

WESTERN QUEBEC SCHOOL BOARD

BUDGET

2005-2006

June 28, 2005



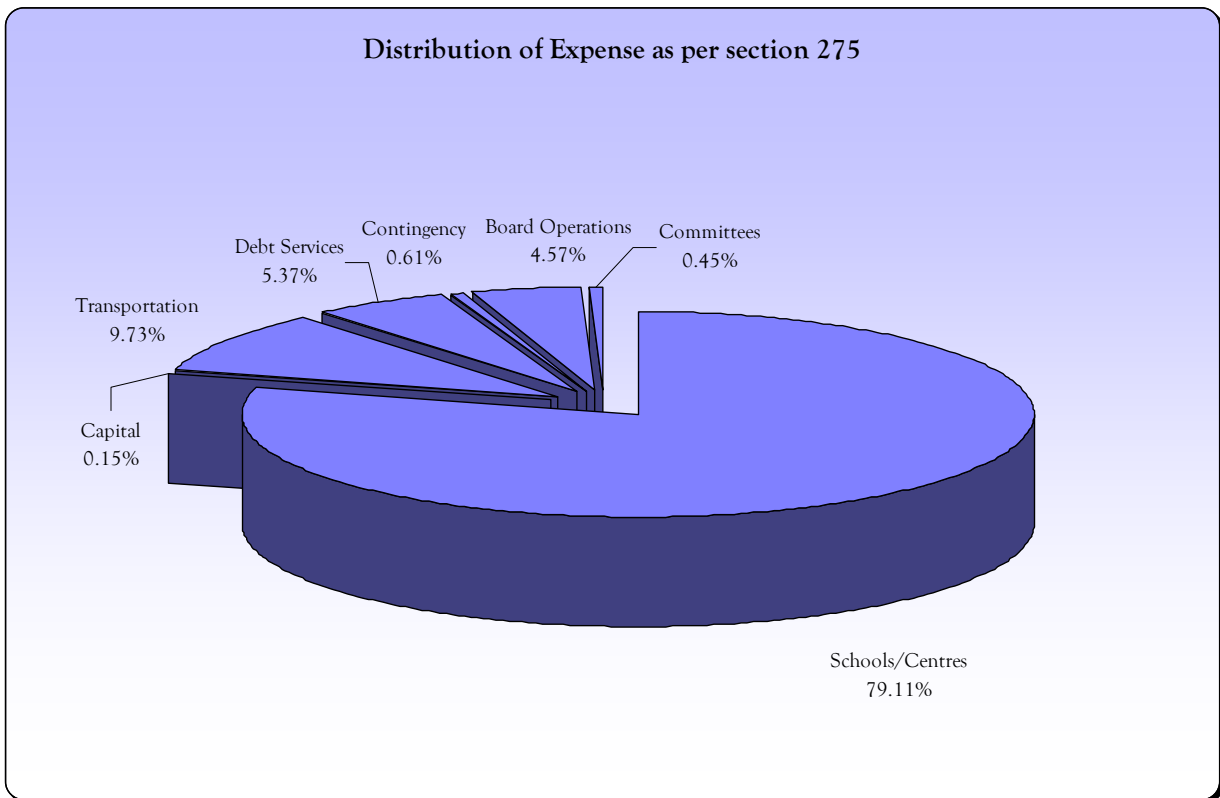
Section 275 of Education Act:

