

WESTERN QUEBEC
SCHOOL BOARD

BUDGET

2013/2014
(C# 12/13-___)

Western Quebec School Board
June 2013

PROVINCIAL EDUCATION

BUDGET

2013/2014

Provincial Education Credits 2013/2014 – Kindergarten, Elementary, and Secondary

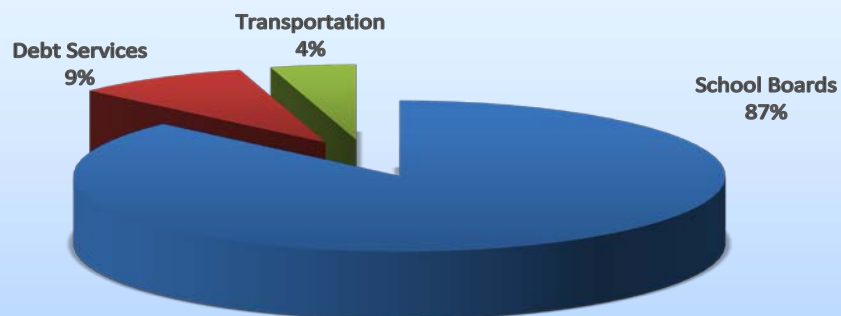
The kindergarten, elementary, and secondary budget is \$ 9.141 billion for the 2013/2014 governmental year. The total credits for the budget has increased by 1.5%, \$139 million compared to 2012/2013.

Programmes	<i>Budget¹</i> 2012-2013	<i>Budget</i> 2013-2014	<i>Variation</i> \$	<i>Variation</i>
School Boards	7,127	7,215.6	88.2	1.2%
School Boards Special Status	267.1	274.0	6.9	2.6%
Debt Service	698.9	716.7	17.7	2.5%
Private Schools	473.8	479.9	6.1	1.3%
Partners in Education	50.9	46.0	-4.9	-9.6%
Transportation	327.8	352.1	24.4	7.4%
Provision for Harmonization of GAAP	57.1	57.1	0.0	0.0%
Total	9,002.9	9,141.4	138.5	1.5%

For School Boards, these additional credits equal to \$130.3 million (1.5%).

Sectors	<i>Budget</i> 2012-2013	<i>Budget</i> 2013-2014	<i>Variation</i> M\$	<i>Variation</i>
School Boards	\$ 7,127,400,000	\$ 7,215,600,000	\$ 88,200,000	1.2%
Debt Services	\$ 698,900,000	\$ 716,700,000	\$ 17,700,000	2.5%
Transportation	\$ 327,800,000	\$ 352,100,000	\$ 24,400,000	7.4%
Total	\$ 8,154,100,000	\$ 8,284,400,000	\$ 130,300,000	1.5%

School Boards



Educational Needs 2013/2014 – Kindergarten, Elementary, and Secondary

For 2013/2014, the additional credits for the Preschool, Elementary and Secondary Education Budget is divided as follow:

<u>Indexation Factor</u>	Million\$	
Salary Indexation/Equity	144.1	
Debt Services	17.7	
Transportation	24.4	
Variation of energy, student population	68.9	
Increase in school taxation	(34.2)	
Realignment of the Equalization Grant	(150)	
<i>Sub-Total</i>		70.9
 <u>Previous years development and initiatives</u>	Million\$	
Reduction in teaching ratios - elementary	15.3	
Reduction in teaching ratios – secondary	22.6	
Others	(0.3)	
Intensive English (grade 6)	6.3	
Other cost related to collective agreements	6.4	
Collective agreements – EHDA	9.1	
<i>Sub-Total</i>		<u>59.4</u>
 TOTAL		<u>130.3</u>

Summary of the budget parameters 2013/2014:

General information:

- ✓ Salary indexation for April 2013 and 2014
- ✓ No indexation for non-salary expenses as of July 1, 2013
- ✓ Elimination of Equalization Grant - \$200 million over a three-year period
- ✓ New budget compression of \$88 million (based on student population)
- ✓ Bill 20- Year 4 of 4 (2013-2014) Reduction of 10% of our administrative expenses including the reduction of 25% of our professional development, publicity and travel expenses.
- ✓ Continuation 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 is 10%. School Boards may request, with prior authorization, increase appropriation to a maximum of 32%.
- ✓ Reduction of class size in Cycle 1 secondary :
 🇩🇪 From 28:30 to 26:28 at cycle 1 year 1 and 27:29 at cycle 1 year 2.
- ✓ Additional resources for Professionals and Support Staff to support students with special needs
- ✓ New full time pre-kindergarten program in schools identified in socio-economic setting (rank 9 and 10). One per school board.
- ✓ Additional supply days for the common marking centres for uniform exams
- ✓ Additional post for professionals and support staff to support teachers working with students with special needs.
- ✓ NTIC and Ecole 2.0 are amalgamated to a new grant – Mesure 50730.
- ✓ Supplementary grants received during the school year are subjected to cuts in the event of review by Treasury Board.

WESTERN QUEBEC SCHOOL BOARD

BUDGET - OVERVIEW

2013/2014

Summary of the budget parameters 2013/2014 for Western Quebec

A- Equalization Grant (bill 25) – Budget Cut

As a result of the change in School Taxation in 2007, School Boards have been providing to tax payers a reduction rate to financially alleviate the significant increase in the assess municipal evaluation. The reduction rate was subsidized entirely by the MELS and established by the French School Boards according to their calculation.

In 2012/2013, the School Board received \$4.6 million as an equalization grant which is the total amount the MELS will recuperate over the next three years starting in 2013/2014, at the rate of 50%, 75%, and 100%. School Boards have the option to decrease their respective administrative expenses or remove the reduction rate from taxpayers.

B- General and Targeted Budget Cut :

New budget cut of \$88 million:

General cuts	\$ 503 368
Targeted cuts	<u>\$ 224 630</u>
Total	\$ 727 998

C- Budget parameters

School boards may use up to a maximum of 10% of their accumulated surplus as of July 1, 2012 (excluding all land value and sick/vacation provision). With the approval of the MELS, School Boards may utilize up to a maximum of 32%. The School Board's accumulated surplus excluding land value and bank of vacation/sick days is equal to \$ 6.5 million.

D- 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, 2013.

