



WESTERN QUÉBEC SCHOOL BOARD

OPERATING, INVESTMENT AND DEBT SERVICE BUDGET

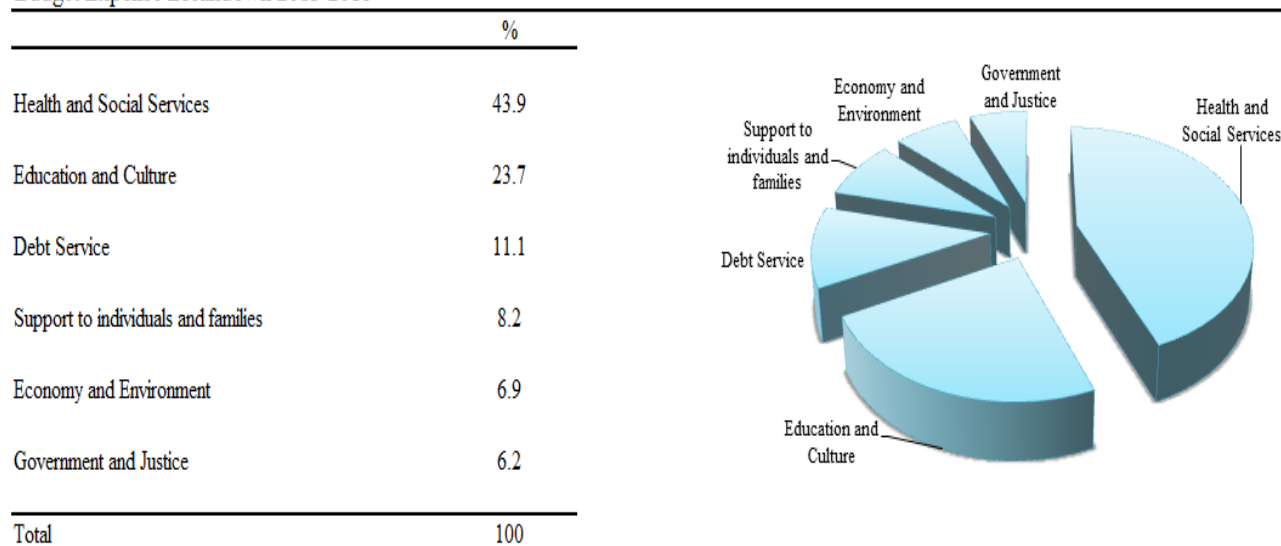
2015-2016

June 30, 2015
Council of Commissioners

PROVINCIAL EDUCATION
BUDGET
2015-2016

1. Provincial Budget 2015-2016

Budget Expense Breakdown 2015-2016



	Budget (M)		
Education and Culture 2015-2016	2014-2015	2015-2016	Variation
Education			
Administration	\$ 177.3	\$ 165.8	-6.94%
Loans and Bursaries	\$ 653.3	\$ 705.6	7.41%
Leisure and Sports	\$ 70.9	\$ 69.8	-1.58%
Preschool, Elementary, and Secondary	\$ 9,242.8	\$ 9,258.0	0.16%
Cegeps and Universities	\$ 5,381.6	\$ 5,282.3	-1.88%
Organizations	\$ 32.8	\$ 32.8	0.00%
Pension	\$ 1,226.6	\$ 1,238.0	0.92%
Culture and Communication			
Charter of Human Language	\$ 28.3	\$ 27.4	-3.28%
Internal Support	\$ 57.3	\$ 54.3	-5.52%
Support to Culture and Communication	\$ 578.7	\$ 588.8	1.72%
Immigration, Diversity, and Inclusion			
Immigration, Diversity and Inclusion	\$ 290.5	\$ 283.9	-2.32%
Total	\$ 17,740.1	\$ 17,706.7	-0.19%

Source: Budget de dépenses 2015-2016 – Rigueur et responsabilité

2. Provincial Education Budget 2015-2016

Education Budget by programs 2015-2016	Budget (M)		Variation
	2014-2015	2015-2016	
Administration	\$ 177,328	\$ 165,823	-6.94%
Loans and Bursaries	\$ 653,315	\$ 705,610	7.41%
Leisure and Sports	\$ 70,916	\$ 69,756	-1.66%
Preschool, Elementary and Secondary	\$ 9,242,778	\$ 9,257,969	0.16%
Cegeps and Universities	\$ 5,381,642	\$ 5,282,275	-1.88%
Organizations MEESR	\$ 32,786	\$ 32,779	-0.02%
Research	\$ 174,878	\$ 174,363	-0.30%
Pension	\$ 1,226,557	\$ 1,238,040	0.93%
Total	\$ 16,960,200	\$ 16,926,614	-0.20%

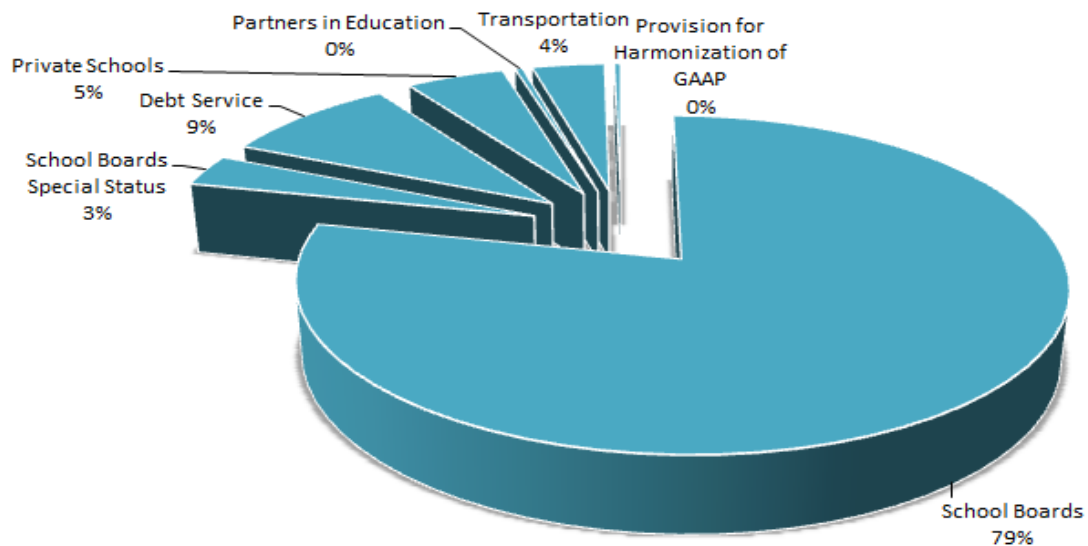
3. Program 4 – Preschool, Elementary, and Secondary

For the 2015-2016 governmental year, the total number of credits allocated to the Ministère de l'Éducation (MEESR) is \$138.6 million, an increase of 0.16% from 2014-2015.








