

WESTERN QUEBEC  
SCHOOL BOARD

BUDGET

2012/2013

Western Quebec School Board  
June 20, 2012

*PROVINCIAL EDUCATION*

*BUDGET*

*2012/2013*

## **Provincial Budget at a glance 2012-2013**

The total provincial expenditure budget for 2012-2013 is estimated at \$ 70.8 billion including its debt services which represent a 3% increase from 2011-2012.

For the Ministry of Education, Leasures, and Sports, the expenditure budget is \$15.9 billion for 2012-2013 (23% of the provincial budget) which represent a 2.2% from 2011-2012. The Health and Social Services expenditure budget increased by 3.4% whereas the Family and Elderly, an increase of 1.6%. For all other ministries and departments, the expenditure budget was decreased by 0.9%.

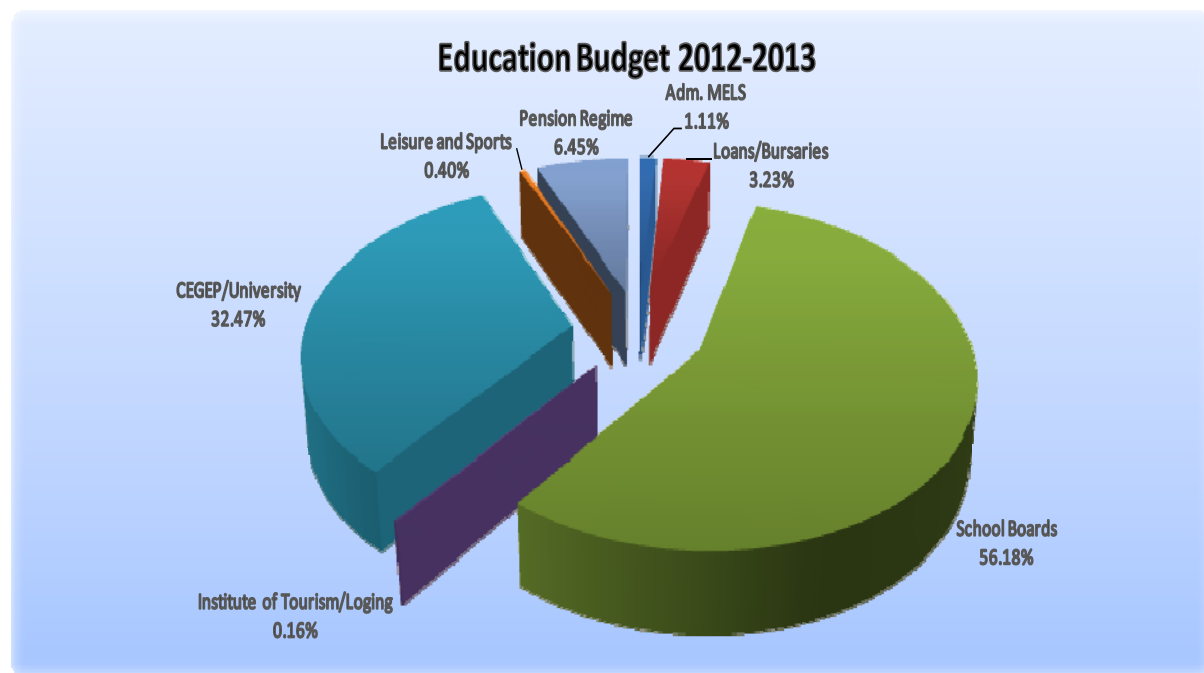
The provincial government remains confident that they will attain a balance budget by the year 2013-2014 by adhering to their “*Plan d’action pour la réduction et le contrôle des dépenses 2010-2014*” which aims at reducing \$12.3 billion of expenditures over a four-year period. The year-end deficit for 2011-2012 was \$3.3 billion, \$500 million short of their projection. However the total provincial debt expected on March 31, 2013 will be \$183 billion.

Notwithstanding every Ministries’ contribution towards the “*Plan d’action pour la réduction et le contrôle des dépenses 2010-2014*”, school boards have maintained their contribution towards reducing provincial expenses as a result of bill 20, the reduction of board personnel (2:1), the non-indexation of system costs (salary equity in 2011), and this latest contribution estimated at approximately \$150 million for 2012-2013.

## Provincial Education Budget 2012-2013

<b>Programmes</b>	<i>Budget</i> <sup>1</sup> <i>2012-2013</i>	<i>Budget</i> <i>2011-2012</i>	<i>Variation</i> <i>\$</i>	<i>Variation</i>
Adm. MELS	187	172.9	14.1	8.2%
Loans/Bursaries	568.7	506.0	62.7	12.4%
School Boards	9,002.5	8,787.4	215.1	2.4%
Institute of Tourism/Logging	26.0	24.9	1.1	4.4%
CEGEP/University	5,118.4	5,078.3	40.1	0.8%
Leisure and Sports	63.7	62.7	1.0	1.6%
Pension Regime	1,009.3	1,009.3	0.0	0.0%
<b>Total</b>	<b>15,975.6</b>	<b>15,641.5</b>	<b>334.1</b>	<b>2.1%</b>

<sup>1</sup> million of dollars



## Education Credits 2012-2013 – Kindergarten, Elementary, and Secondary

The 2012-2013 budget of 9 002 500 000 \$;

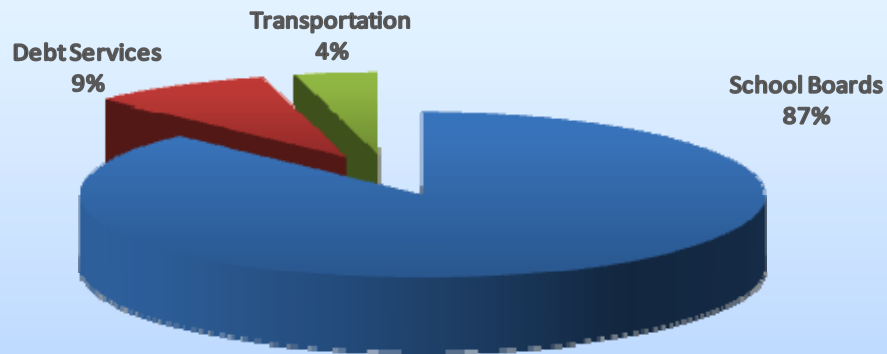
<b>Programmes</b>	<i>Budget</i> <sup>1</sup> 2012-2013	<i>Budget</i> 2011-2012	<i>Variation</i> \$	<i>Variation</i>
School Boards	7,126	6,982.1	144.2	2.1%
School Boards Special Status	268.3	266.8	1.5	0.6%
Debt Service	699.6	651.2	48.4	7.4%
Private Schools	478.5	472.6	5.9	1.2%
Partners in Education	50.7	48.6	2.1	4.3%
Transportation	322.0	309.0	13.0	4.2%
Provision for Harmonization of GAAP	57.1	57.1	0.0	0.0%
<b>Total</b>	<b>9,002.5</b>	<b>8,787.4</b>	<b>215.1</b>	<b>2.4%</b>

<sup>1</sup> million of dollars

For School Boards, these additional credits equal to \$205.6 million (2.4%).

<b>Sectors</b>	<i>Budget</i> 2011-2012	<i>Budget</i> 2012-2013	<i>Variation</i> M\$	<i>Variation</i>
School Boards	\$ 6,982,076.00	\$ 7,126,306.30	\$ 144,230.30	2.1%
Debt Services	\$ 651,180.20	\$ 699,558.60	\$ 48,378.40	7.4%
Transportation	\$ 308,991.50	\$ 321,972.50	\$ 12,981.00	4.2%
<b>Total</b>	<b>\$ 7,942,247.70</b>	<b>\$ 8,147,837.40</b>	<b>\$ 205,589.70</b>	<b>2.6%</b>

### **School Boards**



## Educational Needs 2012-2013 – Kindergarten, Elementary, and Secondary

For 2012-2013, the additional credits for the Preschool, Elementary and Secondary Education Budget is divided as follow:

<u>Indexation Factor</u>	Million\$	
Salary Indexation/Equity	99.8	
Other cost related to salaries (employer's contribution)	38.7	
Debt Services	48.4	
Transportation	13.0	
Variation of energy, student population	34.3	
Increase in school taxation	(22.5)	
<i>Sub-Total</i>		<i>211.2</i>

<u>Previous years development and initiatives</u>	Million\$	
Reading initiatives	1.0	
Reduction in teaching ratios	45.2	
Technology (smartboards/laptops)	2.3	
Culture in sports	4.5	
Intensive English (grade 6)	4.4	
Reduction in teaching ratios (secondary)	19.9	
Other cost related to collective agreements	4.6	
Collective agreements – EHDA	12.5	
<i>Sub-Total</i>		<i><u>99.4</u></i>

<i>TOTAL</i>	<i><u>305.6</u></i>
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These credits for 2012-2013 are financed as follow:

A. New Credits	\$ 205.6
B. School Boards – Cuts	\$ 100.0
<i>TOTAL</i>	<i><u>\$ 305.6</u></i>

## Summary of the budget parameters 2012/2013:

### General information:

- ✓ Salary indexation for April 2012 and 2013
- ✓ No indexation for non-salary expenses as of July 1, 2012
- ✓ Bill 20– Year 3 of 4 (2013-2014) Reduction of 10% of our administrative expenses including the reduction of 25% of our professional development, publicity and travel expenses.
- ✓ Implementation of the reduction of public servants in all Ministries and Agencies (for every 2 retirement, 1 abolishment)
- ✓ Appropriation of accumulated surplus to balance school board budget increased from 10% to 22%.
- ✓ Supplementary grants received during the school year are subjected to cuts in the event of review by Treasury Board.