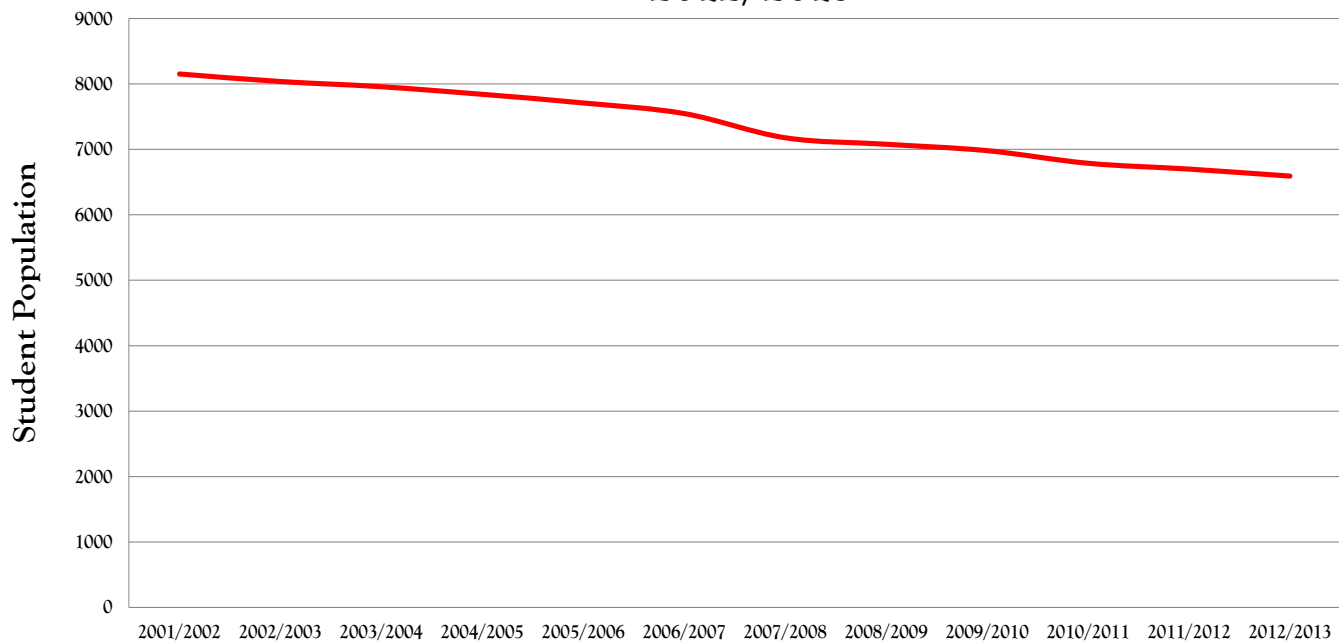
Student Enrolment History and Projection 2001-2021

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.

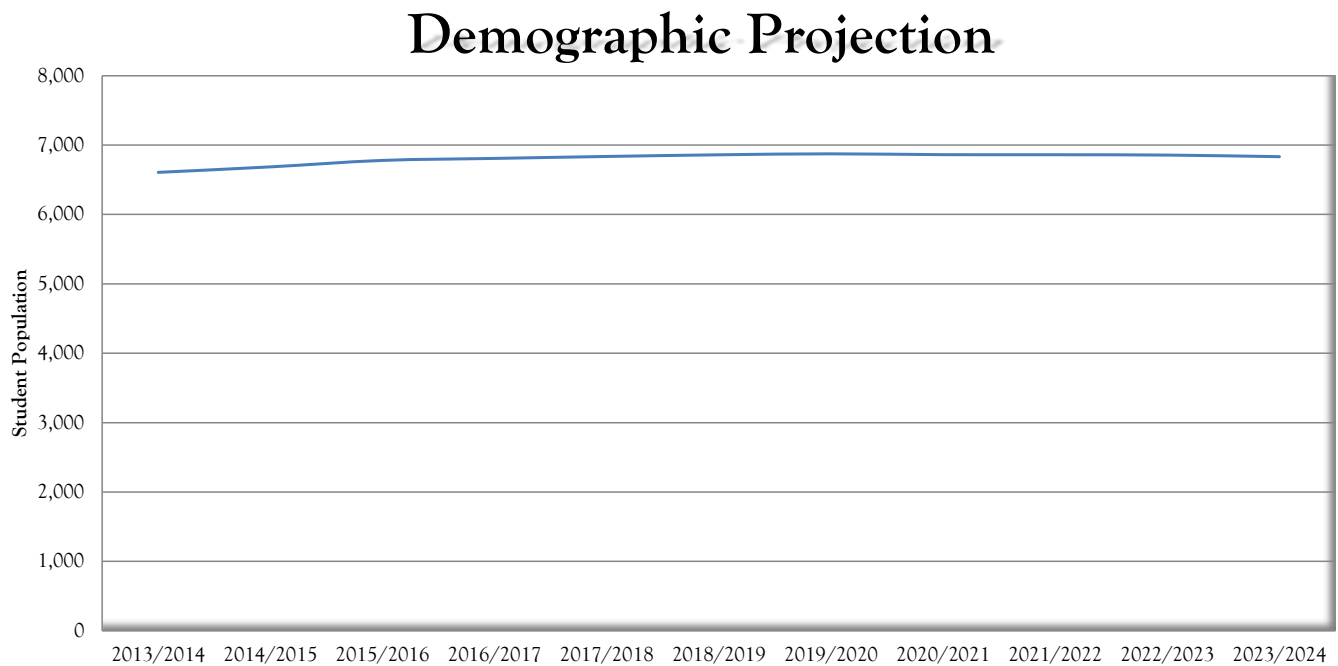
Enrolment History 2012/2013



The following table shows the projected enrolment to 2023/2024.

	School Year										
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
K	552	594	550	540	487	491	491	493	495	496	497
E	3,282	3,374	3,450	3,497	3,560	3,529	3,475	3,410	3,297	3,236	3,187
S	2,773	2,718	2,779	2,771	2,789	2,840	2,908	2,959	3,069	3,124	3,149
Total	6,607	6,686	6,779	6,808	6,836	6,860	6,874	6,862	6,861	6,856	6,833

The following graph shows the history and projected enrolment¹.



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

Student enrolment used to develop the 2013-2014 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, 2012 enrolment counts (*Charlemagne reading of January 26, 2013- Bilan 3*).