The MEESR's portion of the total provincial budget is equal to 16%.

Preschool, Elementary, and Secondary Budget 2015-2016

	Budget (M)		Variation
	2014-2015	2015-2016	
School Boards	\$ 7,313,697	\$ 7,268,021	-0.63%
School Boards Special Status	\$ 283,968	\$ 292,460	2.90%
Debt Service	\$ 766,169	\$ 827,381	7.40%
Private Schools	\$ 465,755	\$ 463,376	-0.51%
Partners in Education	\$ 40,185	\$ 34,685	-15.86%
Transportation	\$ 342,946	\$ 341,987	-0.28%
Provision for Harmonization of GAAP	\$ 30,058	\$ 30,058	0.00%
Total	\$ 9,242,778	\$ 9,257,969	0.16%



4. Budget Rules General Information 2015-2016

-  Salary indexation equal to 1% (as of April 1, 2015); 0% as of April 1, 2016;
-  Indexation for non-salaried expenses – 0%
-  Full-time pre-kindergarten program – status quo
-  Daycare Program
 - i. Parent daily fee increases from \$7.30 to \$8.00
 - ii. Regular grants decrease
 - iii. PD grants decrease
-  Revision of mode of allocation (budget rules) for supplementary grants, from 115 to 50 measures in three sub-groups:
 - i. School Success
 - ii. Complementary Services
 - iii. Regions and rural schools
-  Budget Cuts (new);
 - i. Budget Equilibrium 2015-2016 (\$62.4 M);
 - ii. Law 17 – (\$62.7M)
 - iii. Daycare grants
 - iv. Supplementary Grants
-  Abolishment of the “*Fonds Transitoires*”

5. Budget Rules – Accumulated Surplus Regulation

As per the current budget parameters, school boards may use up to 5% of their accumulated surplus as of July 1, 2014 (excluding all land value and sick/vacation provision).

WESTERN QUÉBEC SCHOOL BOARD

BUDGET - OVERVIEW

2015-2016

1) Source of Funding – School Boards

Grants from the MEESR

MEESR 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 MEESR are allocated in accordance with the annual budgetary rules published on an annual basis.

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 MEESR (maximum taxation revenue), which allows school boards to set tax rates based on students enrolments and assessed evaluation.

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 MEESR 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 MEESR 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

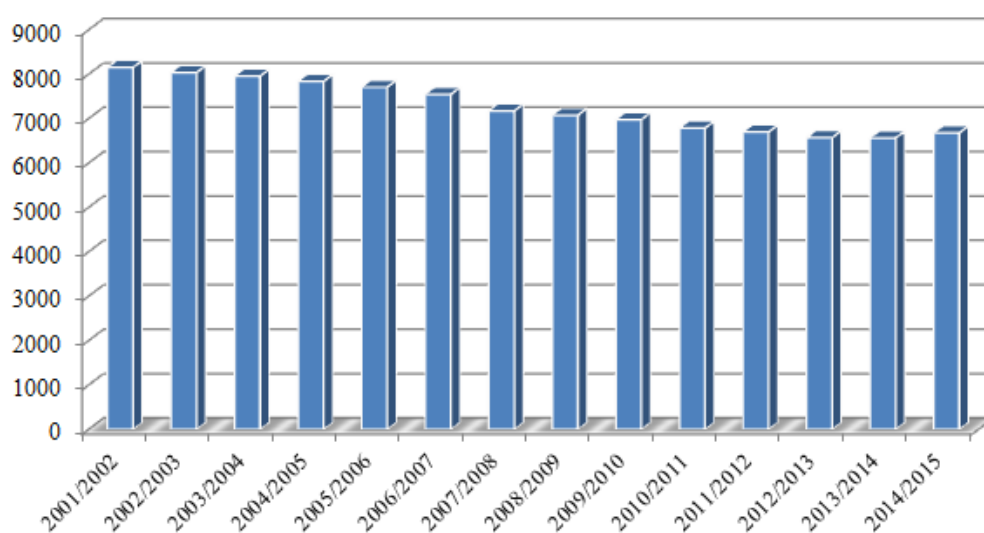
3) Student Enrolment History and Projection 2001-2021

Statistics on demographic projections for school boards are developed by the *Direction de la recherche, des statistiques et des indicateurs* (MEESR). 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* (Health Insurance Card).
- ✚ The migration rate of previous student enrolment by sector.

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

School Year	Kindergarten	Elementary	Secondary	Total
2001/2002	530	4200	3423	8153
2002/2003	538	3996	3504	8038
2003/2004	491	3879	3588	7958
2004/2005	480	3677	3685	7842
2005/2006	458	3543	3709	7710
2006/2007	462	3420	3666	7548
2007/2008	458	3218	3502	7178
2008/2009	494	3201	3384	7079
2009/2010	521	3185	3275	6981
2010/2011	486	3189	3113	6788
2011/2012	521	3215	2963	6699
2012/2013	544	3226	2802	6572
2013/2014	584	3321	2659	6564
2014/2015	627	3386	2666	6679



¹ Source : WQSB –GPI database

4) The following table shows the projected enrolment to 2025-2026 ².

Sectors	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Kindergarten	527	525	457	431	341	440	444	449	452	455	458
Elementary	3,470	3,488	3,525	3,448	3,319	3,078	2,887	2,797	2,715	2,709	2,735
Secondary	2,672	2,679	2,661	2,748	2,804	2,864	2,987	2,973	2,979	2,837	2,689
Total	6,669	6,692	6,643	6,627	6,464	6,382	6,318	6,219	6,146	6,001	5,882

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

The following graph shows the projected enrolment³.



³ Source : MEESR, Direction de la recherche, des statistiques et de l'information

5) Student enrolment used to develop the 2015-2016 school board budget.

School boards funds are based primarily on student enrolment on September 30 of each school year. Two student counts are used to determine the amount of taxation revenues and the government grants for a given school year.

First, the September 30 enrolment of the previous year is used to determine the amount of taxation revenues the school board is entitled to generate, along with specific MEESR' grant. Secondly, the student enrolment projection for the following school year is used to determine the remaining portion of the MEESR' grant (teaching personnel).

Financial Impact:

I. Taxation Revenues: School tax revenues based on September 30, 2014 enrolment counts (*Charlemagne reading of January 23, 2015- Bilan 3*).