### Operational and capital operations

- ✓ **(Maintain)** The addition of 400 hours of intensive English instruction at the grade 6 level for Francophone school boards (\$4.4 million)
- ✓ **(Maintain)** Second year of major cut to school board's budget, General effort to maintain balance budget (\$142 million for all school boards)
- ✓ **(Maintain)** Budget for resource teachers (remedial and supporting teachers) for both elementary and secondary students as well as professional and support resources (\$90 million).
- ✓ **(Abolished)** Additional 200 remedial and support teachers for school success
- ✓ **(Maintain)** Reading Plan: Additional funding to hire 20 librarians (\$ 1million)
- ✓ **(Maintain)** Additional post for daycare with student population of 200 or more. New classification for a daycare educator principal class.

- ✓ **(New)** Class size reduction for all elementary and secondary schools as follow:
  - i. Elementary regular schools – additional 565 posts (\$33.9million)
  - ii. Elementary socio-schools – additional 286 posts (\$17.1 million)
  - iii. Secondary schools – additional 220 posts (\$13.2 million)

	2011/2012				2012/2013			
	Regular Schools		Socio-Econ.		Regular Schools		Socio-Econ.	
STUDENT GROUPS	AVG	MAX	AVG	MAX	AVG	MAX	AVG	MAX
PRESCHOOL								
K-4	15	18	15	18	15	18	15	18
K-5	18	20	18	20	18	20	18	20
ELEMENTARY								
Grade 1	20	22	18	20	20	22	18	20
Grade 2	22	24	18	20	22	24	18	20
Grade 3	24	26	18	20	24	26	18	20
Grade 4	24	26	18	20	24	26	18	20
Grade 5	27	29	22	24	24	26	18	20
Grade 6	27	29	22	24	24	26	18	20
SECONDARY								
Secondary 1	29	31	29	31	28	30	28	30
Secondary 2	29	31	29	31	28	30	28	30
Cycle 2	30	32	30	32	30	31	30	31

- ✓ **(Maintain)** Supplementary grant to increase student's participation towards extra-curricular activities in relation to the program "*I care about School*". (\$4.5million)
- ✓ **(New)** Transportation: School boards who finish in a surplus in the transportation envelope is reduced by 50%.
- ✓ **(Maintain)** Supplementary grant available for high schools for the support of sport teams. Allocation for the purchase of equipment, uniforms, and the remuneration of coaches.
- ✓ **(Maintain)** Additional grant for NTIC for special needs students
- ✓ **(Maintain)** Increase in supplementary grant for the purchase of interactive whiteboards and portable computers for teachers
- ✓ **(New)** Maintien des batiments et Resorption du deficit are now integrated as one grant called Maintien des Actifs



# WESTERN QUEBEC SCHOOL BOARD

## BUDGET - OVERVIEW

2012-2013

## Summary of the budget parameters 2012/2013 for Western Quebec

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### A- Budget Cuts (\$ 143 million)

School board's share	\$ 1 026 000
Bill 20 (3 over 4 year period)	\$ 137 000
Other adjustments/taxes	<u>\$ 60 000</u>

**Budget Cut 2012-2013 (excluding 2011-2012)** **\$ 1 223 000**

Budget cut 2011-2012 **\$ 371 000**

### B- Budget parameters

School boards may utilize up to a maximum of 22% of their accumulated surplus as of July 1, 2011 (excluding all value of land). Our accumulated surplus excluding properties is equal to \$ 8.7 million. The previous regulation stipulated that school boards could use 10% of their accumulated surplus.

### C- Budget rules

The budget rules also stipulate that the Treasury Board reserves the right to holdback all supplementary grants allocated (a posteriori) during the school year. Furthermore, there are grants that are governed by collective agreements that school boards must finance i.e. professional development teachers for IEP's, etc.

No indexation for expenses not relating to salaries as of July 1, 2012.

### D- Future Budget Announcement

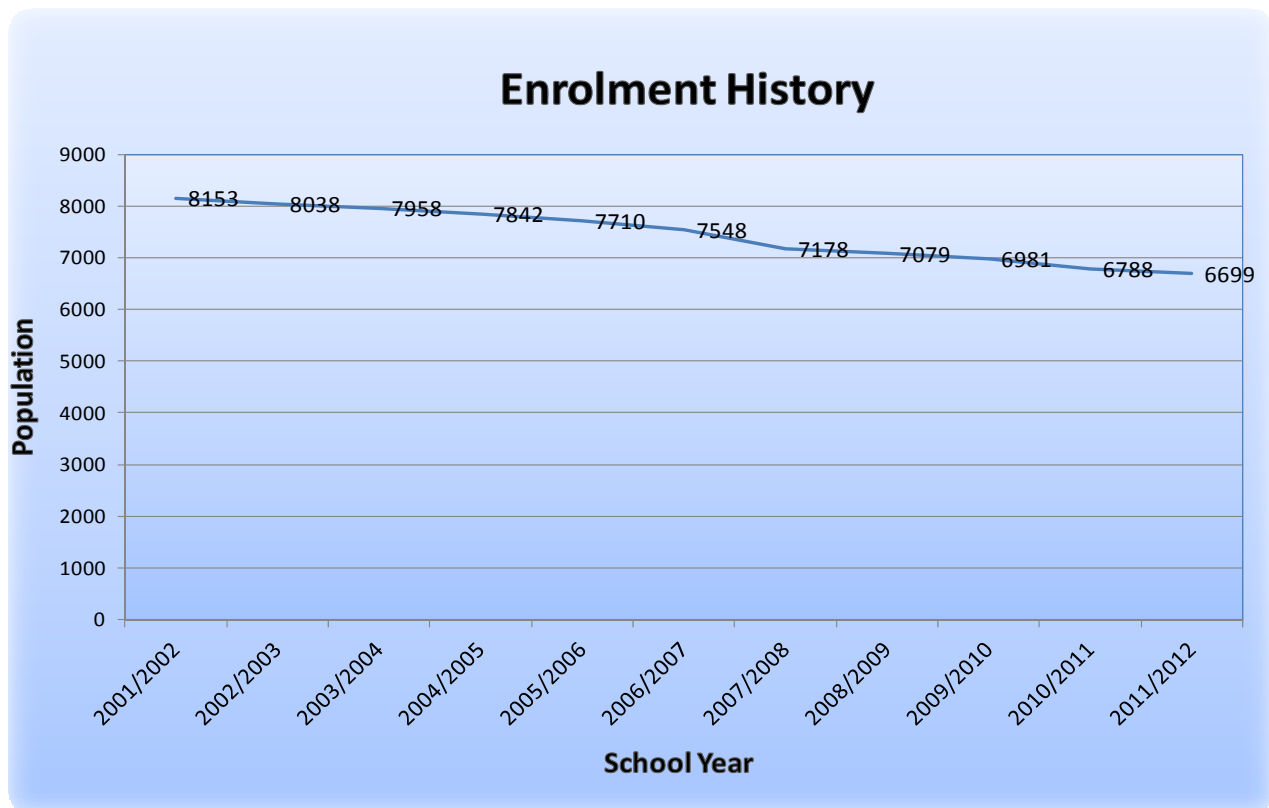
During our discussion with the MELS, they were not in any position to confirm that these cutbacks were the last prior to 2013-2014. Consequently, there is a possibility that **new** cutbacks may reoccur again next year. It should also be noted that these budget cuts are recurrent as of 2011-2012.

## Student Enrolment History and Projection 2001-2021

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 (previous student enrolment).
2. Current population 0-4 year olds (both Anglophone and Francophone) registered under the Régie de l'assurance maladie du Québec (Sunshine Card).
3. The migration rate of previous student enrolment by sector.

