

WESTERN QUEBEC  
SCHOOL BOARD

BUDGET

2009/2010

Western Quebec School Board  
June 18, 2009

*PROVINCIAL EDUCATION*

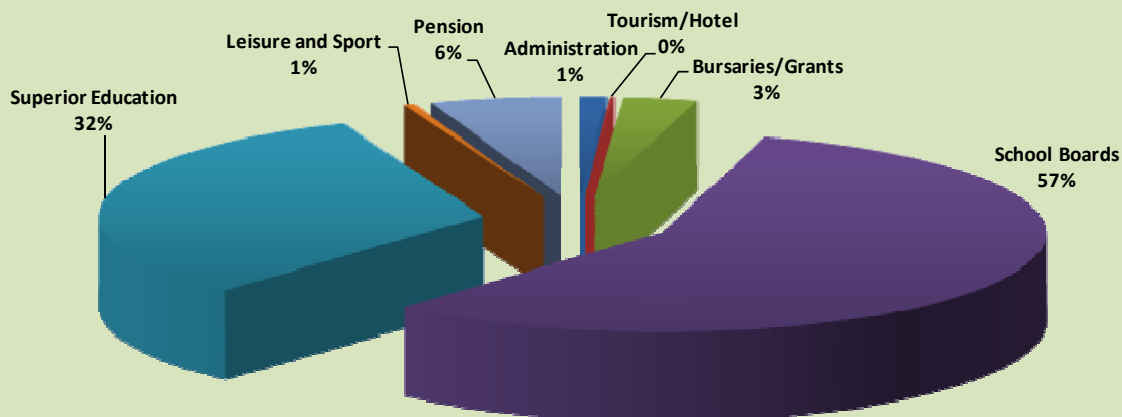
*BUDGET*

*2009/2010*

A) Provincial MELS' Budget 2009/2010

Programmes	Budget 2009-2010	Budget 2008-2009	Variation M \$	Variation
Administration	155.0	142.2	12.8	9.0%
Tourism/Hotel	23.4	23.2	0.2	0.9%
Bursaries/Grants	451.3	415.7	35.6	8.6%
School Boards	8,270.2	8,055.4	214.8	2.7%
Superior Education	4,674.1	4,464.7	209.4	4.7%
Leisure and Sport	65.3	63.5	1.8	2.8%
Pension	791.7	776.2	15.5	2.0%
<b>Total</b>	<b>14,431.0</b>	<b>13,940.9</b>	<b>490.1</b>	<b>3.5%</b>

<sup>1</sup> Preschool, Elementary, and Secondary Education

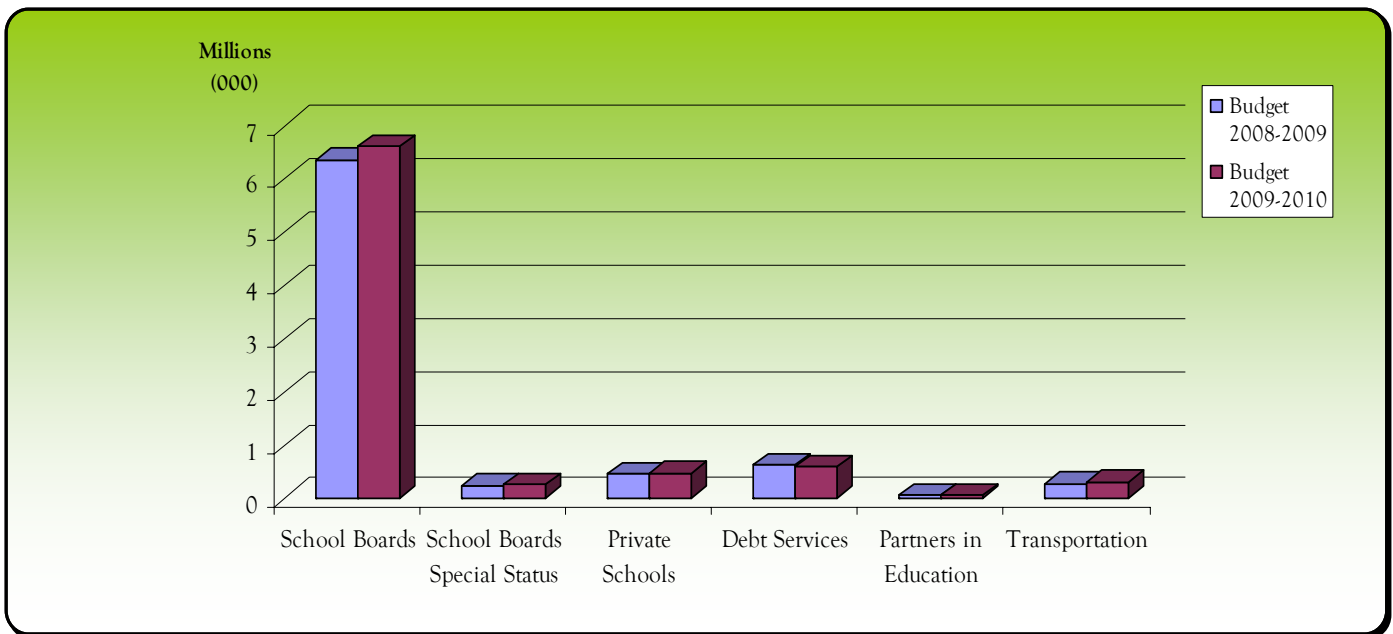


The increase of 2.7% in the preschool, elementary and secondary education budget is a result of:

- Supporting the system cost( salary indexation and other cost)
- Curriculum (new pathways in secondary and adult education)
- French initiatives
- Violence prevention program
- Reading initiatives
- Ehdaa (I.E.P. support)
- Additional resources (lowering class size for schools in low socio-economic setting)
- Infrastructure support ( 2008-2013)
- New initiatives and strategies toward dropouts

B) The 2009/2010 Provincial Education Budget for preschool, elementary and secondary education budget is divided as follow:

<b>Kindergarten, Elementary Secondary Education</b>	<i>Budget</i> 2008-2009	<i>Budget</i> 2009-2010	<i>Variation</i> \$	<i>Variation</i> %
	<i>in millions</i>			
School Boards	6,371.2	6,614.7	243.50	3.82
School Boards Special Status	227.4	247.7	20.30	8.93
Private Schools	444	465.5	21.40	4.82
Debt Services	616.2	593.4	-22.80	-3.70
Partners in Education	49.8	51.2	1.40	2.81
Transportation	266.1	297.7	31.60	11.88
<b>Total</b>	<b>7,974.8</b>	<b>8,270.2</b>	<b>295.4</b>	<b>3.7</b>



#### Additional Credits for School Boards

	M\$
Operations	243.5
Debt Services	-22.8
Transportation	31.6
<b>Total</b>	<b>252.3</b>

C) For 2009-2010, the additional credits for the Preschool, Elementary and Secondary Education Budget is divided as follow (excluding debt services):

<u>Indexation Factor</u>	Million\$	
Salaries (indexation, salary equity)	119.9	
Other costs and energy	5.3	
Variation in subsidized cost (mobility, insurances, etc.)	33.1	
Variation of student population – protection clauses	4.9	
Variation of student population, indexation, transport	<u>31.6</u>	
<i>Sub-Total</i>		194.8
<u>Previous years development and initiatives</u>	Million\$	
Teacher Resources (collective agreement)	7.2	
Additional EHDAA – Budget 2008-2009	2.8	
Addition of new monies for FP and FG	11.6	
Reading programs, anti-violence, awareness, etc.	29.3	
French Second Language initiative	7.1	
<i>Sub-Total</i>		58.0
<u>New Development</u>	Million\$	
New ratios (cycle 2)	15.7	
Student protector	2.2	
Accounting Reform	4.4	
<i>Sub-Total</i>		<u>22.3</u>
<b>TOTAL</b>		<u><b>275.1</b></u>

D) Highlights of the 2009/2010 budget:

