



WESTERN QUÉBEC SCHOOL BOARD

OPERATIONAL, TRANSPORTATION AND CAPITAL BUDGET

2014-2015

September 23, 2014
Council of Commissioners

PROVINCIAL EDUCATION
BUDGET
2014-2015

1. Provincial Education Budget 2014-2015

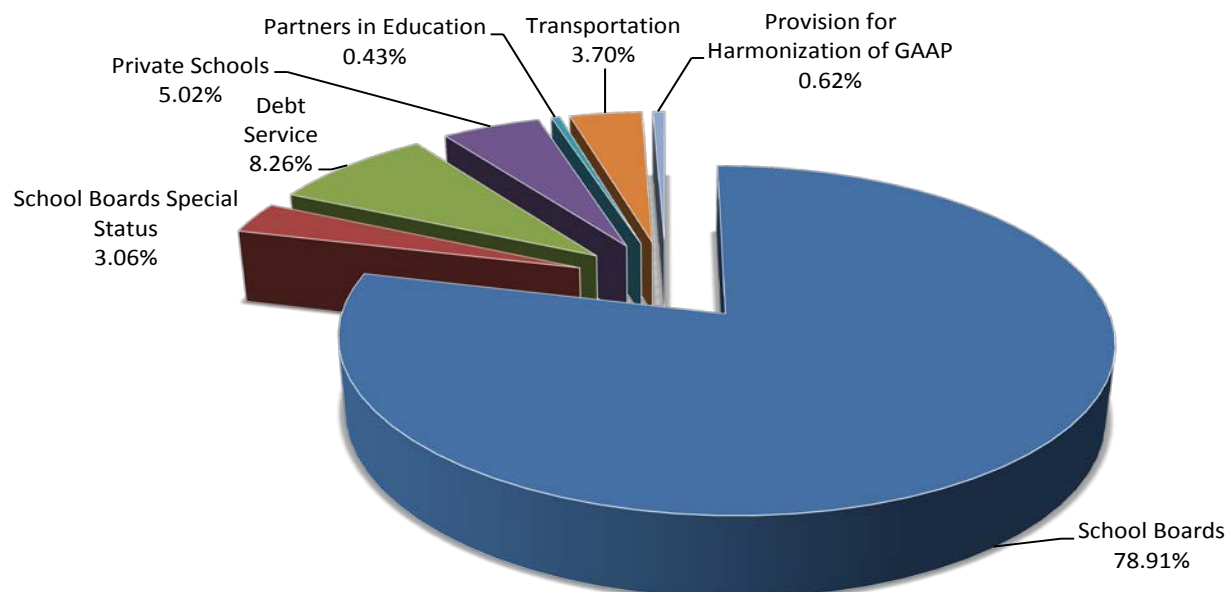
- ✚ For the 2014-2015 governmental year, the total number of credits allocated to the Ministère de l'Éducation, du Loisir et du Sport (MELS) is \$138.6 million, an increase of 1.5% from 2013-2014.
- ✚ The MELS' portion of the total provincial budget is equal to 16%.
- ✚ For the Kindergarten, Primary, and Secondary Education, the increase in credits is \$133 million, an increase of 1.5% from 2013-2014.

2. Kindergarten, Elementary, and Secondary 2014-2015 Budget

Programmes	Budget ¹ 2013-2014	Budget ¹ 2014-2015	Variation \$	Variation
School Boards	7,216	7,318.3	102.3	1.4%
School Boards Special Status	274.0	284.0	10.0	3.6%
Debt Service	716.7	766.2	49.5	2.5%
Private Schools	479.9	465.7	-14.2	1.3%
Partners in Education	45.9	40.1	-5.8	-9.6%
Transportation	352.1	342.9	-9.2	-7.4%
Provision for Harmonization of GAAP	57.1	57.1	0.0	0.0%
Total	9,141.7	9,274.3	132.6	1.5%

¹ million of dollars

Kindergarten, Elementary, and Secondary Budget 2014-2015

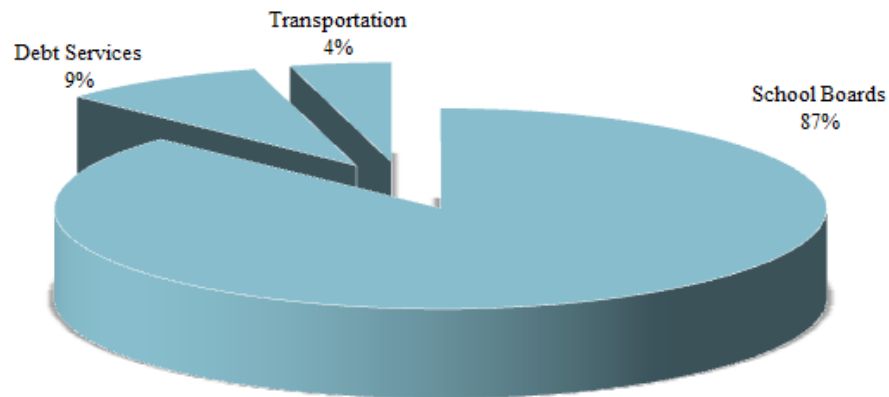


3. School Boards – Educational credits equal to \$146.8 million (1.8%).

Sectors	Budget 2013-2014	Budget 2014-2015	Variation M\$	Variation
School Boards	\$ 7,215,600,000	\$ 7,318,300,000	\$ 102,700,000	1.4%
Debt Services	\$ 716,700,000	\$ 766,200,000	\$ 49,500,000	6.9%
Transportation	\$ 352,100,000	\$ 346,700,000	-\$ 5,400,000	-1.5%
Total	\$ 8,284,400,000	\$ 8,431,200,000	\$ 146,800,000	1.8%

Transportation for Public sector













School Boards



4. For 2014-2015, the additional credits for the Kindergarten, Elementary and Secondary Education Budget is divided as follow:

Salary Indexation	209.2 M
Debt Service	\$ 49.5 M
School Transportation	\$ (5.4) M
Variation – Clientele, Energy..	\$ 87.6 M
School Taxation	\$(131.2) M
Budget Equilibrium 2014-2015	\$(107.7) M
Previous year's commitment	<u>\$44.8 M</u>
TOTAL	\$146.8 M

5. Budget Rules General Information 2014-2015

-  Salary indexation of 2% (as of April 1, 2014)
-  No indexation for all other related expenses excluding salaries
-  Additional Professional Resources (420 new positions)
-  Additional allocation for professional insertion for new teachers
-  Pre-K 4 year old program – status quo no new K4 program
-  Daycare fees: As of October 1, 2014, daily parent contribution will increase to \$7.30
-  Revision of mode of allocation (budget rules); 49 supplementary allocations are now grouped in three sections (\$1.3 billion);
 - i. School Success;
 - ii. Complementary Services;
 - iii. Regions and rural schools.
-  Budget Cuts (new);
 - i. School Success (\$90 million);
 - ii. Complementary Services (\$10 million);
 - iii. Others (\$30 million);
 - iv. Budget Equilibrium (\$55 million);
 - v. Additional Budget Cut (2 % of administrative salaries and 3% of administrative costs) – Treasury Board will confirm future amounts.
-  New Grant for the Detection of Air Quality in Schools
-  Elimination of Reforme de la comptabilite gouvernementale
-  Reduction (50%) of the Student Protector Grant and the Criminal Verification Grants
-  Elimination of the Soutien aux priorites regionals grant

6. Budget Rules – Accumulated Surplus Regulation

As per the current budget parametres, school boards may use up to a maximum of 10% of their accumulated surplus as of July 1, 2013 (excluding all land value and sick/vacation provision). Unfortunately, the MELS has not confirmed the new provisions on the use of the accumulated surplus for the 2014-2015 budget.