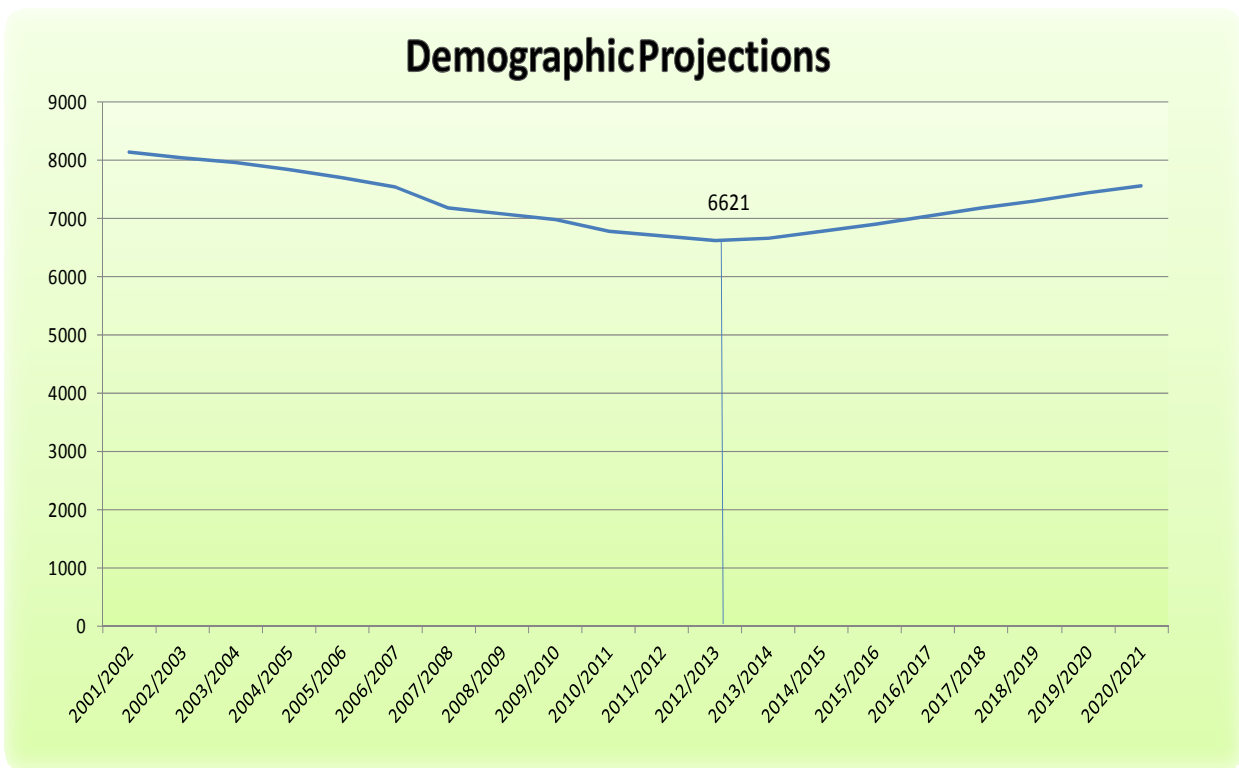
The following table shows the history of our enrolment since 2001/2002.



The following table shows the projected enrolment to 2020/2021.

<b>MELS PROJECTION</b>									
<i>Sector</i>	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Kindergarten	550	576	618	604	586	584	580	580	582
Elementary	3216	3316	3457	3578	3680	3800	3901	3936	3943
Secondary	2855	2779	2705	2730	2787	2794	2830	2934	3032
<b>TOTAL</b>	<b>6621</b>	<b>6671</b>	<b>6780</b>	<b>6912</b>	<b>7053</b>	<b>7178</b>	<b>7311</b>	<b>7450</b>	<b>7557</b>

The following graph shows the history and projected enrolment<sup>1</sup>.



<sup>1</sup> Gouvernement du Québec, MELS, Direction de la recherche, des statistiques et de l'information

### **Student enrolment used to develop the 2012-2013 budget.**

School boards are primarily funded based on their student enrolment on September 30 of each school year. 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 (teaching personnel).

#### *Financial Impact:*

- I. Taxation Revenues: School tax revenues based on September 30, 2011 enrolment counts (*Charlemagne reading of January 26, 2012- Bilan 3*).

Student enrolment – September 30, 2011	6699
Student enrolment – September 30, 2010	<u>6790</u>
<b>Net difference</b>	<b>(91)</b>

- II. MELS' Grant : Based on the September 30, 2012 (enrolment count currently based on registration as of April)

Student enrolment projection – September 30, 2012	6494
Student enrolment – September 30, 2011	<u>6699</u>
<b>Net difference</b>	<b>(205)</b>

***Note: MEL's demographic projection for 2012/2013 is 6621 resulting in a shortfall of 127 students as of May staffing.***

## Special Needs Population 2012-2013

Student with special needs population is divided into two categories

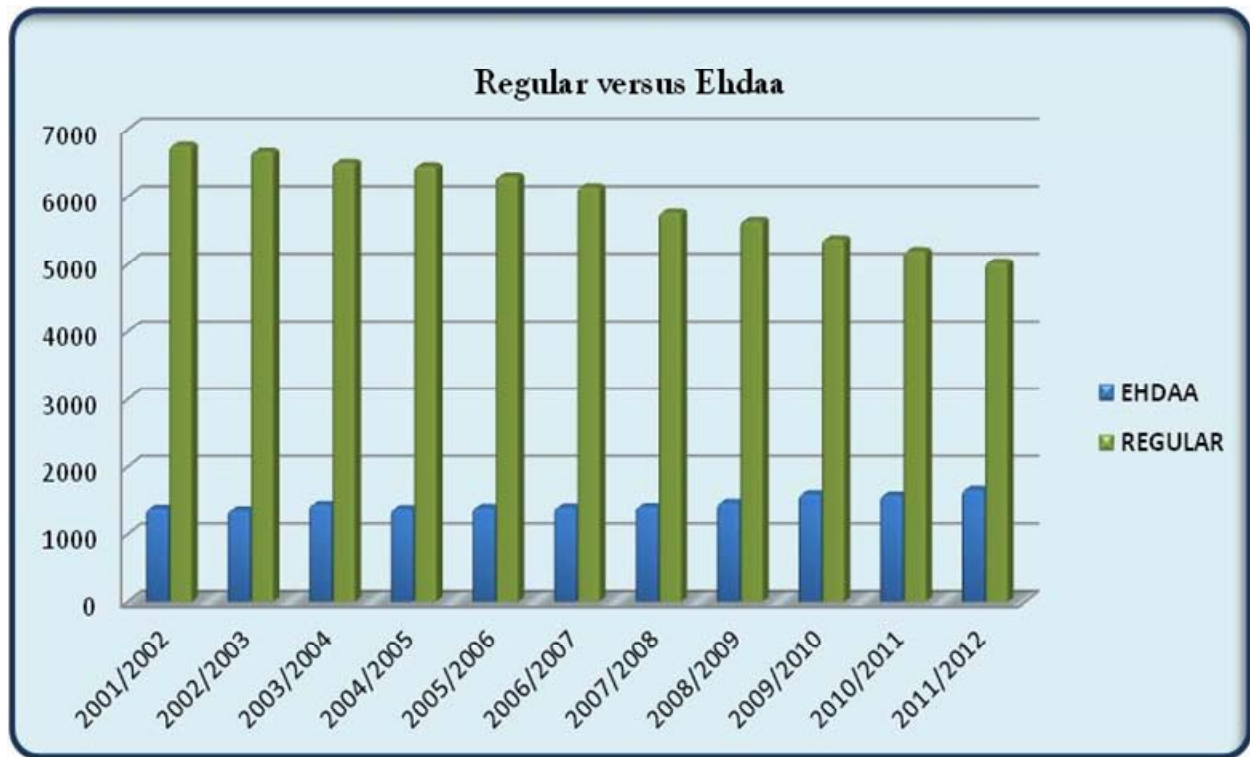
a) Ehdaa students:(student with a handicap coded 14,23,24,33,34,36,42,44,50,53,99)

b) At risk (behavior and academic delay/difficulty known as At Risk Students coded 02,12,21,71)