- ✓ \$ 90 million for resource teachers (remedial and supporting teachers) for both elementary and secondary students as well as professional and support resources
- ✓ (New) The socio-economic map has been updated using the 2006 census and the September 30, 2008 student population:
  - i. The socio-economic indicator will be used to calculate educational and school success initiatives.
  - ii. The low-income indicator will be used to calculate poverty initiatives such as milk program, nutrition program, etc.
  - iii. Indicators are now attributed to buildings and not schools.
- ✓ (New) Lowering of class sizes (Ehdaa) for cycle 2 at the primary level in buildings where the socio-economic indicator is 9 or 10:
  - i. 22:24 grade 3 compared to 25:27
  - ii. 22:24 grade 4 compared to 27:29
- ✓ (New) Hiring of Managerial/Technical staff to support the implementation of Accounting Reform
- ✓ (New) Hiring of student protector
- ✓ (New) Hiring of science and lab technicians, and materials for the POP program

**The following initiatives/grants are recurrent from the 2008/2009 budget:**

- ✓ Reading Initiatives
- ✓ Multigrade-program
- ✓ Homework assistance programs and healthy lifestyle
- ✓ NANS (secondary) and NANS (elementary)
- ✓ Schools ranking of 1 to 7 for students with special needs
- ✓ 90 minutes of teaching time in elementary schools (transportation and supervision)
- ✓ Village schools
- ✓ Exploration activities in vocational training
- ✓ Math in small schools setting
- ✓ FSL consultants
- ✓ Anti-violence program
- ✓ Community animator program
- ✓ Capital Improvement on Buildings (maintien des batiments)
- ✓ Maintenance deficits on buildings
- ✓ Upgrading of information technology
- ✓ Maintain the accessibility to buildings by handicaps
- ✓ Upgrade of school ground equipment

*SCHOOL BOARD*  
*BUDGET COMMENTS*  
*2009/2010*



On April 9, 2009, school boards were convened by the MELS to attend the 2009/2010 provincial budget meeting on the budget rules and parameters.

School boards and associations provided feedback and recommendations on the consultative budget rules and parameters. Consequently, recommendations were brought forward from the provincial and regional Director of Finance Table to the MELS on the consultative budget parameters;

Utilisation de la nouvelle carte de la population scolaire

It should be remembered that a number of our school boards welcome Aboriginal students living on reservations within the territory served by those boards. Aboriginal communities do not traditionally participate in the Canadian census and thus, those member school boards might not be adequately funded for the delivery of educational and complementary services to those students. We would ask the MELS to develop a data collection protocol to ensure full financing for such students.

Baisse de ratio maître-élèves

As QESBA has already noted, this measure is of limited and, we believe, dubious benefit to the English public school sector. Our particular demographic circumstances will only allow for the addition of some 30 teachers across the system, only three of them outside of the island of Montreal. Furthermore, QESBA reiterates its contention that this relatively modest reduction in class size is of limited pedagogical benefit. It is our view that the substantial resources linked to the measure could be much better deployed to support flexible and school-board initiated measures towards better organization of services.

L'ajout de techniciens dans les laboratoires

QESBA and its member boards welcome news that this measure will be maintained but remind the MELS that, as has so often been the case with such measures, it will not likely cover the full costs of staffing such positions. The measure appears based on the middle-range salary level for such a position. Frequently, and for perfectly legitimate and productive staffing considerations, our member boards are compelled to fill such a position with an individual at a higher level of seniority and thus, salary. The indexation factors used by the MELS covers only salary indexation and not step increases (progression sur les échelles salariales). The boards, under this kind of funding calculation, are thus left paying for a portion of a salary that was ostensibly to be covered in full by the MELS.

Financing of sick leave and salary insurance costs

It is disappointing to us that no adjustments are proposed in the budget rules to the financing of sick leave and salary insurance costs. While our boards are actively exploring human resources strategies to minimize absences, it is a reality that our teaching corps is aging and that the prevalence of illness episodes has increased. Also, younger employees across all sectors of public

services are increasingly inclined to use sick days rather than accumulate them. This has escalating cost implications which have not been recognized in the budget rules this year.

Les allocations supplémentaires (le perfectionnement des enseignants)

QESBA understands that the QEP enters its final year of implementation, at Secondary V, next year. That said, QESBA joins many of its member boards in underlining its objection to the termination of this allocation when so much important training and development work remains to be done. Our teachers, school administrators and consultants have done a remarkable job of adapting to the new programs - particularly given the chronic delays in receiving textbooks and teaching guides in the English sector. The renouveau pédagogique has been a massive undertaking. Its implementation must continue to be supported with funding for training and development.

Ajout de ressources administratives (30140)

QESBA commends the MELS for this commitment of new resources to school boards to allow us to respond to the significantly increased workload created by the implementation of new general accounting procedures. We further appreciate that the MELS has left the parameters of this measure flexible, allowing our boards to use their expertise and judgment in addressing the personnel and training needs associated with the changes to accounting procedures.

Protecteur de l'élève

Again, it is worthy of note that the Minister's stated commitment has been honoured to supply the necessary funding for this new office, prescribed in Bill 88 amendments to the Education Act. QESBA does note with concern, however, the absence of any financial measure to support school boards in responding to other new duties imposed by the amendments, namely with respect to the development of partnership agreements and additional accountability measures with regard to procurement (approvisionnement) outcomes.

Plan d'action sur la lecture

QESBA reiterates a general concern mentioned to the Minister on many occasions: this type of measure, while positive and legitimate, is often of limited benefit to our smaller boards en région. Either the parameters are impossible to meet or the personnel are unavailable. QESBA is working with its member boards to explore strategies to propose to the MELS that might ensure more flexible conditions, thus allowing all students to benefit from such special measures. And, again, we note that when librarians are hired under this program, school boards should be compensated for the full salary cost, not simply the average calculated cost by the MELS.

Investissements

QESBA is very pleased that the MELS has proposed a three-year budget to facilitate planning with respect to building maintenance. This concept has long been promoted by the two school board associations.

Réforme de la comptabilité gouvernementale

It has been well-noted that this major change will result in many school boards reporting deficits, largely due to the changes in accounting for sick days and vacation banks. It is QESBA's understanding that institutions in the public health and social services sector have been informed that the cost of vacation banks, as at March 31, 2008, will be reimbursed in full by the government. QESBA is indeed eager to know if this same and equitable arrangement will be forthcoming to all school boards.

Modalités d'utilisation de surplus accumulés

QESBA and its partners at the Fédération des commissions scolaires du Québec have consistently expressed our impatience and disappointment with persistent assertions from the MELS that accumulated Board surpluses are somehow synonymous with less-than-efficient management practices. Consequently, we are disappointed to learn of the proposed budget rule limiting expenditures from surpluses at June 30, 2008 to a maximum annual amount of 10 per cent. Permit us to offer just a few examples to illustrate that board surpluses are, in reality, most often the result of careful planning, efficient cost-saving and realistic expenditure practices – frequently compensating for late or inexact delivery of finance allocations from the MELS itself:

- School boards, as per MELS instructions, put aside funds towards the preparation of school board elections every four years
- School boards, with a view towards responsible and realistic planning, prepare energy budgets that will withstand both fossil fuel increases and the challenges of a severe winter and the consequence of high heating costs
- School boards and individual schools put aside designated budget allocations for teaching materials purchases, pending the inevitable delays in delivery of the English textbooks
- School boards, again planning carefully, occasionally reserve contingencies for resolution of grievances
- The MELS has been known in the past to announce major funding initiatives midway through a school year thus resulting in significant unspent reserves at the end of the year
- School boards with schools serving economically disadvantaged areas sometimes reserve portions of budgets under the NANS program to invest in worthy projects the following year.