WESTERN QUÉBEC SCHOOL BOARD

BUDGET - OVERVIEW

2014-2015

1) Source of Funding – School Boards

a) Grants from the Ministère de l'Éducation, du Loisir et du Sport (MELS)

MELS plays an essential role in funding school boards to provide access to education across Québec, regardless of students' socioeconomic background. The resources that school boards receive from MELS are allocated in accordance with the annual budgetary rules published on an annual basis

b) School taxes

School taxes collected by school boards also represent an important source of funding for operating activities. Each year, the amounts are set by the MELS (maximum taxation revenue), which allows school boards to set tax rates based on students enrolments and assessed evaluation.

c) Other revenues

The other main sources of revenue that may be used to finance school board operating activities are:

- a. fees for consumable materials, food services, the rental of premises
- b. lunchtime supervision
- c. daycare services
- d. other Federal or Provincial Government grants

2) Operating budget rules

The consultative operating budget rules are published annually by MELS in March-April and confirmed in May-June for the year starting July 1.

The principal changes to the school boards' operating budget rules published by MELS on an annual basis are as follows:

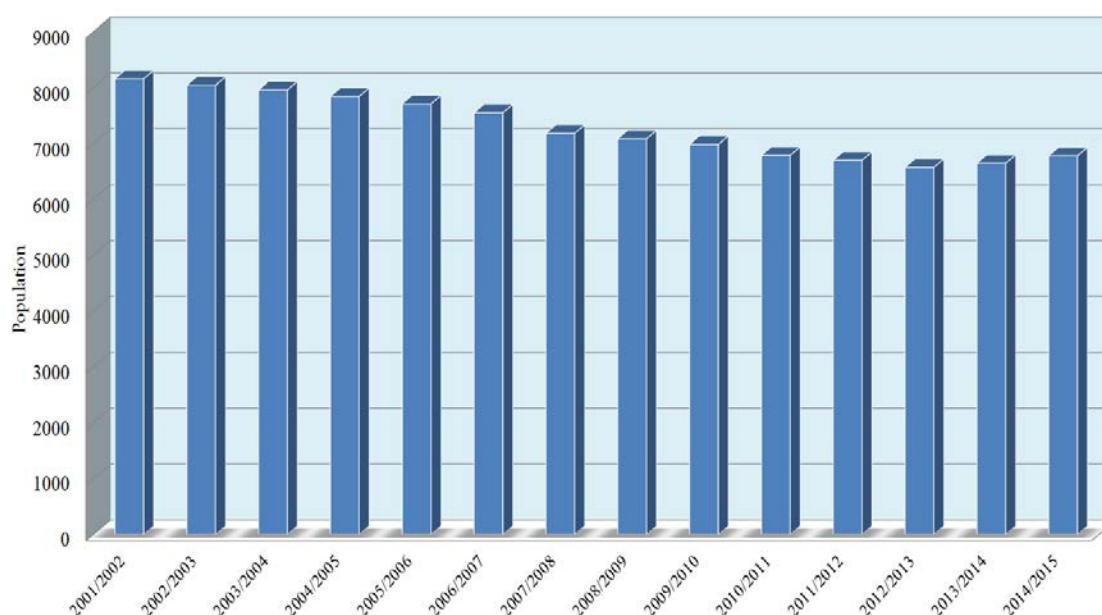
- Implementation of growth factors, including:
 - a) Indexation of salaries for teachers and for other personnel
 - b) indexation of other costs
 - c) indexation of the maximum school tax yield
- Implementation of new initiatives
- Removal of programs and other changes to budget parameters

3) 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 information:

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

The following table shows the history of our enrolment since 2001/2002 ¹



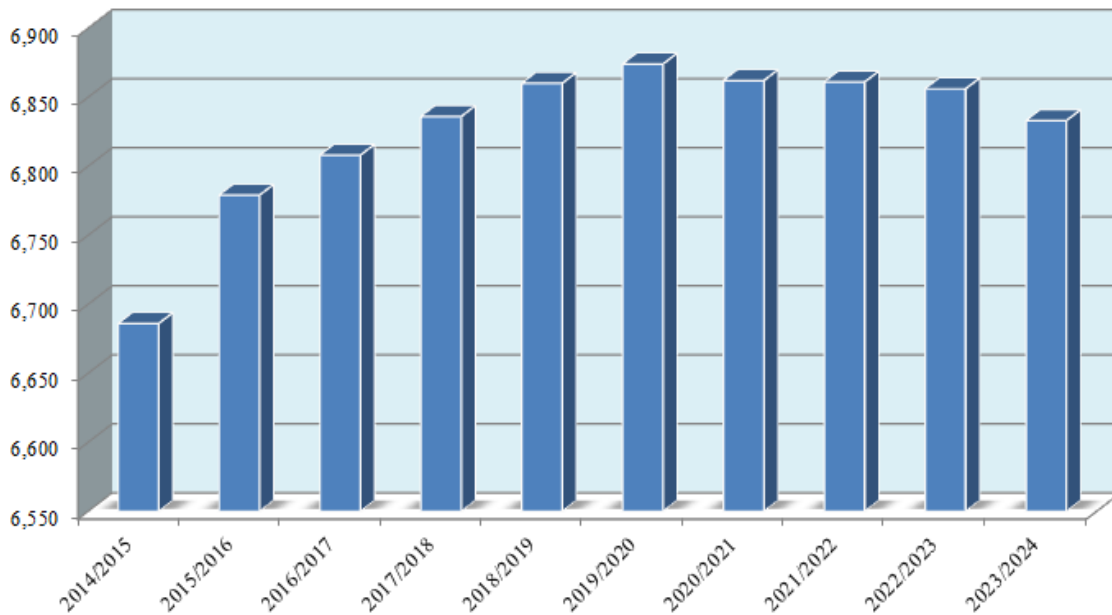
¹ Source : WQSB –GPI database

4) The following table shows the projected enrolment to 2023/2024 ².

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

² Source : MELS, *Direction de la recherche, des statistiques et de l'information*

The following graph shows the history and projected enrolment¹.



¹ Source : MELS, Direction de la recherche, des statistiques et de l'information

5) Student enrolment used to develop the 2014-2015 School Board 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, 2013 enrolment counts (*Charlemagne reading of January 23 2014- Bilan 3*).

Student enrolment – September 30, 2013	6645
Student enrolment – September 30, 2012	<u>6576</u>

Net difference **69**

- II. MELS' Grant : Based on the September 30, 2014 (enrolment count currently based on registration as of June 2014)

Student enrolment projection – September 30, 2014	6603
Student enrolment – September 30, 2013	<u>6645</u>

Net difference **(42)**

6) Students with Special Needs – Demographics 2014-2015


Students with special needs is divided in two groups:

- a) EHDAA: students identified with a handicap and is coded according to the MELS: (codes 14,23,24,33,34,36,42,44,50,53,99)
- b) At Risk: students identified with an academic delay and/or behavior, and is coded according to the School Board (codes 02,12,21,71)

The number of students with special needs represent an important portion of our student population and generates additional funding depending on the students' code. Funding formulas are also different between EHDAA and At Risk students.

The following table illustrates an increase of 41.5% of the EHDAA population whereas the regular student population has decreased by 27.23 % since 2001. The At Risk population increased by 23.64%.