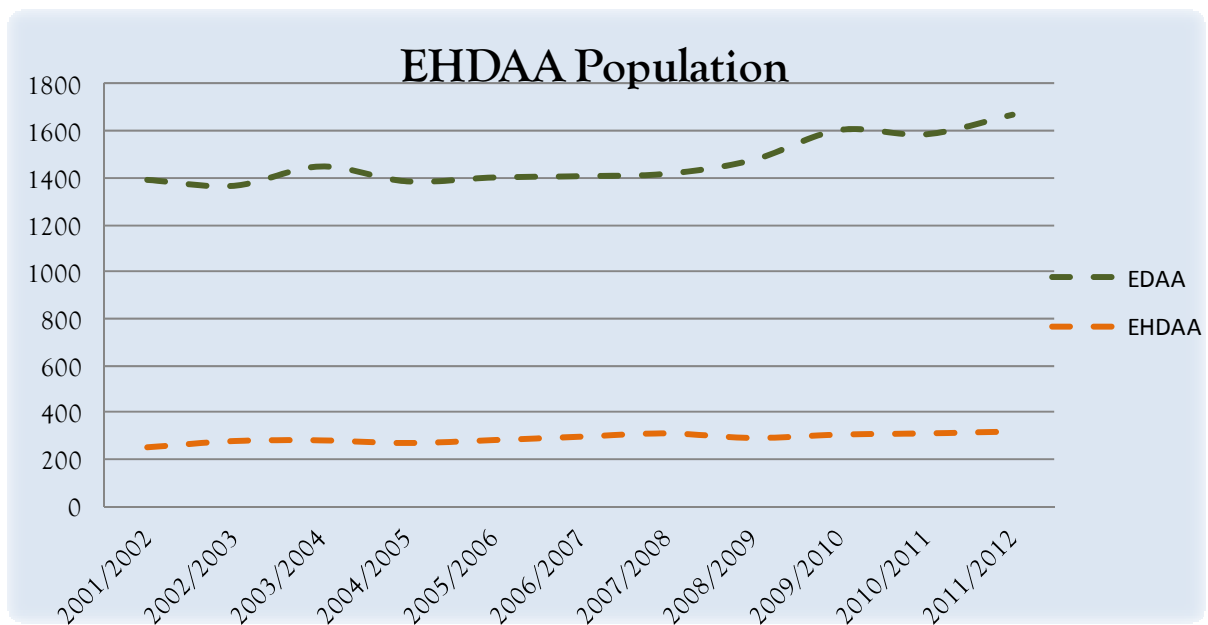
The number of students with special needs represent a significant portion of our student population and generate additional funding per student (coded) compared to regular students (not coded). The following table illustrates an increase of 21% of the Handicap population whereas the regular student population has decreased by 20 % since 2001. The EDAA population increased by 18.54%.

Student Population				
School Year	EHDAA	EDAA	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	292	1184	5648	7124
2009/2010	306	1297	5378	6981
2010/2011	311	1274	5203	6788
2011/2012	319	1349	5031	6699

Fluctuation 2001-2012	
Ehdaa	26.09%
Edaa	18.54%
Regular	-25.60%



The proportion of Handicap and “At Risk” students increased as illustrated in the following table:



### **Special Education Resources – Behavior Resources (EHDA)**

As part of the teachers' collective agreement (2010-2015), 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)

Additional position for remedial teachers: 268 916 \$

Additional position for resource teachers: 321 008 \$

Professionals and support positions: 288 677 \$



## School Taxation

The School board collects school taxes from property owners residing on the Western Quebec School Board territory. It shares its territory along with ten (10) French school boards. Property owners must pay school taxes either to the Anglophone or Francophone school board (or both depending on special circumstances). Business or companies must pay school taxes to both school boards on a share-basis percentage.

C.S. PORTAGE DE L'OUTAOUAIS	C.S. DES DRAVEURS
C.S. AU COEURS DES VALLÉES	C.S. DES HAUTS BOIS DE L'OUTAOUAIS
C.S. DES LAURENTIDES	C.S. ROUYN NORANDA
C.S. DE L'OR ET DES BOIS	C.S. DU LAC TÉMISCAMINGUE
C.S. LAC ABITIBI	C.S. HARRICANA

It should be noted that we do not invoice any property owners in both the CS Lac Abitibi and Harricana territory considering that there are not Anglophone students residing on those territory.

The territory covers 90 000 km<sup>2</sup> over 155 municipalities and reserves:

MRC Vallée de la Gatineau

Pontiac	(18)	Native Reserve
La Vallée-de-la-Gatineau	(19)	• Kitigan Zibi
Les Collines-de-L'Outaouais	(6)	• Lac Rapide
Papineau	(24)	*.N > Not Organized
Gatineau Ville(5 secteurs)	(6)	

Alleyn et Cawood  
Campbell's Bay  
Fort Coulonge  
L'Île-aux-Allumettes  
Mansfield-et-Ponterfract  
Rapides-des-Joachims  
Thorne

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Aumond  
Bouchette  
Deléage  
Dépôt Échouani (\*.N)  
Grand Remous  
Kitigan Zibi – *Native R*  
Lac Pythonga (\*.N)  
Low  
Montcerf Lytton

\*\*\*\*\*

Boileau  
Duhamel  
Lac-Simon  
Mayo  
Mulgrave-et-Derry  
Notre Dame de Bonsecours  
Plaisance  
Saint Emile de Suffolk  
Vals des Bois

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**VILLE DE GATINEAU >>**

Gatineau

**DES COLLINES DE L'OUTAOUAIS >>**

Chelsea  
Notre Dame de la Sallette

Bristol  
Chichester  
L'Île du Grand Calumet  
Lac-Nigaut (\*.N)  
Otter Lake  
Shawville  
Waltham

**PONTIAC**

Blue Sea  
Cascades Malignes (\*.N)  
Denholm  
Egan-Sud  
Kazabazua  
Lac Lenôtre (\*.N)  
Lac Rapide – *Native R*  
Maniwaki  
Ste Thérèse de la Gatineau

**LA VALLEE DE LA GATINEAU**

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Bowman  
Fassett  
Lochaber Partie Ouest  
Montebello  
Namur  
Notre Dame de la Paix  
Saint Andre d'Avellan  
Sainte Sixte

**PAPINEAU**

Sectors: Buckingham  
Aylmer  
L'Ange Gardien  
Pontiac

Bryson  
Clarendon

Litchfield  
Portage-du-Fort  
Sheenboro

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Bois-Franc  
Cayamant

Gracefield

Lac Moselle (\*.N)  
Lac Ste Marie  
Messines

Cheneville  
Lac des Plages  
Lochaber  
Montpellier

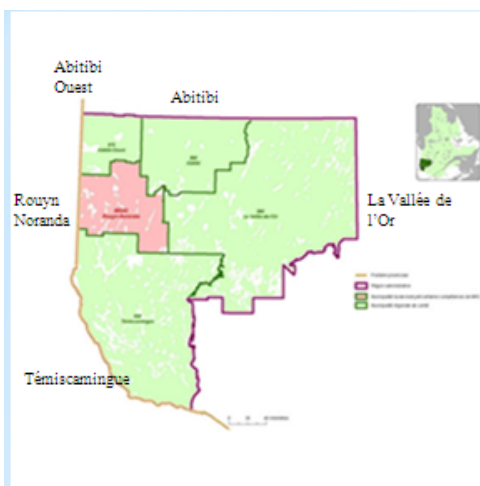
Papineauville  
Ripon  
Thurso

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Masson Anger  
Hull  
Cantley  
LaPêche

# Region 07

# Region 07



(T) Témiscamingue (19)

(V) La Vallée de l'Or (6)

(R) Rouyn-Noranda (1)

Abitibi (18)

Abitibi-Ouest (21)

\*N > Not Organized (10)

Native Reserve

- Kebaowek
- Pikogan
- Timiskaming
- Lac Simon

Amos  
Authier-Nord  
Belcourt (V)  
Champneuf  
Clerval  
Dupuy  
Guerin (T)  
La Corne  
La Reine  
Lac-Despinassy (\*N)  
Lac-Metei (VN)  
Landrienne  
Latulipe-et-Gaboury (T)  
Lorrainville (T)  
Macamic  
Matchi-Manitou (VN)  
Normétal  
Pikogan – *Native R*  
Rapide-Danseur  
Réservoir-Dozois (VN)  
Rochebaucourt  
Rouyn-Noranda (R)  
St-Dominique-du-Rosaire  
St-Eugène-de-Guigues (T)  
St-Marc-de-Figuery  
St-Germaine-Boule  
St-Hélène-de-Mancebourg  
Senneterre Paroisse (V)  
Témiscaming (T)  
Trécesson  
Val-Saint-Gilles

Angliers (T)  
Barraute  
Belletierre (T)  
Chazel  
Duhamel-Ouest (T)  
Fugèreville (T)  
Kebaowek – *Native R*  
La Morandière  
La Sarre  
Lac-Duparquet (\*N)  
Lac-Simon – *Native R*  
Laniel (TN)  
Launay  
Les Lacs-du-Témiscamingue (TN)  
Malartic (V)  
Moffat (T)  
Notre-Dame-Du-Nord (T)  
Poularies...  
Rémigny (T)  
Rivière-Héva (V)  
Roquemaure  
St-Bruno-de-Guigues (T)  
St-Edouard-de-Fabre (T)  
St-Félix-de-Dalquier  
St-Mathieu-d'Harricana  
St-Gertrude-Manneville  
Senneterre (V)  
Taschereau  
Timiskaming – *Native R*  
Val d'Or (V)  
Ville-Marie (T)