“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



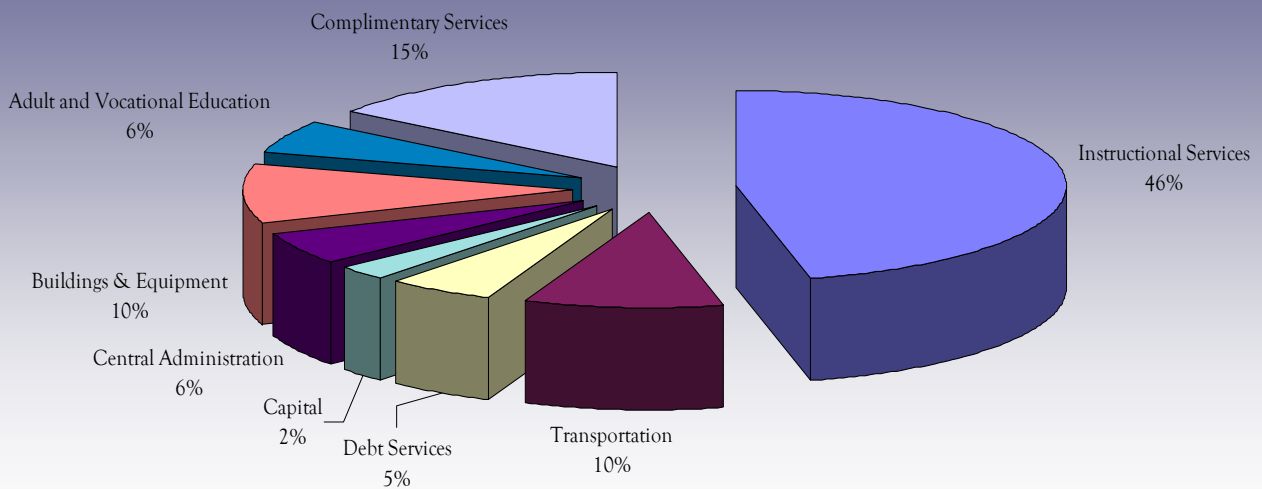
See page 11 for the categorical distribution of expenses by category

REVENUES:

Envelopes # 1 and # 3 are based on a student population of 7 586 (GPI enrolment)
 All other envelopes are based on a student population of 7 776 (previous Sept. 30th enrolment)

ENVELOPES		REVENUES				
Operational		M.E.Q.	TAXES	SPECIFIC	GENERAL	TOTAL
Envelope #1	Instructional Services	\$ 29,700,390	n/a	\$ 424,642	\$ -	\$ 30,125,032
Envelope #3	Complimentary Services	\$ 5,414,322	\$ 3,375,875	\$ 894,000	\$ 169,000	\$ 9,853,197
Envelope #4	Administration	\$ 734,854	\$ 2,913,312	\$ 35,000	\$ -	\$ 3,683,166
Envelope #5	Buildings & Equipments	\$ 1,073,288	\$ 4,487,955	\$ 16,800	\$ 830,000	\$ 6,408,043
Envelope #6	Transportation	\$ 2,751,883	\$ 3,517,229	\$ 67,000	n/a	\$ 6,336,112
Envelope #8	Adult/Voc. Education	\$ 2,803,904	\$ 800,000	\$ -	\$ -	\$ 3,603,904
Capital						
Envelope #7	Capital Investments	\$ 1,580,334	n/a	\$ -	\$ -	\$ 1,580,334
Debt Services						
Envelope # 9	Long term financing	\$ 3,496,119			\$ -	\$ 3,496,119
Total		\$ 47,555,094	\$ 15,094,371	\$ 1,437,442	\$ 999,000	\$ 65,085,907