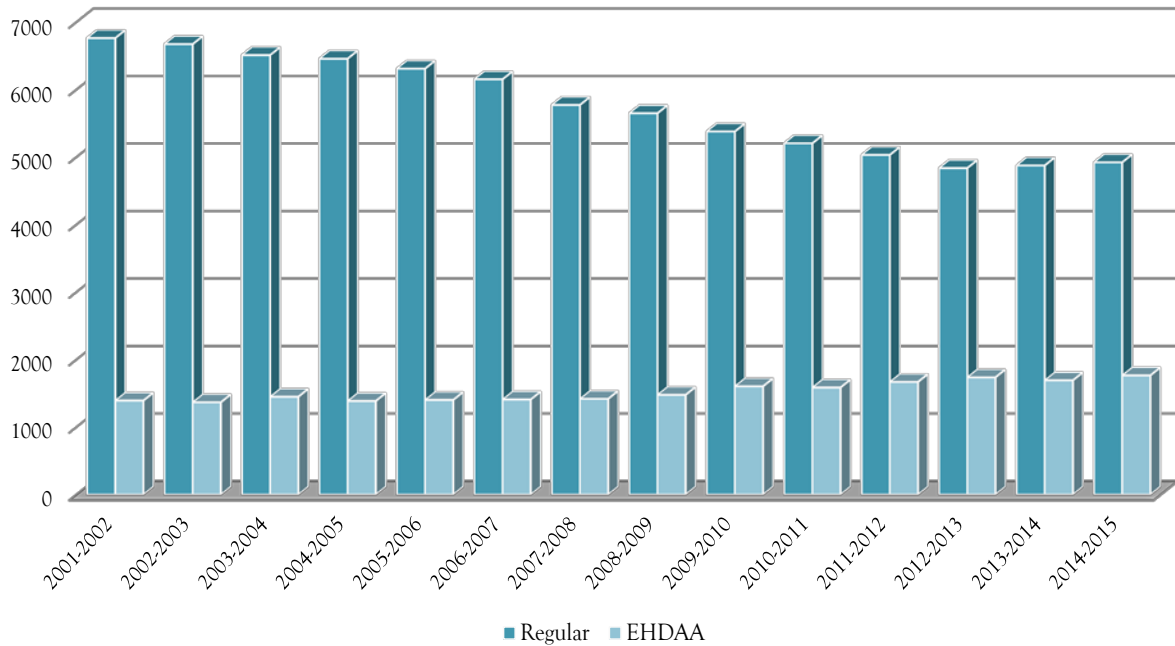
Student Population - WQ				
School Year	EHDAA	At Risk	Regular	Total
2001-2002	253	1138	6762	8153
2002-2003	279	1087	6672	8038
2003-2004	282	1166	6510	7958
2004-2005	271	1114	6457	7842
2005-2006	283	1118	6309	7710
2006-2007	297	1110	6151	7558
2007-2008	311	1106	5772	7189
2008-2009	292	1184	5648	7124
2009-2010	306	1297	5378	6981
2010-2011	311	1274	5203	6788
2011-2012	319	1349	5031	6699
2012-2013	358	1378	4836	6572
2013-2014	344	1348	4875	6567
2014-2015	358	1407	4921	6686



Variance from 2001	
Ehdaa	41.50%
At Risk	23.64%
Regular	-27.23%

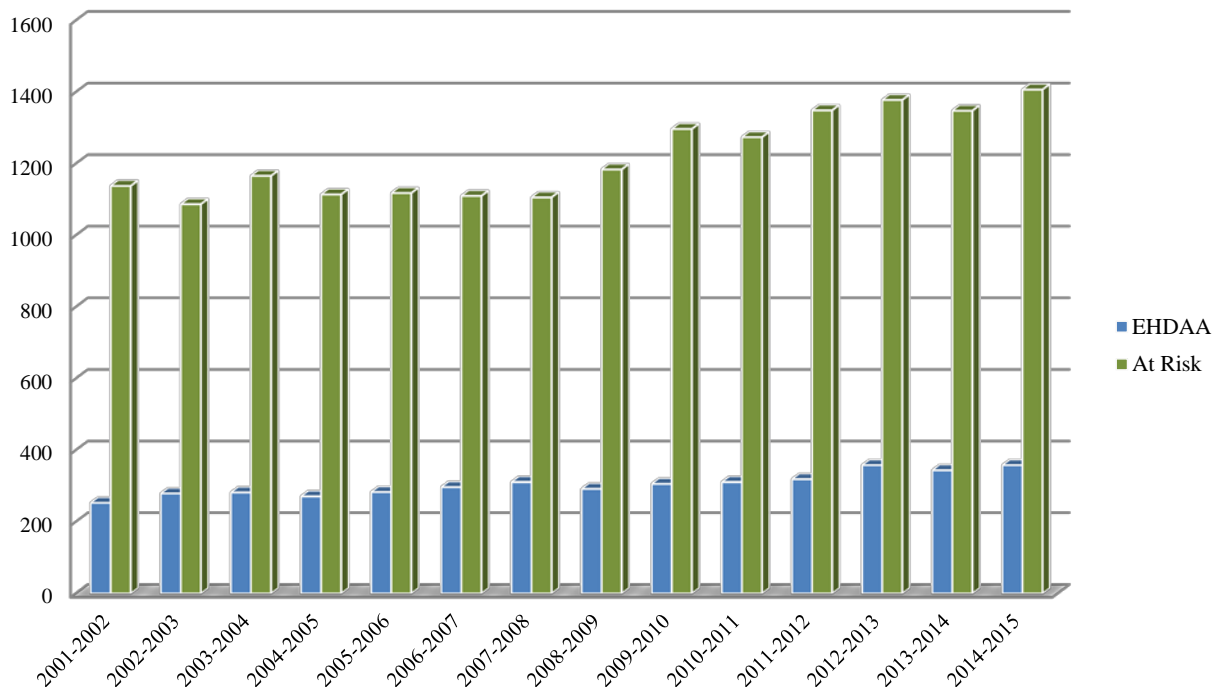
¹ Source : WQSB – GPI database

Students - Regular versus EHDAA



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

Special Needs Population - Enrolment Distribution



7) Additional Resources for Special Needs Student Population

As part of the teachers' collective agreement (2010-2015), additional resources are incorporated to provide support for students with special needs. Following are the WQ additional resources:

Additional position for remedial teachers: 281 581 \$

Additional position for resource teachers: 336 126 \$

Professionals and support positions: 301 022 \$

8) 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

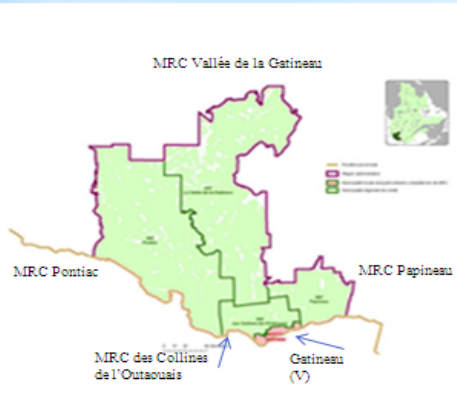
C.S. DU LAC TÉMISCAMINGUE

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. Our territory covers two administrative regions:



<p>Alleyon 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 – <i>Native R</i> Lac Pythonga (*.N) Low Montcerf Lytton *****</p>	<p>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 – <i>Native R</i> Maniwaki Ste Thérèse de la Gatineau LA VALLEE DE LA GATINEAU *****</p>	<p>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 *****</p>
--	--	--

Pontiac (18) Native Reserve
• Kitigan Zibi
• Lac Rapide

La Vallée-de-la-Gatineau (19)

Les Collines-de-L'Outaouais (6)

Papineau (24) *.N > Not Organized

Gatineau Ville(5 secteurs) (6)

