

WESTERN QUEBEC  
SCHOOL BOARD  
BUDGET

2007/2008

Western Quebec School Board  
June 19, 2007

# PROVINCIAL BUDGET 2007-2008

## IN BRIEF

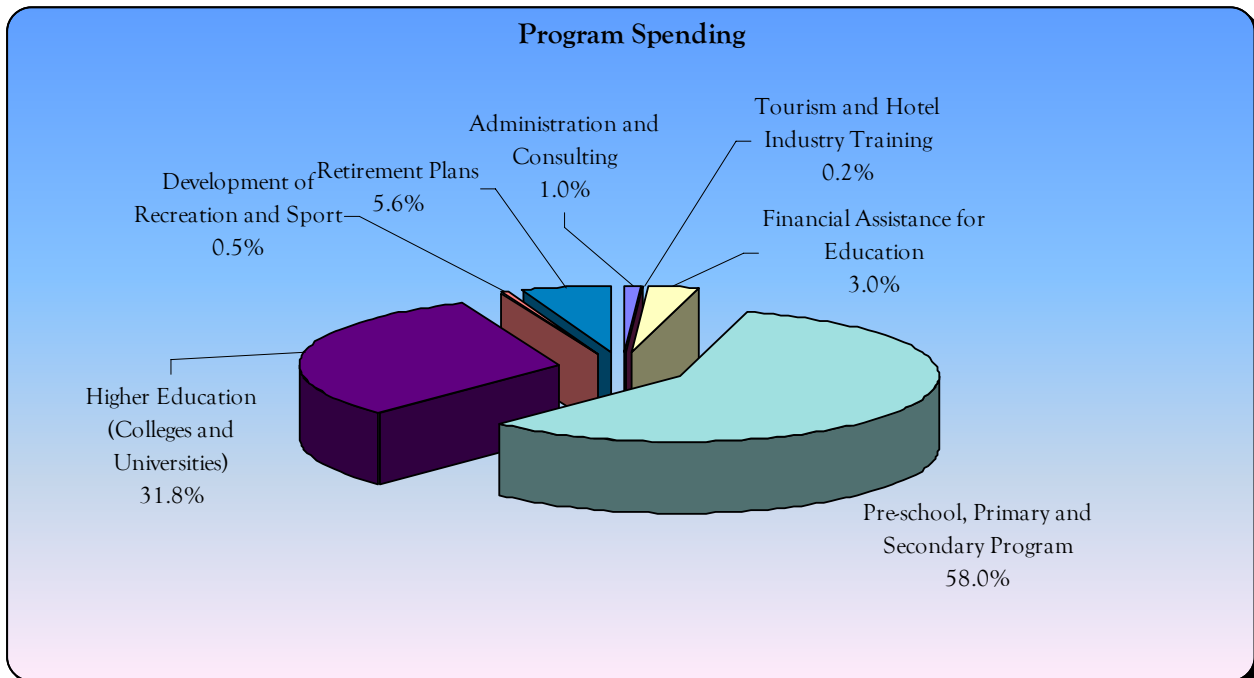
In 2007-2008, the government's expenditure budget will be \$61 046 million, comprising \$ 53 802 million, or 88.1%, for program spending, and \$ 7 244 million, or 11.9% for debt service.

Health and education expenditures account for 69.2% of all program spending.

The education budget for the MELS is \$13 395 million for 2007-2008.

Expenditure Budget by Program	2006-2007 (\$ million)	2007-2008 (\$ million)	Variation
Administration and Consulting	129,219	132,521	2.56%
Tourism and Hotel Industry Training	20,613	21,837	5.94%
Financial Assistance for Education	373,903	402,581	7.67%
Pre-school, Primary and Secondary Program	7,518,257	7,764,294	3.27%
Higher Education (Colleges and Universities)	3,983,573	4,256,390	6.85%
Development of Recreation and Sport	61,260	62,510	2.04%
Retirement Plans	737,741	755,112	2.35%
<b>Total</b>	<b>12,824,566</b>	<b>13,395,245</b>	

*Not included : \$ 169 600 of capital budgets*



*SCHOOL BOARDS*

*BUDGET*

*2007-2008*

A)     Preschool, Elementary and Secondary Education

The \$ 7 764 million budget for preschool, elementary and secondary education goes toward maintaining educational operations, as well as improving support and helping students succeed by providing specific new resources.

Highlights of the 2007-2008 budget:

- ✓ \$ 70 million for resource teachers for both elementary and secondary students including professional and support resources.
- ✓ \$10 million for professional development and multi-program classes
- ✓ \$20 million for homework assistance projects
- ✓ \$5 million of healthy lifestyle
- ✓ \$25 million for NANS
- ✓ \$51.7 million for the additional 90 minutes of teaching time in elementary schools.
- ✓ \$13.2 million towards village schools
- ✓ New investments to offer better services to adult and a training program
- ✓ Continue acknowledging community literacy organizations and those that fight school dropouts

B) Education Budget 2007-2008 (Preschool, Elementary, and Secondary Education)