Student enrolment – September 30, 2014	6676
Student enrolment – September 30, 2013	6651

Net difference	25
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II. MEESR' Grant : Based on the September 30, 2015 (enrolment count currently based on registration as of June 2, 2015)

Student enrolment projection – September 30, 2015	6698
Student enrolment – September 30, 2014	6679

Net difference	21
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6) Students with Special Needs – Demographics 2015-2016

Students with special needs are divided into two groups:

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

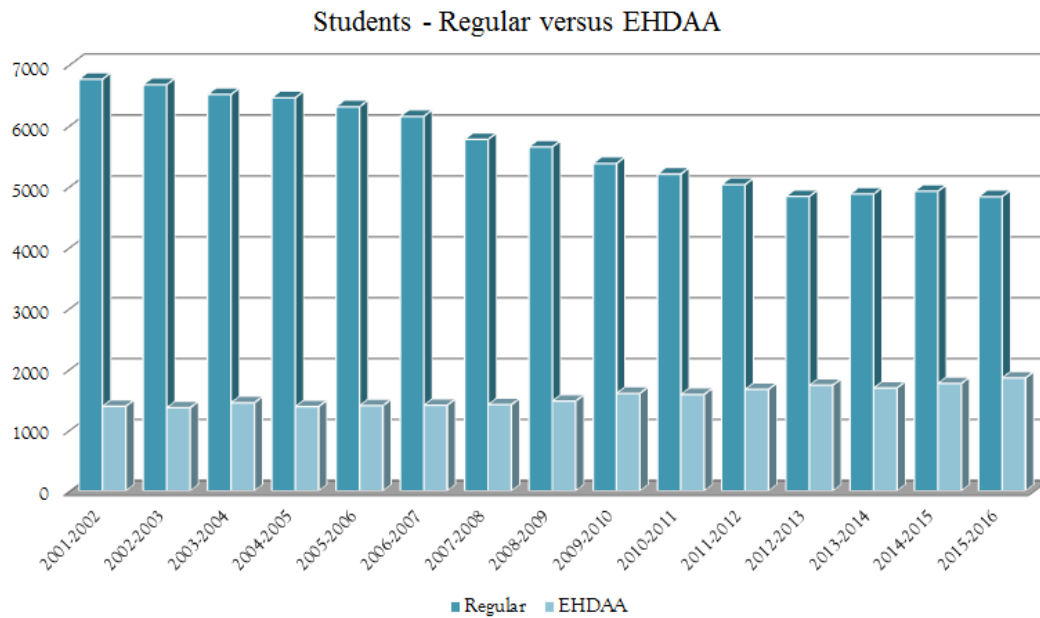
Students with special needs represent an important portion of our student population and generates additional funding depending on the student's code. Funding formulas for EHDAA and At Risk students are also different.

The following table illustrates an increase of 58.5% of the EHDAA population, whereas the regular student population has decreased by 28.53 % since 2001. The At Risk student population increased by 27.86%.

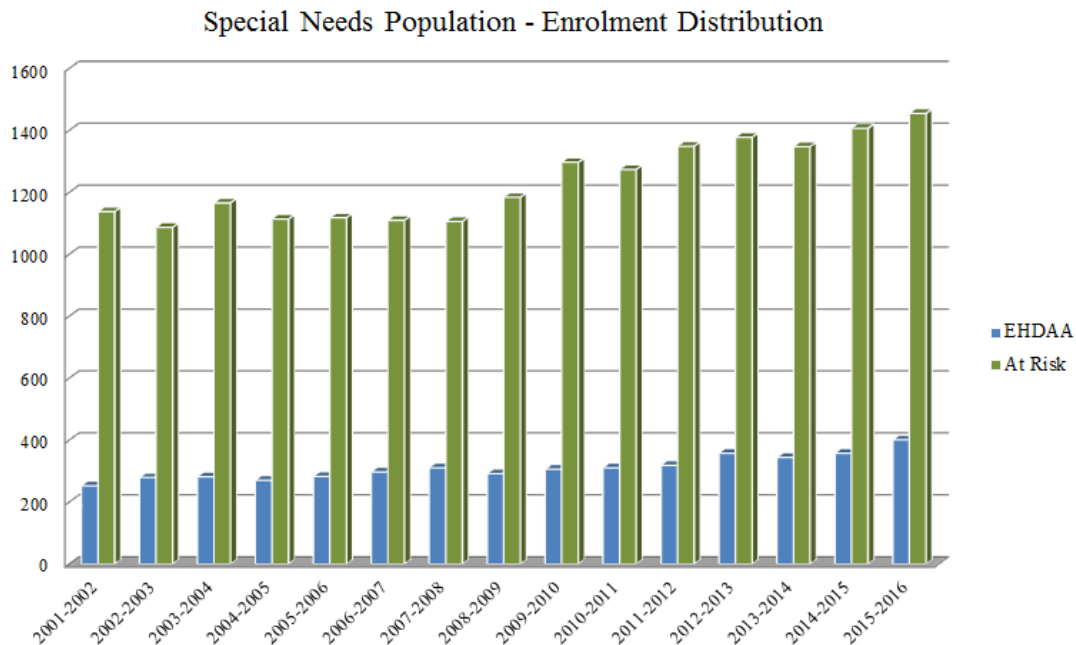
Student Population - WQ				
School Year	EHDAA	At Risk	Regular	Total
2001-2002	253	1138	6762	8153
2002-2003	279	1087	6672	8038
2003-2004	282	1166	6510	7958
2004-2005	271	1114	6457	7842
2005-2006	283	1118	6309	7710
2006-2007	297	1110	6141	7548
2007-2008	311	1106	5761	7178
2008-2009	292	1184	5603	7079
2009-2010	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	4872	6564
2014-2015	358	1407	4914	6679
2015-2016	401	1455	4842	6698

Variance from 2001	
Ehdaa	58.50%
At Risk	27.86%
Regular	-28.39%

¹ Source: WQSB – GPI database



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



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: 309 382 \$

8) School Taxation

The School Board collects school taxes from property owners residing on the Western Québec School Board territory. It shares its territory 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). Businesses 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

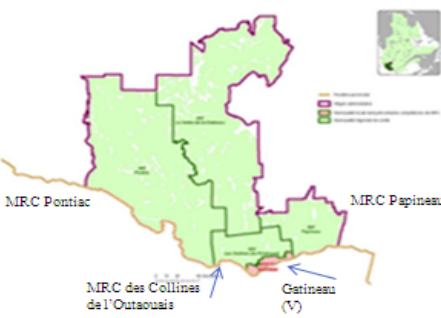
C.S. DU LAC TÉMISCAMINGUE

C.S. LAC ABITIBI

C.S. HARRICANA

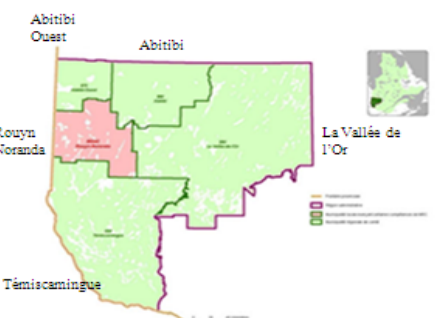
It should be noted that we do not invoice any property owners in either the C.S. Lac Abitibi or Harricana territory because that there are no Anglophone students residing on these territories.