For each of these examples, it can be demonstrated that a complementary expenditure in a following fiscal year would be equally and clearly justified in the interest of good financial management and good pedagogy. To arbitrarily limit the use of such funds to 10 per cent annually invites inefficient management and discourages the kind of flexible and regionally-adapted school board organization so emphasized in Bill 88

*WESTERN QUEBEC SCHOOL BOARD*

*BUDGET PARAMETRES*

*2009/2010*

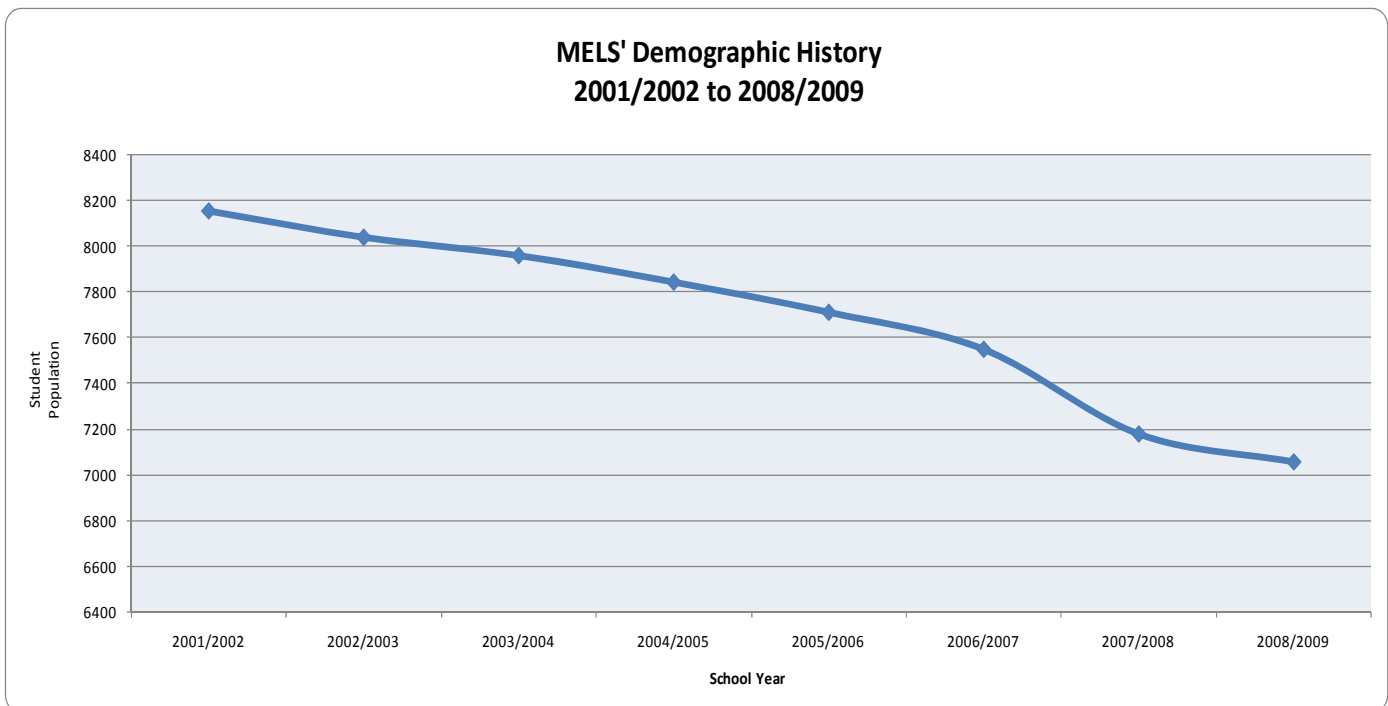
### A. Student Enrolment History and Projection 2001-2015

Statistics on demographic projections for school boards are developed by the Direction de la recherche, des statistiques et des indicateurs (MELS). The projections are based using the following data:

1. School board historical data (actual student enrolment).
2. The actual 0 - 4 year old population (both Anglophone and Francophone) registered under the Régie de l'assurance maladie du Québec (Sunshine Card).
3. The migration of the student population by sector.

The following table shows the history of our enrolment since 2001/2002.

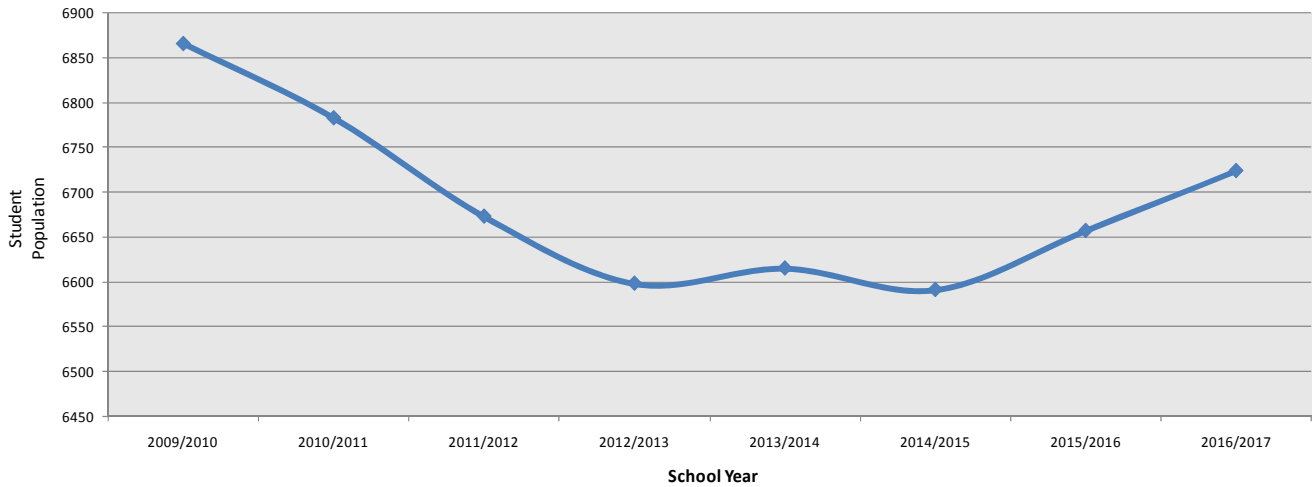
<b>DECLARED STUDENT POPULATION ON SEPTEMBER 30TH</b>									
	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009 <sup>1</sup>	Fluctuation
Kindergarten	530	538	491	480	458	462	458	493	-6.98%
Elementary	4200	3996	3879	3677	3543	3420	3218	3197	-23.88%
Secondary	3423	3504	3588	3685	3709	3666	3502	3366	-1.67%
<b>TOTAL</b>	<b>8153</b>	<b>8038</b>	<b>7958</b>	<b>7842</b>	<b>7710</b>	<b>7548</b>	<b>7178</b>	<b>7056</b>	<b>-13.46%</b>
<sup>1</sup> Reading on January 31, 2009 (declared on September 30, 2008, 7124)									



The following table shows the projected enrolment to 2017:

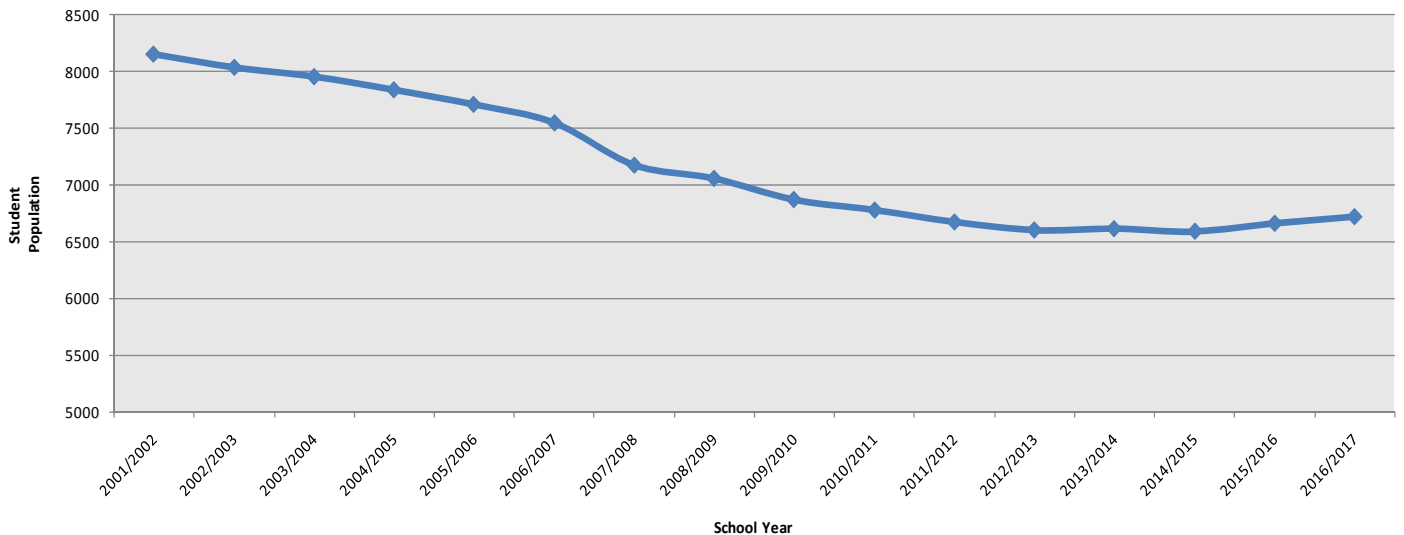
<b>MELS' PROJECTION</b>									
	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	Fluctuation
Kindergarten	489	519	485	545	535	515	516	518	5.93%
Elementary	3126	3154	3216	3221	3336	3406	3432	3465	10.84%
Secondary	3251	3110	2972	2832	2744	2670	2709	2741	-15.69%
<b>TOTAL</b>	<b>6866</b>	<b>6783</b>	<b>6673</b>	<b>6598</b>	<b>6615</b>	<b>6591</b>	<b>6657</b>	<b>6724</b>	<b>-2.07%</b>