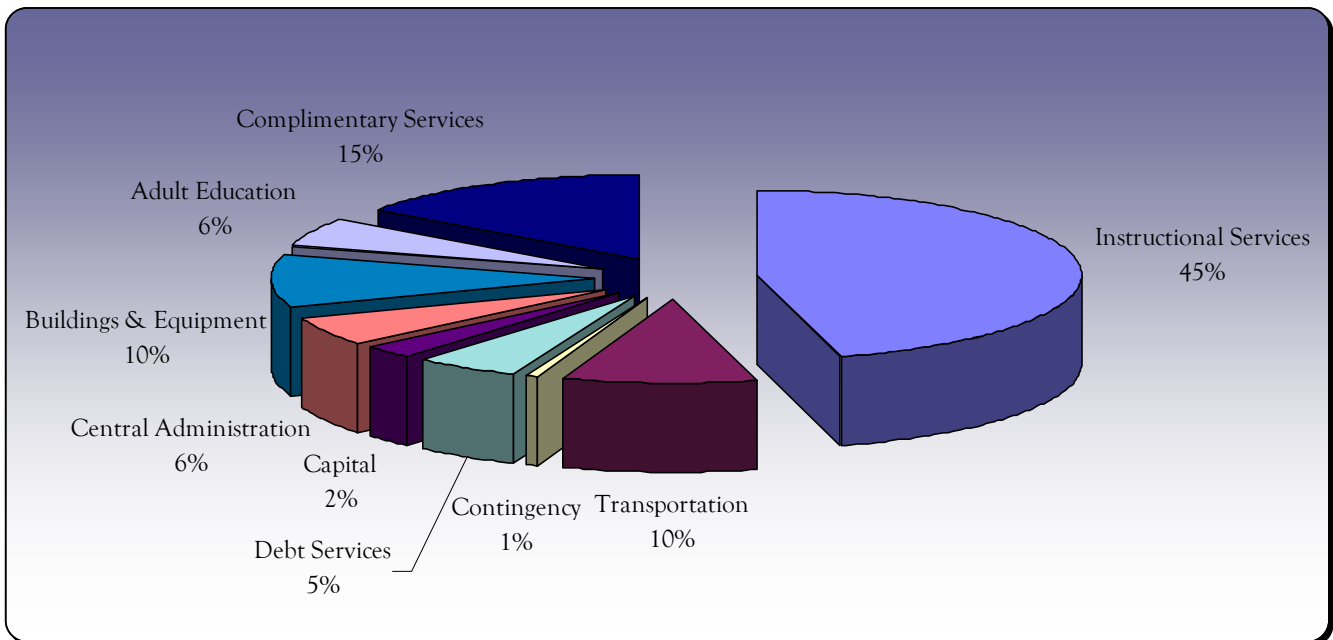
REVENUES - ENVELOPES



EXPENSES:

Operational		CONTINGENCY	EXPENDITURES
Envelope #1	Instructional Services	\$ 293,112	\$ 29,822,713
Envelope #3	Complimentary Services	\$ 54,143	\$ 9,825,723
Envelope #4	Administration	\$ 7,349	\$ 3,667,046
Envelope #5	Buildings & Equipments	\$ 10,733	\$ 6,388,619
Envelope #6	Transportation	n/a	\$ 6,336,112
Envelope #8	Adult/Voc. Education	\$ 20,000	\$ 3,583,904
Capital			
Envelope #7	Capital Investments	\$ 12,548	\$ 1,567,787
Debt Services			
Envelope # 9	Long term financing	n/a	\$ 3,496,119
Total		\$ 397,885	\$ 64,688,022

EXPENSES - BY ENVELOPES



REVENUES VS EXPENSES – BY ENVELOPES

Western Quebec School Board

Proposed Budget 2005/2006

ENVELOPES		REVENUES							
Operational		M.E.Q.	TAXES	SPECIFIC	GENERAL	TOTAL	CONTINGENCY	EXPENDITURES	BALANCE
<i>Envelope #1</i>	Instructional Services	\$ 29,700,390	n/a	\$ 424,642	-	\$ 30,125,032	\$ 293,112	\$ 29,822,713	\$ 9,207
<i>Envelope #3</i>	Complimentary Services	\$ 5,414,322	\$ 3,375,875	\$ 894,000	\$ 169,000	\$ 9,853,197	\$ 54,143	\$ 9,825,723	\$ (26,669)
<i>Envelope #4</i>	Administration	\$ 734,854	\$ 2,913,312	\$ 35,000	-	\$ 3,683,166	\$ 7,349	\$ 3,667,046	\$ 8,771
<i>Envelope #5</i>	Buildings & Equipments	\$ 1,073,288	\$ 4,487,955	\$ 16,800	\$ 830,000	\$ 6,408,043	\$ 10,733	\$ 6,388,619	\$ 8,692
<i>Envelope #6</i>	Transportation	\$ 2,751,883	\$ 3,517,229	\$ 67,000	n/a	\$ 6,336,112	n/a	\$ 6,336,112	\$ 0
<i>Envelope #8</i>	Adult/Voc. Education	\$ 2,803,904	\$ 800,000	-	-	\$ 3,603,904	\$ 20,000	\$ 3,583,904	\$ (0)
Capital									
<i>Envelope #7</i>	Capital Investments	\$ 1,580,334	n/a	-	-	\$ 1,580,334	\$ 12,548	\$ 1,567,787	-
Debt Services									
<i>Envelope #9</i>	Long term financing	\$ 3,496,119			-	\$ 3,496,119	n/a	\$ 3,496,119	-
Total		\$ 47,555,094	\$ 15,094,371	\$ 1,437,442	\$ 999,000	\$ 65,085,907	\$ 397,885	\$ 64,688,022	\$0