The territory covers 90 000 km² over 155 municipalities and reserves. Our territory covers two administrative regions:



Alleyn et Cawood	Bristol	Bryson
Campbell's Bay	Chichester	Clarendon
Fort Coulonge	L'Île du Grand Calumet	
L'Île-aux-Allumettes	Lac-Nigaut (*.N)	Litchfield
Mansfield-et-Ponterfract	Otter Lake	Portage-du-Fort
Rapides-des-Joachims	Shawville	Sheenboro
Thorne	Waltham	
*****	PONTIAC	*****
Aumond	Blue Sea	Bois-Franc
Bouchette	Cascades Malignes (*.N)	Cayamant
Délage	Denholm	
Dépôt Échouani (*.N)	Egan-Sud	Gracefield
Grand Remous	Kazabazua	
Kitigan Zibi – <i>Native R</i>	Lac Lenôtre (*.N)	Lac Moselle (*.N)
Lac Pythonga (*.N)	Lac Rapide – <i>Native R</i>	Lac Ste Marie
Low	Maniwaki	Messines
Montcerf Lytton	Ste Thérèse de la Gatineau	
*****	LA VALLEE DE LA GATINEAU	*****
Boileau	Bowman	Cheneville
Duhamel	Fassett	Lac des Plages
Lac-Simon	Lochaber Partie Ouest	Lochaber
Mayo	Montebello	Montpellier
Mulgrave-et-Derry	Namur	
Notre Dame de Bonsecours	Notre Dame de la Paix	Papineauville
Plaisance	Saint Andre d'Avellin	Ripon
Saint Emile de Suffolk	Sainte Sixte	Thurso
Vals des Bois		
*****	PAPINEAU	*****
VILLE DE GATINEAU >>	Sectors: Buckingham	Masson Anger
Gatineau	Aylmer	Hull
DES COLLINES DE L'OUTAOUAIS >>		Cantley
Chelsea	L'Ange Gardien	LaPêche
Notre Dame de la Sallette	Pontiac	

Region 07



Amos	Angliers (T)	Authier
Authier-Nord	Barraute	Béarn (T)
Belcourt (V)	Belleterre (T)	Berry
Champneuf	Chazel	Clermont
Clerval	Duhamel-Ouest (T)	Duparquet
Dupuy	Fugèreville (T)	Galichan
Guerin (T)	Kebaowek – <i>Native R</i>	Kipawa (T)
La Corne	La Morandière	La Motte
La Reine	La Sarre	Lac-Chicobi (*.N)
Lac-Despinassy (*.N)	Lac-Duparquet (*.N)	Lac-Granet (VN)
Lac-Metei (VN)	Lac-Simon – <i>Native R</i>	Laforce (T)
Landrienne	Laniel (TN)	
Latulipe-et-Gaboury (T)	Launay	Laveriochère (T)
Lorrainville (T)	Les Lacs-du-Témiscamingue (TN)	
Macamic	Malartic (V)	
Matchi-Manitou (VN)	Moffat (T)	Nédélec (T)
Normétal	Notre-Dame-Du-Nord (T)	Palmarolle
Pikogan – <i>Native R</i>	Poularies...	Preissac
Rapide-Danseur	Rémigny (T)	
Réservoir-Dozois (VN)	Rivière-Héva (V)	Rivière Ojima *.N
Rochebaucourt	Roquemaure	
Rouyn-Noranda (R)	St-Bruno-de-Guigues (T)	
St-Dominique-du-Rosaire	St-Edouard-de-Fabre (T)	
St-Eugène-de-Guigues (T)	St-Félix-de-Dalquer	St-Lambert
St-Marc-de-Figuery	St-Mathieu-d'Haricana	
St-Germaine-Boule	St-Gertrude-Manneville	
St-Hélène-de-Mancebourg	Senneterre (V)	
Senneterre Paroisse (V)	Taschereau	
Témiscaming (T)	Timiskaming – <i>Native R</i>	
Trécesson	Val d'Or (V)	
Val-Saint-Gilles	Ville-Marie (T)	

Region 08

9) Maximum Taxation Revenue

The taxation revenue is based on the previous September 30 student count (youth and adult sector). The student count is weighted per sectors (kindergarten, primary, etc), depending on the category of students (regular or handicap population).

The following table illustrates the breakdown of a taxation dollar and the adjusted rate from the previous year based on the Consumer Product Index published by Statistics Canada;

CATEGORY	WEIGHT	ADJUSTMENT - CPI/C.C.	WEIGHT
Union personnel	0.36320	0.857%	0.36631
Non-union personnel	0.18113	0.857%	0.18268
Other costs	0.20954	0%	0.20954
Transportation	0.14919	1.91%	0.15204
Oil	0.00948	3.51%	0.00981
Natural gas	0.02333	11.33%	0.02598
Electricity	0.06417	2.90%	0.06603
Total	1.0000		1.0124
	Total		1.24%

Financial Impact:

The amount per weighted student is equal to \$814.62.

Total Taxation Revenues = Total weighted population X \$814.62 per student = \$ 17 237 314

10) School Taxation and Equalization Grant:

The school board is entitled to generate school taxation revenue based on the September 30, 2014 student population. The maximum taxation revenue is equal to \$ 17 237 314 based on the student population of 7206 including the adult sector. As a result, the school board may not generate additional revenue through school taxes.