**MELS' Demographic Projection  
2008-2009 to 2016/2017**



The following table shows the history and projected enrolment.

**MELS' Demographic  
2001/2002 to 2016/2017**



B. *Student enrolment used to develop the 2009/2010 budget.*

School boards are primarily funded based on their student population enrolled on their September 30. Two counts of student enrolment are used to determine the amount of taxation revenues and government grants for a given school year.

First of all, the enrolment of the previous September 30 declaration is used to determine the amount of taxation revenues the school board is entitled to generate along with specific MELS' grant. Secondly, the projection of student enrolment for the following school year is used to determine the remaining portion of the MELS' grant.

*Financial Impact:*

I. Taxation Revenues: School tax revenues based on September 30, 2008 enrolment counts (*Charlemagne reading of April 18, 2009*).

Student enrolment - September 30, 2008	7092
Student enrolment - September 30, 2007	<u>7178</u>
<b>Net difference</b>	<b>(86)</b>

II. MELS' Grant : Based on the September 30, 2009 (enrolment count currently based on registration as of June 4, 2009)

Student enrolment projection - September 30, 2009	6853
Student enrolment - September 30, 2008	<u>7124</u>
<b>Net difference</b>	<b>(271 )</b>

*Note: MEL's demographic projection for 2009/2010 is 6866*

C. *Special Education– Handicap and At Risk 2008/2009*

Student with special needs population is divided into two categories

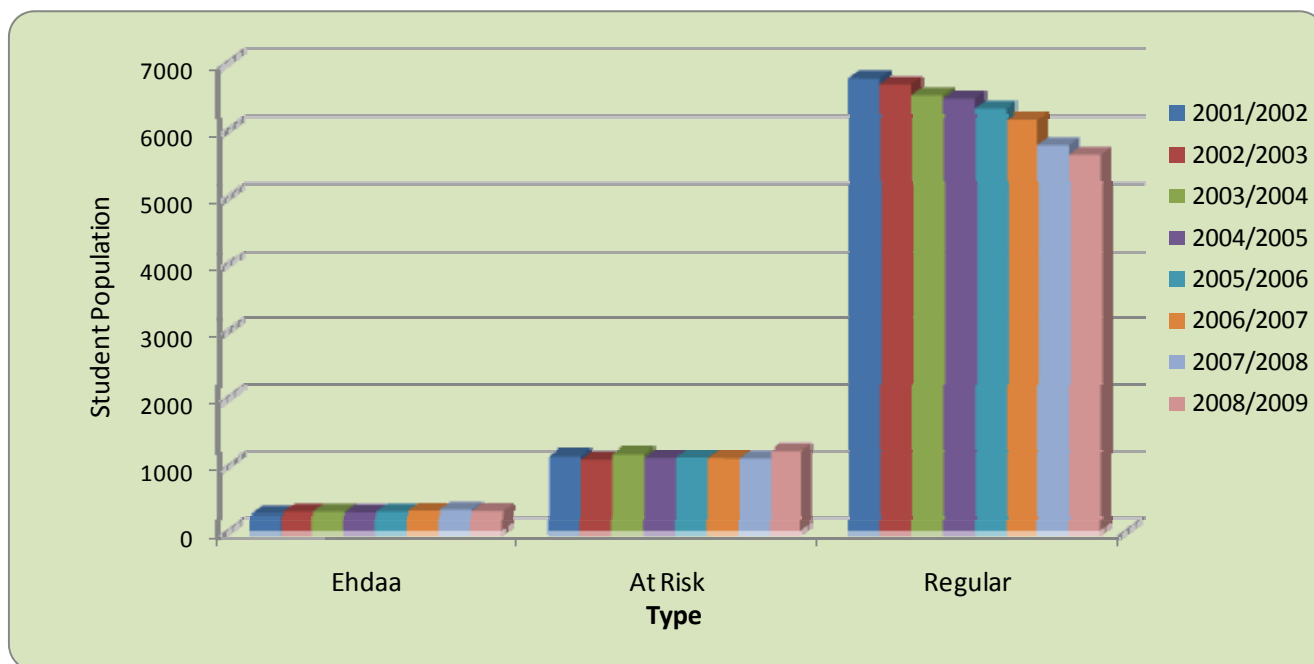
- a) EHDAA (student with a handicap coded 14,23,24,33,34,36,42,44,50,53,99)
- b) At Risk (behavior and academic delay/difficulty known as At Risk Students coded 02,12,21,71)

The number of students with special needs represent a significant portion of our student population and generate additional funding per student (coded) compared to regular students (not coded).

The following table illustrates an increase of 23% of the Handicap population whereas the regular student population has decreased by 15 % since 2001. The EDAA population remains stabled.

The table below demonstrates the proportion of the Handicap, EDAA, and Regular population compared to the total school board population.

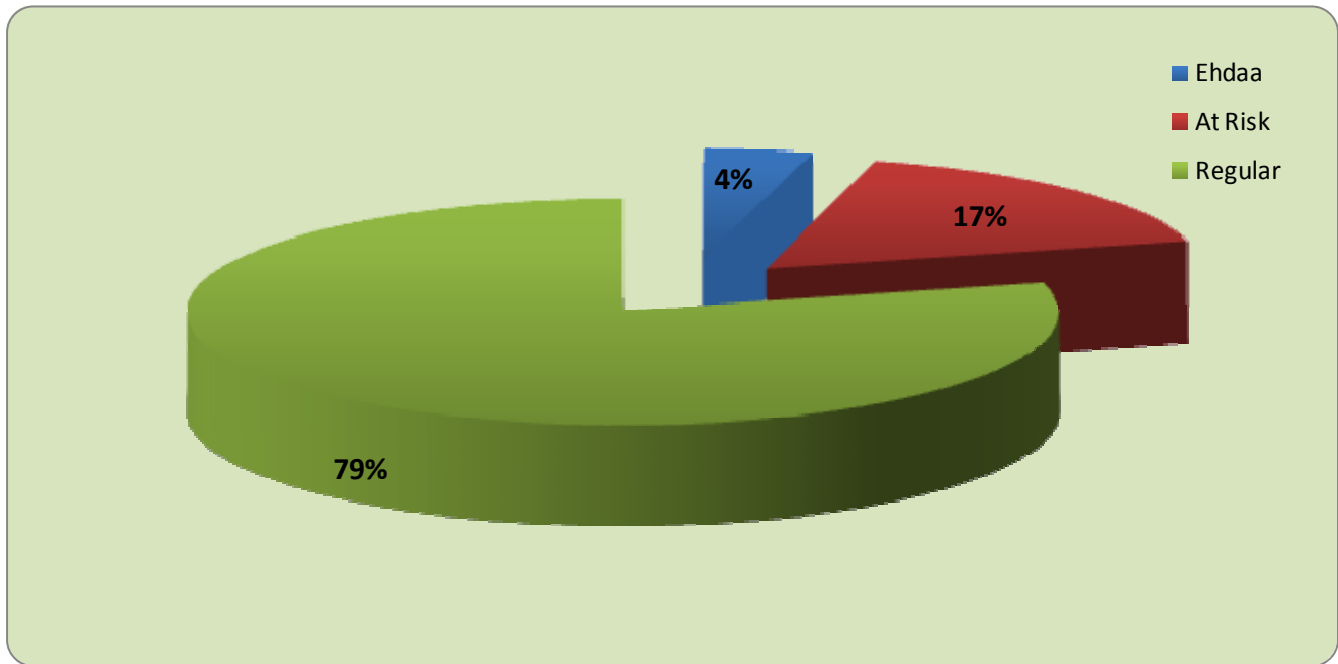
Ehdaa/ At Risk / Regular Population				
School Year	Ehdaa	At Risk	Regular	Total
2001/2002	253	1138	6762	8153
2002/2003	279	1087	6672	8038
2003/2004	282	1166	6510	7958
2004/2005	271	1114	6457	7842
2005/2006	283	1118	6309	7710
2006/2007	297	1110	6151	7558
2007/2008	311	1106	5772	7189
2008/2009	288	1210	5626	7124