Authier  
Béarn (T)  
Berry  
Clermont  
Duparquet  
Gallichan  
Kipawa (T)  
La Motte  
Lac-Chicobi (\*N)  
Lac-Granet (VN)  
Laforce (T)

Laverlochère (T)

Nédélec (T)

Palmarolle

Preissac

Rivière Ojima \*N

St-Lambert

# Region 08

### ***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 other such as transportation, energy, maintenance of schools, etc. The following table shows the breakdown of a taxation dollar and the adjusted rate based on the CPI of Statistics Canada;

CATEGORY	WEIGHT	ADJUSTMENT - CPI/C.C.	WEIGHT
Union personnel	0.35712	1.9087%	0.36393
Non union personnel	0.17883	1.489%	0.18149
Other cost	0.21894	0%	0.21894
Transportation	0.14752	3.12%	0.15212
Oil	0.00745	26.47%	0.00942
Natural gas	0.02706	-3.83%	0.02602
Electricity	0.06308	-0.50%	0.06277
Total	1.0000		1.0147
	Total		1.47%

### ***Financial Impact:***

The amount per student \$781.42 has been indexed to take into account the CPI (indexation cost 1.47 %) including the increase in salaries for the categories of management, support staff, and professionals.

Total Taxation Revenues = Total weighted population X \$781.42 per student = \$ 16 619 098

### *School taxes and equalization grant:*

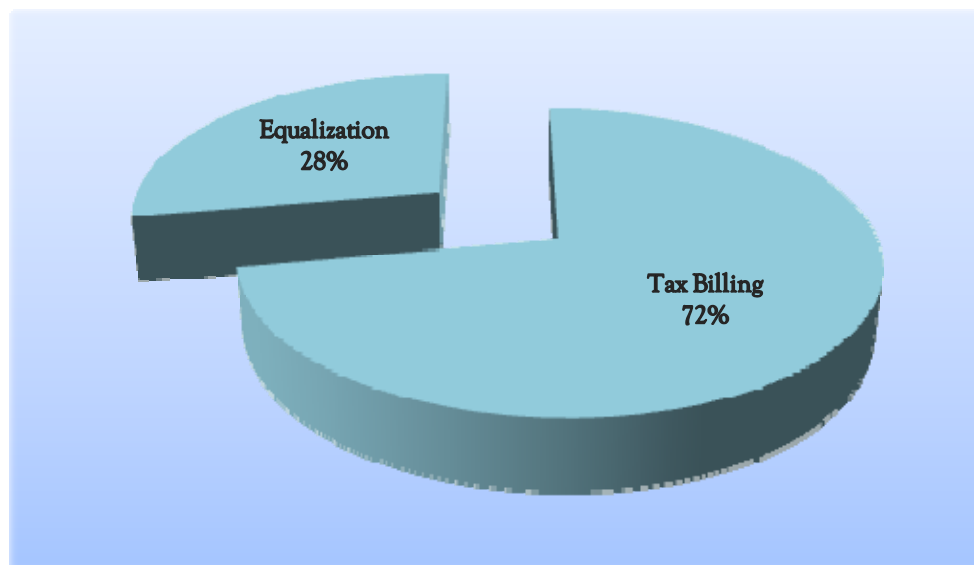
Based on the September 30, 2011 student population of 6 698, the maximum taxation revenues the school board may generate is equal to \$ 16 619 098. Given the school board's territory is shared with ten (10) Francophone school boards, assess evaluation is calculated based on a per capita per school board.

Maximum Taxation Revenue	\$ 16 619 098
Minus: Reduction rate	\$ 4 644 584
School Taxation (billing 2012-2013)	\$ 11 974 514

The overall assess evaluation of our territory is equal to \$ .00 resulting in a maximum taxation rate of \$0. per \$100 of evaluation. This will allow the school board to generate a maximum taxation revenue of \$ before the reduction rate.

Municipal Evaluation School Board's Territory	\$ 5 960 179 756
Maximum Taxation Revenue based on Student Enrolment	\$ 16 619 098
Taxation Rate 2011/2012 per \$100 of evaluation	\$ 0.27884

With bill 43, school boards must apply a reduction rate to school taxes and each rate is different from one municipality to another as well as Anglophone and Francophone school boards if taxation rate is different. Our school board's reduction rate is equal to \$ 4 644 584 resulting in school taxation billing of \$ 11 974 514. The reduction rate is equal to our equalization grant.



## 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 \$ .

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:*

2011/2012 Average Salary	\$ 57 358
Plus: Salary indexation	1.2270 %
Plus: Steps /Mobility factor/Level	0.1320 %
2012/2013 Average Salary	<u>\$ 58 138</u>

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

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

## STAFFING TEACHERS- SCHOOLS

The staffing allocation is primarily based on the School Board's student population. The number of teaching posts is based on the following criteria;

1. Enrolment
2. Category of students
3. Previous year - school grouping
4. Collective agreement – Class size
5. Socio-Economic factor
6. Cycles
7. Programs

Based on the present student enrolment of 6494 and the MELS' ratio, the School Board generates these total numbers of teaching post including those for students with special needs:

Regular	364
Ehdaa	40
Edaa(at risk)	31
Edaa -Socio	12
Resources	<u>8</u>
Total	455

These teaching posts are decentralized to each of the school taking into account the aforementioned criteria.

## Capital Envelope

### Maintien des Bâtiments

The MELS has allocated a \$240 million grant towards the maintenance and renovations of buildings more precisely towards major renovations such as roof replacements, windows, foundations, floors, ceilings, heating and ventilation systems, etc. Our portion of the grant is equivalent to \$ 1 918 908

### Increasing the accessibility to handicaps

In 2011/2012, the grant to increase the accessibility to schools to handicaps is equivalent to \$ 146 428.

### Résorption du déficit d'entretien

The résorption du deficit grant targets major renovations/repairs to buildings with the intent to absorb the maintenance deficit incurred in previous years. The total MELS grant is equivalent to \$ 126 million.

Our portion of the grant is equivalent to \$ 1 382 730

***Textbook Grant – The grant for textbooks as part of the new basic school regulation is now terminated.***

NTIC – Technology grant for all sectors is \$ 168 224

École 2.0 – La classe branchée

- i. Interactive White Boards: New initiative from the MELS 7 344 White Boards. Our school board will receive 189 000 to purchase 63 White Boards.
- ii. Laptops: New initiative from the MELS, 7 400 laptops. Our school board will receive \$64 000 to purchase 64 laptops.
- iii. Interactive White Boards: An additional grant of \$ 7.7 million is available to support school boards who purchased Boards prior to July 1, 2011. The amount for our school board will only be known once the inventory of all Boards is completed by the MELS.
- iv. Professional Development (operational budget): An additional grant of \$ 10 636 has been allocated to support teachers through professional development on how to integrate the use of Interactive White Boards.

## Transportation

Provincial	Western Québec	Financial Impact
Indexation ICL	Indexation of contracts by 2.91 %	\$ 225 302
Environmental Allocation for School Buses	Allocation	\$ 48 000
Student enrolment	Adjustment	\$ 1 994
7.5 million \$ towards the reduction of the 1998-99	Negative Recurrent Adjustment	(\$ 173 241)

The Transportation budgetary rules are set for the next five years (2012-2017) and stipulate that school boards may negotiate “*gré à gré*” with the transporter contractor. Furthermore, any surplus incurred by school boards at the end of the fiscal year may be retained at 50% contrary to previous rules where 100% were retained by the MELS.



### **Negative recurrent adjustments:**

The school board is subject to various annual negative recurrent adjustments to its overall operational budget. The following are the recurrent amounts to be deducted from our 2012/2013 budget:

a. Base amount adjustment – Amalgamation of 1997-1998	\$ 146 954
b. Organization of services (1998-99) - Administration	\$ 759 661
c. Contribution to the Transportation Envelope	\$ 173 241
d. Bill 20 ( reduction of 10% of our administrative expenses)	\$ 137 476
e. “Effort general pour l’atteinte de l’équilibre budgétaire 2011-2012”	\$ 371 240
f. “Effort general pour l’atteinte de l’équilibre budgétaire 2012-2013”	\$ 1 026 677

Total amount of negative recurrent adjustments: \$ 2 491 549

### Targeted Compression 2012-2013

In 2012-2013, the School Board received an additional reduction in funding from the MELS to the amount of \$ 1 026 677 as a result of the set target by the provincial government to balance their budget in 2013-2014. Consequently, the School Board held several meetings during which discussions were held to prioritize budgets and ensure that educational services were maintained to students.