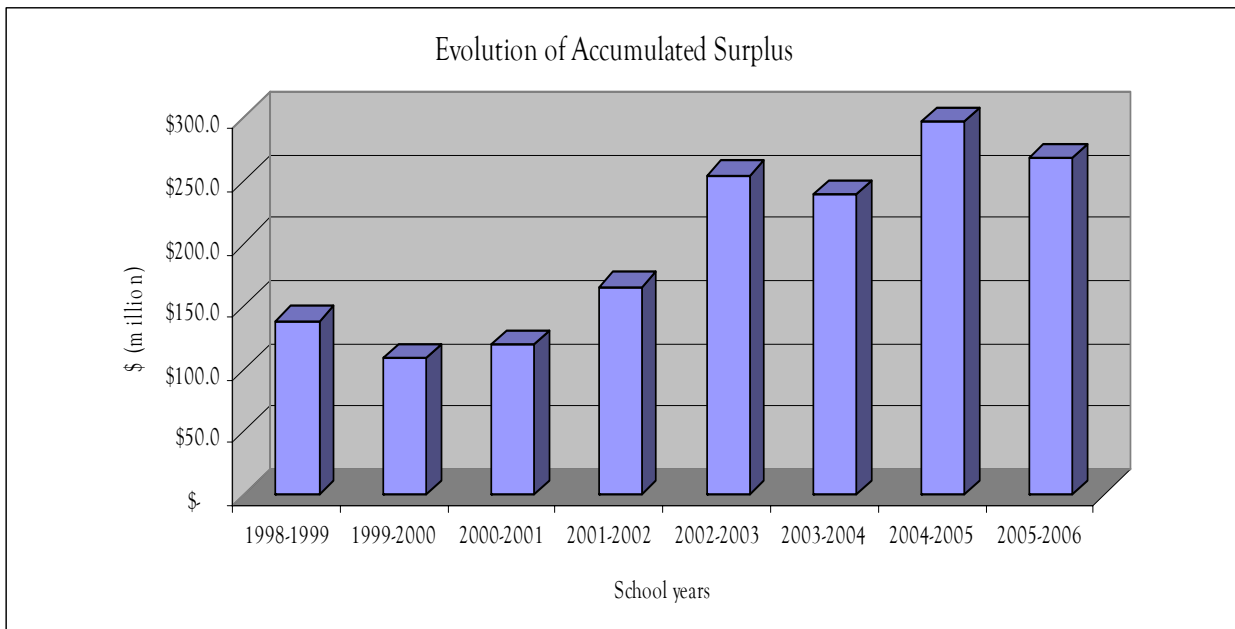
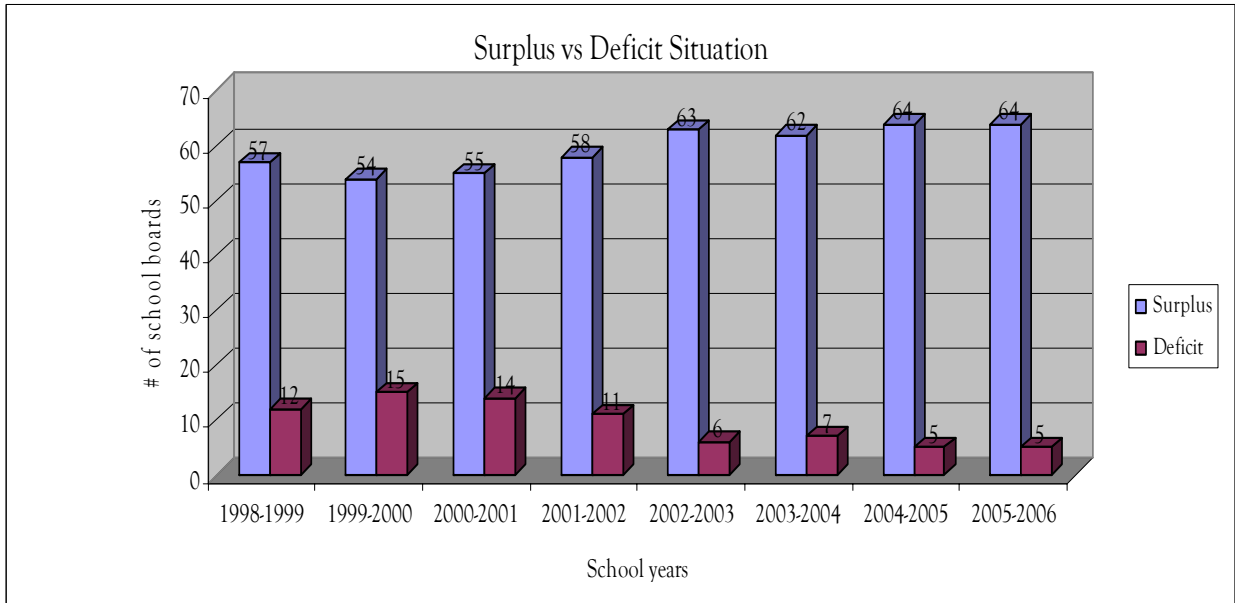
	Investment (millions)		Variation	
	2006-2007	2007-2008	\$	%
School Boards	6040.3	6207.4	167.1	2.77%
School Boards - Special Status	201	221	20	9.95%
Debt Service	580.4	600.7	20.3	3.50%
Private Schools	409.4	432.6	23.2	5.67%
Partners in Education (MSSS)	36.2	40.5	4.3	11.88%
Transportation	250.8	262.1	11.3	4.51%
<b>TOTAL</b>	<b>7518.1</b>	<b>7764.3</b>	<b>246.2</b>	<b>3.30%</b>

C) School Board Commitment for 2007-2008

School Boards 2007-2008 - Commitment			
Indexation		\$ (million)	\$ (million)
Salary indexation		122.6	
Other indexation		8.7	
Classification of managers		0.6	
Salary equity		39	
Variation of teachers' salary		23.2	
Debt service		20.3	
Fluctuation of student population and transportation		11.3	225.7
<b>Developments</b>			
Additional resource teachers/professionals		30.8	
Collective agreements (multi grade, class size, etc.)		3.6	
90 minutes - elementary level		50.4	
Programs Secondary level		3.2	
FP - 20 year old		3.2	
QEP - PD		7.8	
QEP		4.9	
Reading Strategies - Schools		5.7	109.6
<b>TOTAL</b>			<b>335.3</b>
<b>Financing the Commitment</b>			
Variation of expenses		\$ (million)	
Equalization Grant		49	
School Population		52.3	
Revision of expenditures (previous)		35.3	
Additional Credits		198.7	
			<b>335.3</b>

D) Financial Situation of School Boards

On June 30, 2006, the accumulated surplus of school boards was \$ 267.6 million, a decrease of \$28.9 million (9.8%) compared to June 30, 2005.



SCHOOL BOARD  
BUDGET COMMENTS  
2007-2008



## Preamble

On May 25, 2007, the MELS forwarded the 2007-2008 budget rules and parameters to all school boards and convened a meeting for June 1, 2007 to introduce the 2007-2008 budget. It was also expected at such time that all school boards and associations provide feedback and recommendations on the budget rules no later than June 8, 2007.

Considering the very short delay to respond and comment to the budget rules and parameters, we have met with the English Directors of Finance and our local Francophone Directors of Finance to share common concerns and provide specific recommendations.

The following recommendations were submitted to the MELS for consideration for the initial 2007/2008 budget parameters:

1. Eliminate the negative measure to recuperate additional school taxes collected after the deposit of the budget.
2. Subsidize the current cost of personal and maternity/parental days and not based on a rolling three year average.
3. Remove the 2% reduction of our teacher's salary mass to balance the provincial budget.
4. Protect the decrease in FTE enrolled in Vocational Training with respect to the taxation revenues.
5. Include in the budget rules the notion of transferability of the 90 minutes supervision grant with respect to supervision and transportation.
6. Salary Insurance - to recognize the cost of salary insurance within all category of employment.
7. Subsidize 100% of the criminal verification process.
8. Ensure that small Vocational Centers are capable of offering identical service to larger Centers.
9. Recognize that the BT tarification has a significant negative impact on school boards.
10. Introduce administrative programs and capital funds to promote safety and security in schools and centers.
11. Include the "Maintien des batiments" grant in the investment envelope as opposed to yearly application by school boards.
12. Reintroduce the NTIC grant (computer grant).
13. Recognize networking expenditures (wiring) towards the Fiber Network project.
14. Recognize additional workload to the tax department as a result of implementing Bill 43 (new taxation law).
15. Remove school boards' obligation to index transportation contracts the first year of contract.