The proportion of Ehdaa and “At Risk” students increased as per the following table:

Proportion of Clientele on Sept. 30			
Année scolaire	Ehdaa	At Risk	Regular
2001/2002	3.1%	14.0%	82.9%
2002/2003	3.5%	13.5%	83.0%
2003/2004	3.5%	14.7%	81.8%
2004/2005	3.5%	14.2%	82.3%
2005/2006	3.7%	14.5%	81.8%
2006/2007	3.9%	14.7%	81.4%
2007/2008	4.3%	15.4%	80.3%
2008/2009	4.0%	17.0%	79.0%



D. *Maximum Taxation Revenues*

The taxation revenues is based on the previous September 30 student population (youth and adult sector). The population is weighted on the basis of sectors (kindergarten, primary, etc), type of students (regular or handicap population), and services provided to students such as daycare and/or transportation.

Total weighted student population X \$760.97 per student = Maximum Taxation Revenues =  
\$ 16 597 990

*Financial Impact:*

The amount per student (\$760.97) has been indexed to take into account the cost of living (indexation cost 1.84 %) including the increase in salaries for the categories of management, support staff, and professionals.

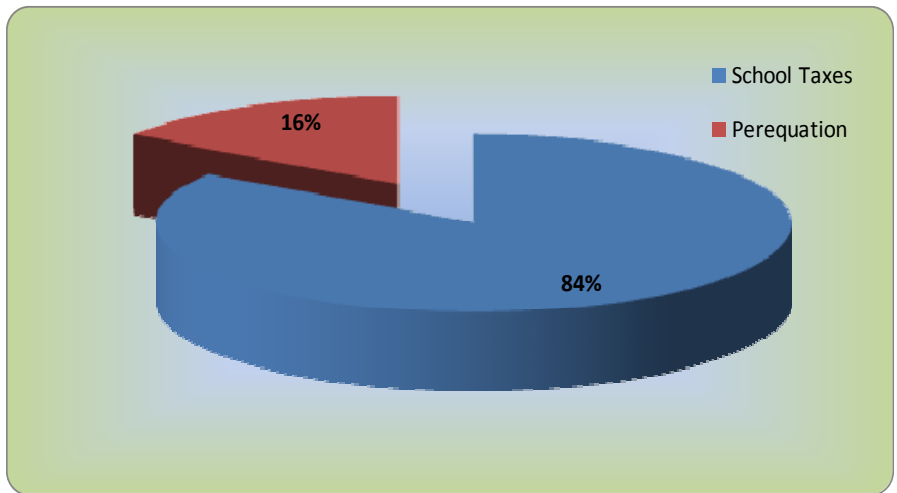
In addition, school tax revenues remain subject to the following negative recurrent adjustment:

- |    |  |                    |
|----|--|--------------------|
| 1. | Provincial reduction of salary mass 1997/98      | (\$792 421)        |
| 2. | Negative recurrent adjustment for Transportation | (\$173 241)        |
| 3. | Economy of Fusion 1997/1998                      | <u>(\$143 114)</u> |

Total negative adjustment of \$ 1 108 776

School taxes and equalization grant

Based on our student population, the maximum taxation revenues the school board will generate is \$16 597 990. Given that we share our school board territory with nine (8) Francophone school boards, the school taxes are shared on a per pupil basis per school board. The municipal evaluation of approximately \$ 4 billion will allow us to generate \$ 14 000 000 of school taxes. As a result, the school board is unable to reach its maximum taxation revenues. As a result, the MELS will subsidize the difference equivalent to \$2 597 990 to allow the school board to reach its maximum taxation revenue.



E. Special Education Resources – Behavior Resources (EDAA)

As part of the teachers’ collective agreement (2005-2010), additional resources are incorporated to provide support for students with special needs. Following are the provincial additional resources:

- 1) 600 remedial teacher at the elementary level ( \$30 million )
- 2) 600 support teacher at the secondary level (\$30million)
- 3) Professional and support staff resources ( \$30 million)

*Financial Impact:*

ii. Additional post at the elementary sector:

School Year	WQSB %	Provincial Post	WQ Post	Total
2006-2007	0.8%	X 400	= 3.2143	\$ 160,717
2007-2008	0.8%	X 500	= 4.0179	\$ 200,897
2008-2009	0.8%	X 600	= 4.8215	\$ 251,316

iii. Additional post at the secondary sector:

School Year	WQSB %	Provincial Post	WQ Post	Total
2006-2007	0.972%	X 300	= 2.9173	\$ 145,869
2007-2008	0.972%	X 500	= 4.8623	\$ 243,115
2008-2009	0.972%	X 600	= 5.8347	\$ 299,998

iv. Additional funds for Professionals/Support Staff

School Year	Provincial Budget	WQ Share	Total
2006 - 2007	15 millions / 30 millions X	\$ 258,075	\$ 129,038
2007 - 2008	20 millions / 30 millions X	\$ 258,075	\$ 172,910
2008 - 2009	30 millions / 30 millions X	\$ 282,551	\$ 282,551

The 2008/2009 funding is now recurrent in the 2009/2010 budget for additional positions for:

- a) Resource teachers
- b) Professional and support staff

F) *Teaching Salary*

Teachers' salary is based on the years of experience and the level of education set by the provincial collective agreement. As a first year teacher with the basic step the annual salary is equivalent to \$ 36 472.

The projected teaching salary takes into account the following:

- a. Experience
- b. Education
- c. Mobility factor (mobility, experience, and education)
- d. Indexation and/or salary equity (if applicable)

*Financial Impact:*

2008/2009 Average Salary	\$ 54 917
Plus: Salary indexation	1.4 %
Plus: Steps /Mobility factor/Level	0.3478 %
2009/2010 Average Salary	<u>\$ 55 879</u>

In addition, the following subsidies are added to the average salary to cover the cost of:

- ✓ Fringe benefits (CSST, QHIP, QPP, EI, and QPIP)
- ✓ Personal, maternity, and parental leave
- ✓ Northern allowance
- ✓ Staff assistants
- ✓ Professional development funds
- ✓ Salary insurance

G) *Capital Envelope*

a. Building Improvement Grant (Maintien des bâtiments)

In the 2007-2008 provincial budget, the Minister announced a new capital investment program of \$30 billion over five years which 2/3 will be committed to maintain and renovate public infrastructures. The total envelope for 2009/2010 is \$239.8 millions.