Student enrolment – September 30, 2012	6552
Student enrolment – September 30, 2011	<u>6708</u>
Net difference	(156)

- II. MELS' Grant : Based on the September 30, 2013 (enrolment count currently based on registration as of April)

Student enrolment projection – September 30, 2013	6502
Student enrolment – September 30, 2012	<u>6552</u>
Net difference	(50)

Special Needs Population 2013/2014

Student with special needs population is divided into two categories

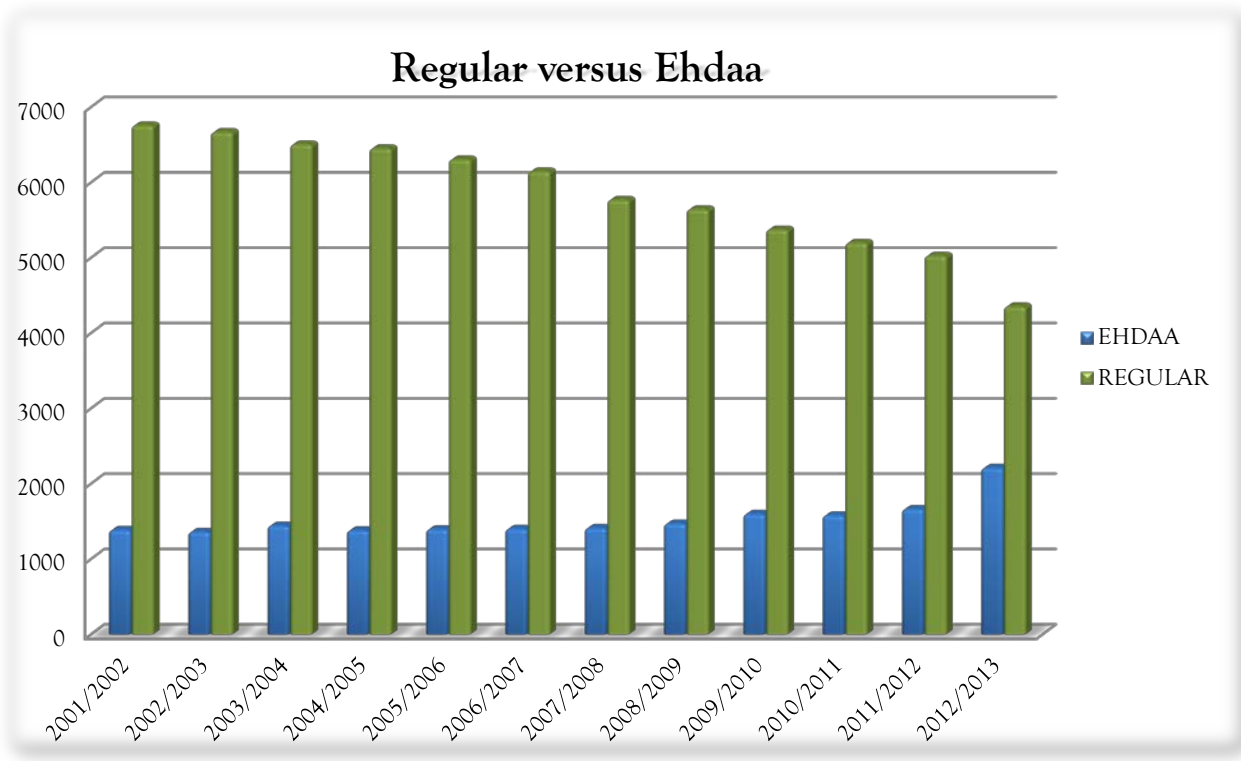
a) Ehdaa students:(student with a handicap coded 14,23,24,33,34,36,42,44,50,53,99)

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

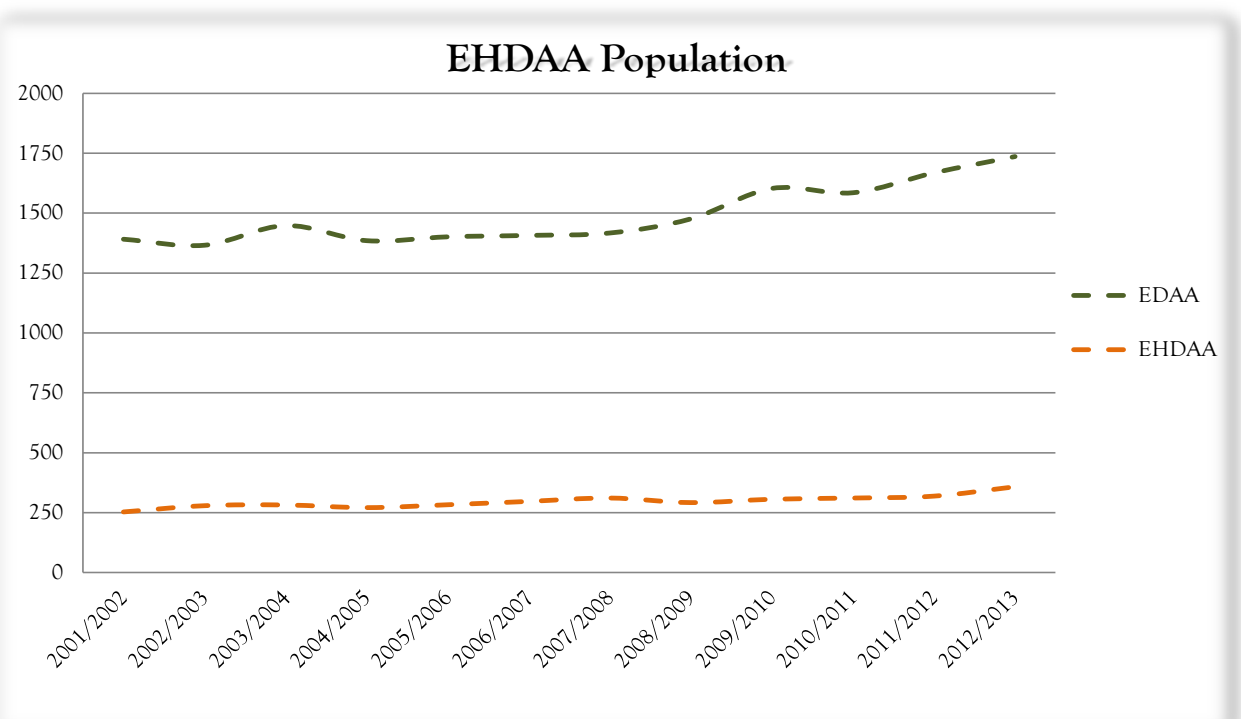
The number of students with special needs represent a significant portion of our student population and generate additional funding per student (coded) compared to regular students (not coded). The following table illustrates an increase of 41.5% of the Handicap population whereas the regular student population has decreased by 28.48 % since 2001. The EDAA population increased by 21%.