WESTERN QUEBEC SCHOOL BOARD

BUDGET PARAMETRES

2007-2008

A. Student Enrolment History and Projection 2002-2017

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:

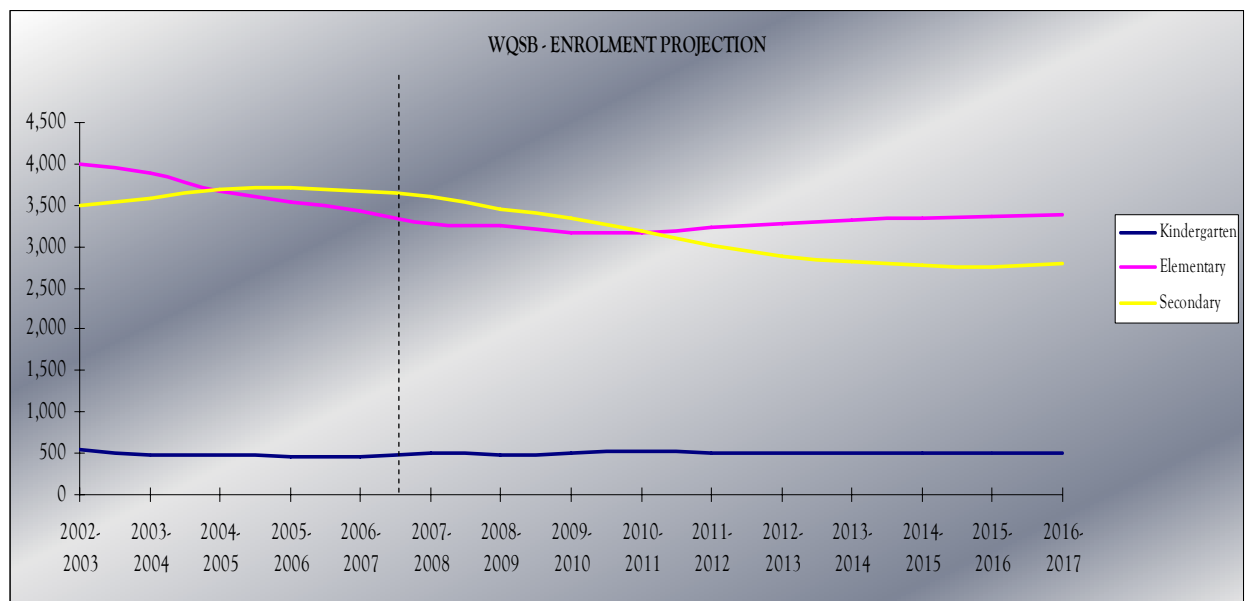
1. School board historical data (actual student enrolment).
2. The actual 0 - 4 year old population(both Anglophone and Francophone) registered with the Régie de l'assurance maladie du Québec (Sunshine Card).
3. The migration of the student population by sector.

The following table demonstrates the previous enrolment per sector since 2002.

Sector	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	Variation
Kindergarten	538	491	480	458	463	-13.94%
Elementary	3,996	3,879	3,677	3,543	3,420	-14.41%
Secondary	3,504	3,588	3,685	3,709	3,675	4.88%
Total	8,038	7,958	7,842	7,710	7,558	-5.97%

The following table demonstrates the projected enrolment per sector to 2017

Sector	Projection										Variation
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	
Kindergarten	492	471	493	524	510	500	500	501	503	504	2.38%
Elementary	3,278	3,251	3,162	3,171	3,239	3,280	3,323	3,333	3,371	3,383	3.10%
Secondary	3,601	3,461	3,332	3,179	3,020	2,892	2,827	2,771	2,761	2,798	-28.70%
Total	7,371	7,183	6,987	6,874	6,769	6,672	6,650	6,605	6,635	6,685	-10.26%



B. *Student enrolment used to develop the 2007-2008 budget.*

School boards are primarily funded on student population. Two counts of student enrolment are used to determine the amount of funds 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 very specific MELS' grants. Secondly, the projection of student enrolment for the following school year is used to determine a significant portion of the MELS' grants.

Therefore, for the school year 2007/2008, the enrolment count of September 30 2006 is used to calculate the amount of taxation revenues. The projected enrolment of September 30 2007 is used to determine a significant portion of the MELS' grants.

*Financial Impact:*

- I. Taxation Revenues: School tax revenues are based on September 30, 2006 enrolment counts (including approved bill 101 students).

Student enrolment - September 30, 2006	7567
Student enrolment - September 30, 2005	<u>7714</u>
Net difference	(147)

- II. MELS' Subsidies : Based on the projected enrolment for 2007/2008

Student enrolment - September 30, 2007	7145
Student enrolment - September 30, 2006	<u>7567</u>
<b>Net difference</b>	<b>(422)</b>

C. Special Education– Handicap and At Risk Population 2007-2008

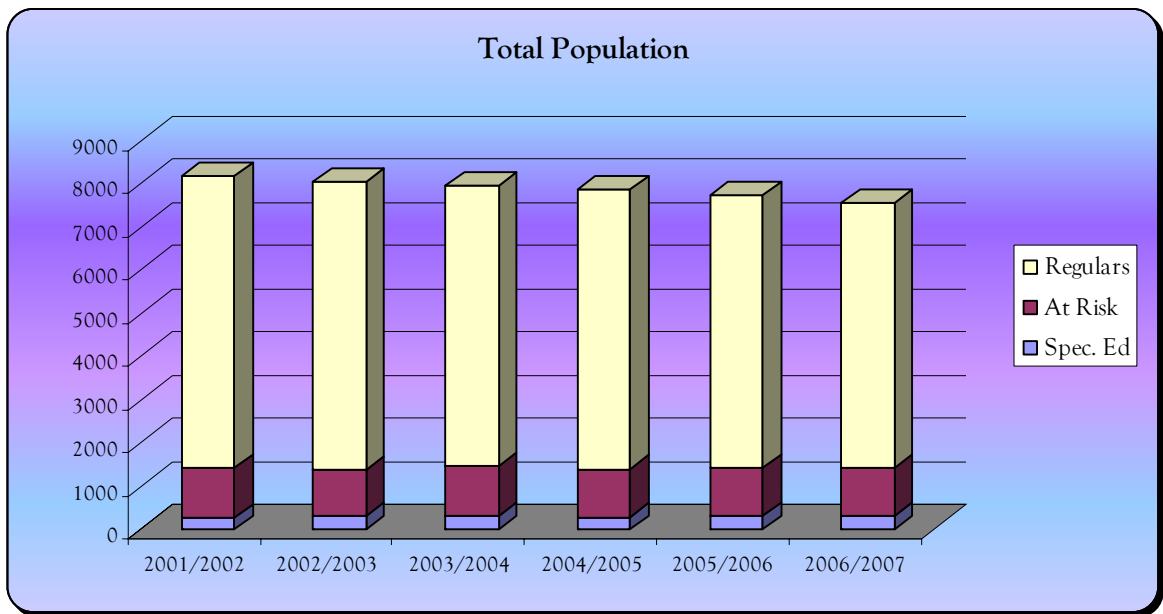
The special education population is divided into two categories

- a) EHDA (student with a handicap)
- b) At Risk (behavior and academic delay/difficulty)