Specialized Maintenance -Buildings - Vacant position	\$	45,000
Audit Fees/Auditor - Accountant	\$	20,000
Assistant Director of Human Resources - Attrition - Abolishment	\$	60,000
Secretary - Attrition - Abolishment	\$	42,000
Office Agent - Office Support	\$	22,000
Board Caretaker - Contract (50%)	\$	22,000
Travel Budgets - Board	\$	20,000
Commissioner's Travel and PD	\$	15,000
Special Ed. Position - Vacant Position	\$	65,000
Education Initiatives (various budgets)	\$	105,000
Adult Education Centre - Golden Valley	\$	40,000
School Organizations - Capacity	\$	45,000
Board Accumulated Surplus	\$	340,000
Supplementary Grants - Parametric Compression	\$	110,000
Perseverance Grant	\$	65,000
Per Capita Budget (9%)	\$	80,000
Elsie Street -Maintenance	\$	<u>15,500</u>

### Supplementary Grants

g. Nutrition Grant (Pierre Elliott Trudeau School)	\$ 8 504
h. NANS - Secondary	\$ 174 247
i. Golden Valley., Dr. W. Keon, G. Théberge, Namur, Noranda, St. Michael's, Maniwaki,	
i. NANS – Elementary	\$ 121 600
i. Queen E., Dr. W. Keon, Onslow, St. John's, Maniwaki, Namur, Golden Valley, Poltimore, Noranda, G.Theberge	
j. Special Education – Schools ranking 1-7 (other than b and c)	\$ 218 114
k. Rural Schools	\$ 133 000
i. Poltimore, Namur, St. Michael's, Queen Elizabeth, St. John's, Maniwaki, Onslow	
l. Spiritual Animation	\$ 148 488
m. School Success	\$ 112 833
n. Criminal Verification Background	\$ 18 499
o. Reading Plan – Libraries	\$ 66 277
p. Student Protector	\$ 32 254
q. Accounting Reform – Personnel	\$ 103 993
r. Information Technology	\$ 168 224
s. Home Work Assistance	\$ 166 794
t. Violence Prevention Program	\$ 47 564
u. Well Awareness	\$ 28 320
v. Integration of students in regular classes	\$ 314 143
w. French Second Language Resources	\$ 65 335

## OVERALL STATISTICS

- Student population has decreased by 20% (1658) students from 2001/2002 (8152) to 2012/2013 projection (6494).
- Handicap (Special Education) student population has increased by 26.09% from 2001-2002. Student population is 319 (2012/2013).
- At Risk student population has increased by approximately 19% (2012/2013)
- Daycare student population (regular students) has decreased by 4.25%.
- Number of teaching position, full time equivalency, remained stabled in part due to the decline in student enrolment and the increase of the teacher/student ratio (468 in 2008/2009 compared to 470 in 2012/2013)
- Number of replacement and part time contracts forecasted for 2011/2012 was approximately 123 representing 26% of our total number of positions (leave of absence, long term disability, deferred sabbatical, maternity/parental, progressive retirement, etc.)
- Average funded teaching salary is \$68 867, the lowest average in the province.
- Starting salary for Teacher; \$ 37 298
- Our school board has the lowest average teaching salary in the province whereas Moyenne-Cote-Nord school board has the highest average at \$ 85 700.

# WESTERN QUEBEC SCHOOL BOARD

## BUDGET

2012/2013

## Section 275 of Education Act:

Allocation of income.

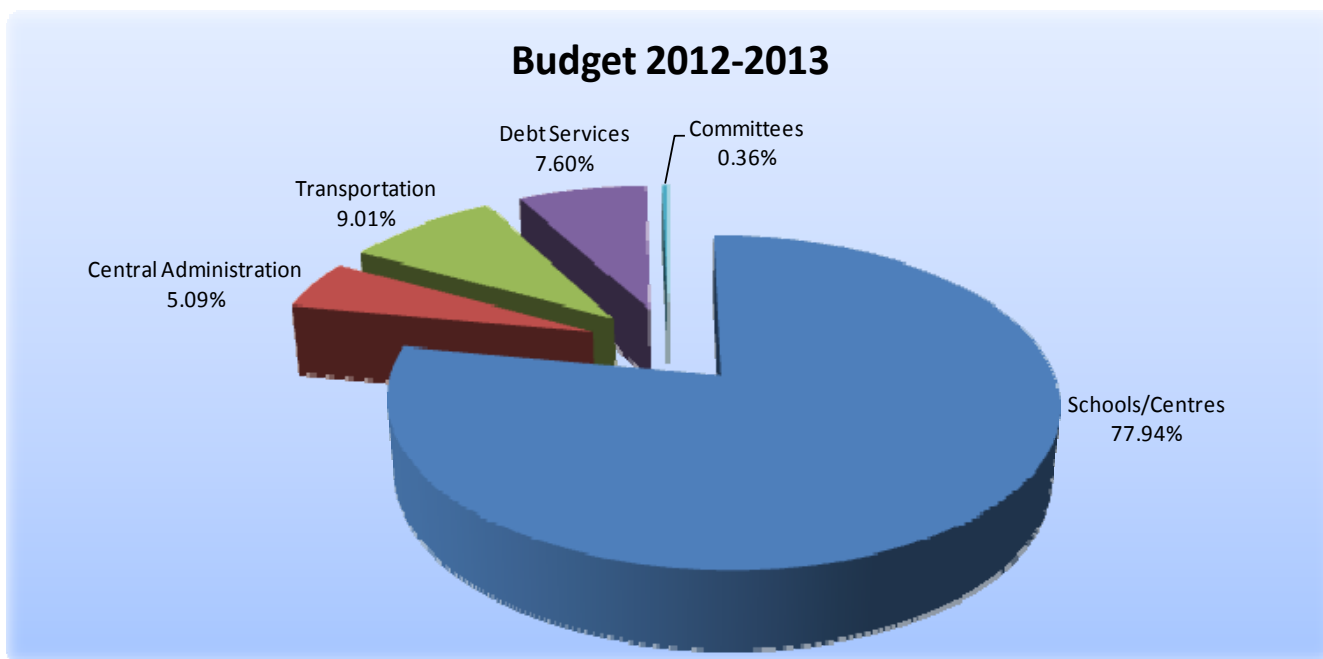
After consulting with the governing boards and the parents' committee, the school board shall establish objectives and principles governing the allocation of subsidies, school tax proceeds and its other income among its educational institutions.

Allocation principles.

The allocation shall be carried out in an equitable manner and reflect the needs expressed by the institutions and the social and economic disparities with which they must contend, the partnership agreement between the school board and the Minister and the management and educational success agreements between the school board and the institutions.

Specific amounts.

The allocation shall include amounts for the operation of governing boards and amounts to meet the needs of the school board and its committees.



## BUDGET 2012/2013

### REVENUES

<b>MELS' Grant</b>			
Operational	\$	43,336,901	
Adult Education - FG	\$	1,473,958	
Perequation	\$	4,554,158	
School Transportation	\$	4,342,809	
Investment (capital)	\$	5,524,015	
Debt Service	\$	6,273,873	
Others - MELS Allocation	\$	2,800,260	\$ 68,305,974
<b>School Fees</b>			
Native Band - Indian Affairs	\$	746,640	
Entente - Ministries	\$	100,000	
Out of Province -Ontario	\$	22,300	
Adult Education	\$	-	
Vocational Programs	\$	-	\$ 868,940
<b>School Taxes</b>			
Grant - Lieu of taxes	\$	702,000	
School Taxation	\$	10,626,368	
School Taxation - Complementary taxes	\$	232,500	\$ 11,560,868
<b>Revenues -General</b>			
Goods/Services - Supplies/materials	\$	810,769	
Goods/Services - Daycare	\$	1,322,000	
Goods/Services - Supervision	\$	325,375	
Goods/Services -Sports,social, and cultural	\$	640,266	
Goods/Services - Fundraising	\$	390,000	
Goods/Services - Others -User Fees	\$	388,422	
Goods/Services -General	\$	502,645	
Goods/Services- Rentals	\$	104,000	\$ 4,483,477
<b>Grant - Lieu of taxes</b>			
School Fees	\$	(768,940)	
School Taxes	\$	(934,500)	\$ (1,703,440)
<b>Contingency</b>			
2012-2013 Compression	\$	(1,026,680)	
Contingency	\$	(315,145)	\$ (1,341,825)
<b>Net Revenues</b>			\$ 82,173,994
<b>EXPENSES</b>			
Teaching /Complementary Services	\$	34,480,778	
Schools Services/Programs	\$	14,706,550	
Adult Education	\$	3,720,013	
Central Administration	\$	4,326,381	
Buildings and Equipment	\$	6,073,223	
Transportation	\$	7,435,331	
Capital	\$	5,524,015	
Debt Services/Depreciation (GAAP)	\$	6,273,873	
<b>Net Expenses</b>			\$ 82,540,164
<b>BALANCE</b>			<u>\$ (366,170)</u>