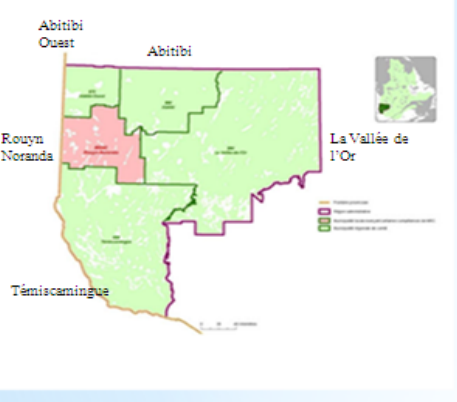
Boileau
Duhamel
Lac-Simon
Mayo
Mulgrave-et-Derry
Notre Dame de Bonsecours
Plaisance
Saint Emile de Suffolk
Vals des Bois

VILLE DE GATINEAU >>
Gatineau
DES COLLINES DE L'OUTAOUAIS >>
Chelsea
Notre Dame de la Sallette

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

Masson Anger
Hull
Cantley
LaPêche

Region 07



<p>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) Normetal Pikogan – <i>Native R</i> 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</p>	<p>Angliers (T) Barraute Belleterre (T) Chazel Duhamel-Ouest (T) Fugèreville (T) Kebaowek – <i>Native R</i> La Morandière La Sarre Lac-Duparquet (*N) Lac-Simon – <i>Native R</i> 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-Édouard-de-Fabre (T) St-Félix-de-Dalquer St-Mathieu-d' Harricana St-Gertrude-Manneville Senneterre (V) Taschereau Timiskaming – <i>Native R</i> Val d'Or (V) Ville-Marie (T)</p>	<p>Authier Béarn (T) Berry Clermont Duparquet Galichan Kipawa (T) La Motte Lac-Chicobi (*N) Lac-Granet (VN) Laforce (T) Laveriochère (T) Nédélec (T) Palmarolle Preissac Rivière Ojima *N St-Lambert</p>
--	---	--

(T) Témiscamingue (19) Native Reserve
(V) La Vallée de l'Or (6) • Kebaowek
(R) Rouyn Noranda (1) • Pikogan
Abitibi (18) • Timiskaming
Abitibi-Ouest (21) • Lac Simon
*.N > Not Organized (10)

Region 08

9) 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	0.36170	1.730%	0.36796
Non union personnel	0.18038	1.730%	0.18350
Other cost	0.21229	0%	0.21229
Transportation	0.14973	0.94%	0.15114
Oil	0.00965	-0.52%	0.00960
Natural gas	0.02389	-1.04%	0.02364
Electricity	0.06233	4.30%	0.06501
Total	1.0000		1.0131
	Total		1. 31%

Financial Impact:

The amount per student \$804.64 has been indexed to take into account the CPI (indexation cost 1.31 %) including the increase in salaries for the categories of management, support staff, and professionals.

Total Taxation Revenues = Total weighted population X \$804.64 per student = \$ 17 018 227

10) School taxes and equalization grant:

Based on the September 30, 2013 student population of 6645, the maximum taxation revenues the school board may generate is equal to \$ 17 018 227. 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	\$ 6 944 672 593
Maximum Taxation Revenue based on Student Enrolment	\$ 17 018 227
Taxation Rate 2014-2015 per \$100 of evaluation	\$ 0.24505

The total assess evaluation for our school board territory is equal to \$ 6 944 672 593. This results in a maximum taxation rate of \$ 0.24505 per \$100 of evaluation. This will allow the school board to generate a maximum taxation revenue of \$ 17 018 227 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.

To recap school taxation, Law 43 was introduced in 2007. It required (a) increases in new role deposits to be staggered over three years, equal to the duration of the role and (b) the application of a reduction to the tax rate to limit the school tax payable as a result of rising evaluations. The province granted school boards additional assistance to provide this reduction to the taxpayers so the school board's annual budget would not be affected. Essentially the funds the government injected in equalization for education prior to 2006 continued despite the rising property evaluations

The 2013-2014 provincial budget included the elimination of the segment of the equalization grant to school boards. Law 25 came into force: The annual equalization grant was established at \$4.6 million in 2012-2013 and used as the base year for the elimination:

With the 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:

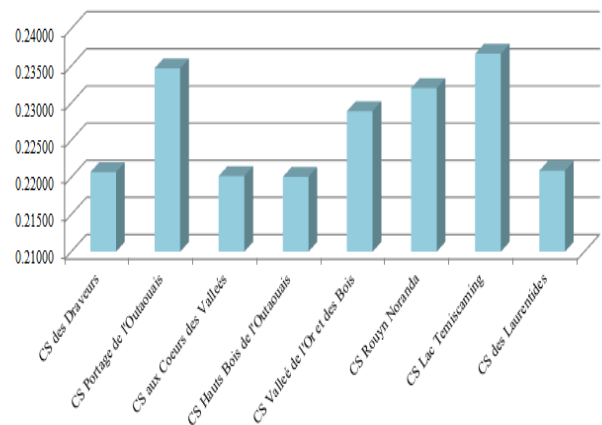
- ✚ 50% of the reduction amount in 2013-2014
- ✚ 25% of the reduction amount in 2014-2015
- ✚ the balance of the reduction amount in 2015-2016

For 2014-2015, we are expecting to increase our school taxes by \$1.15 million in order to recuperate the equalization grant shortfall and that, excluding all increases in property assessment. Nevertheless, it should be noted that the equalization grant remains in effect for School Boards who cannot attain their maximum taxation revenues with school tax invoices therefore relying on grant to optimize their revenues.

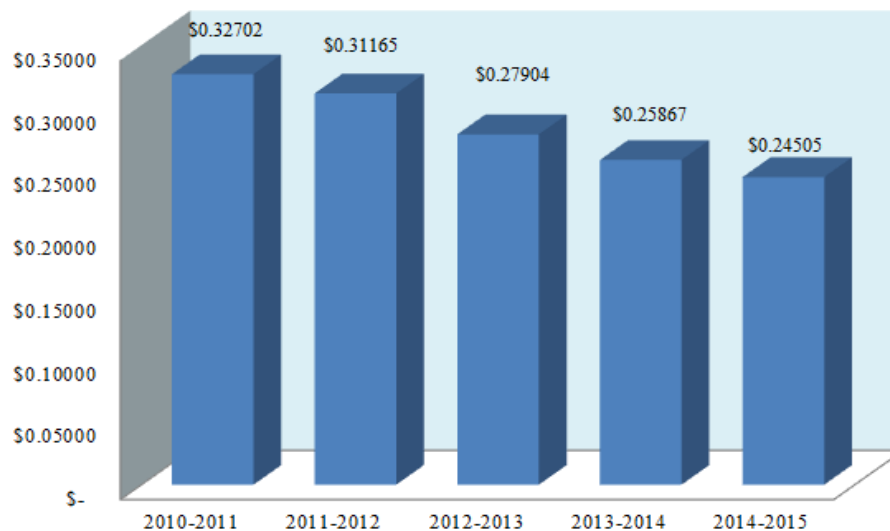
School Taxation (billing 2014-2015)	\$ 15 860 396
Equalization Grant (reduction rate)	\$ 1 157 831
Maximum Taxation Revenue	\$ 17 018 227

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

School Boards on WQ Territory	WQ Tax Rate	Reduction Rate	Net Tax Rate
CS des Draveurs	\$ 0.24505	-0.0247834	\$ 0.22027
CS Portage de l'Outaouais	\$ 0.24505	-0.0106728	\$ 0.23438
CS aux Coeurs des Vallées	\$ 0.24505	-0.0251245	\$ 0.21993
CS Hauts Bois de l'Outaouais	\$ 0.24505	-0.0252789	\$ 0.21977
CS Vallée de l'Or et des Bois	\$ 0.24505	-0.0087469	\$ 0.23630
CS Rouyn Noranda	\$ 0.24505	-0.0120434	\$ 0.23301
CS Lac Temiscaming	\$ 0.24505	-0.0163134	\$ 0.22874



The assess evaluation on the school board's territory increased by 7% from \$ 6 458 940 374 to \$ 6 944 672 593, the school tax rate decreased to \$ 0.24505/\$100 of evaluation.