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

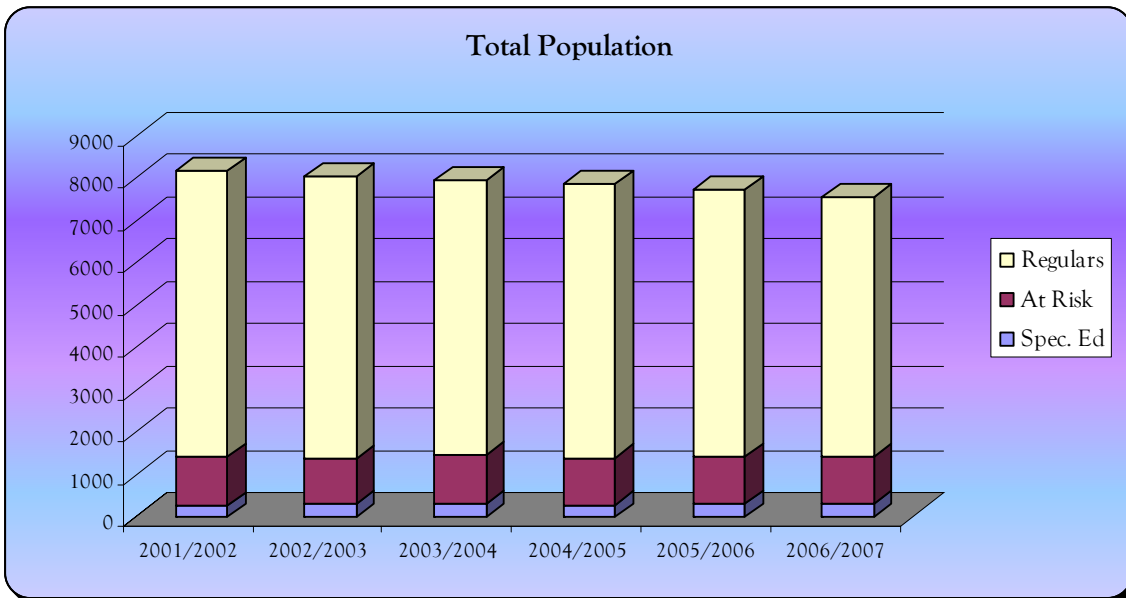
The following table illustrates an increase of 17% of the EHDA population whereas the regular student population has decreased by 9 % since 2001. The At Risk population remains stabled.

Special Education - Population				
Ehdaa & At Risk & Regulars				
School Year	Spec. Ed	At Risk	Regulars	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



The table below demonstrates the proportion of the EHDA, At Risk, and Regular population compared to the total school board population.

% of population per total			
School Year	Spec. Ed.	At Risk	Regulars
2001/2002	3%	14%	83%
2002/2003	3%	14%	83%
2003/2004	4%	15%	82%
2004/2005	3%	14%	82%
2005/2006	4%	15%	82%
2006/2007	4%	15%	81%



D. *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), daycare services, and/or transportation.

Total weighted student population X \$733.13 per student = Total Taxation Revenues = \$ 17 066 656

*Financial Impact:*

The amount per student (\$733.13) has been indexed to take into account the cost of living (indexation cost of 2.27 %) including the increase in salaries for the categories of management, support staff, and professionals.

CATEGORY	Weighting	Indexation Rate	New Weighting
Unionized Personnel	0.3559	2.47%	0.3646
Non-unionized Personnel	0.1755	2.75%	0.1803
Other Cost	0.2255	2.20%	0.2304
Transportation	0.1448	2.01%	0.1478
Oil	0.0047	3.84%	0.0048
Natural Gas	0.0298	-0.49%	0.0296
Electricity	0.064	1.9%	0.0652
Total	1.00		1.0227

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

- |    |   |             |
|----|---|-------------|
| 1. | 1997/98 Provincial reduction of salary mass | (\$842 146) |
| 2. | Transfer towards transportation envelope    | (\$173 241) |
| 3. | Revised mode of allocation 2002/03          | (\$137 879) |

Total negative adjustment of \$ 1 153 266

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 behavior and academic delay. Following are the provincial additional resources:

- 1) 500 resource teacher at the elementary level ( \$25 million ) – “Orthopedagogues”
- 2) 500 remedial teacher at the secondary level (\$25 million) – “ Enseignant Ressource”
- 3) Professional and support staff resource ( \$20 million)

*Financial Impact:*

ii. Additional post at the elementary sector:

School Year	WQSB %	Provincial Post	WQ Post	
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	\$ 241,076

iii. Additional post at the secondary sector:

School Year	WQSB %	Provincial Post	WQ Post	
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	\$ 291,738

iv. Additional funds for Professionals/Support Staff

School Year	Provincial Budget	WQ Share	Amount/Year
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	\$ 258,075	\$ 258,075



F) *Additional 90 minutes/week at the elementary sector*

As of 2006-2007, instructional time for elementary students increased from 23.5 hours to 25 hours resulting in a 90 minutes increase in the workweek.

*Financial Impact:*

Additional 13 teaching post (\$786 600) at the elementary sector and 90 minutes grant \$ 249 000 to cover supervision expenses (kindergarten and secondary) and transportation services.

G) *Teaching Salary*

The teachers' salary is based on the years of experience and the level of education set by the provincial collective agreement. 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

*Financial Impact:*

2006/2007 Average Salary	\$ 52 642
Plus: salary indexation	2%
Plus: Steps /Mobility factor/Level	-0.2158%
Plus: Salary equity	0.3637%
2007/2008 Average Salary	<u>\$ 53 774</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

F) *Capital*

In 2005-2006, the provincial government has committed substantial sums of money towards maintaining Quebec's infrastructure with the intent of investing 2% on an annual basis of the replacing cost of buildings. For school boards, this represented a total investment of \$ 391.1 million over three years:

- a. \$93.1 million in 2005-2006
- b. \$130.4 million in 2006-2007
- c. \$167.6 million in 2007-2008

As of 2007-2008, "Maintien des batiments" envelope with the Improvement and Transformation envelope (AMT) will equal to \$292.7 million.

In the 2007-2008 provincial budget, the Minister has 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 sums available for our school board will only be known in April 2008.

*Financial Impact:*

- d. Carry over of both the FTE and Improvement and Transformation envelope
- e. Textbook Grant - Cycle II - Secondary level \$ 187 847 (Share-cost program)
- f. Labs - Cycle II - Secondary level \$218 094

G) *Transportation*

It is recommended that the Transportation Budget Rules be implemented for a five year period, from 2007-2008 to 2011-2012.

The indexation rate has been increased to reflect the Consumer Price Index and must be

<b>Provincial</b>	<b>Western Quebec</b>	<b>Financial Impact</b>
Indexation	Indexation of contracts by 2.01%	\$ 128 455
Decrease in student enrolment	-0.1904%	(\$ 12 194)
7.5 million \$ towards the reduction of the 1998-99 "mesure" to transfer operational budget to transport	Negative Recurrent Adjustment	(\$ 173 241)

Transporters are now subject to new environmental requirements which will impact the cost of maintaining school buses. Supplementary grants will be available to school boards to compensate transporters on an annual basis.