The capital improvement grant is targeted towards major renovation projects such as the replacement of roofs, windows, foundations, and other renovation etc...For 2009/2010, the maximum amount of grant available to our school board is \$ 1 855 530.

b. Increasing the accessibility to handicaps

In 2009/2010, the grant to increase the accessibility to schools to handicaps is equivalent to \$ 146 428.

c. Résorption du déficit d'entretien ( total envelope of \$ 131.8 million)

In 2009/2010, the grant is equivalent to \$ 998 595.

d. Textbook Grant - The grant for textbooks as part of the QEP is now terminated.

e. NTIC - Technology grant for all sectors is \$ 241 672 and remains a shared-cost program(50:50)

H) *Transportation*

<b>Provincial</b>	<b>Western Quebec</b>	<b>Financial Impact</b>
Indexation	Indexation of contracts by 2.37%	\$ 161 704
Adjustment - Environment	Injection	\$ 8 960
Decrease in student enrolment	-0.2986%	(\$ 21 260)
7.5 million \$ towards the reduction of the 1998-99	Negative Recurrent Adjustment	(\$ 173 241)

<i>I) Supplementary Grants</i>	
a. Nutrition Grant (Pierre Elliott Trudeau School)	\$ 8 504
b. NANS - Secondary	\$ 177 779
i. G.V., Dr. W. Keon, G. Théberge, Namur, Noranda, Pontiac, St. Michael's, Maniwaki,	
c. NANS – Elementary	\$ 107 800
i. Q.E., Dr. W. Keon, Onslow, St. John's, Maniwaki, Namur, G.V., Poltimore, Noranda, G.Theberge	
d. Special Education – Schools ranking 1-7(others than b and c)	\$ 210 539
e. Rural Schools	\$ 128 500
i. Poltimore, Namur, St. Michael's, Queen Elizabeth, St. John's, Maniwaki, Onslow	
f. Spiritual Animation	\$ 126 712
g. School Success	\$ 107 743
h. Criminal Verification Background	\$ 18 559
i. Supervision – 90 minutes (kindergarten and secondary)	\$ 61 750
j. Reading Plan – Libraries	\$ 115 825
k. RECIT	\$ 68 000
l. Student Protector	\$ 30 980
m. Accounting Reform – Personnel	\$ 100 000
n. Information Technology	\$ 241 000
o. Home Work Assistance	\$ 166 866
p. Violence Prevention Program	\$ 46 639
q. Well Awareness	\$ 46 647
r. Integration of students in regular classes	\$ 431 214
s. French Second Language Resources	\$ 63 580

## OVERALL STATISTICS

- Student population has decreased by 16% (1299) students from 2001/2002 (8152) to 2008/2009 projections (6853).
- EHDAA (Special Education) student population has increased by 23% from 2001-2002. Student population is 311 (2008/2009).
- At Risk student population remains stable at approximately 1106 (2008/2009).
- Daycare student population (regular students) has decreased by 5.34%.
- Number of teaching position, full time equivalency, fluctuates in part due to the decline in student enrolment and the increase of the teacher/student ratio (468 in 2008/2009 compared to 467 in 2009/2010).
- Number of replacement contracts 67 (leave of absence, long term disability, deferred sabbatical, maternity/parental, progressive retirement, etc.)
- Number of full time contracts 21 (fluctuation in enrolment, retirement and resignation).
- Average teaching salary is \$55 879
- Our school board has the lowest average teaching salary in the province whereas Moyenne-Cote-Nord school board has the highest average at \$ 80 271.
- Average number of days of Special leave for teaching staff has decreased by 19 % since 2005/2006.

WESTERN QUEBEC SCHOOL BOARD

BUDGET

2009/2010

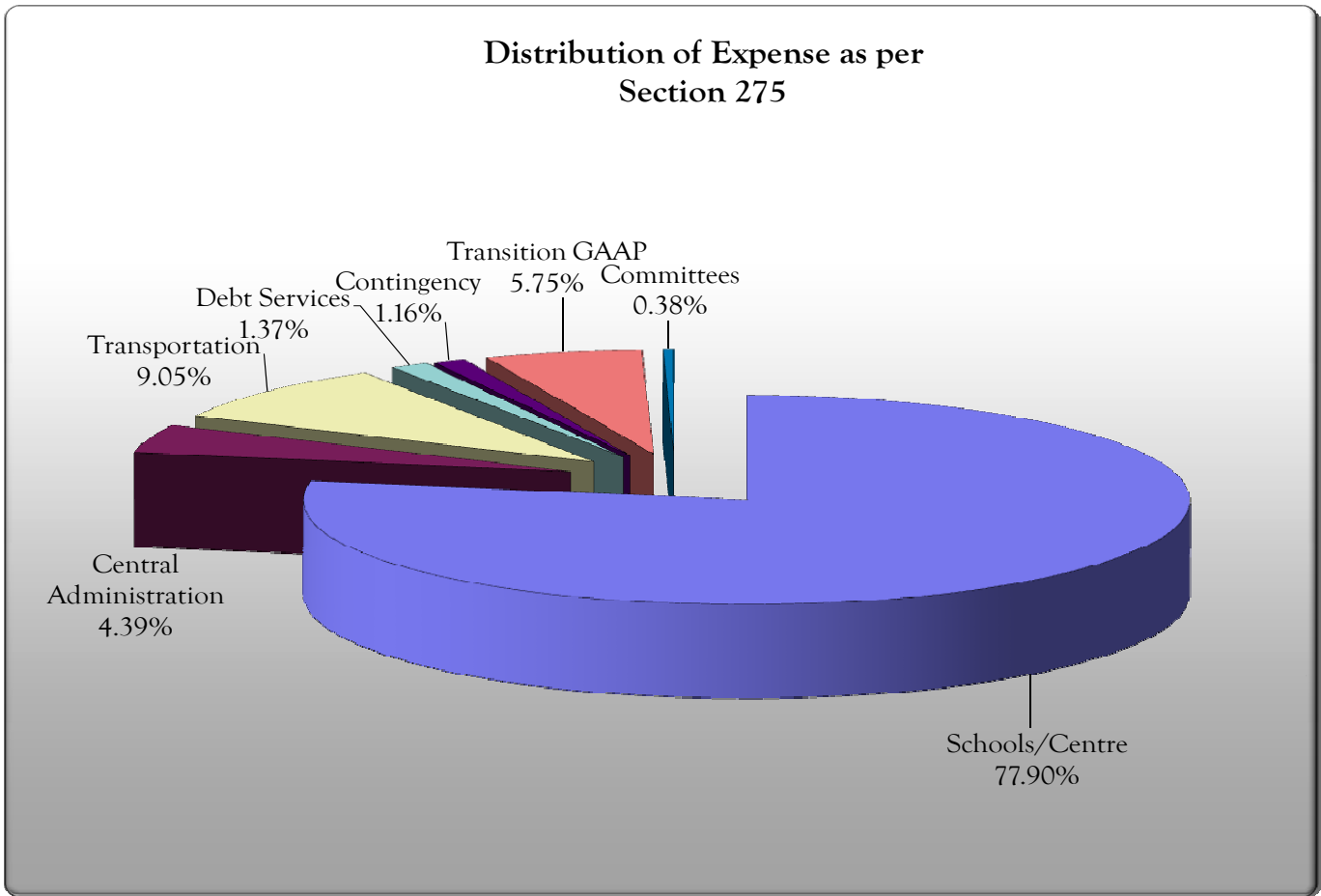


**Section 275 of Education Act:**

“Every school board shall allocate among its schools, vocational training centres and adult education centres, in an equitable manner and in consideration of social and economic disparities and of the needs expressed by the institutions, the operating subsidies granted by the Minister, including equalization grants, if any, school tax proceeds and income derived from the investment of all or part of those proceeds, reserving the amount determined by the school board to be necessary for its own needs of its committees.

The allocation shall include resources for the operation of governing boards.

The school board shall make public the objectives and principles governing the allocation of subsidies, school tax proceeds and other revenues among its educational institutions as well as the criteria pertaining thereto, and the objectives, principles and criteria used to determine the amount reserved for its own needs and the needs of its committees.”