ENVELOPE #1 INSTRUCTIONAL SERVICES	Budget 2004/2005	Budget 2005/2006
PRE-KINDERGARTEN	\$ 113,895	\$ 121,481
TEACHERS' SALARY/BENEFITS	\$ 26,375,616	\$ 26,532,855
SUPPLY COST	\$ 649,259	\$ 675,800
SALARY INSURANCE COSTS	\$ 525,167	\$ 524,463
OVERSIZE COMPENSATION	\$ 150,735	\$ 155,844
RECLASSIFICATION	\$ 50,245	\$ 51,948
MOBILE DAYS (OLD BANK)	\$ 34,871	\$ 36,038
HEAD TEACHERS/STAFF ASSISTANTS	\$ 28,953	\$ 28,190
PROFESSIONAL DEVELOPMENT(PIC)	\$ 77,066	\$ 75,906
NORTHERN ALLOWANCE PREMIUMS	\$ 94,406	\$ 93,934
HOME TUTORING SERVICES	\$ 20,160	\$ 20,462
SPEECH PATHOLOGY	\$ 72,483	\$ 106,233
DRUG & ALCOHOL TECHNICIANS	\$ 43,493	\$ 44,180
INTEGRATION AIDES	\$ 725,000	\$ 925,000
SPECIAL EDUCATION TECHNICIANS	\$ 115,174	\$ 206,000
LOAN OF SERVICE W.Q.T.A.	\$ 60,700	\$ 62,800
QUEBEC EDUCATION PROGRAM IMPLEMENTATION	\$ 120,813	\$ 97,842
FRENCH MONITOR PROGRAM	\$ 19,500	n/a
RESEAU COMPETENCE INTEGRATION TECHNOLOGIQUE(RECIT)	\$ 63,617	\$ 63,737
TOTAL	\$ 29,341,154	\$ 29,822,713

ENVELOPE #3 COMPLIMENTARY SERVICES	Budget 2004/2005	Budget 2005/2006
PRINCIPALS & VICE-PRINCIPALS	\$ 2,430,670	\$ 2,526,457
TRAVEL & PD PRINCIPALS	\$ 62,000	\$ 57,600
SECRETARIES & TECHNICIANS	\$ 1,605,817	\$ 1,571,685
PD SECRETARIES & TECHNICIANS	\$ 11,725	\$ 11,250
PHOTOCOPYING	\$ 210,000	\$ 200,000
SCHOOL PER CAPITA ALLOTMENT	\$ 978,500	\$ 966,400
LIBRARY SERVICES	\$ 159,207	\$ 160,468
INFORMATION TECHNOLOGY	\$ 590,909	\$ 594,883
PSYCHOLOGICAL SERVICES	\$ 33,036	\$ 42,000
INSTRUCTIONAL INTELLIGENCE	\$ 100,000	\$ 75,000
BUS SUPERVISION	\$ 45,666	\$ 45,666
GUIDANCE	\$ 309,222	\$ 314,658
CURRICULUM CONSULTANT	n/a	\$ 100,000
SPECIAL EDUCATION & PEDAGOGICAL CONSULTANTS	\$ 399,752	\$ 429,107
BOARD WIDE EVALUATION AND ASSESSMENT	n/a	\$ 50,000
SUPPORT TO STUDENTS, PARENTS, AND TEACHERS	\$ 90,998	\$ 90,998
NEW HORIZONS NEW APPROACH(5)	\$ 169,868	\$ 172,582
DAY CARE SERVICES	\$ 1,975,000	\$ 1,846,000
OUT OF PROVINCE SCHOOL FEES (ONTARIO)	\$ 176,500	\$ 169,000
COMMUNITY SPIRITUAL ANIMATION	\$ 127,806	\$ 127,806
MILK PROGRAM	\$ 37,748	\$ 38,209
GUIDANCE/ORIENTED SCHOOLS	\$ 88,507	\$ 77,454
RURAL SCHOOLS(5)	\$ 108,500	\$ 135,500
CULTURAL PROGRAMS	\$ 14,500	\$ 23,000
TOTAL	\$ 9,725,932	\$ 9,825,723