H)	<i>Supplementary Grants</i>	
a.	Nutrition Grant (Pierre Elliott Trudeau School)	\$ 8 173
b.	NANS ( School Success)	\$178 483
	i. Golden Valley, JP II /Pontiac, St.Michael's, Maniwaki	
c.	Rural School	\$106 500
	i. Poltimore, St.Michael's, Queen Elizabeth, Maniwaki, Onslow	
d.	Spiritual Animation	\$ 131 247
e.	School Success	\$ 188 900
f.	Criminal Verification Background	\$17 700
g.	Supervision - 90 minutes (kindergarten and secondary)	\$ 249 651
h.	Reading Plan - Libraries	\$ 68 000
i.	Access to FP - 20 year olds or less	\$ 11 000
j.	RECIT	\$63 000
k.	Textbook Grant	\$185 969
l.	Labs - High School	\$ 215 913
m.	Home Work Assistance	undetermined
n.	Well Awareness	undetermined
o.	QEP - Professional Development	\$ 100 330
p.	Cultural - Artist in Schools	undetermined
q.	Daycare	undetermined
r.	NTIC (computer/equipment purchase)	not applicable
s.	Library grant	not applicable

## OVERALL STATISTICS

- Student population has decreased by 1007 students from 2001/2002 (8152) to 2007/2008 projections (7145).
- EHDAA (Special Education) student population has increased by 17% from 2001-2002. Student population is 297 (2007/2008).
- At Risk student population remains stable at approximately 1110 (2006-2007).
- Daycare student population (regular students) has decreased by 5.34%.
- Number of teaching position, full time equivalency, has decreased in part due to the decline in student enrolment and the increase teacher/student ratio (488 in 2006/2007 compared to 473 in 2007/2008).
- Number of replacement contracts 68 (leave of absence, long term disability, deferred sabbatical, maternity/parental, progressive retirement, etc.)
- Number of full time contracts 25 (retirement and resignation).
- Average teaching salary is \$53 774
- Number of days of Parental leave has increased by 263 % since 2003-2004.
- Number of days of Maternity leave has increased by 15% since 2003-2004
- Number of days of Special leave has decreased by 9.2% since 2003-2004.

WESTERN QUEBEC SCHOOL BOARD

BUDGET

2007-2008

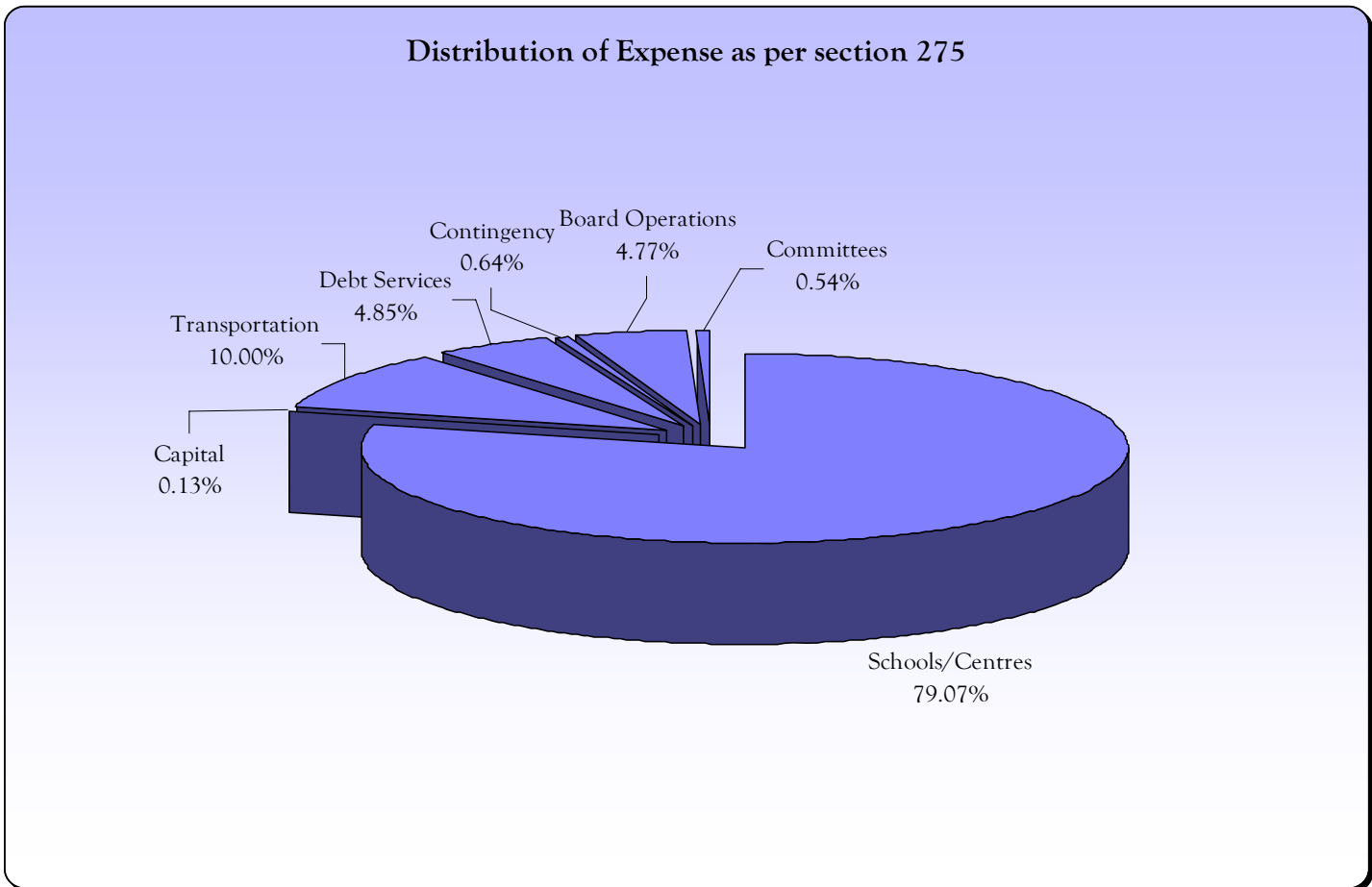
**Section 275 of Education Act:**

“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.”