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
2012/2013	358	1378	4836	6572

Fluctuation 2001-2013	
Ehdaa	41.50%
Edaa	21.09%
Regular	-28.48%



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: 276 411 \$

Additional position for resource teachers: 329 955 \$

Professionals and support positions: 295 903 \$

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 km² 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

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

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

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

PAPINEAU

Sectors: Buckingham
Aylmer
DES COLLINES DE L'OUTAOUAIS >>
L'Ange Gardien
Pontiac

Bryson
Clarendon

Litchfield
Portage-du-Fort
Sheenboro

Bois-Franc
Cayamant

Gracefield

Lac Moselle (*.N)
Lac Ste Marie
Messines

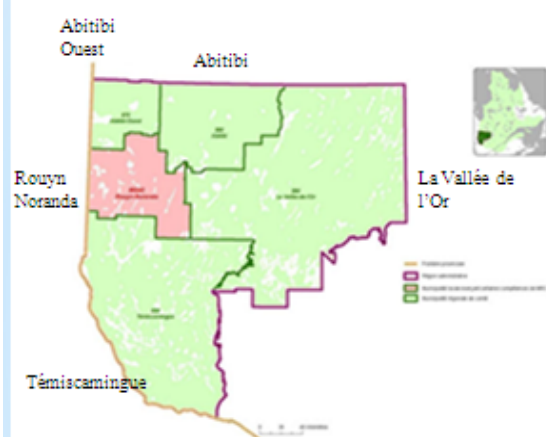
Cheneville
Lac des Plages
Lochaber
Montpellier

Papineauville
Ripon
Thurso

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
 Guérin (T)
 La Corne
 La Reine
 Lac-Despinassy (*N)
 Lac-Mété (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
 Belleterre (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 (T.N)
 Malartic (V)
 Moffat (T)
 Notre-Dame-Du-Nord (T)
 Pouliaries...
 Rémigny (T)
 Rivière-Héva (V)
 Roquemaure
 St-Bruno-de-Guigues (T)
 St-Édouard-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)
 Laveriochère (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	0.35866	2.503%	0.36763
Non union personnel	0.17886	2.503%	0.18334
Other cost	0.21577	0%	0.21577
Transportation	0.14992	1.52%	0.15219
Oil	0.00928	5.69%	0.00981
Natural gas	0.02564	-5.33%	0.02428
Electricity	0.06186	2.44%	0.06335
Total	1.0000		1.0164
	Total		1. 64%

Financial Impact:

The amount per student \$794.24 has been indexed to take into account the CPI (indexation cost 1.64 %) including the increase in salaries for the categories of management, support staff, and professionals.

Total Taxation Revenues = Total weighted population X \$794.24 per student = \$ 16 707 623

School taxes and equalization grant:

Based on the September 30, 2012 student population of 6 552, the maximum taxation revenues the school board may generate is equal to \$ 16 707 599. 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.

Municipal Evaluation School Board's Territory	\$ 6 458 940 374
Maximum Taxation Revenue based on Student Enrolment	\$ 16 707 599
Taxation Rate 2013/2014 per \$100 of evaluation	\$ 0.258674

The total assess evaluation for our school board territory is equal to \$ 6 458 940 374. This results in a maximum taxation rate of \$ 0. 258674 per \$100 of evaluation. This will allow the school board to generate a maximum taxation revenue of \$ 16 707 599 before the reduction rate.

In accordance to the previous regulation (law 43), school boards would apply a reduction rate to school taxes. The reduction rate was given to all taxpayers to reduce the tax invoice. This reduction was completely compensated by the MELS through an equalization grant. The total amount of reduction rate for 2012/2013 was equal to \$ 4 644 584.

With the recent adoption of bill 25, the reduction rate will be eliminated over by the year 2015-2016 which means, for our school board, the elimination of the equalization grant. The MELS will recuperate:

- ✚ 50% of the reduction amount in 2013-2014
- ✚ 25% of the reduction amount in 2014-2015
- ✚ the balance of the reduction amount in 2015-2016

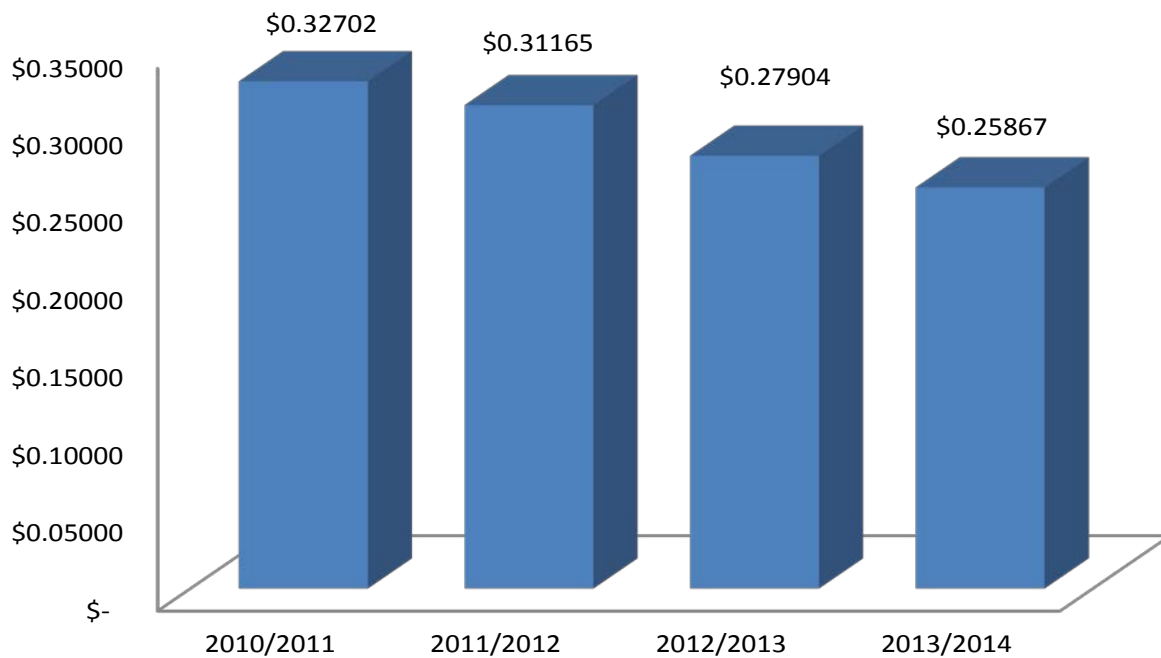
In 2013/2014, our reduction rate (equalization grant) is equal to \$ 2 315 662

School Taxation (billing 2013/2014)	\$ 14 391 937
Equalization Grant (reduction rate)	\$ 2 315 662
Maximum Taxation Revenue	\$ 16 707 599

The School Board's taxation rate minus the reduction rate per school board territory is as follow:

	Tax Rate	Reduction rate	Taxation Rate
Cs des Draveurs	0.258674 \$	(0.054300) \$	0.204374 \$
Cs Portage de l'Outaouais	0.258674 \$	(0.023009) \$	0.235665 \$
Cs au Coeur des Vallees	0.258674 \$	(0.055792) \$	0.202882 \$
Cs des Hauts Bois de l'Outaouais	0.258674 \$	(0.050081) \$	0.208593 \$
Cs Lac Temiscaminque	0.258674 \$	(0.019217) \$	0.239457 \$
Cs Rouyn Noranda	0.258674 \$	(0.041909) \$	0.216765 \$
Cs l'Or et des Bois	0.258674 \$	(0.044058) \$	0.214616 \$

As the assess evaluation increases on the school board's territory along with the fluctuation of student population, the tax rate decreased in the last four years.