## TEACHING AND COMPLEMENTARY SERVICES - ENVELOPE # 1

### REVENUES

<i>MELS' Grant</i>		Balance
Operational	\$ 33,334,005	
Supplementary (Priori/Posteriori)	\$ 1,513,258	
Tenant de Lieu de Subvention	\$ (768,940)	\$ 34,078,323
<i>School Fees</i>		
Native Band - Indian Affairs	\$ 746,640	
Out of Province - Ontario	\$ 22,300	\$ 768,940
<i>Revenues -General</i>		
Goods/Services - Others	\$ 72,000	\$ 72,000
<i>Contingency</i>		
Contingency	\$ (187,143)	\$ (187,143)
		\$ 34,732,120

### EXPENSES

<i>Teaching Staff</i>	2011/2012	2012/2013	
PRE-KINDERGARTEN	\$ 171,025	\$ 188,559	
HEAD START PROGRAM (K-4)	\$ 57,295	\$ 58,298	
TEACHERS' SALARY/BENEFITS	\$ 26,927,248	\$ 27,463,627	
SUPPLY COST	\$ 797,109	\$ 840,421	
SALARY INSURANCE COSTS	\$ 697,892	\$ 628,852	
OVERSIZE COMPENSATION	\$ 133,714	\$ 137,100	
RECLASSIFICATION	\$ 66,857	\$ 68,550	
MONEABLE DAYS	\$ 28,786	\$ 28,844	
HEAD TEACHERS/STAFF ASSISTANTS	\$ 24,688	\$ 24,737	
VALUE-ADDED REMUNERATION	\$ 48,955	\$ 195,172	
MULTI-GRADE CLASSES	\$ 33,600	\$ 34,560	
PROFESSIONAL DEVELOPMENT(PIC)	\$ 109,540	\$ 109,759	
PROFESSIONAL DEVELOPMENT - ECOLE 2.0	\$ 10,636	\$ 14,573	
NORTHERN ALLOWANCE PREMIUMS	\$ 85,350	\$ 83,234	
HOME TUTORING SERVICES	\$ 21,918	\$ 21,918	
SUMMER SCHOOL PROGRAM	\$ 20,000	\$ 20,000	
	\$ 29,234,613	\$ 29,918,204	
<i>Complementary Services</i>			
DRUG & ALCOHOL TECHNICIANS	\$ 104,632	\$ 104,632	
RESOURCE/REMEDIAL TEACHERS	\$ 574,794	\$ 589,924	
MESURE 30053 (Support/Attendants to Handicaps)	\$ 308,786	\$ 314,143	
MESURE 30321 INTEGRATION FGJ	N/A	\$ 101,762	
SPECIAL EDUCATION TECHNICIANS	\$ 968,000	\$ 966,000	
ATTENDANTS TO THE HANDICAP	\$ 859,500	\$ 1,205,190	
MESURE 30065 ( Support/Behavior Technicians)	\$ 188,268	\$ 193,233	
MELS/MSSS AGREEMENTS	\$ 216,486	\$ 235,981	
SPEECH PATHOLOGY	\$ 121,140	\$ 121,140	
SPECIAL EDUCATION CONSULTANTS - 30204	\$ 177,773	\$ 184,262	
SPECIAL EDUCATION - IEP RESOURCES	\$ 46,528	\$ 48,444	
DEPARTMENT - SERVICES	\$ 295,549	\$ 395,429	
PSYCHOLOGY SERVICES	\$ 100,950	\$ 102,434	
	\$ 3,962,407	\$ 4,562,574	\$ 34,480,778
<b>NET BALANCE</b>			\$ 251,342



## SCHOOLS AND PROGRAMS - ENVELOPE #3

### REVENUES

MELS' Grant			Balance
Operational	\$	2,798,613	
Supplementary (Prior/Posteriori)	\$	4,478,786	
Péréquation	\$	1,090,575	\$ 8,367,973
School Taxes			
School Taxation			\$ 2,544,675
Revenues -General			
Goods/Services - Supplies/materials	\$	810,769	
Goods/Services - Daycare	\$	1,322,000	
Goods/Services - Supervision	\$	325,375	
Goods/Services - Other User fees	\$	388,422	
Goods/Services - Fundraising	\$	390,000	
Goods/Services - Sports Cultural,Social	\$	640,266	
Goods/Services - Others	\$	185,397	
Rentals	\$	104,000	\$ 4,166,229
Contingency			
Contingency	\$	(62,084)	\$ (62,084)
			\$ 15,016,793

### EXPENSES

Schools	2011/2012	2012/2013		
PRINCIPALS & VICE-PRINCIPALS	\$ 2,617,577	\$ 2,699,047		
TRAVEL & PD PRINCIPALS	\$ 58,923	\$ 32,400		
SECRETARIES & TECHNICIANS(ADMIN)	\$ 1,637,567	\$ 1,742,741		
PD SECRETARIES & TECHNICIANS	\$ 12,225	\$ 12,225		
LAB - TECHNICIANS	\$ 258,312	\$ 267,918		
PHOTOCOPYING	\$ 115,000	\$ 110,000		
SCHOOL BUDGETS	\$ 2,897,434	\$ 3,078,832		
FUNDRAISING ACTIVITIES	\$ 273,000	\$ 390,000		
LIBRARY SERVICES	\$ 212,667	\$ 206,127		
INFORMATION TECHNOLOGY	\$ 559,822	\$ 602,357	\$ 9,141,647	
Service,Programs, and PD				
INSTRUCTIONAL INTELLIGENCE	\$ 75,000	\$ 75,000		
EDUCATION INITIATIVES (NETWORKS,PD, LITERACY,ETC.)	\$ 463,457	\$ 357,052		
BUS SUPERVISION	\$ 47,715	\$ 44,552		
SUPERVISION /TRANSPORTATION (90 MINUTES/WEEK)	\$ 135,324	\$ 126,483		
GUIDANCE	\$ 315,984	\$ 344,629		
SCHOOL SUCCESS - SUPPORT SERVICES	\$ 107,629	\$ 60,000		
EXTRA-CURRICULAR ACTIVITIES -H.S.	\$ 196,191	\$ 199,683		
PEDAGOGICAL CONSULTANTS	\$ 359,200	\$ 289,396		
BOARD WIDE EVALUATION AND ASSESSMENT	\$ 80,000	\$ 80,000		
NEW HORIZONS NEW APPROACH - SECONDARY (8)	\$ 171,210	\$ 163,510		
NEW HORIZONS NEW APPROACH - ELEMENTARY(10)	\$ 119,480	\$ 105,032		
DAY CARE SERVICES	\$ 2,006,000	\$ 2,128,000		
OUT OF PROVINCE SCHOOL FEES (ONTARIO)	\$ 338,058	\$ 545,700		
COMMUNITY SPIRITUAL ANIMATION	\$ 132,678	\$ 121,800		
MILK PROGRAM	\$ 40,715	\$ 40,715		
VIOLENCE PREVENTION PROGRAM	\$ 45,603	\$ 47,584		
NUTRITION PROGRAM (Pierre Elliott Trudeau)	\$ 8,504	\$ 8,504		
HEALTHY EATING INITIATIVES	\$ 21,858	\$ 22,221		
GUIDANCE/ORIENTED SCHOOLS	\$ 86,882	\$ 80,521		
POP MATERIALS	N/A	\$ 5,932		
RECIT	\$ 86,378	\$ 85,666		
WQTA	\$ 88,398	\$ 89,697		
READING INITIATIVES	\$ 80,283	\$ 119,052		
RURAL SCHOOLS (7)	\$ 135,000	\$ 122,360		
SERVICE ACCUEIL	\$ 95,700	\$ 88,044		
WELL AWARENESS (PHYSICAL ACTIVITIES)	\$ 28,430	\$ 28,320		
HOMEWORK ASSISTANCE PROGRAM	\$ 166,694	\$ 153,450		
CULTURAL PROGRAM	\$ 29,000	\$ 32,000	\$ 5,564,903	\$ 14,706,550
<b>NET BALANCE</b>	\$ 14,103,899	\$ 14,706,550	\$	310,243

# CENTRAL ADMINISTRATION - ENVELOPE # 4

## REVENUES

<i>MELS' Grant</i>			Balance
Operational	\$	1,974,891	
Supplementary (Prior/Posteriori)	\$	154,746	
Péréquation	\$	690,307	
Minus : Tenant Lieu of Taxes	\$	(934,500)	\$ 1,885,444
<i>School Taxes</i>			
School Taxation	\$	1,610,717	
Grant in lieu of taxes	\$	702,000	
Complementary taxes	\$	232,500	\$ 2,545,217
<i>Revenues General</i>			
Goods/Services - Others			\$ 78,000
<i>Contingency</i>			
Contingency		\$ (18,329)	\$ 4,490,332