**Distribution of expenses as per article 275**



**Western Quebec School Board  
Budget 2007/2008**

ENVELOPES		REVENUES											
		M.E.L.S.	TAXES	SPECIFIC	GENERAL	TOTAL	CONTINGENCY	EXPENDITURES				BALANCE	
<b>Operational</b>													
Envelope #1	Instructional Services	\$ 30,732,464	n/a	\$ 85,000	\$ -	\$ 30,837,464	\$ 313,155	\$ 30,479,219	\$ 45,090				
Envelope #3	Complementary Services	\$ 6,266,789	\$ 2,745,089	\$ 1,040,227	\$ 217,000	\$ 10,269,084	\$ 60,762	\$ 10,180,528	\$ 27,795				
Envelope #4	Administration	\$ 876,161	\$ 9,168,298	\$ -	\$ -	\$ 4,044,459	\$ 8,762	\$ 4,054,739	\$ (19,041)				
Envelope #5	Buildings & Equipment	\$ 1,043,064	\$ 5,433,270	\$ 70,000	\$ 625,000	\$ 7,171,335	\$ 10,442	\$ 7,214,736	\$ (33,843)				
Envelope #6	Transportation	\$ 2,885,993	\$ 3,786,302	\$ 141,720	n/a	\$ 6,765,976	n/a	\$ 6,765,976	\$ (0)				
Envelope #8	Adult/Voc. Education	\$ 2,738,296	\$ 778,431	\$ -	\$ -	\$ 3,536,727	\$ 20,000	\$ 3,516,727	\$ (0)				
	<b>Capital</b>												
Envelope #7	Capital Investments	\$ 1,776,311	n/a	\$ -	\$ -	\$ 1,776,311	\$ 18,890	\$ 1,757,421	\$ -				
	<b>Debt Services</b>												
Envelope #9	Long term financing	\$ 3,284,252				\$ 3,284,252	n/a	\$ 3,284,252	\$ -				
<b>Total</b>		\$ 49,593,270	\$ 15,913,390	\$ 1,336,947	\$ 842,000	\$ 67,685,608	\$ 432,010	\$ 67,233,598	\$ 0				

Based on student population

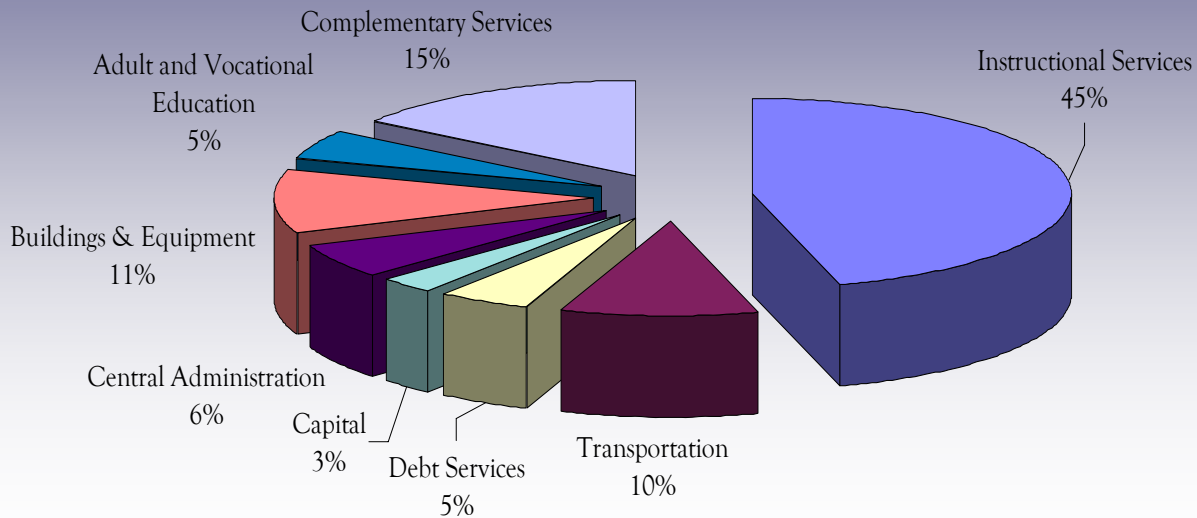
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## Revenues – 2007/2008

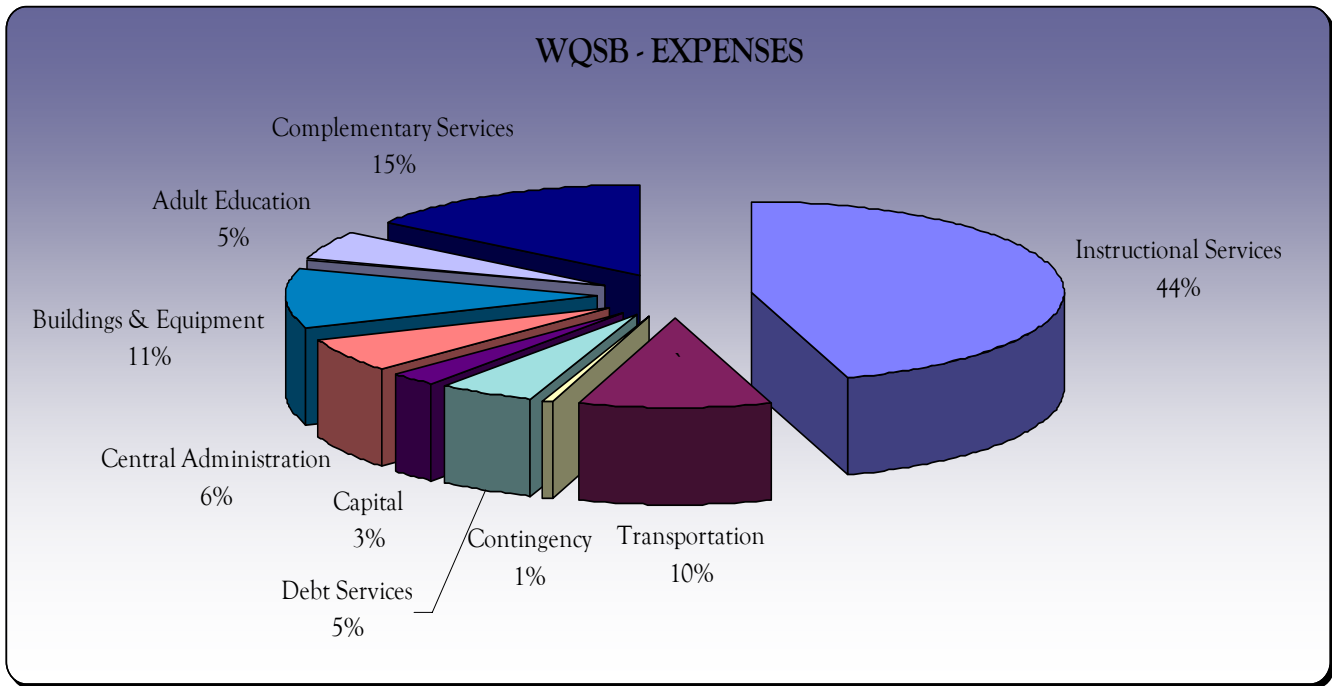
Envelopes	M.E.Q.	Taxes	Specific	General	Total
Instructional Services	\$ 30,752,464	\$ -	\$ 85,000	\$ -	\$ 30,837,464
Transportation	\$ 2,835,953	\$ 3,788,302	\$ 141,720	n/a	\$ 6,765,975
Debt Services	\$ 3,284,252	\$ -	\$ -	\$ -	\$ 3,284,252
Capital	\$ 1,776,311	n/a	\$ -	\$ -	\$ 1,776,311
Central Administration	\$ 876,161	\$ 3,168,298	\$ -	\$ -	\$ 4,044,459
Buildings & Equipment	\$ 1,043,064	\$ 5,433,270	\$ 70,000	\$ 625,000	\$ 7,171,335
Adult and Vocational Education	\$ 2,758,296	\$ 778,431	\$ -	\$ -	\$ 3,536,727
Complementary Services	\$ 6,266,769	\$ 2,745,089	\$ 1,040,227	\$ 217,000	\$ 10,269,084
<b>Total</b>	<b>\$ 49,593,270</b>	<b>\$ 15,913,390</b>	<b>\$ 1,336,947</b>	<b>\$ 842,000</b>	<b>\$ 67,685,607</b>