11) 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 \$ 38 710.

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:

2013-2014 Average Salary	\$ 61 461
Plus: Salary indexation	1.3920%
Plus: Steps /Mobility factor/Level	0.8606 %
2014-2015 Average Salary	<u>\$ 62 853</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

12) Staffing Teaching Posts in 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. Student enrolment
2. Sector of activity
3. Previous year - school grouping
4. Collective agreement – Class size
5. Socio-Economic factor
6. Students with special needs (handicap code)

Based on the forecasted student enrolment of 6603 and the MELS' teaching ratio, the School Board projects the following teacher post including those for students with special needs:

Regular Positions.....	386.18
Special Needs Positions (Ehdaa)	45.87
Special Needs Positions (At Risk).....	31
Special Needs Positions – Socio Economic	12
Resources Support Teachers.....	8.2
Total.....	486.26

The staffing allocation is regularly updated during the staffing period (April to October) to take into consideration student enrolment and school organization. Schools must staff their school based on the collective agreement, school programs, and school organization.

13) Capital Envelope

a. Maintien des Bâtiments

The MELS has allocated a \$250 million envelope 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 \$ 1 954 080.

b. Accessibility to Handicaps

For 2014-2015, the grant to increase the accessibility to schools to individuals with an handicap is equivalent to \$ 146 428.

c. 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 \$ 1 002 873.

d. Air Quality Detection in Schools

Aimed at detecting air quality issues in schools or prevention mesures.

e. NTIC – Technology grant ;

- i.* Interactive White Boards:
- ii.* Laptops: New initiative from the MELS, laptops..
- iii.* Numerical Resources
- 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.

14) School Transportation

Provincial	Western Québec	Financial Impact
Indexation ICL	Indexation of contracts by 0.94%	\$ 70 966
Environmental Allocation for School Buses	Allocation	\$ 7 232
Student enrolment	Adjustment	\$ 1 235
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.

15) Recurrent Cuts:

The school board is subject to various annual negative recurrent adjustments to its overall operational and transportation budget. The following are the recurrent amounts to be deducted from our 2014-2015 budgets:

a. Base amount adjustment – Amalgamation of 1997-1998	\$ 151 321
b. Organization of services (1998-99) - Administration	\$ 763 183
c. Contribution to the Transportation Envelope	\$ 173 241
d. Bill 20 (reduction of 10% of our administrative expenses)	\$ 183 302
e. <i>Effort general pour l'atteinte de l'équilibre budgétaire 2011-2012</i>	\$ 371 240
f. <i>Effort general pour l'atteinte de l'équilibre budgétaire 2012-2013</i>	\$ 0
g. <i>Effort general pour l'atteinte de l'équilibre budgétaire 2013-2014</i>	\$ 557 414
h. <i>Effort general pour l'atteinte de l'équilibre budgétaire 2014-2015</i>	\$ 385 249

Total amount of negative recurrent adjustments: \$ 2 584 950

Further cuts were applied to:

i. <i>School Success Grants</i>	\$490 317
j. <i>Complementary Services</i>	\$ 70 045
k. <i>Supplementary Grants</i>	\$ 152 011

Further cuts are also expected in July 2014 with respect to school board budget.

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

16) Overall Statistics – Western Québec School Board

- Student population has decreased by 20% (1658) students from 2001/2002 (8152) to 2012/2013 (6494).
- Handicap (Special Education) student population has increased by 42 % from 2001-2002.
- At Risk student population has increased by approximately 24% from 2001-2002.
- Regular student population has decreased by approximately 27%. from 2001-2002.
- Number of teaching position, full time equivalency, slightly increased due to the increase of the teacher/student ratio.
- Number of replacement and part time contracts forecasted for 2014-2015 is approximately 125 representing 25% of the total number of teaching positions as result of leave of absence, long term disability, deferred sabbatical, maternity/parental, progressive retirement, retirement, and resignations.
- Average funded teaching salary is \$74 029, the lowest average in the province.
- Starting salary for Teacher; \$ 38 710
- Our school board has the lowest funded average teaching salary (\$74 029) in the province whereas Commission scolaire des Îles has the highest average at \$ 90 388.

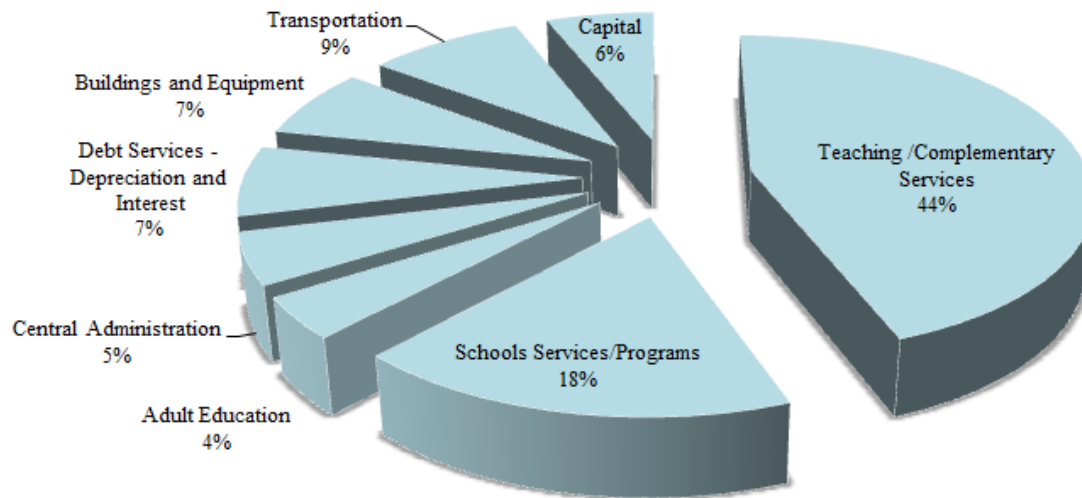
WESTERN QUÉBEC SCHOOL BOARD

BUDGET

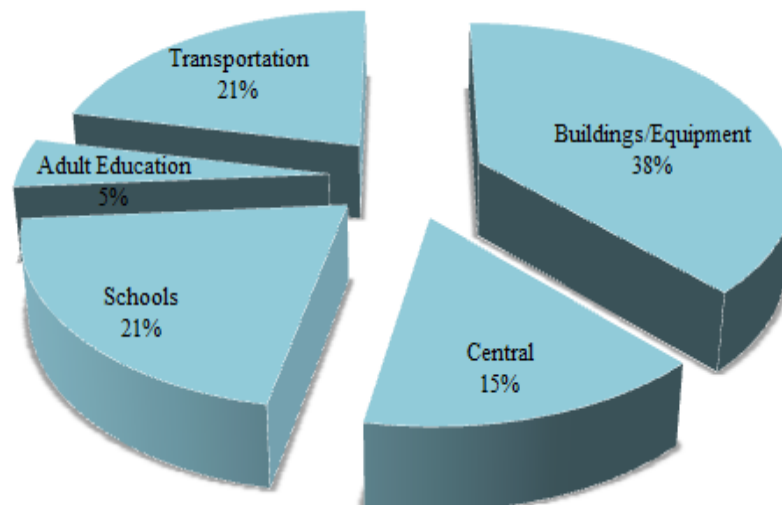
2014-2015

Western Québec School Board Budget 2014-2015

Budget 2014-2015



School Taxation Revenues 2014-2015



Section 275 of Education Act:

Allocation of income.