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:

- Experience
- Education
- Mobility factor (mobility, experience, and education)
- Indexation and/or salary equity (if applicable)

Financial Impact:

2012/2013 Average Salary	\$ 59 769
Plus: Salary indexation	1.8260%
Plus: Steps /Mobility factor/Level	-0.2116 %
2013/2014 Average Salary	<u>\$ 60 732</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 6502 and the MELS' ratio, the School Board generates these total numbers of teaching post including those for students with special needs:

Regular	382
Ehdaa	44
Edaa(at risk)	31
Edaa -Socio	12
Resources	<u>8</u>
Total	477

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 \$ 1 941 483.

Increasing the accessibility to handicaps

In 2013/2004, 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.

The grant allocation is \$ 1 094 535.

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

NTIC – Technology grant for all sectors is

École 2.0 – La classe branchée

- i. Interactive White Boards: New initiative from the MELS **not available** White Boards. Our school board will receive **not available** to purchase **not available** White Boards.
- ii. Laptops: New initiative from the MELS, laptops. Our school board will receive to purchase **not available** laptops.
- iii. Interactive White Boards: An additional grant of **not available** 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 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 1.52 %	\$ 112 745
Environmental Allocation for School Buses	Allocation	\$ 60 000
Student enrolment	Adjustment	\$ 3 582
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.

Recurrent Cuts:

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	\$ 149 364
b. Organization of services (1998-99) - Administration	\$ 752 308
c. Contribution to the Transportation Envelope	\$ 173 241
d. Bill 20 (reduction of 10% of our administrative expenses)	\$ 183 302
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”	\$ 0
g. “Effort general pour l’atteinte de l’équilibre budgétaire 2013-2014	\$ 727 999

Total amount of negative recurrent adjustments: \$ 2 357 454

It should be noted that the negative recurrent adjustments are subtracted from the taxation revenues.

Supplementary Grants

h.	Nutrition Grant (Pierre Elliott Trudeau School)	\$ 8 504
i.	NANS - Secondary	\$ 177 732
	i. Golden Valley., Dr. W. Keon, G. Théberge, Namur, Noranda, St. Michael's, Maniwaki,	
j.	NANS - Elementary	\$ 124 032
	i. Queen E., Dr. W. Keon, Onslow, St. John's, Maniwaki, Namur, Golden Valley, Poltimore, Noranda, G.Theberge	
k.	Special Education - Schools ranking 1-7 (other than b and c)	\$ 222 476
l.	Rural Schools	\$ 140 500
	i. Poltimore, Namur, St. Michael's, Queen Elizabeth, St. John's, Maniwaki, Onslow	
m.	Spiritual Animation	\$ 152 205
n.	School Success	\$ 203 677
o.	Criminal Verification Background	\$ 18 962
p.	Reading Plan - Libraries	\$ 64 910
q.	Student Protector	\$ 33 061
r.	Accounting Reform - Personnel	\$ 0
s.	Information Technology	\$ 0
t.	Home Work Assistance	\$ 165 628
u.	Violence Prevention Program	\$ 48 536
v.	Well Awareness	\$ 28 064
w.	Integration of students in regular classes	\$ 332 892
x.	French Second Language Resources	\$ 66 970

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 41 % from 2001-2002. Student population is 358 (2012/2013).
- At Risk student population has increased by approximately 21% (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 \$71 488, 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

2013/2014

Section 275 of Education Act:

Allocation of income.

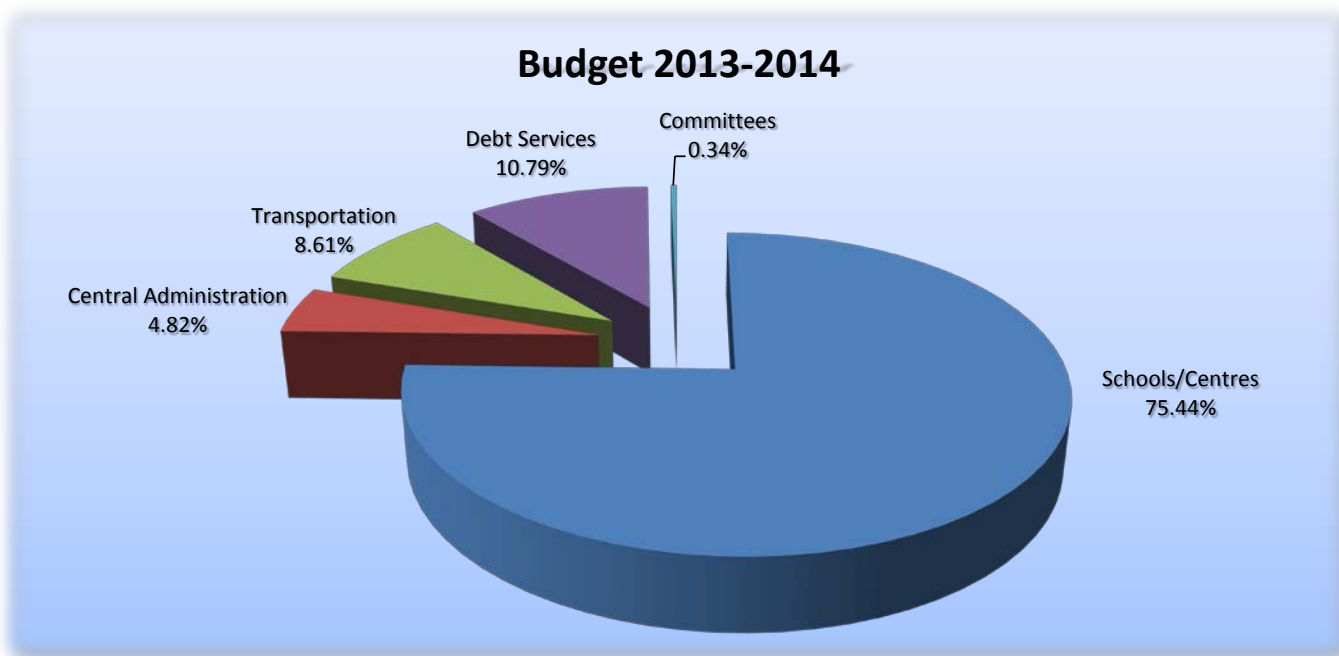
After consulting with the governing boards and the parents' committee, the school board shall establish objectives and principles governing the allocation of subsidies, school tax proceeds and its other income among its educational institutions.