ENVELOPE #4 CENTRAL ADMINISTRATION	Budget 2004/2005	Budget 2005/2006
COMMISSIONER' SALARIES	\$ 165,810	\$ 169,457
COMMISSIONERS' TRAVEL	\$ 31,519	\$ 32,174
COMMISSIONERS' PD	\$ 20,000	\$ 20,000
GOVERNING BOARDS	\$ 7,800	\$ 6,840
PARENT COMMITTEES	\$ 3,799	\$ 3,878
S.E.A.C.	\$ 1,239	\$ 1,239
Q.E.S.B.A. FEES	\$ 59,200	\$ 59,210
QUARTER CENTURY CLUB	\$ -	\$ 5,000
GENERAL ADMINISTRATION	\$ 378,008	\$ 379,841
EDUCATIONAL ADMINISTRATION	\$ 684,961	\$ 505,494
CORPORATE SERVICES ADMINISTRATION	\$ 1,103,851	\$ 1,066,022
TRANSPORTATION ADMINISTRATION	\$ 209,182	\$ 215,150
TRAVEL- CENTRAL ADMINISTRATION	\$ 110,000	\$ 100,000
PROFESSIONAL DEVELOPMENT - I.T.	\$ 30,500	\$ 30,500
MATERIAL OFFICE	\$ 45,000	\$ 48,000
MATERIAL EDUCATION	\$ 23,000	\$ 13,000
MEDICAL EXPERTISE	\$ 5,000	\$ 8,000
DATA PROCESSING (SOFTWARE)	\$ 215,000	\$ 200,000
TELECOMMUNICATIONS(PHONE SYSTEMS, LINES, INTERNET,	\$ 226,000	\$ 210,000
WIDE AREA NETWORK	\$ 150,000	\$ 150,000
POSTAGE	\$ 60,000	\$ 65,000
ARCHIVES	\$ 25,240	\$ 25,240
CORPORATE SERVICES (Legal, Audit, Insurance, tax rolls,etc.)	\$ 308,000	\$ 313,000
ADVERTISEMENT/ LEGAL NOTICES(tenders, invitation,etc.)	\$ 50,000	\$ 40,000
TOTAL	\$ 3,913,109	\$ 3,667,046