**Western Quebec School Board**  
**Budget 2009/2010**

ENVELOPES		REVENUES								
Operational	M.E.L.S.	TAXES	SPECIFIC	GENERAL	TOTAL	CONTINGENCY	CONTINGENCY	EXPENDITURES	BALANCE	
Envelope #1 Instructional Services	\$ 30,836,190	n/a	\$ 88,434	\$ 1,356,000	\$ 32,280,624	\$ 327,585	\$ 60,000	\$ 31,678,682	\$ 214,338	
Envelope #3 Complementary Services	\$ 7,033,235	\$ 3,082,795	\$ 2,716,000	\$ 289,000	\$ 13,121,029	\$ 70,332	\$ 180,000	\$ 12,837,474	\$ 33,223	
Envelope #4 Administration	\$ 1,152,455	\$ 3,273,515	\$ 68,000	\$ 14,000	\$ 4,507,971	\$ 11,525	\$ 175,000	\$ 4,360,221	\$ (38,775)	
Envelope #5 Buildings & Equipment	\$ 1,183,061	\$ 5,298,624	\$ 88,000	\$ 625,000	\$ 7,194,685	\$ 11,831	\$ 50,000	\$ 7,311,865	\$ (179,011)	
Envelope #6 Transportation	\$ 3,856,231	\$ 3,128,431	\$ 30,937	n/a	\$ 7,015,599	n/a		\$ 7,045,394	\$ (29,795)	
Envelope #8 Adult/Voc. Education	\$ 2,794,262	\$ 716,627	\$ -	\$ -	\$ 3,510,889	\$ 20,000		\$ 3,490,889	\$ -	
<b>Capital</b>										
Envelope #7 Capital Investments	\$ 4,657,837	\$ -	\$ -	\$ -	\$ 4,657,837	n/a		\$ 4,657,837	\$ -	
<b>Debt Services</b>										
Envelope #9 Long term financing	\$ 1,065,808	\$ -	\$ -	\$ -	\$ 1,065,808	n/a		\$ 1,065,808	\$ -	
<b>SUB-TOTAL</b>	<b>\$ 52,579,079</b>	<b>\$ 15,499,992</b>	<b>\$ 2,991,371</b>	<b>\$ 2,284,000</b>	<b>\$ 73,354,442</b>	<b>\$ 441,273</b>	<b>\$ 465,000</b>	<b>\$ 72,448,170</b>	<b>\$ (0)</b>	
<b>Transition to GAPP</b>										
Envelope #2 Amortization								\$ (4,782,110)	\$ (4,782,110)	
Reimbursement Capital Provisions								\$ 898,000	\$ 898,000	
<b>Total</b>								<b>\$ (590,000)</b>	<b>\$ (590,000)</b>	
									<b>\$ (447,410)</b>	

ENVELOPE #1 INSTRUCTIONAL SERVICES	Budget 2008/2009	Budget 2009/2010
PRE-KINDERGARTEN	\$ 113,869	\$ 133,920
TEACHERS' SALARY/BENEFITS	\$ 25,933,640	\$ 26,358,952
SUPPLY COST	\$ 776,727	\$ 771,185
SALARY INSURANCE COSTS	\$ 579,763	\$ 605,070
OVERSIZE COMPENSATION	\$ 191,943	\$ 196,551
RECLASSIFICATION	\$ 95,972	\$ 98,276
MONABLE DAYS - RETIREMENTS/RESIGNATION	\$ 58,621	\$ 62,388
HEAD TEACHERS/STAFF ASSISTANTS	\$ 23,723	\$ 24,397
MULTI-GRADE CLASSES	\$ 31,000	\$ 34,000
PROFESSIONAL DEVELOPMENT(PIC)	\$ 109,051	\$ 108,592
NORTHERN ALLOWANCE PREMIUMS (G.THEBERGE)	\$ 83,151	\$ 81,897
HOME TUTORING SERVICES	\$ 21,487	\$ 21,918
DRUG & ALCOHOL TECHNICIANS	\$ 55,146	\$ 94,915
SPECIAL EDUCATION - ANNEXE XXV(RESOURCE TEACHERS)	\$ 551,314	\$ 559,032
SPECIAL EDUCATION - MESURE 30053 (Attendants/Technicians)	\$ 494,320	\$ 431,718
SPECIAL EDUCATION TECHNICIANS	\$ 790,000	\$ 828,000
ATTENDANT TO THE HANDICAP	\$ 720,000	\$ 752,000
MELS/MSSS AGREEMENTS	\$ 124,000	\$ 128,421
K-4 STARTUP PROGRAM	n/a	\$ 70,000
SUMMER SCHOOL PROGRAM	n/a	\$ 20,000
SPEECH PATHOLOGY	\$ 118,000	\$ 120,000
W.Q.T.A. OFFICE	\$ 86,700	\$ 88,434
QUEBEC EDUCATION PROGRAM IMPLEMENTATION	\$ 93,564	n/a
RESEAU COMPETENCE INTEGRATION TECHNOLOGIQUE(RECI)	\$ 88,108	\$ 89,016
<b>TOTAL</b>	<b>\$ 31,140,097</b>	<b>\$ 31,678,682</b>

<b>ENVELOPE #3 COMPLEMENTARY SERVICES</b>	<b>Budget 2008/2009</b>	<b>Budget 2009/2010</b>
PRINCIPALS & VICE-PRINCIPALS	\$ 2,658,061	\$ 2,685,424
TRAVEL & PD PRINCIPALS	\$ 62,326	\$ 62,968
SECRETARIES & TECHNICIANS(ADMIN)	\$ 1,568,112	\$ 1,647,283
PD SECRETARIES & TECHNICIANS	\$ 10,327	\$ 10,342
LAB - TECHNICIANS	\$ 123,564	\$ 207,597
PHOTOCOPYING	\$ 90,000	\$ 95,000
SCHOOL BUDGETS	\$ 2,290,000	\$ 2,331,000
LIBRARY SERVICES	\$ 204,799	\$ 211,626
INFORMATION TECHNOLOGY	\$ 495,126	\$ 523,967
INSTRUCTIONAL INTELLIGENCE	\$ 75,000	\$ 75,000
EDUCATION INTIATIVES (NETWORKS,PD, LITERACY,ETC.)	\$ 189,000	\$ 271,000
BUS SUPERVISION	\$ 46,780	\$ 47,715
SUPERVISION /TRANSPORTATION (90 MINUTES/WEEK)	\$ 75,000	\$ 61,750
GUIDANCE	\$ 327,983	\$ 322,292
SCHOOL SUCCESS - SUPPORT SERVICES	\$ 105,829	\$ 107,743
PSYCHOLOGICAL SERVICES	\$ 62,530	\$ 65,000
SPECIAL EDUCATION & PEDAGOGICAL CONSULTANTS	\$ 582,795	\$ 581,795
SPECIAL EDUCATION CONSULTANTS - 30204	\$ 189,459	\$ 210,539
SPECIAL EDUCATION - IEP RESOURCES	\$ 55,000	\$ 46,391
BOARD WIDE EVALUATION AND ASSESSMENT	\$ 50,000	\$ 80,000
NEW HORIZONS NEW APPROACH - SECONDARY (8)	\$ 212,312	\$ 177,772
NEW HORIZONS NEW APPROACH - ELEMENTARY(10)	\$ 76,413	\$ 107,800
DAY CARE SERVICES	\$ 1,550,000	\$ 1,716,000
OUT OF PROVINCE SCHOOL FEES (ONTARIO)	\$ 259,498	\$ 289,000
COMMUNITY SPIRITUAL ANIMATION	\$ 138,769	\$ 120,712
MILK PROGRAM	\$ 39,913	\$ 40,324
VIOLENCE PREVENTION PROGRAM	\$ 44,307	\$ 44,830
NUTRITION PROGRAM (Pierre Elliott Trudeau)	\$ 8,340	\$ 8,504
HEALTHY EATING INITIATIVES	\$ 28,252	\$ 28,307
GUIDANCE/ORIENTED SCHOOLS	\$ 92,897	\$ 85,963
READING INITIATIVES	\$ 64,815	\$ 115,824
RURAL SCHOOLS (7)	\$ 105,500	\$ 128,500
SERVICE ACCUEIL	\$ 82,000	\$ 87,000
WELL AWARENESS (PHYSICAL ACTIVITIES)	\$ 46,109	\$ 46,639
HOMEWORK ASSISTANCE PROGRAM	\$ 165,210	\$ 166,866
CULTURAL PROGRAM	\$ 23,000	\$ 29,000
<b>TOTAL</b>	<b>\$ 12,199,026</b>	<b>\$ 12,837,474</b>