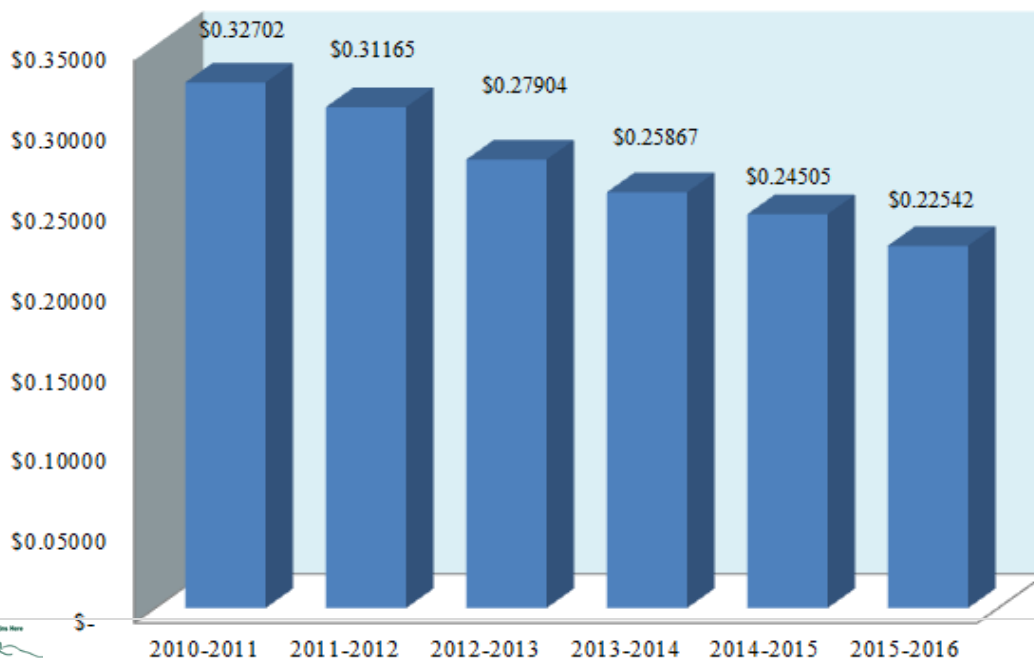
In order to determine the amount of school tax rate it may invoice property owners and companies, the school board must calculate the assess evaluation on its territory in comparison with the Francophone school boards. Consequently, a global school tax rate is calculated using the maximum tax revenue on a \$100 of evaluation.

Municipal Evaluation School Board's Territory	\$ 7 646 746 440
Maximum Taxation Revenue based on Student Enrolment	\$ 17 237 314
Taxation Rate 2015-2016 per \$100 of evaluation	\$ 0.22542

In previous years, the school board provided a reduction rate on school taxes; however, with the adoption of Law 25 in 2013, the reduction rate was eliminated. As of 2015-2016, the school board is no longer eligible for an equalization grant from the MEESR. Thus, it remains in effect for school boards who cannot attain their maximum taxation revenues by means of school taxes therefore depending on a provincial grant to optimize their tax revenue.

The assess evaluation on the school board's territory increased by 10.1% from \$ 6 944 672 593 to \$ 7 646 746 440, resulting in a decrease of the school tax rate from \$0.24505 in 2014-2015 to \$0.22542 in 2015-2016.

The following graph illustrates the evolution of the school tax rates since 2010.



11) Investment (capital) Envelope

a. *Maintien des Bâtiments – Mesure 50621*

The MEESR has allocated a \$250 million envelope towards the maintenance and renovation 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 \$ 1 983 759

b. Accessibility to Handicaps

For 2015-2016, the grant to increase the accessibility to schools to individuals with a handicap is equivalent to \$ 146 428.

c. *Résorption du déficit d'entretien- Mesure 50622*

The résorption du déficit grant targets major renovations/repairs to buildings with the intent to absorb the maintenance deficit incurred in previous years. The total MEESR grant is equivalent to \$ 97 million. The grant allocation is \$ 565 781.

d. NTIC – Technology grant

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

12) School Transportation

Provincial	Western Québec	Financial Impact
Indexation CPI	Indexation of contracts by 1.91%	\$ 145 565
Environmental Allocation for School Buses	Allocation	\$ 0
Student enrolment	Adjustment	\$ 626
7.5 million \$ towards the reduction of the 1998-99	Negative Recurrent Adjustment	(\$ 173 241)

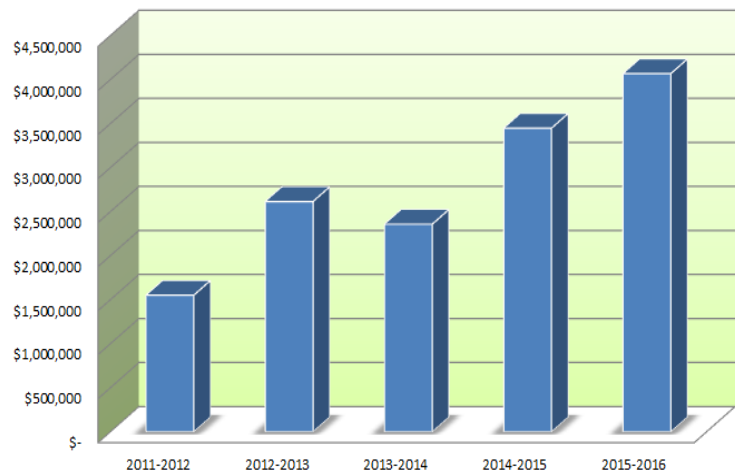
The transportation budget rules are established until 2017 and stipulate that school boards may negotiate by mutual agreement with the bus contractor. Furthermore, in the event of a surplus incurred by the school boards at the end of the fiscal year, the MEESR will retain 50% of it.

13) Recurrent Budget Cuts:

Within the budget parameters, there are several budget cuts that are applied, on an annual basis, to various budget envelopes. Since the amalgamation of school boards in 1998, the budget cuts have been and remain an integral part of our budget. However, the budget cuts have been increasing in the last few years.

The table below illustrates the accumulative budget cuts since 2011.

**Accumulative Budget Cuts
2011-2015**



Budget Cuts 2011-2015					
Categories	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Amalgamation 1997-1998	\$ 144,825	\$ 146,954	\$ 149,364	\$ 151,321	\$ 153,197
Organization of services	\$ 769,860	\$ 759,661	\$ 752,308	\$ 763,183	\$ 763,183
Transportation	\$ 173,241	\$ 173,241	\$ 173,241	\$ 173,241	\$ 173,241
Law 100	\$ 91,651	\$ 137,476	\$ 183,302	\$ 183,302	\$ 183,302
<i>Budget Equilibrium</i>					
2011-2012	\$ 371,240	\$ 371,240	\$ 371,240	\$ 371,240	\$ 371,240
2012-2013		\$ 1,026,677			
2013-2014			\$ 727,999	\$ 557,414	\$ 557,414
2014-2015				\$ 404,000	\$ 404,255
Mesure Additionnelle				\$ 104,233	\$ 104,233
2015-2016					\$ 483,871
<i>Negative Mesure</i>					
School Success				\$ 514,506	\$ 514,506
Special Education				\$ 73,501	\$ 73,501
Other Mesures				\$ 52,011	\$ 285,000
Total Cut	\$ 1,550,817	\$ 2,615,249	\$ 2,357,454	\$ 3,347,952	\$ 4,066,943
<i>Perequation - School Taxes</i>					
			\$ 2,315,662	\$ 2,315,662	\$ 2,315,662
				\$ 1,157,831	\$ 1,157,831
					\$ 1,157,831
Total Loss in Perequation (replace by school taxes)			\$ 2,315,662	\$ 3,473,493	\$ 4,631,324
Note: Excludes loss of revenues resulting from decrease in student population					

WESTERN QUÉBEC SCHOOL BOARD

BUDGET

2015-2016

Section 275 of Education Act:

Allocation of income.