## EXPENSES

<i>Committees</i>	2011/2012	2012/2013	
COMMISSIONER' SALARIES	\$ 155,026	\$ 155,026	
COMMISSIONERS' TRAVEL	\$ 19,500	\$ 13,000	
COMMISSIONERS' PD	\$ 20,000	\$ 12,000	
STUDENT PROTECTOR	\$ 31,624	\$ 29,254	
GOVERNING BOARDS	\$ 6,839	\$ 6,839	
PARENT COMMITTEES	\$ 4,639	\$ 4,639	
S.E.A.C.	\$ 1,508	\$ 1,508	
Q.E.S.B.A.	\$ 58,450	\$ 58,450	
<i>Administratives Services</i>			
GENERAL DIRECTORATE	\$ 527,857	\$ 556,057	
SECRETARY GENERAL	n/a	\$ 146,778	
ARCHIVES/RECORDS MANAGEMENT	\$ 51,934	\$ 114,110	
EDUCATIONAL ADMINISTRATION	\$ 605,335	\$ 645,673	
FINANCE DEPARTMENT(taxation)	\$ 1,410,353	\$ 575,019	
HR DEPARTMENT(personnel)	n/a	\$ 298,897	
BUILDING DEPARTMENT	n/a	\$ 268,447	
TRANSPORTATION DEPARTMENT	\$ 303,954	\$ 182,234	
IT/COMMUNICATION DEPARTMENT	n/a	\$ 143,949	
TRAVEL- CENTRAL ADMINISTRATION	\$ 88,000	\$ 80,000	
MATERIAL OFFICE/EDUCATION/PR	\$ 64,000	n/a	
<i>Corporate Services</i>			
JUDICIAL REPORTS	\$ 18,153	\$ 18,499	
MEDICAL EXPERTISE	\$ 34,000	\$ 34,000	
DATA PROCESSING (SOFTWARE)	\$ 272,000	\$ 282,000	
TELECOMMUNICATIONS	\$ 137,000	\$ 270,000	
WIDE AREA NETWORK	\$ 125,000	n/a	
CORPORATE DEVELOPMENT	\$ 25,000	\$ 15,000	
POSTAGE	\$ 95,000	\$ 90,000	
CORPORATE SERVICES (Legal, Audit, Insurance)	\$ 320,000	\$ 275,000	
ADVERTISEMENT/ LEGAL NOTICES	\$ 50,000	\$ 50,000	\$ 4,326,381
	\$ 4,425,172	\$ 4,326,381	
<i>NET BALANCE</i>			\$ 163,951

# BUILDINGS - MAINTENANCE & EQUIPMENT BUDGET - ENVELOPE # 5

## REVENUES

<i>MELS' Grant</i>			Balance
Operational	\$	446,393	
Supplementary (Priori/Posteriori)	\$	-	
Péréquation	\$	1,634,938	\$ 2,081,331
<i>School Taxes</i>			
School Taxation			\$ 3,814,855
<i>Revenues General</i>			
Goods/Services - Others	\$	134,600	\$ 134,600
<i>Contingency</i>			
Contingency			\$ (22,589) \$ 6,008,197

## EXPENSES

	2011/2012	2012/2013	
<i>Central Services</i>			
MAINTENANCE ON MOVABLES(EQUIPMENT)	\$ 88,400	\$ 72,400	
MAINTENANCE ON IMMOVABLES (BUILDINGS)	\$ 1,589,064	\$ 1,510,685	
CARETAKING ON IMMOVABLES (BUILDINGS)	\$ 2,976,179	\$ 2,980,593	
ENERGY (NATURAL GAZ, OIL, & ELECTRICITY)	\$ 1,950,000	\$ 1,845,000	
BUILDING RENTALS	\$ 173,000	\$ 191,500	
BUILDING SECURITY	\$ 58,045	\$ 58,045	\$ 6,658,223
GST/PST REBATE			\$ (585,000) \$ 6,073,223

## NET BALANCE

\$ (65,025)

## TRANSPORTATION BUDGET - ENVELOPE # 6

### REVENUES

<i>MELS' Grant</i>			<u>Balance</u>
School Transportation	\$	4,342,809	
Péréquation	\$	920,962	\$ 5,263,771
<i>School Taxes</i>			
School Taxation		\$ 2,148,912	
<i>Revenues -General</i>			
Financial contribution - School Board		\$ 32,648	
<i>Contingency</i>			
Contingency		<u>\$ (10,000)</u>	\$ 7,435,331

### EXPENSES

<i>Centralized Budget</i>			
Transportation Contract - Buses	\$	6,648,162	
Transportation Berlines	\$	165,000	
Mesure Environnementale	\$	48,907	
Other Boards	\$	39,120	
Taxes	\$	1,033,453	
Rebate Taxes (gst-pst)	\$	(558,185)	\$ 7,376,457
Transporaction		\$ 18,500	
S.T.O.		\$ 15,374	
Parent Transportation		<u>\$ 25,000</u>	\$ 7,435,331

### NET BALANCE

\$ (0)

## ADULT EDUCATION BUDGET - ENVELOPE # 8

### REVENUES

<i>MELS' Grant</i>			<u>Balance</u>
Operational	\$ 1,380,000		
Adult Education - FG	\$ 1,473,958		
Supplementary (Priori/Posteriori)	\$ 56,470		
Péréquation	\$ 217,376	\$ 3,127,804	
<i>School Fees</i>			
School Boards			
Entente - Ministry	\$ 100,000		
Vocational Programs		\$ 100,000	
<i>School Taxes</i>			
School Taxation		\$ 507,210	
<i>Revenues General</i>			
Goods/Services - Others		\$ -	
<i>Contingency</i>			
Contingency		\$ (15,000)	\$ 3,720,013

### EXPENSES

<i>Adult Education</i>			
Salaries	\$ 3,085,013		
Benefits	\$ 325,000		
Travel	\$ 40,000		
Materials	\$ 165,000		
Service Fees/Contracts	\$ 105,000		\$ 3,720,013
<i>NET BALANCE</i>			<u>\$ 0</u>

## CAPITAL BUDGET - ENVELOPE # 7

### REVENUES

<i>MELS' Grant</i>		Balance
Investments (capital)	\$ 5,524,015	
<i>Contingency</i>		
Contingency	\$ -	\$ 5,524,015

### EXPENSES

<i>Decentralized Budget</i>			
F.T.E. - Youth Sector	\$ 213,620		
F.T.E. - Adult/Voc Sectors	\$ 116,626		
F.T.E. - Daycare	\$ 29,235		
NTIC	\$ 168,224		
White Boards	\$ 189,000		
Computer purchase - Laptops	\$ 64,000		
Numeric Resources	\$ 43,512		
F.T.E. Complementary Services	\$ 79,942	\$ 904,159	
<i>Centralized Budget</i>			
F.T.E. - Board office	\$ 124,502		
Corporate Technology	\$ 83,637		
Capital Transformation	\$ 385,460		
Capital Renovations	\$ 578,191		
Maintien des actifs	\$ 3,301,638		
Accessibility to Handicaps	\$ 146,428	\$ 4,619,856	\$ 5,524,015
<i>NET BALANCE</i>			\$ -

## DEBT SERVICE / DEPRECIATION - ENVELOPE # 2

### REVENUES

<i>MELS' Grant</i>				Balance
Debt Service - Capital Reimbursement	\$	2,167,156		
Debt Services- Interest Long Term	\$	1,825,371	\$ 3,992,527	
Depreciation - Funded by MELS	\$	1,624,690		
Depreciation - Funded by Board	\$	571,656		
Revenu Rapporte	\$	85,000	\$ 2,281,346	\$ 6,273,873

### EXPENSES

<i>Central Services</i>				
INTEREST	\$	2,167,156		
CAPITAL REIMBURSEMENT	\$	1,825,371	\$ 3,992,527	
<b>DEPRECIATION</b>				
<i>Buildings and Improvements (35, 40 and 50 years)</i>				
Land Improvement	\$	45,136		
Buildings MB	\$	278,073		
Buildings RD	\$	106,728		
Construction (New)	\$	332,939		
Building Renovations/Transformation	\$	297,135		
<i>Equipment</i>				
FTE	\$	197,454		
Computer Equipment (3years)	\$	611,619		
Library and documents (10 years)	\$	25,229		
Textbooks ( 5 years)	\$	203,667		
Specialized Equipment (Education)	\$	59,376		
Development ( 5 years)	\$	104,563		
Fiber Network ( 20 years)	\$	19,427	\$ 2,281,346	\$ 6,273,873
<i>Balance</i>				\$ (0)

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