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 2013/2014

REVENUES

<i>MELS' Grant</i>			
Operational	\$	46,360,542	
Adult Education - FG	\$	1,547,874	
Perequation	\$	2,315,662	
School Transportation	\$	4,539,299	
Investment (capital)	\$	4,794,337	
Debt Service	\$	9,232,677	
Others - MELS Allocation	\$	2,772,700	\$ 71,563,091
<i>School Fees</i>			
Native Band - Indian Affairs	\$	591,281	
Entente - Ministries	\$	90,016	
Out of Province -Ontario	\$	22,300	
Adult Education	\$	-	
Vocational Programs	\$	-	\$ 703,597
<i>School Taxes</i>			
Grant - Lieu of taxes	\$	718,000	
School Taxation	\$	12,259,138	
School Taxation - Complementary taxes	\$	96,200	\$ 13,073,338
<i>Revenues -General</i>			
Goods/Services - Supplies/materials	\$	840,753	
Goods/Services - Daycare	\$	1,088,334	
Goods/Services - Supervision	\$	230,808	
Goods/Services -Sports,social, and cultural	\$	510,703	
Goods/Services - Fundraising	\$	367,075	
Goods/Services - Others -User Fees	\$	224,000	
Goods/Services -General	\$	582,645	
Goods/Services- Rentals	\$	102,000	\$ 3,946,318
<i>Grant - Lieu of taxes</i>			
School Fees	\$	(613,581)	
School Taxes	\$	(814,200)	\$ (1,427,781)
<i>Contingency</i>			
Contingency	\$	(305,145)	\$ (305,145)
<i>Net Revenues</i>			\$ 87,553,418

EXPENSES

Teaching /Complementary Services	\$	37,832,917	
Schools Services/Programs	\$	14,515,404	
Adult Education	\$	3,536,711	
Central Administration	\$	4,388,646	
Buildings and Equipment	\$	6,189,287	
Transportation	\$	7,607,679	
Capital	\$	4,794,282	
Debt Services/Depreciation (GAAP)	\$	9,542,377	
<i>Net Expenses</i>			\$ 88,407,303
<i>BALANCE</i>			<u>\$ (853,884)</u>

TEACHING AND COMPLEMENTARY SERVICES - ENVELOPE # 1

REVENUES

<i>MELS' Grant</i>		Balance
Operational	\$ 35,982,563	
Supplementary (Prior/Posteriori)	\$ 1,654,758	
Tenant de Lieu de Subvention	\$ (613,581)	\$ 37,023,740
<i>School Fees</i>		
Native Band - Indian Affairs	\$ 591,281	
Out of Province - Ontario	\$ 22,300	\$ 613,581
<i>Revenues General</i>		
Goods/Services - Others	\$ 72,000	\$ 72,000
<i>Contingency</i>		
Contingency	\$ (187,143)	\$ (187,143)
		\$ 37,522,178

EXPENSES

<i>Teaching Staff</i>	2012/2013	2013/2014	
PRE-KINDERGARTEN	\$ 188,559	\$ 280,445	
HEAD START PROGRAM (K-4)	\$ 58,298	\$ 61,200	
TEACHERS' SALARY/BENEFITS	\$ 27,463,627	\$ 29,834,974	
SUPPLY COST	\$ 840,421	\$ 904,528	
SALARY INSURANCE COSTS	\$ 628,852	\$ 766,838	
OVERSIZE COMPENSATION	\$ 137,100	\$ 142,976	
RECLASSIFICATION	\$ 68,550	\$ 71,488	
MONEABLE DAYS	\$ 28,844	\$ 30,015	
HEAD TEACHERS/STAFF ASSISTANTS	\$ 24,737	\$ 28,440	
VALUE-ADDED REMUNERATION	\$ 195,172	\$ 204,029	
MULTI-GRADE CLASSES	\$ 34,560	\$ 36,700	
PROFESSIONAL DEVELOPMENT(PIC)	\$ 109,759	\$ 114,218	
PROFESSIONAL DEVELOPMENT - ECOLE 2.0	\$ 14,573	\$ 17,507	
NORTHERN ALLOWANCE PREMIUMS	\$ 83,234	\$ 81,380	
HOME TUTORING SERVICES	\$ 21,918	\$ 21,962	
SUMMER SCHOOL PROGRAM	\$ 20,000	\$ 21,800	
	\$ 29,918,204	\$ 32,618,499	
<i>Complementary Services</i>			
DRUG & ALCOHOL TECHNICIANS	\$ 104,632	\$ 133,152	
RESOURCE/REMEDIAL TEACHERS	\$ 589,924	\$ 625,858	
MESURE 30053 (Support/Attendants to Handicaps)	\$ 314,143	\$ 322,988	
MESURE 30321 INTEGRATION FGJ	\$ 101,762	\$ 156,380	
SPECIAL EDUCATION TECHNICIANS	\$ 966,000	\$ 1,028,000	
ATTENDANTS TO THE HANDICAP	\$ 1,205,190	\$ 1,345,000	
MESURE 30065 (Support/Behavior Technicians)	\$ 193,233	\$ 198,619	
MELS/MSSS AGREEMENTS	\$ 235,981	\$ 245,568	
EDUCATIONAL RESOURCES - AT RISK	N/A	\$ 45,666	
PROFESSIONAL INSERTION - SUPPORT	N/A	\$ 20,660	
SPEECH PATHOLOGY	\$ 121,140	\$ 150,000	
SPECIAL EDUCATION CONSULTANTS - 30204	\$ 184,262	\$ 188,709	
SPECIAL EDUCATION - IEP RESOURCES	\$ 48,444	\$ 111,282	
DEPARTMENT - SERVICES	\$ 395,429	\$ 469,704	
PSYCHOLOGY SERVICES	\$ 102,434	\$ 172,831	
	\$ 4,562,574	\$ 5,214,417	\$ 37,832,917
NET BALANCE			\$ (310,739)

SCHOOLS AND PROGRAMS - ENVELOPE #3

REVENUES

<i>MELS' Grant</i>		<u>Balance</u>	
Operational	\$ 2,888,093		
Supplementary (Priori/Posteriori)	\$ 4,850,882		
Péréquation	\$ 552,224	\$ 8,291,199	
<i>School Taxes</i>			
School Taxation		\$ 2,923,478	
<i>Revenues -General</i>			
Goods/Services - Supplies/materials	\$ 840,753		
Goods/Services - Daycare	\$ 1,088,334		
Goods/Services - Supervision	\$ 230,808		
Goods/Services - Other User fees	\$ 224,000		
Goods/Services - Fundraising	\$ 367,075		
Goods/Services - Sports Cultural,Social	\$ 510,703		
Goods/Services - Others	\$ 191,500		
Rentals	\$ 102,000	\$ 3,555,173	
<i>Contingency</i>			
Contingency	\$ (62,084)	\$ (62,084)	\$ 14,707,766