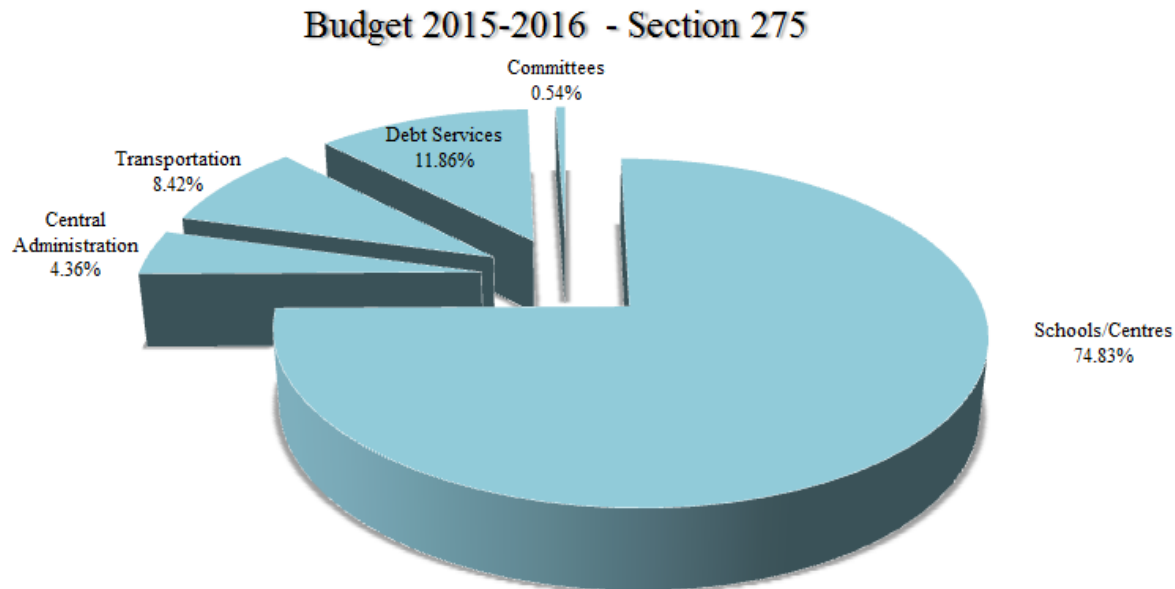
After consulting with the governing boards and the parents' committee, the school board shall establish objectives and principles governing the allocation of subsidies, school tax proceeds and its other income among its educational institutions.

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.

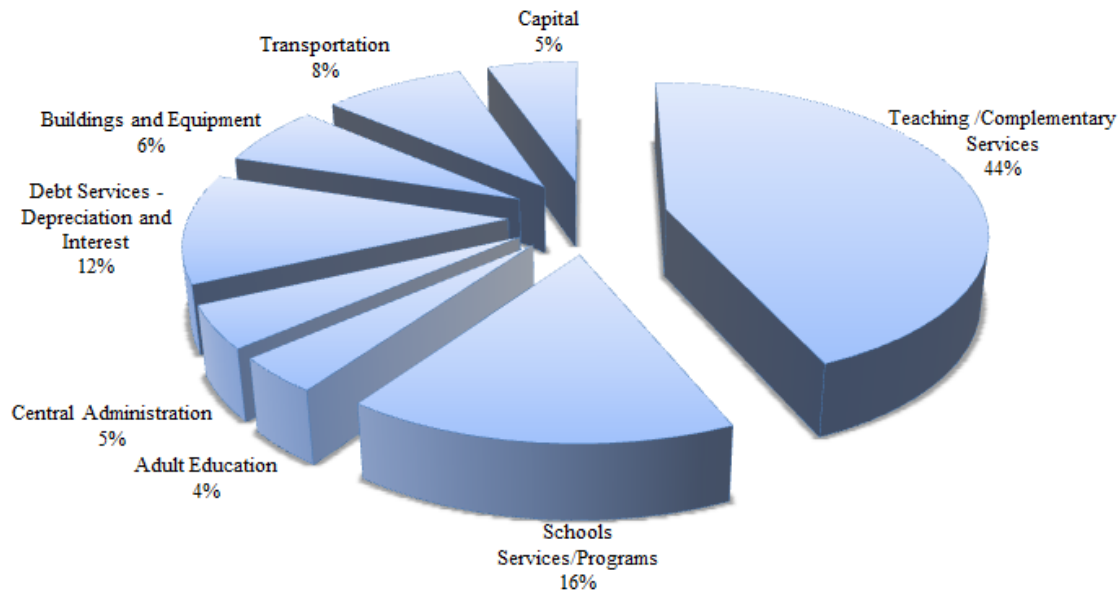
Specific amounts.