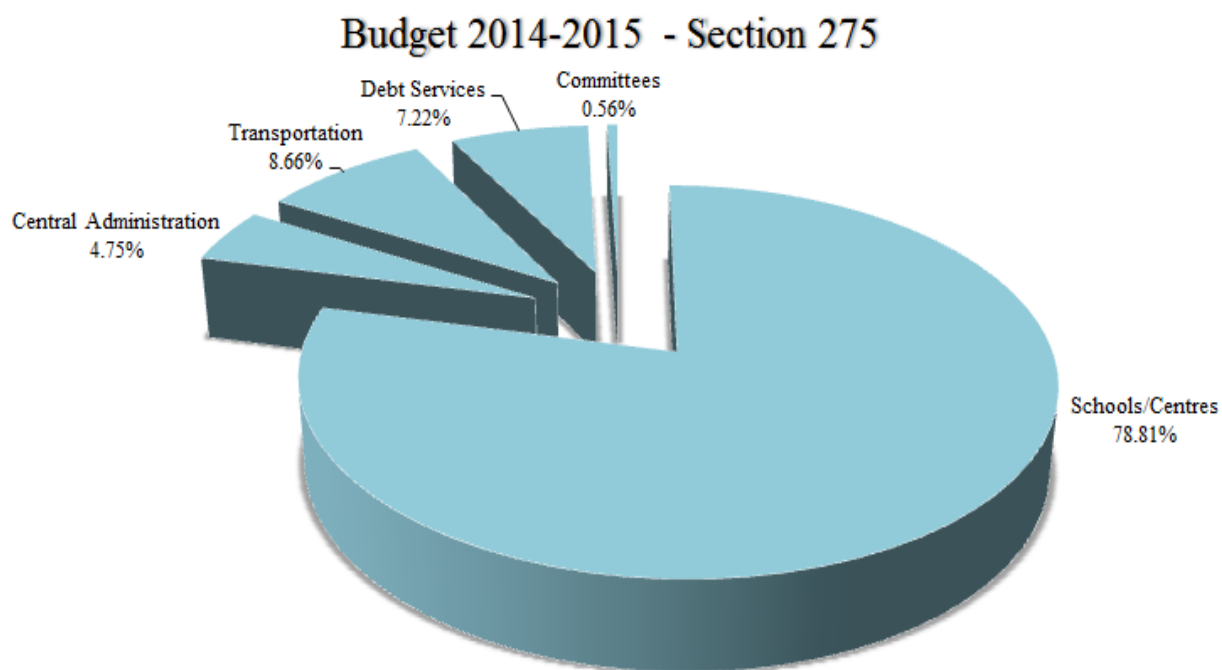
After consulting with the governing boards and the parents' committee, the school board shall establish objectives and principles governing the allocation of subsidies, school tax proceeds and its other income among its educational institutions.

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 2014-2015

REVENUES

<i>MELS' Grant</i>			
Operational	\$	48,565,279	
Adult Education - FG	\$	1,625,330	
Equalization (Perequation)	\$	1,157,831	
School Transportation	\$	4,511,454	
Investment (capital)	\$	5,361,058	
Debt Service	\$	5,966,737	
Others - MELS' supplementary allocation	\$	2,772,662	\$ 69,960,351
<i>School Fees</i>			
Native Band - Indian Affairs	\$	846,854	
Out of Province -Ontario	\$	30,134	
Adult Education	\$	-	
Vocational Programs	\$	16,500	\$ 893,488
<i>School Taxes</i>			
Grant - Lieu of taxes	\$	672,956	
School Taxation	\$	13,275,446	
School Taxation - Complementary taxes	\$	198,469	\$ 14,146,871
<i>Revenues -General</i>			
Goods/Services - Supplies/materials	\$	826,766	
Goods/Services - Daycare Fees	\$	1,300,000	
Goods/Services - Supervision	\$	250,000	
Goods/Services -Sports,social, and cultural	\$	1,030,000	
Goods/Services - Fundraising	\$	353,000	
Goods/Services - Others -User Fees	\$	500,000	
Goods/Services -General	\$	520,381	
Goods/Services- Rentals	\$	89,000	\$ 4,869,147
<i>Grant - Lieu of taxes</i>			
School Fees	\$	(876,988)	
School Taxes	\$	(871,425)	\$ (1,748,413)
<i>Contingency</i>			
Contingency	\$	-	\$ -
<i>Net Revenues</i>			\$ 88,121,444

EXPENSES

Teaching /Complementary Services	\$	39,247,046	
Schools Services/Programs	\$	15,426,049	
Adult Education	\$	3,629,359	
Central Administration	\$	4,556,200	
Buildings and Equipment	\$	6,183,940	
Transportation	\$	7,694,355	
Capital	\$	5,361,058	
Debt Services - Depreciation and Interest	\$	6,414,295	
<i>Net Expenses</i>			\$ 88,512,301
BALANCE			<u><u>\$ (390,857)</u></u>

TEACHING AND COMPLEMENTARY SERVICES - ENVELOPE # 1

REVENUES

<i>MELS' Grant</i>			Balance
Operational	\$	39,070,669	
Supplementary (Priori/Posteriori)	\$	34,500	
Tenant de Lieu de Subvention	\$	(876,988)	\$ 38,228,181
<i>School Fees</i>			
Native Band - Indian Affairs	\$	846,854	
Out of Province - Ontario	\$	30,134	\$ 876,988
<i>Revenues -General</i>			
Goods/Services - Others	\$	72,000	\$ 72,000
<i>Contingency</i>			
Contingency	\$	-	\$ -
			\$ 39,177,169

EXPENSES

<i>Teaching Staff</i>	2013-2014	2014-2015	
PRE-KINDERGARTEN	\$ 280,445	\$ 155,666	
HEAD START PROGRAM (K-4)	\$ 61,200	\$ 113,983	
TEACHERS' SALARY/BENEFITS	\$ 29,834,974	\$ 31,861,201	
SUPPLY COST	\$ 904,528	\$ 909,428	
SALARY INSURANCE COSTS	\$ 766,838	\$ 546,042	
OVERSIZE COMPENSATION	\$ 142,976	\$ 148,009	
RECLASSIFICATION	\$ 71,488	\$ 74,004	
MONEABLE DAYS	\$ 30,015	\$ 62,668	
HEAD TEACHERS/STAFF ASSISTANTS	\$ 28,440	\$ 28,808	
VALUE-ADDED REMUNERATION	\$ 204,029	\$ 154,677	
MULTI-GRADE CLASSES	\$ 36,700	\$ 34,500	
PROFESSIONAL DEVELOPMENT(PIC)	\$ 114,218	\$ 115,694	
PROFESSIONAL DEVELOPMENT - ECOLE 2.0	\$ 17,507	\$ 21,361	
NORTHERN ALLOWANCE PREMIUMS	\$ 81,380	\$ 79,058	
HOME TUTORING SERVICES	\$ 21,962	\$ 21,200	
SUMMER SCHOOL PROGRAM	\$ 21,800	\$ 15,000	
	\$ 32,618,500	\$ 34,341,298	
<i>Complementary Services</i>			
DRUG & ALCOHOL TECHNICIANS	\$ 133,152	\$ 142,752	
RESOURCE/REMEDIAL TEACHERS	\$ 625,858	\$ 617,707	
MESURE 30053 (Support/Attendants to Handicaps)	\$ 322,988	\$ 299,876	
MESURE 30321 INTEGRATION FGJ	\$ 156,380	\$ 209,495	
SPECIAL EDUCATION TECHNICIANS	\$ 1,028,000	\$ 980,000	
ATTENDANTS TO THE HANDICAP	\$ 1,345,000	\$ 1,150,000	
MESURE 30065 (Support/Behavior Technicians)	\$ 198,619	\$ 184,833	
MELS/MSSS AGREEMENTS	\$ 245,568	\$ 200,536	
EDUCATIONAL RESOURCES - AT RISK	\$ 45,666	\$ 34,364	
PROFESSIONAL INSERTION - SUPPORT	\$ 20,660	\$ 9,841	
SPEECH PATHOLOGY	\$ 150,000	\$ 172,500	
SPECIAL EDUCATION CONSULTANTS - 30204	\$ 188,709	\$ 184,542	
SPECIAL EDUCATION - IEP RESOURCES	\$ 111,282	\$ 79,368	
DEPARTMENT - SERVICES	\$ 469,704	\$ 468,864	
PSYCHOLOGY SERVICES	\$ 172,831	\$ 171,070	
	\$ 5,214,417	\$ 4,905,748	\$ 39,247,046
NET BALANCE			\$ (69,877)