EXPENSES

<i>Schools</i>	2012/2013	2013/2014		
PRINCIPALS & VICE-PRINCIPALS	\$ 2,699,047	\$ 2,677,927		
TRAVEL & PD PRINCIPALS	\$ 32,400	\$ 31,600		
SECRETARIES & TECHNICIANS(ADMIN)	\$ 1,742,741	\$ 1,693,801		
PD SECRETARIES & TECHNICIANS	\$ 12,225	\$ 11,775		
LAB - TECHNICIANS	\$ 267,918	\$ 269,113		
PHOTOCOPYING	\$ 110,000	\$ 110,000		
SCHOOL BUDGETS	\$ 3,078,832	\$ 2,632,264		
FUNDRAISING ACTIVITIES	\$ 390,000	\$ 367,075		
LIBRARY SERVICES	\$ 206,127	\$ 216,193		
INFORMATION TECHNOLOGY	\$ 602,357	\$ 630,552	\$ 8,640,300	
<i>Service, Programs, and PD</i>				
BUS SUPERVISION	\$ 47,715	\$ 44,552		
SUPERVISION /TRANSPORTATION (90 MINUTES/WEEK)	\$ 135,324	\$ 117,589		
GUIDANCE	\$ 315,984	\$ 354,498		
SCHOOL SUCCESS - SUPPORT SERVICES	\$ 107,629	\$ 104,555		
EXTRA-CURRICULAR ACTIVITIES -H.S.	\$ 196,191	\$ 203,677		
PEDAGOGICAL CONSULTANTS	\$ 359,200	\$ 313,055		
NEW HORIZONS NEW APPROACH - SECONDARY (8)	\$ 171,210	\$ 177,732		
NEW HORIZONS NEW APPROACH - ELEMENTARY(10)	\$ 119,480	\$ 124,032		
DAY CARE SERVICES	\$ 2,006,000	\$ 2,074,334		
OUT OF PROVINCE SCHOOL FEES (ONTARIO)	\$ 338,058	\$ 568,000		
COMMUNITY SPIRITUAL ANIMATION	\$ 132,678	\$ 134,800		
MILK PROGRAM	\$ 40,715	\$ 40,715		
VIOLENCE PREVENTION PROGRAM	\$ 45,603	\$ 27,876		
EDUCATIONAL INITIATIVES(I.L., Networks, Assesment, etc.)	\$ 557,052	n/a		
ASSESSMENT TOOLS	n/a	\$ 87,000		
NETWORKS	n/a	\$ 279,000		
TRAINING AND SUPPORT	n/a	\$ 379,000		
NUTRITION PROGRAM (Pierre Elliott Trudeau)	\$ 8,504	\$ 8,504		
HEALTHY EATING INITIATIVES	\$ 21,858	\$ 22,221		
GUIDANCE/ORIENTED SCHOOLS	\$ 86,882	\$ 40,521		
POP MATERIALS	\$ 5,866	\$ 5,866		
RECIT	\$ 86,378	\$ 87,485		
WQTA	\$ 88,398	\$ 93,000		
READING INITIATIVES	\$ 80,283	\$ 130,055		
RURAL SCHOOLS (7)	\$ 135,000	\$ 140,500		
SERVICE ACCUEIL	\$ 95,700	\$ 90,844		
WELL AWARENESS (PHYSICAL ACTIVITIES)	\$ 28,430	\$ 28,064		
HOMEWORK ASSISTANCE PROGRAM	\$ 166,694	\$ 165,628		
CULTURAL PROGRAM	\$ 29,000	\$ 32,000	\$ 5,875,104	\$ 14,515,404
NET BALANCE	\$ 14,547,480	\$ 14,515,404	\$ 192,362	

CENTRAL ADMINISTRATION - ENVELOPE # 4

REVENUES

<i>MELS' Grant</i>		Balance
Operational	\$ 2,065,908	
Supplementary (Prior/Posteriori)	\$ 52,023	
Péréquation	\$ 349,544	
Minus : Tenant Lieu of Taxes	\$ (814,200)	\$ 1,653,275
<i>School Taxes</i>		
School Taxation	\$ 1,850,490	
Grant in lieu of taxes	\$ 718,000	
Complementary taxes	\$ 96,200	\$ 2,664,690
<i>Revenues -General</i>		
Goods/Services - Others		\$ 68,000
<i>Contingency</i>		
Contingency		\$ (18,329) \$ 4,367,636

EXPENSES

<i>Committees</i>	2012/2013	2013/2014	
COMMISSIONER' SALARIES	\$ 155,026	\$ 158,235	
COMMISSIONERS' TRAVEL	\$ 13,000	\$ -	
COMMISSIONERS' PD	\$ 12,000	\$ 16,000	
STUDENT PROTECTOR	\$ 29,254	\$ 28,000	
GOVERNING BOARDS	\$ 6,839	\$ 6,854	
PARENT COMMITTEES	\$ 4,639	\$ 4,735	
S.E.A.C.	\$ 1,508	\$ 1,608	
Q.E.S.B.A.	\$ 58,450	\$ 58,450	
<i>Administratives Services</i>			
GENERAL DIRECTORATE	\$ 556,057	\$ 435,109	
SECRETARY GENERAL	\$ 146,778	\$ 149,633	
ARCHIVES/RECORDS MANAGEMENT	\$ 114,110	\$ 109,807	
EDUCATIONAL ADMINISTRATION	\$ 645,673	\$ 693,285	
FINANCE DEPARTMENT(taxation)	\$ 575,019	\$ 601,409	
HR DEPARTMENT(personnel)	\$ 298,897	\$ 280,147	
BUILDING DEPARTMENT	\$ 268,447	\$ 280,124	
TRANSPORTATION DEPARTMENT	\$ 182,234	\$ 171,394	
IT/COMMUNICATION DEPARTMENT	\$ 143,949	\$ 147,893	
TRAVEL- CENTRAL ADMINISTRATION	\$ 80,000	\$ 79,000	
<i>Corporate Services</i>			
JUDICIAL REPORTS	\$ 18,499	\$ 18,962	
MEDICAL EXPERTISE	\$ 34,000	\$ 28,000	
DATA PROCESSING (SOFTWARE)	\$ 282,000	\$ 355,000	
FIBER/VIDEOCONFERENCING	n/a	\$ 74,000	
TELECOMMUNICATIONS	\$ 270,000	\$ 315,000	
POSTAGE	\$ 90,000	\$ 80,000	
CORPORATE SERVICES (Legal, Audit, Insurance)	\$ 275,000	\$ 261,000	
ADVERTISEMENT/ LEGAL NOTICES	\$ 50,000	\$ 35,000	
	\$ 4,311,381	\$ 4,388,646	\$ 4,388,646
NET BALANCE			\$ (21,010)

BUILDINGS - MAINTENANCE & EQUIPMENT BUDGET - ENVELOPE # 5

REVENUES

<i>MELS' Grant</i>			Balance
Operational	\$ 432,978		
Supplementary (Priori/Posteriori)	\$ -		
Péréquation	\$ 827,867	\$ 1,260,845	
<i>School Taxes</i>			
School Taxation		\$ 4,382,739	
<i>Revenues General</i>			
Goods/Services - Others	\$ 218,000	\$ 218,000	
<i>Contingency</i>			
Contingency		\$ (22,589)	\$ 5,838,995