ENVELOPE #5 BUILDING AND EQUIPMENT	Budget 2004/2005	Budget 2005/2006
MAINTENANCE ON MOVABLES(EQUIPMENT)		
MATERIAL	\$ 40,034	\$ 40,034
SERVICE FEES/CONTRACTS	\$ 99,961	\$ 69,900
MAINTENANCE ON IMMOVABLES (BUILDINGS)		
SALARIES	\$ 412,947	\$ 416,400
TRAVEL	\$ 10,000	\$ 10,000
MATERIALS	\$ 232,932	\$ 238,126
SERVICE FEES/CONTRACTS	\$ 685,210	\$ 705,550
CARETAKING ON IMMOVABLES (BUILDINGS)		
SALARIES	\$ 1,625,174	\$ 1,649,113
TRAVEL	\$ 8,000	\$ 8,000
JANITORIAL SUPPLIES	\$ 215,000	\$ 215,000
CONTRACTS	\$ 805,161	\$ 797,450
ENERGY (NATURAL GAZ, OIL, & ELECTRICITY)	\$ 1,542,000	\$ 1,692,000
BUILDING RENTALS (SYMMES)	\$ 506,958	\$ 506,958
BUILDING SECURITY/PROTECTION	\$ 40,000	\$ 40,088
TOTAL	\$ 6,223,377	\$ 6,388,619

ENVELOPE #6 TRANSPORTATION	Budget 2004/2005	Budget 2005/2006
Busing Contracts	\$ 5,444,905	\$ 5,735,021
Others(berlines)	\$ 43,950	\$ 54,450
Sub-total	\$ 5,488,855	\$ 5,789,471
Gst & Pst	\$ 824,700	\$ 869,868
Sub-total after taxes	\$ 6,313,555	\$ 6,659,339
Rebate on Gst & Pst	\$ (468,295)	\$ (493,943)
S.T.O.(city bus)	\$ 130,000	\$ 155,000
Parent transportation	\$ 15,000	\$ 15,000
Contingency	\$ 54,897	\$ 716
TOTAL	\$ 6,045,157	\$ 6,336,112

ENVELOPE #7 CAPITAL	Budget 2004/2005	Budget 2005/2006
Furniture,Tools & Equipments		
YOUTH SECTOR	\$ 214,339	\$ 219,087
ADULT SECTOR (Vocational program)	\$ 104,045	\$ 107,958
DAYCARE SECTOR	\$ 23,853	\$ 22,504
TEXTBOOK GRANT	\$ 294,128	\$ 264,024
LIBRARY PROGRAM	n/a	n/a
Building Improvement		
YOUTH SECTOR	\$ 723,062	\$ 792,639
SYMMES PROPERTY	\$ 154,500	\$ 169,500
CORPORATE COMPUTER	\$ 97,880	\$ 100,034
SUB-TOTAL	\$ 1,611,808	\$ 1,675,744
TRANSFER TO OTHER ENVELOPES		
ADULT SECTOR	\$ (104,045)	\$ (107,958)
TOTAL	\$ 1,507,763	\$ 1,567,787

ENVELOPE #8 ADULT EDUCATION	Budget 2004/2005	Budget 2005/2006
SALARIES	\$ 2,529,928	\$ 2,571,519
BENEFITS	\$ 306,000	\$ 308,582
TRAVEL	\$ 42,500	\$ 55,200
MATERIALS	\$ 127,631	\$ 159,555
SERVICES/CONTRACTS	\$ 161,750	\$ 130,000
CAPITAL EQUIPMENT	\$ 355,096	\$ 359,048
TOTAL	\$ 3,522,905	\$ 3,583,904

ENVELOPE # 9 DEBT SERVICES	Budget 2004/2005	Budget 2005/2006
Interest on Short Term Financing	\$ 1,187,000	\$ 1,050,000
Interest on Long Term Financing	\$ 1,226,000	\$ 1,371,619
Capital Reimbursement on Long Term Financing	\$ 1,071,000	\$ 1,071,000
Trustees Fees	\$ 5,840	\$ 3,500
TOTAL	\$ 3,489,840	\$ 3,496,119