SCHOOLS AND PROGRAMS - ENVELOPE #3

REVENUES

<i>MELS' Grant</i>			Balance
Operational	\$	5,720,048	
Supplementary (Priori/Posteriori)	\$	2,626,700	
Péréquation	\$	240,885	\$ 8,587,632
<i>School Taxes</i>			
School Taxation			\$ 2,761,935
<i>Revenues -General</i>			
Goods/Services - Supplies/materials	\$	826,766	
Goods/Services - Daycare	\$	1,300,000	
Goods/Services - Supervision	\$	250,000	
Goods/Services - Other User fees	\$	500,000	
Goods/Services - Fundraising	\$	353,000	
Goods/Services - Sports Cultural,Social	\$	1,030,000	
Goods/Services - Others	\$	182,503	
Rentals	\$	89,000	\$ 4,531,269
<i>Contingency</i>			
Contingency	\$	-	\$ -
			\$ 15,880,836

EXPENSES

<i>Schools</i>	2013-2014	2014-2015		
PRINCIPALS & VICE-PRINCIPALS	\$ 2,677,927	\$ 2,714,575		
TRAVEL & PD PRINCIPALS	\$ 31,600	\$ 25,600		
SECRETARIES & TECHNICIANS(ADMIN)	\$ 1,693,801	\$ 1,651,305		
PD SECRETARIES & TECHNICIANS	\$ 11,775	\$ 11,775		
LAB - TECHNICIANS	\$ 269,113	\$ 253,474		
PHOTOCOPYING	\$ 110,000	\$ 90,000		
SCHOOL BUDGETS	\$ 3,078,832	\$ 3,292,715		
FUNDRAISING ACTIVITIES	\$ 367,075	\$ 353,000		
LIBRARY SERVICES	\$ 216,193	\$ 209,908		
INFORMATION TECHNOLOGY	\$ 630,552	\$ 558,151	\$ 9,160,503	
<i>Service, Programs, and PD</i>				
BUS SUPERVISION	\$ 44,552	\$ 44,552		
SUPERVISION /TRANSPORTATION (90 MINUTES/WEEK)	\$ 117,589	\$ 88,309		
GUIDANCE	\$ 354,498	\$ 350,072		
SCHOOL SUCCESS - SUPPORT SERVICES	\$ 104,555	\$ 92,757		
EXTRA-CURRICULAR ACTIVITIES -H.S.	\$ 203,677	\$ 152,516		
PEDAGOGICAL CONSULTANTS	\$ 313,055	\$ 276,756		
NEW HORIZONS NEW APPROACH - SECONDARY (8)	\$ 177,732	\$ 133,087		
NEW HORIZONS NEW APPROACH - ELEMENTARY(10)	\$ 124,032	\$ 92,877		
DAY CARE SERVICES	\$ 2,074,334	\$ 2,527,500		
OUT OF PROVINCE SCHOOL FEES (ONTARIO)	\$ 568,000	\$ 589,000		
COMMUNITY SPIRITUAL ANIMATION	\$ 134,800	\$ 94,355		
MILK PROGRAM	\$ 40,715	\$ 38,700		
FIRST NATION GRANT	\$ 347,000	\$ 353,700		
VIOLENCE PREVENTION PROGRAM	\$ 27,876	\$ 36,343		
ASSESSMENT TOOLS	\$ 87,000	\$ 57,000		
NETWORKS	\$ 279,000	\$ 259,000		
TRAINING AND SUPPORT	\$ 379,000	\$ 319,000		
NUTRITION PROGRAM (Pierre Elliott Trudeau)	\$ 8,504	\$ 6,280		
HEALTHY EATING INITIATIVES	\$ 22,221	\$ 22,221		
GUIDANCE/ORIENTED SCHOOLS	\$ 40,521	\$ 76,700		
POP MATERIALS	\$ 5,866	\$ 5,747		
RECIT	\$ 87,485	\$ 87,434		
WQTA	\$ 93,000	\$ 88,900		
READING INITIATIVES	\$ 130,055	\$ 112,052		
RURAL SCHOOLS (7)	\$ 140,500	\$ 142,000		
SERVICE ACCUEIL	\$ 90,844	\$ 93,603		
WELL AWARENESS (PHYSICAL ACTIVITIES)	\$ 28,064	\$ 15,975		
HOMEWORK ASSISTANCE PROGRAM	\$ 165,628	\$ 82,609		
CULTURAL PROGRAM	\$ 32,000	\$ 26,500	\$ 6,265,545	\$ 15,426,049
NET BALANCE	\$ 15,308,971	\$ 15,426,049	\$	454,788

CENTRAL ADMINISTRATION - ENVELOPE # 4

REVENUES

<i>MELS' Grant</i>		Balance
Operational	\$ 2,073,911	
Supplementary (Prior/Posteriori)	\$ 26,461	
Péréquation	\$ 172,599	
Minus : Tenant Lieu of Taxes	\$ (871,425) \$ 1,401,546	
<i>School Taxes</i>		
School Taxation	\$ 1,978,989	
Grant in lieu of taxes	\$ 672,956	
Complementary taxes	\$ 198,469 \$ 2,850,414	
<i>Revenues -General</i>		
Goods/Services - Others	\$ 93,106	
<i>Contingency</i>		
Contingency		\$ 4,345,066

EXPENSES

<i>Committees</i>	2013-2014	2014-2015	
COMMISSIONER' SALARIES	\$ 158,235	\$ 152,609	
COMMISSIONERS' TRAVEL AND PD	\$ 16,000	\$ 15,000	
ELECTIONS 2014	n/a	\$ 252,000	
STUDENT PROTECTOR	\$ 28,000	\$ 16,816	
GOVERNING BOARDS	\$ 6,854	\$ 6,450	
PARENT COMMITTEES	\$ 4,735	\$ 3,800	
S.E.A.C.	\$ 1,608	\$ 1,200	
Q.E.S.B.A.	\$ 58,450	\$ 58,450	
<i>Administratives Services</i>			
GENERAL DIRECTORATE	\$ 435,109	\$ 301,511	
SECRETARY GENERAL	\$ 149,633	\$ 152,222	
ARCHIVES/RECORDS MANAGEMENT	\$ 109,807	\$ 106,400	
EDUCATIONAL ADMINISTRATION	\$ 693,285	\$ 612,653	
FINANCE DEPARTMENT(taxation)	\$ 601,409	\$ 701,415	
HR DEPARTMENT(personnel)	\$ 280,147	\$ 291,899	
BUILDING DEPARTMENT	\$ 280,124	\$ 366,608	
TRANSPORTATION DEPARTMENT	\$ 171,394	\$ 162,581	
IT/COMMUNICATION DEPARTMENT	\$ 147,893	\$ 159,439	
TRAVEL- CENTRAL ADMINISTRATION	\$ 79,000	\$ 62,500	
<i>Corporate Services</i>			
JUDICIAL REPORTS	\$ 18,962	\$ 9,645	
MEDICAL EXPERTISE	\$ 28,000	\$ 20,000	
DATA PROCESSING (SOFTWARE)	\$ 355,000	\$ 350,000	
FIBER/VIDEOCONFERENCING	\$ 74,000	\$ 74,000	
TELECOMMUNICATIONS	\$ 315,000	\$ 315,000	
POSTAGE	\$ 80,000	\$ 75,000	
CORPORATE SERVICES (Legal, Audit, Insurance)	\$ 261,000	\$ 267,000	
ADVERTISEMENT/ LEGAL NOTICES	\$ 35,000	\$ 22,000	
	\$ 4,388,646	\$ 4,556,200	\$ 4,556,200
NET BALANCE			\$ (211,134)