<b>ENVELOPE #4 CENTRAL ADMINISTRATION</b>	<b>Budget 2008/2009</b>	<b>Budget 2009/2010</b>
COMMISSIONER' SALARIES	\$ 150,527	\$ 153,537
COMMISSIONERS' TRAVEL	\$ 26,000	\$ 23,000
COMMISSIONERS' PD	\$ 20,000	\$ 20,000
STUDENT PROTECTOR	N/A	\$ 30,990
GOVERNING BOARDS	\$ 6,273	\$ 6,399
PARENT COMMITTEES	\$ 4,146	\$ 4,229
S.E.A.C.	\$ 1,348	\$ 1,375
Q.E.S.B.A. FEES	\$ 60,000	\$ 58,200
GENERAL ADMINISTRATION	\$ 457,599	\$ 495,636
EDUCATIONAL ADMINISTRATION	\$ 574,506	\$ 565,520
CORPORATE SERVICES ADMINISTRATION	\$ 1,313,387	\$ 1,196,332
TRANSPORTATION ADMINISTRATION	\$ 287,786	\$ 302,058
TRAVEL- CENTRAL ADMINISTRATION	\$ 98,000	\$ 87,000
PROFESSIONAL DEVELOPMENT - I.T.	\$ 25,500	\$ 21,000
MATERIAL OFFICE	\$ 48,000	\$ 53,000
MATERIAL EDUCATION	\$ 12,000	\$ 8,000
JUDICIAL REPORTS	\$ 18,343	\$ 18,343
MEDICAL EXPERTISE	\$ 20,000	\$ 25,000
DATA PROCESSING (SOFTWARE)	\$ 235,000	\$ 255,000
TELECOMMUNICATIONS(PHONE SYSTEMS, LINES, INTERNET)	\$ 170,000	\$ 150,000
WIDE AREA NETWORK	\$ 100,000	\$ 125,000
CORPORATE DEVELOPMENT	n/a	\$ 325,000
POSTAGE	\$ 80,000	\$ 87,000
ARCHIVES/RECORDS MANAGEMENT	\$ 42,324	\$ 37,603
CORPORATE SERVICES (Legal, Audit, Insurance, tax rolls,etc.)	\$ 251,000	\$ 256,000
ADVERTISEMENT/ LEGAL NOTICES(tenders, invitation,etc.)	\$ 45,000	\$ 55,000
<b>TOTAL</b>	<b>\$ 4,046,739</b>	<b>\$ 4,360,221</b>

<b>ENVELOPE #5 BUILDING AND EQUIPMENT</b>	<b>Budget 2008/2009</b>	<b>Budget 2009/2010</b>
<b>MAINTENANCE ON MOVABLES(EQUIPMENT)</b>		
MATERIAL	\$ 39,897	\$ 49,500
SERVICE FEES/CONTRACTS	\$ 48,900	\$ 48,900
<b>MAINTENANCE ON IMMOVABLES (BUILDINGS)</b>		
SALARIES	\$ 367,541	\$ 328,768
TRAVEL	\$ 8,200	\$ 10,200
MATERIALS	\$ 317,299	\$ 324,756
SERVICE FEES/CONTRACTS	\$ 876,110	\$ 899,887
<b>CARETAKING ON IMMOVABLES (BUILDINGS)</b>		
SALARIES	\$ 1,631,581	\$ 1,613,661
TRAVEL	\$ 8,200	\$ 10,000
JANITORIAL SUPPLIES	\$ 226,000	\$ 231,650
CONTRACTS	\$ 1,027,598	\$ 1,068,297
ENERGY (NATURAL GAZ, OIL, & ELECTRICITY)	\$ 1,910,000	\$ 1,980,000
BUILDING RENTALS	\$ 685,045	\$ 702,171
BUILDING SECURITY/PROTECTION	\$ 43,000	\$ 44,075
<b>TOTAL</b>	<b>\$ 7,189,371</b>	<b>\$ 7,311,865</b>

<b>ENVELOPE # 6 TRANSPORTATION</b>	<b>Budget 2008/2009</b>	<b>Budget 2009/2010</b>
Busing Contracts	\$ 6,453,193	\$ 6,632,453
Others(berlines)	n/a	n/a
Sub-total	\$ 6,453,193	\$ 6,632,453
Gst & Pst	\$ 830,849	\$ 853,928
Sub-total after taxes	\$ 7,284,041	\$ 7,486,381
Rebate on Gst & Pst	\$ (458,257)	\$ (470,987)
S.T.O.(city bus)	\$ 3,750	\$ 10,000
Parent transportation	\$ 26,853	\$ 10,000
Contingency	\$ 10,925	\$ 10,000
<b>TOTAL</b>	<b>\$ 6,867,312</b>	<b>\$ 7,045,394</b>

<b>ENVELOPE #7 CAPITAL</b>	<b>Budget 2008/2009</b>	<b>Budget 2009/2010</b>
<b>Furniture,Tools &amp; Equipments</b>		
YOUTH SECTOR	\$ 325,911	\$ 348,889
ADULT SECTOR	\$ 93,216	\$ 94,818
DAYCARE SECTOR	\$ 23,676	\$ 25,484
<b>Building Improvement</b>		
BUILDINGS	\$ 946,769	\$ 931,858
<b>Targeted Programs</b>		
TECHNOLOGY DEVELOPMENT	\$ 114,697	\$ 109,263
MAINTIEN DES BATIMENTS	\$ 1,859,619	\$ 1,855,530
RESORPTION DU DEFICIT	\$ -	\$ 998,595
AMELIORATION ACCESSIBILITE AUX HANDICAPPE	\$ 190,356	\$ 146,428
NTIC	\$ 233,885	\$ 241,790
SUB-TOTAL	\$ 3,788,129	\$ 4,752,655
<b>TRANSFER TO OTHER ENVELOPES</b>		
ADULT SECTOR	\$ (93,216)	\$ (94,818)
<b>TOTAL</b>	<b>\$ 3,694,913</b>	<b>\$ 4,657,837</b>

<b>ENVELOPE #8 ADULT EDUCATION</b>	<b>Budget 2008/2009</b>	<b>Budget 2009/2010</b>
SALARIES	\$ 2,400,000	\$ 2,640,000
BENEFITS	\$ 283,484	\$ 369,600
TRAVEL	\$ 50,000	\$ 80,000
MATERIALS	\$ 150,000	\$ 171,471
SERVICES/CONTRACTS	\$ 135,000	\$ 135,000
CAPITAL EQUIPMENT	\$ 93,216	\$ 94,818
<b>TOTAL</b>	<b>\$ 3,111,700</b>	<b>\$ 3,490,889</b>

<b>ENVELOPE # 9 DEBT SERVICES</b>	Budget 2008/2009	Budget 2009/2010
Interest on Short Term Financing	\$ 218,000	\$ 162,189
Interest on Long Term Financing	\$ 2,144,017	\$ 855,619
Capital Reimbursement on Long Term Financing	\$ 562,000	n/a
Fond Amortissement		\$ 48,000
Trustees Fees	\$ 2,700	-
Fiduciary Fees	\$ 15,600	-
<b>TOTAL</b>	<b>\$ 2,942,317</b>	<b>\$ 1,065,808</b>

<b>ENVELOPE # 2 DEPRECIATION AND PROVISIONS</b>	Budget 2008/2009	Budget 2009/2010
<b>DEPRECIATION OF FIXED ASSETS</b>		
<i>Buildings and Improvements (35, 40 and 50 years)</i>		
(Acquisition, Improvements, Renovations, Land Improvement)	n/a	\$ 3,144,155
<i>Equipment</i>		
FTE ( 5 years)		\$ 1,144,443
Pedagogical ( Science lab, FP, Smartboard, Audio Visual) - 5 years		\$ 69,000
Textbooks ( 5 years)		\$ 60,000
Library and documents (10 years)		\$ 13,000
<i>Technology</i>		
Computer Equipment (3years)		\$ 165,004
Development ( 5 years)		\$ 48,000
Fiber Network ( 20 years)		\$ 138,508
<b>PROVISIONS OF HOLIDAYS AND SICK DAYS</b>		
Bank of sick days	n/a	\$ 525,000
Bank of holidays	n/a	\$ 65,000
<b>REIMBURSEMENT OF LONG TERM DEPT</b>		
Capital Reimbursement (only)		\$ (898,000)
<b>TOTAL</b>		<b>\$ 4,474,110</b>