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

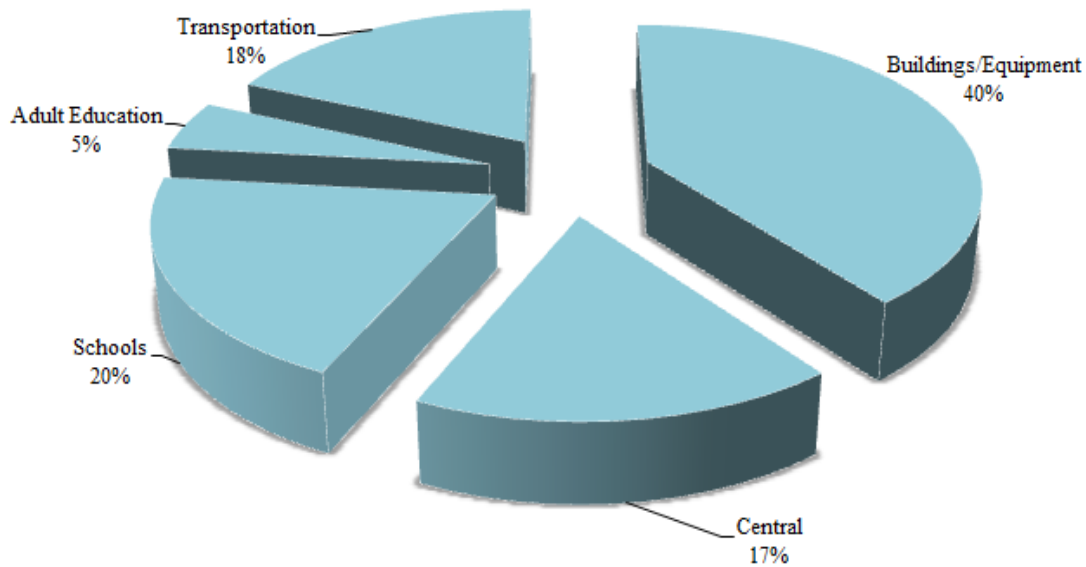


Western Québec School Board Budget 2015-2016

Budget Revenues 2015-2016



School Taxation Revenues 2015-2016



BUDGET 2015-2016

REVENUES

<i>MEESR's Grants</i>			
Operational	\$	45,117,129	
Supplementary	\$	4,965,813	
Posteriori	\$	3,592,338	
School Transportation	\$	4,590,978	
Investment (capital)	\$	4,965,997	
Debt Service	\$	10,614,774	\$ 73,847,029
<i>School Fees</i>			
ECQ Funding	\$	205,400	
School Fees	\$	5,290,418	\$ 5,495,818
<i>School Taxes</i>			
School Taxation	\$	17,237,314	
Negative Adjustment	\$	(3,193,936)	
Grant in lieu of taxes	\$	626,000	
Complementary taxes - previous years	\$	198,000	\$ 14,867,378
<i>Tenant Lieu of Taxes</i>			
Tenant Lieu of Taxes	\$	(1,451,000)	\$ (1,451,000)
NET REVENUES			\$ 92,759,225

EXPENSES

Teaching /Complementary Services	\$	40,003,629	
Schools Services/Programs	\$	14,797,998	
Adult Education	\$	3,503,080	
Central Administration	\$	4,363,850	
Buildings and Equipment	\$	6,318,236	
Transportation	\$	7,806,774	
Capital	\$	4,965,997	
Debt Services - Depreciation and Interest	\$	10,999,661	
<i>Net Expenses</i>			\$ 92,759,225
BALANCE			\$ (0)

TEACHING AND COMPLEMENTARY SERVICES - ENVELOPE # 1

REVENUES

<i>MEESR's Grant</i>		<u>Balance</u>
Operational Grant	\$ 38,579,999	
Supplementary Grant	\$ 1,545,032	
Posteriori Grant	\$ 37,058	\$ 40,162,088
<i>School/Board Fees</i>		
Educational Fees	\$ 157,250	
	\$ 157,250	\$ 40,319,338

EXPENSES

<i>Teaching Staff</i>	2014-2015	2015-2016	
PRE-KINDERGARTEN	\$ 228,412	\$ 172,554	
HEAD START PROGRAM (K-4)	\$ 115,444	\$ 117,724	
TEACHERS' SALARY/BENEFITS	\$ 31,861,201	\$ 31,763,588	
SUPPLY COST	\$ 909,428	\$ 711,278	
SALARY INSURANCE COSTS	\$ 546,042	\$ 546,524	
PARENTAL LEAVE	n/a	\$ 272,924	
CSST	n/a	\$ 11,612	
OVERSIZE COMPENSATION	\$ 148,009	\$ 221,734	
RECLASSIFICATION	\$ 74,004	n/a	
MONEABLE DAYS	\$ 62,668	\$ 53,756	
HEAD TEACHERS/STAFF ASSISTANTS	\$ 28,808	\$ 29,745	
VALUE-ADDED REMUNERATION	\$ 154,677	\$ 176,340	
MULTI-GRADE CLASSES	\$ 34,500	\$ 37,058	
PROFESSIONAL DEVELOPMENT(PIC)	\$ 115,694	\$ 119,459	
PROFESSIONAL DEVELOPMENT - ECOLE 2.0	\$ 21,361	n/a	
NORTHERN ALLOWANCE PREMIUMS	\$ 79,058	\$ 82,128	
HOME TUTORING SERVICES	\$ 21,200	\$ 21,200	
SUMMER SCHOOL PROGRAM	\$ 15,000	\$ 7,500	
	\$ 34,415,506	\$ 34,345,125	
<i>Complementary Services</i>			
DRUG & ALCOHOL TECHNICIANS	\$ 133,152	\$ 138,538	
RESOURCE/REMEDIATION TEACHERS	\$ 617,707	\$ 617,717	
MESURE 30053 (Support/Attendants to Handicaps)	\$ 299,876	\$ 343,990	
MESURE 30321 INTEGRATION FGJ	\$ 209,495	\$ 203,387	
SPECIAL EDUCATION TECHNICIANS	\$ 1,028,000	\$ 1,429,000	
ATTENDANTS TO THE HANDICAP	\$ 1,345,000	\$ 1,521,000	
MESURE 30361 (Support/Behavior Technicians)	\$ 198,619	\$ 198,674	
MELS/MSSS AGREEMENTS	\$ 245,568	\$ 248,024	
EDUCATIONAL RESOURCES - AT RISK (30331)	\$ 34,364	n/a	
PROFESSIONAL INSERTION - SUPPORT (30332)	\$ 9,841	n/a	
SPEECH PATHOLOGY	\$ 150,000	\$ 174,225	
SPECIAL EDUCATION CONSULTANTS - 30364	\$ 185,542	\$ 180,903	
SPECIAL EDUCATION - IEP RESOURCES(30059/30322)	\$ 79,368	\$ 78,969	
SPECIAL EDUCATION CONSULTANTS (30364)	\$ 570,163	\$ 313,008	
PSYCHOLOGY SERVICES	\$ 172,831	\$ 211,070	
	\$ 5,279,526	\$ 5,658,505	\$ 40,003,629
NET BALANCE			<u><u>\$ 315,709</u></u>

SCHOOLS AND PROGRAMS - ENVELOPE #3

REVENUES

MEESR's Grant			Balance
Operational		\$ 3,035,708	
Supplementary Grant		\$ 2,967,402	
Posteriori Grant		\$ 2,115,280	\$ 8,118,389
<i>School Taxes</i>			
School Taxation		\$ 3,447,457	
Negative Adjustment		\$ (783,056)	\$ 2,664,401
<i>School/Board Fees</i>			
ECQ Funding		\$ 111,900	
School Fees		\$ 4,933,668	\$ 5,045,568
<i>Tenant Lieu of Taxes</i>			
Tenant Lieu of Taxes		\$ (627,000)	\$ (627,000)
			\$ 15,201,358