EXPENSES

	2012/2013	2013/2014	
<i>Central Services</i>			
MAINTENANCE ON MOVABLES(EQUIPMENT)	\$ 88,400		
VEHICLES - MAINTENANCE AND SUPPLIES		\$ 40,000	
SERVICE AND CONTRACTS		\$ 30,500	
		\$ 70,500	
MAINTENANCE ON IMMOVABLES (BUILDINGS)	\$ 1,589,064		
MAINTENANCE CREW (SALARIES AND BENEFITS)		\$ 367,598	
TRAVEL		\$ 7,000	
MATERIALS AND SUPPLIES		\$ 355,000	
CONTRACTS		\$ 812,158	
BUILDING/ENERGY STUDIES		\$ 40,000	
		\$ 1,581,756	
CARETAKING ON IMMOVABLES (BUILDINGS)	\$ 2,976,179		
JANITORIAL - EMPLOYEES		\$ 1,239,531	
JANITORIAL - CONTRACTS		\$ 1,495,000	
JANITORIAL - TRAVEL		\$ 10,000	
JANITORIAL SUPPLIES		\$ 175,000	
WASTE /GARBAGE/RECYCLING		\$ 102,000	
		\$ 3,021,531	
ENERGY (NATURAL GAZ, OIL, & ELECTRICITY)	\$ 1,845,000	\$ 1,845,000	
BUILDING RENTALS	\$ 173,000	\$ 191,500	
BUILDING SECURITY	\$ 58,045	\$ 64,000	\$ 6,774,287
GST/PST REBATE		\$ (585,000)	\$ 6,189,287

NET BALANCE

\$ (350,292)

CAPITAL BUDGET - ENVELOPE # 7

REVENUES

<i>MELS' Grant</i>		Balance
Investments (capital)	\$ 4,794,337	
<i>Contingency</i>		
Contingency	\$ -	\$ 4,794,337

EXPENSES

<i>Decentralized Budget</i>			
F.T.E. - Youth Sector	\$ 265,203		
F.T.E. - Adult/Voc Sectors	\$ 111,436		
F.T.E. - Daycare	\$ 28,906		
NTIC	\$ -		
White Boards	\$ -		
Computer purchase - Laptops	\$ -		
Numeric Resources	\$ -		
F.TE. Complementary Services	\$ 82,444	\$ 487,989	
<i>Centralized Budget</i>			
F.T.E. - Board office	\$ 65,277		
Corporate Technology	\$ 83,637		
Capital Transformation	\$ 389,995		
Capital Renovations	\$ 584,993		
Maintien des actifs	\$ 1,941,428		
Resorption du Deficit	\$ 1,094,535		
Accessibility to Handicaps	\$ 146,428	\$ 4,306,293	\$ 4,794,282

NET BALANCE

\$ 55

TRANSPORTATION BUDGET - ENVELOPE # 6

REVENUES

<i>MELS' Grant</i>			<u>Balance</u>
School Transportation	\$	4,539,299	
Péréquation	\$	479,308	\$ 5,018,607
<i>School Taxes</i>			
School Taxation		\$ 2,516,367	
<i>Revenues -General</i>			
Financial contribution - School Board		\$ 33,145	
<i>Contingency</i>			
Contingency		<u>\$ (15,000)</u>	\$ 7,553,119

EXPENSES

<i>Centralized Budget</i>			
Transportation Contract - Buses	\$	6,751,410	
Transportation Berlines	\$	215,000	
Mesure Environnementale	\$	60,000	
Other Boards	\$	20,000	
Taxes	\$	1,055,200	
Rebate Taxes (gst-pst)	\$	<u>(569,931)</u>	\$ 7,531,679
Transporaction		\$ 14,000	
S.T.O.		\$ 12,000	
Parent Transportation		<u>\$ 50,000</u>	\$ 7,607,679
NET BALANCE			<u><u>\$ (54,560)</u></u>

ADULT EDUCATION BUDGET - ENVELOPE # 8

REVENUES

<i>MELS' Grant</i>		<u>Balance</u>
Operational	\$ 1,150,000	
Adult Education - FG	\$ 1,547,874	
Supplementary (Priori/Posteriori)	\$ 56,037	
Péréquation	\$ 110,070	\$ 2,863,981
<i>School Fees</i>		
School Boards	\$ 90,016	
Vocational Programs	\$ 90,016	
<i>School Taxes</i>		
School Taxation	\$ 582,713	
<i>Revenues General</i>		
Goods/Services - Others	\$ -	
<i>Contingency</i>		
Contingency	\$ -	\$ 3,536,711

EXPENSES

<i>Adult Education</i>		
Salaries	\$ 2,905,866	
Benefits	\$ 325,145	
Travel	\$ 30,700	
Materials	\$ 170,000	
Service Fees/Contracts	\$ 105,000	\$ 3,536,711
NET BALANCE		<u><u>\$ (0)</u></u>

DEBT SERVICE / DEPRECIATION - ENVELOPE # 2

REVENUES

<i>MELS' Grant</i>				Balance
Debt Service - Capital Reimbursement	\$ 3,427,000			
Debt Services- Interest Long Term	\$ 1,825,000			
Debt Services - Interest Short Term	\$ 130,000	\$ 5,382,000		
Depreciation - Funded by MELS	\$ 3,413,483			
Depreciation - Funded by Board	\$ 349,406			
Revenu Rapporte	\$ 87,788	<u>\$ 3,850,677</u>		\$ 9,232,677

EXPENSES

<i>Central Services</i>				
INTEREST	\$ 1,955,000			
CAPITAL REIMBURSEMENT	\$ 3,427,000	<u>\$ 5,382,000</u>		
DEPRECIATION				
<i>Buildings and Improvements (35, 40 and 50 years)</i>				
Land Improvement	\$ 165,121			
Construction (New)	\$ 1,736,493			
Building Renovations/Transformation	\$ 649,587			
<i>Equipment</i>				
FTE	\$ 204,419			
Computer Equipment (3years)	\$ 651,790			
Library and documents (10 years)	\$ 35,967			
Vehicle/Trailer	\$ 8,458			
Textbooks (5 years)	\$ 220,789			
Specialized Equipment (Education)	\$ 60,864			
Multimedia/Technology	\$ 153,077			
Other Equipment	\$ 26,065			
Development (5 years)	\$ 99,563			
Fiber Network (20 years)	\$ 148,184	<u>\$ 4,160,377</u>		<u>\$ 9,542,377</u>
<i>Balance</i>				<u>\$ (309,700)</u>