BUILDINGS - MAINTENANCE & EQUIPMENT BUDGET - ENVELOPE # 5

REVENUES

<i>MELS' Grant</i>		Balance
Operational	\$ 435,652	
Supplementary (Priori/Posteriori)	\$ -	
Péréquation	\$ 440,583	\$ 876,235
<i>School Taxes</i>		
School Taxation		\$ 5,051,629
<i>Revenues -General</i>		
Goods/Services - Others	\$ 139,000	\$ 139,000
<i>Contingency</i>		
Contingency		\$ 6,066,864

EXPENSES

	2013-2014	2014-2015	
<i>Central Services</i>			
MAINTENANCE ON MOVABLES(EQUIPMENT)			
VEHICLES - MAINTENANCE AND SUPPLIES	\$ 40,000	\$ 26,000	
SERVICE AND CONTRACTS	\$ 30,500	\$ 25,000	
	\$ 70,500	\$ 51,000	
MAINTENANCE ON IMMOVABLES (BUILDINGS)			
MAINTENANCE CREW (SALARIES AND BENEFITS)	\$ 367,598	\$ 392,083	
TRAVEL	\$ 7,000	\$ 8,000	
MATERIALS AND SUPPLIES	\$ 355,000	\$ 330,000	
CONTRACTS	\$ 812,158	\$ 785,000	
BUILDING/ENERGY STUDIES	\$ 40,000	\$ -	
	\$ 1,581,756	\$ 1,515,083	
CARETAKING ON IMMOVABLES (BUILDINGS)			
JANITORIAL - EMPLOYEES	\$ 1,239,531	\$ 1,836,657	
JANITORIAL - CONTRACTS	\$ 1,495,000	\$ 974,200	
JANITORIAL - TRAVEL	\$ 10,000	\$ 8,000	
JANITORIAL SUPPLIES	\$ 175,000	\$ 150,000	
WASTE /GARBAGE/RECYCLING	\$ 102,000	\$ 112,500	
	\$3,021,531	\$ 3,081,357	
ENERGY (NATURAL GAZ, OIL, & ELECTRICITY)	\$ 1,845,000	\$ 1,850,000	
BUILDING RENTALS	\$ 191,500	\$ 191,500	
BUILDING SECURITY	\$ 64,000	\$ 60,000	
	\$ 6,774,287		\$ 6,748,940
GST/PST REBATE			\$ (565,000) \$ 6,183,940

NET BALANCE

\$ (117,076)

CAPITAL BUDGET - ENVELOPE # 7

REVENUES

<i>MELS' Grant</i>		Balance
Investments (capital)	\$ 5,361,058	
<i>Contingency</i>		
Contingency	\$ -	\$ 5,361,058

EXPENSES

<i>Decentralized Budget</i>			
F.T.E. - Youth Sector	\$ 263,659		
F.T.E. - Adult/Voc Sectors	\$ 135,612		
F.T.E. - Daycare	\$ 29,979		
NTIC	\$ 487,831		
White Boards	\$ -		
Computer purchase - Laptops	\$ -		
Numeric Resources	\$ 125,435		
F.T.E. Complementary Services	\$ 84,285	\$ 1,126,801	
<i>Centralized Budget</i>			
F.T.E. - Board office	\$ 65,277		
Corporate Technology	\$ 84,285		
Capital Transformation	\$ 392,526		
Capital Renovations	\$ 588,788		
Air Quality - Prevention / Detection	To be confirmed		
Maintien des actifs	\$ 1,954,080		
Resorption du Deficit	\$ 1,002,873		
Accessibility to Handicaps	\$ 146,428	\$ 4,234,257	\$ 5,361,058

NET BALANCE

\$ -

ADULT EDUCATION BUDGET - ENVELOPE # 8

REVENUES

<i>MELS' Grant</i>		Balance
Operational	\$ 1,265,000	
Adult Education - FG	\$ 1,625,330	
Supplementary (Priori/Posteriori)	\$ 45,001	
Péréquation	\$ 54,351	\$ 2,989,682
<i>School Fees</i>		
School Boards		
Vocational Programs	\$ 16,500	\$ 16,500
<i>School Taxes</i>		
School Taxation		\$ 623,177
<i>Revenues General</i>		
Goods/Services - Others		
<i>Contingency</i>		
Contingency	\$ -	\$ 3,629,359

EXPENSES

<i>Adult Education</i>		
Salaries	\$ 2,958,056	
Benefits	\$ 365,603	
Travel	\$ 30,700	
Materials	\$ 170,000	
Service Fees/Contracts	\$ 105,000	\$ 3,629,359
		\$ 0

NET BALANCE

TRANSPORTATION BUDGET - ENVELOPE # 6

REVENUES

<i>MELS' Grant</i>			<u>Balance</u>
School Transportation	\$	4,511,454	
Supplementary (Priori/Posteriori)	\$	40,000	
Péréquation	\$	249,413	\$ 4,800,867
<i>School Taxes</i>			
School Taxation		\$ 2,859,716	
<i>Revenues General</i>			
Financial contribution - School Board		\$ 33,772	
<i>Contingency</i>			
Contingency		<u>\$ -</u>	\$ 7,694,355

EXPENSES

<i>Centralized Budget</i>			
Transportation Contract - Buses	\$	6,832,525	
Transportation Berlines	\$	220,001	
Mesure Environnementale	\$	74,000	
Other Boards	\$	20,000	
Taxes	\$	1,067,197	
Rebate Taxes (gst-pst)	\$	(576,411)	\$ 7,637,312
Transporaction		\$ 12,042	
S.T.O.		\$ 10,000	
Parent Transportation		<u>\$ 35,000</u>	\$ 7,694,355

NET BALANCE

\$ 0

DEBT SERVICE / DEPRECIATION - ENVELOPE # 2

REVENUES

<i>MELS' Grant</i>			<u>Balance</u>
Debt Services- Interest Long Term	\$	1,787,222	
Depreciation - Funded by MELS	\$	3,731,957	
Depreciation - Funded by Board	\$	447,558	
Revenu Rapporte	\$	-	\$ 5,966,737
		<u>\$ 4,179,515</u>	

EXPENSES

<i>Central Services</i>				
INTEREST	\$	1,787,222	\$ 1,787,222	
DEPRECIATION				
<i>Buildings and Improvements (35, 40 and 50 years)</i>				
Land Improvement	\$	173,230		
Construction (New)	\$	1,809,774		
Building Renovations/Transformation	\$	921,560		
<i>Equipment</i>				
FTE	\$	189,487		
Computer Equipment (3years)	\$	645,113		
Library and documents (10 years)	\$	36,811		
Vehicle/Trailer	\$	10,356		
Textbooks (5 years)	\$	222,142		
Specialized Equipment (Education)	\$	67,152		
Multimedia/Technology	\$	319,549		
Other Equipment	\$	33,106		
Development (5 years)	\$	50,607		
Fiber Network (20 years)	\$	148,186	\$ 4,627,073	\$ 6,414,295
				<u>\$ (447,558)</u>
Balance				