### WQSB - REVENUES



## Expenses- 2007/2008

Envelopes	Budget
Instructional Services	\$ (30,479,219)
Transportation	\$ (6,765,976)
Contingency	\$ (432,010)
Debt Services	\$ (3,284,252)
Capital	\$ (1,757,421)
Central Administration	\$ (4,054,739)
Buildings & Equipment	\$ (7,214,736)
Adult Education	\$ (3,516,727)
Complementary Services	\$ (10,180,528)
<b>TOTAL</b>	<b>\$ (67,685,608)</b>



<b>ENVELOPE #1 INSTRUCTIONAL SERVICES</b>	<b>Budget 2006/2007</b>	<b>Budget 2007/2008</b>
PRE-KINDERGARTEN	\$ 118,380	\$ 124,928
TEACHERS' SALARY/BENEFITS	\$ 26,735,704	\$ 25,929,998
SUPPLY COST	\$ 754,876	\$ 781,748
SALARY INSURANCE COSTS	\$ 510,163	\$ 616,625
OVERSIZE COMPENSATION	\$ 155,472	\$ 187,893
RECLASSIFICATION	\$ 51,824	\$ 63,947
MONEABLE DAYS - RETIREMENTS/RESIGNATION	\$ 42,849	\$ 62,401
HEAD TEACHERS/STAFF ASSISTANTS	\$ 26,480	\$ 24,331
MULTI-GRADE CLASSES	\$ 14,349	n/a
PROFESSIONAL DEVELOPMENT(PIC)	\$ 115,548	\$ 109,804
NORTHERN ALLOWANCE PREMIUMS (G.THEBERGE)	\$ 94,364	\$ 86,928
HOME TUTORING SERVICES	\$ 20,462	\$ 21,066
DRUG & ALCOHOL TECHNICIANS	\$ 45,179	\$ 46,738
SPECIAL EDUCATION - RESOURCE TEACHERS	\$ 306,586	\$ 443,048
SPECIAL EDUCATION - SUPPLEMENTARY GRANT EHDAA	\$ 288,143	\$ 397,948
BEHAVIOR TECHNICIANS	\$ 690,000	\$ 680,000
ATTENDANT TO THE HANDICAP	\$ 504,000	\$ 600,000
SPEECH PATHOLOGY	\$ 44,000	\$ 47,587
W.Q.T.A. OFFICE	\$ 76,000	\$ 85,000
QUEBEC EDUCATION PROGRAM IMPLEMENTATION	\$ 98,084	\$ 100,330
RESEAU COMPETENCE INTEGRATION TECHNOLOGIQUE(RECIT)	\$ 61,326	\$ 68,900
<b>TOTAL</b>	<b>\$ 30,753,788</b>	<b>\$ 30,479,219</b>
<b>ENVELOPE #3 COMPLEMENTARY SERVICES</b>	<b>Budget 2006/2007</b>	<b>Budget 2007/2008</b>
PRINCIPALS & VICE-PRINCIPALS	\$ 2,527,460	\$ 2,480,709
TRAVEL & PD PRINCIPALS	\$ 60,600	\$ 60,900
SECRETARIES & TECHNICIANS(ADMIN)	\$ 1,582,286	\$ 1,608,082
PD SECRETARIES & TECHNICIANS	\$ 13,680	\$ 10,125
LAB - TECHNICIANS	\$ 112,000	\$ 187,821
PHOTOCOPYING	\$ 92,500	\$ 90,000
SCHOOL PER CAPITA ALLOTMENT	\$ 957,000	\$ 945,000
LIBRARY SERVICES	\$ 189,769	\$ 193,558
INFORMATION TECHNOLOGY	\$ 537,718	\$ 525,303
INSTRUCTIONAL INTELLIGENCE	\$ 75,000	\$ 75,000
BUS SUPERVISION	\$ 45,666	\$ 46,780
SUPERVISION /TRANSPORTATION (90 MINUTES/WEEK)	\$ 249,651	\$ 249,651
GUIDANCE	\$ 340,384	\$ 340,202
SCHOOL SUCCESS - SUPPORT SERVICES	\$ 23,853	\$ 108,900
SCHOOL SUCCESS - TISA	\$ 70,000	\$ 80,000
CLC- ST.JOHN'S/JP II	n/a	\$ 30,000
PSYCHOLOGICAL SERVICES	\$ 60,000	\$ 61,280
SPECIAL EDUCATION & PEDAGOGICAL CONSULTANTS	\$ 501,173	\$ 525,753
BOARD WIDE EVALUATION AND ASSESSMENT	\$ 50,000	\$ 50,000
NEW HORIZONS NEW APPROACH (5)	\$ 177,229	\$ 178,483
DAY CARE SERVICES	\$ 1,728,000	\$ 1,660,227
OUT OF PROVINCE SCHOOL FEES (ONTARIO)	\$ 169,000	\$ 217,000
COMMUNITY SPIRITUAL ANIMATION	\$ 131,247	\$ 131,247
MILK PROGRAM	\$ 38,209	\$ 39,115
NUTRITION POVERTY PROGRAM (Pierre Elliott Trudeau)	\$ 8,173	\$ 8,173
GUIDANCE/ORIENTED SCHOOLS	\$ 90,720	\$ 90,720
RURAL SCHOOLS (5)	\$ 121,000	\$ 106,500
SERVICE ACCUEIL	\$ 88,000	\$ 80,000
WELL AWARENESS	\$ 46,358	\$ -
HOMEWORK ASSISTANCE	\$ 166,512	\$ -
CULTURAL PROGRAMS	\$ 23,000	\$ -
<b>TOTAL</b>	<b>\$ 10,276,189</b>	<b>\$ 10,180,528</b>

