintained wherever the following circumstances are present:

1. A disposition on the part of the Catholic community to support the program;
2. Sufficient enrollment to provide opportunity for an adequate program in terms of the education standards of the Diocese;
3. A qualified faculty, adequate in number, to implement the educational program;
4. An economic base sufficient to support the educational program.

CLOSING/REDUCTION OF A CATHOLIC SCHOOL PROGRAM

The existence of any or all of the following circumstances may indicate the advisability of a proposal to the Bishop for the discontinuance or reduction of the school program in a given situation:

1. There is insufficient enrollment to carry out an educational program;
2. A qualified administrator and/or teaching staff is generally lacking and/or unavailable;
3. The financial resources of a Catholic community are demonstrably insufficient.