EXPENDITURES BY CATEGORY - BUDGET 2005-2006
DISTRIBUTION OF EXPENSES AS PER SECTION 275 OF EDUCATION ACT

SCHOOLS / CENTRES		SERVICES NOT DECENTRALIZED		BOARD OPERATIONS		COMMITTEES	
PRE-KINDERGARTEN	\$ 121,481	Capital (7)	\$ 100,034	Salaries (benefits) (4)	\$ 2,166,508	COMMISSIONER' SALARIES	\$ 169,457
TEACHERS' SALARY	\$ 26,532,855	Transportation (6)	\$ 6,336,112	Material	\$ 69,000	COMMISSIONERS' TRAVEL	\$ 32,174
SUPPLY COST	\$ 675,800	Debt Services (0)	\$ 3,496,119	Travel & Law 90	\$ 100,000	COMMISSIONERS' PD	\$ 20,000
SALARY INSURANCE COSTS	\$ 524,463	Contingency	\$ 397,885	Data Processing	\$ 20,000	GOVERNING BOARDS	\$ 6,840
OVERSIZE COMPENSATION	\$ 155,844			Communication & Postage	\$ 42,500	PARENT COMMITTEES	\$ 3,878
RECLASSIFICATION	\$ 51,948			Archives	\$ 25,240	S.E.A.C. AND R.R.I.U.C.	\$ 1,239
MONEABLE DAYS (OLD BANK)	\$ 36,038			Corporate Services	\$ 313,000	Q.E.S.B.A. FEES	\$ 59,210
HEAD TEACHERS/STAFF ASSISTANTS	\$ 28,190			Advertisement	\$ 45,000		
PROFESSIONAL DEVELOPMENT(PIC)	\$ 75,906			Building & Equipment	\$ 159,715		
NORTHERN ALLOWANCE PREMIUMS	\$ 93,934			Professional .	\$ 30,500		
HOME TUTORING SERVICES	\$ 20,462						
SPEECH PATHOLOGY	\$ 106,233						
DRUG & ALCOHOL TECHNICIANS	\$ 44,180						
SPECIAL EDUCATION TECHNICIANS	\$ 925,000						
INTEGRATION AIDES	\$ 206,000						
LOAN OF SERVICE W.Q.T.A.	\$ 62,800						
Q.E.P.	\$ 97,842						
RECIT	\$ 63,737						
PRINCIPALS & VICE-PRINCIPALS	\$ 2,526,457						
TRAVEL & PD PRINCIPALS	\$ 57,600						
SECRETARIES & TECHNICIANS	\$ 1,571,685						
PD SECRETARIES & TECHNICIANS	\$ 11,250						
PHOTOCOPYING	\$ 200,000						
SCHOOL PER CAPITA ALLOTMENT	\$ 966,400						
LIBRARY SERVICES	\$ 160,468						
INFORMATION TECHNOLOGY	\$ 594,883						
PSYCHOLOGICAL SERVICES	\$ 42,000						
INSTRUCTIONAL INTELLIGENCE	\$ 75,000						
BUS SUPERVISION	\$ 45,666						
GUIDANCE	\$ 314,658						
CONSULTANTS	\$ 429,107						
CURRICULUM CONSULTANT	\$ 100,000						
BOARD WIDE EVALUATION AND ASSESSMENT	\$ 50,000						
SUPPORT TO STUDENTS, PARENTS, AND TEACHERS	\$ 90,998						
NEW HORIZONS NEW APPROACH(5)	\$ 172,582						
DAY CARE SERVICES	\$ 1,846,000						
OUT OF PROVINCE SCHOOL FEES (ONTARIO)	\$ 169,000						
COMMUNITY SPIRITUAL ANIMATION	\$ 127,806						
MILK PROGRAM	\$ 38,209						
GUIDANCE/ORIENTED SCHOOLS	\$ 77,454						
RURAL SCHOOLS(5)	\$ 135,500						
CULTURAL PROGRAMS	\$ 23,000						
CAPITAL(7)	\$ 1,467,753						
DATA PROCESSING/POSTAGE	\$ 562,500						
ADULT AND VOCATIONAL EDUCATION	\$ 3,583,904						
BUILDINGS AND EQUIPMENTS	\$ 6,228,903						
	\$ 51,491,496		\$ 10,330,149		\$ 2,971,463		\$ 292,798
Total Expenditures for 2005/2006	\$ 65,085,907						