<b>ENVELOPE #4 CENTRAL ADMINISTRATION</b>	<b>Budget 2006/2007</b>	<b>Budget 2007/2008</b>
COMMISSIONER' SALARIES	\$ 155,549	\$ 147,166
COMMISSIONERS' TRAVEL	\$ 25,174	\$ 26,200
COMMISSIONERS' PD	\$ 20,000	\$ 20,000
GOVERNING BOARDS	\$ 6,739	\$ 6,787
PARENT COMMITTEES	\$ 3,878	\$ 4,065
S.E.A.C.	\$ 1,267	\$ 1,322
ELECTIONS	n/a	\$ 100,000
Q.E.S.B.A. FEES	\$ 57,890	\$ 62,000
EMPLOYEE RECOGNITION PROGRAM	\$ 5,000	\$ 5,000
GENERAL ADMINISTRATION	\$ 408,105	\$ 421,917
EDUCATIONAL ADMINISTRATION	\$ 527,473	\$ 530,689
CORPORATE SERVICES ADMINISTRATION	\$ 1,112,195	\$ 1,179,195
TRANSPORTATION ADMINISTRATION	\$ 265,280	\$ 269,826
TRAVEL- CENTRAL ADMINISTRATION	\$ 99,000	\$ 98,000
PROFESSIONAL DEVELOPMENT - I.T.	\$ 30,500	\$ 30,500
MATERIAL OFFICE	\$ 48,000	\$ 48,000
MATERIAL EDUCATION	\$ 13,000	\$ 16,000
JUDICIAL REPORTS	\$ 17,700	\$ 17,700
MEDICAL EXPERTISE	\$ 12,000	\$ 17,000
DATA PROCESSING (SOFTWARE)	\$ 210,000	\$ 225,250
TELECOMMUNICATIONS(PHONE SYSTEMS, LINES, INTERNET)	\$ 210,000	\$ 200,000
WIDE AREA NETWORK	\$ 130,000	\$ 130,000
POSTAGE	\$ 70,000	\$ 75,000
ARCHIVES/RECORDS MANAGEMENT	\$ 25,240	\$ 50,121
CORPORATE SERVICES (Legal, Audit, Insurance, tax rolls,etc.)	\$ 323,000	\$ 333,000
ADVERTISEMENT/ LEGAL NOTICES(tenders, invitation,etc.)	\$ 40,000	\$ 40,000
<b>TOTAL</b>	<b>\$ 3,816,991</b>	<b>\$ 4,054,739</b>

<b>ENVELOPE #5 BUILDING AND EQUIPMENT</b>	<b>Budget 2006/2007</b>	<b>Budget 2007/2008</b>
<b>MAINTENANCE ON MOVABLES(EQUIPMENT)</b>		
MATERIAL	\$ 39,000	\$ 39,897
SERVICE FEES/CONTRACTS	\$ 41,900	\$ 45,900
CAPITAL	n/a	\$ 30,000
<b>MAINTENANCE ON IMMOVABLES (BUILDINGS)</b>		
SALARIES	\$ 354,488	\$ 363,427
TRAVEL	\$ 8,000	\$ 8,200
MATERIALS	\$ 311,827	\$ 317,299
SERVICE FEES/CONTRACTS	\$ 929,723	\$ 951,110
<b>CARETAKING ON IMMOVABLES (BUILDINGS)</b>		
SALARIES	\$ 1,574,731	\$ 1,595,890
TRAVEL	\$ 8,000	\$ 8,200
JANITORIAL SUPPLIES	\$ 217,952	\$ 226,000
CONTRACTS	\$ 971,999	\$ 985,768
ENERGY (NATURAL GAZ, OIL, & ELECTRICITY)	\$ 1,812,000	\$ 1,915,000
BUILDING RENTALS	\$ 535,045	\$ 685,045
BUILDING SECURITY/PROTECTION	\$ 40,088	\$ 43,000
<b>TOTAL</b>	<b>\$ 6,844,753</b>	<b>\$ 7,214,736</b>

<b>ENVELOPE #6 TRANSPORTATION</b>		<b>Budget 2006/2007</b>	<b>Budget 2007/2008</b>
Busing Contracts	\$	5,781,902	\$ 6,327,386
Others(berlines)	\$	63,250	n/a
Sub-total	\$	5,845,152	\$ 6,327,386
Gst & Pst	\$	878,234	\$ 882,670
Sub-total after taxes	\$	6,723,386	\$ 7,210,056
Rebate on Gst & Pst	\$	(498,694)	\$ (494,580)
S.T.O.(city bus)	\$	180,000	\$ 7,500
Parent transportation	\$	21,000	\$ 13,000
Contingency	\$	44,636	\$ 30,000
<b>TOTAL</b>	<b>\$</b>	<b>6,470,328</b>	<b>\$ 6,765,976</b>
<b>ENVELOPE #7 CAPITAL</b>			
		<b>Budget 2006/2007</b>	<b>Budget 2007/2008</b>
<b>Furniture,Tools &amp; Equipments</b>			
YOUTH SECTOR	\$	263,847	\$ 298,862
ADULT SECTOR	\$	111,935	\$ 112,497
DAYCARE SECTOR	\$	22,924	\$ 20,123
<b>Building Improvement</b>			
BUILDINGS	\$	750,000	\$ 931,969
SYMMES PROPERTY	\$	150,000	n/a
<b>Targeted Programs</b>			
TECHNOLOGY DEVELOPMENT	\$	102,334	\$ 104,586
HIGH SCHOOLS - LABORATORY	\$	231,962	\$ 215,913
TEXTBOOK GRANT	\$	167,249	\$ 185,969
LIBRARY PROGRAM	\$	109,512	n/a
SUB-TOTAL	\$	1,909,764	\$ 1,869,918
<b>TRANSFER TO OTHER ENVELOPES</b>			
ADULT SECTOR	\$	(113,066)	\$ (112,497)
<b>TOTAL</b>	<b>\$</b>	<b>1,796,698</b>	<b>\$ 1,757,421</b>

<b>ENVELOPE #8 ADULT EDUCATION</b>	<b>Budget 2006/2007</b>	<b>Budget 2007/2008</b>
SALARIES	\$ 2,627,123	\$ 2,700,094
BENEFITS	\$ 315,255	\$ 324,011
TRAVEL	\$ 66,273	\$ 59,700
MATERIALS	\$ 178,135	\$ 144,657
SERVICES/CONTRACTS	\$ 142,000	\$ 135,199
CAPITAL EQUIPMENT	\$ 150,824	\$ 153,066
<b>TOTAL</b>	<b>\$ 3,479,610</b>	<b>\$ 3,516,727</b>
<b>ENVELOPE # 9 DEBT SERVICES</b>	<b>Budget 2006/2007</b>	<b>Budget 2007/2008</b>
Interest on Short Term Financing	\$ 1,371,619	\$ 259,000
Interest on Long Term Financing	\$ 1,071,000	\$ 2,144,017
Capital Reimbursement on Long Term Financing	\$ 1,600,000	\$ 862,935
Trustees Fees	\$ 4,500	\$ 2,700
Fiduciary Fees	n/a	\$ 15,600
<b>TOTAL</b>	<b>\$ 4,047,119</b>	<b>\$ 3,284,252</b>