EXPENSES

Schools	2014-2015	2015-2016		
PRINCIPALS & VICE-PRINCIPALS	\$ 2,726,575	\$ 2,750,120		
TRAVEL & PD PRINCIPALS	\$ 25,600	\$ 25,600		
SECRETARIES & TECHNICIANS(ADMIN)	\$ 1,651,305	\$ 1,668,096		
PD SECRETARIES & TECHNICIANS	\$ 11,775	\$ 12,345		
LAB - TECHNICIANS	\$ 253,474	\$ 254,871		
PHOTOCOPYING	\$ 90,000	\$ 55,000		
SCHOOL BUDGETS	\$ 3,292,715	\$ 3,101,317		
GOVERNING BOARDS	\$ 6,854	\$ 6,932		
FUNDRAISING ACTIVITIES	\$ 353,000	\$ 331,695		
LIBRARY SERVICES	\$ 209,908	\$ 241,826		
INFORMATION TECHNOLOGY	\$ 563,151	\$ 487,686	\$ 8,935,487	
<i>Service, Programs, and PD</i>				
BUS SUPERVISION	\$ 44,552	\$ 42,324		
SUPERVISION /TRANSPORTATION (90 MINUTES/WEEK)	\$ 88,309	\$ 35,000		
GUIDANCE	\$ 350,072	\$ 356,483		
SCHOOL SUCCESS - SUPPORT SERVICES	\$ 92,757	\$ 42,757		
EXTRA-CURRICULAR ACTIVITIES -H.S.	\$ 152,516	\$ 117,020		
PEDAGOGICAL CONSULTANTS	\$ 295,257	\$ 220,201		
NEW HORIZONS NEW APPROACH - SECONDARY (8)	\$ 133,087	\$ 131,842		
NEW HORIZONS NEW APPROACH - ELEMENTARY(10)	\$ 92,877	\$ 96,900		
DAY CARE SERVICES	\$ 2,527,500	\$ 2,570,000		
OUT OF PROVINCE SCHOOL FEES (ONTARIO)	\$ 589,000	\$ 628,000		
COMMUNITY SPIRITUAL ANIMATION	\$ 114,355	\$ 32,000		
MILK PROGRAM	\$ 38,700	\$ 38,700		
FIRST NATION GRANT	\$ 353,700	\$ 376,680		
VIOLENCE PREVENTION PROGRAM	\$ 36,343	\$ 46,787		
ASSESSMENT TOOLS	\$ 57,000	\$ 8,000		
NETWORKS	\$ 259,000	\$ 125,000		
TRAINING AND SUPPORT	\$ 319,000	\$ 252,000		
FRÉQUENTATION ET RÉUSSITE FP		\$ 7,501		
ACTIVITÉ EXPLORATION FG		\$ 1,737		
NUTRITION PROGRAM (Pierre Elliott Trudeau)	\$ 6,280	\$ 5,721		
HEALTHY EATING INITIATIVES	\$ 22,221	\$ 22,221		
GUIDANCE/ORIENTED SCHOOLS	\$ 76,700	\$ -		
SPECIAL PROJECT- SCHOOL SUCCESS	\$ 18,850	\$ 18,900		
POP MATERIALS	\$ 5,747	\$ 5,903		
RECIT - INTEGRATION OF TECHNOLOGY	\$ 89,134	\$ 43,988		
W/QTA	\$ 88,900	\$ 85,250		
READING INITIATIVES	\$ 113,752	\$ 64,963		
RURAL SCHOOLS (7)	\$ 142,000	\$ 171,500		
SERVICE ACCUEIL	\$ 93,603	\$ 93,000		
WELL AWARENESS (PHYSICAL ACTIVITIES)	\$ 20,975	\$ 20,401		
HOMEWORK ASSISTANCE PROGRAM	\$ 112,609	\$ 167,131		
CULTURAL PROGRAM	\$ 26,500	\$ 34,600	\$ 5,862,510	\$ 14,797,998
NET BALANCE			\$ 403,361	

ADULT EDUCATION BUDGET - ENVELOPE # 2

REVENUES

<i>MEESR's Grant</i>				Balance
Operational	\$	1,585,459		
Supplementary Grant	\$	30,551		
Posteriori Grant	\$	1,265,000	\$	2,881,010
<i>School Taxes</i>				
School Taxation	\$	841,306		
Negative Adjustment	\$	(191,094)	\$	650,212
<i>School/Board Fees</i>				
ECQ Funding	\$	-		
School Fees	\$	-		
Goods/Services - Others	\$	-	\$	-
			\$	3,531,222

EXPENSES

<i>Adult Education</i>				
Salaries	\$	2,843,756		
Benefits	\$	353,624		
Travel	\$	30,700		
Materials	\$	170,000		
Service Fees/Contracts	\$	105,000		
			\$	3,503,080

NET BALANCE

\$ 28,142

CENTRAL ADMINISTRATION - ENVELOPE # 4

REVENUES

MEESR's Grant			Balance
Operational	\$	1,690,963	
Supplementary Grant	\$	26,790	
Posteriori Grant	\$	-	\$ 1,717,753
<i>School Taxes</i>			
School Taxation	\$	2,952,919	
Negative Adjustment	\$	(670,727)	
Complementary taxes previous years	\$	198,000	
Grant in lieu of taxes	\$	626,000	\$ 3,106,192
<i>School/Board Fees</i>			
ECQ Funding	\$	93,500	
Board Fees	\$	111,000	\$ 204,500
<i>Tenant Lieu of Taxes</i>			
Grant in lieu of taxes	\$	(824,000)	\$ (824,000) \$ 4,204,445

EXPENSES

Committees	2014-2015	2015-2016	
COMMISSIONER' SALARIES	\$ 143,072	\$ 152,609	
COMMISSIONERS' TRAVEL AND PD	\$ 15,000	\$ 15,000	
ELECTIONS 2014	\$ 252,000	\$ -	
STUDENT PROTECTOR	\$ 16,816	\$ 15,000	
GOVERNING BOARDS	N/A	N/A	
PARENT COMMITTEES	\$ 3,800	\$ 2,800	
S.E.A.C.	\$ 1,200	\$ 1,000	
Q.E.S.B.A.	\$ 58,450	\$ 58,450	
<i>Administratives Services</i>			
GENERAL DIRECTORATE	\$ 326,511	\$ 291,511	
SECRETARY GENERAL	\$ 152,222	\$ 147,824	
ARCHIVES/RECORDS MANAGEMENT	\$ 106,400	\$ 92,400	
EDUCATIONAL ADMINISTRATION	\$ 607,109	\$ 494,233	
COMPLEMENTARY SERVICES	N/A	\$ 178,852	
FINANCE DEPARTMENT(taxation)	\$ 716,576	\$ 648,507	
HR DEPARTMENT(personnel)	\$ 291,899	\$ 428,599	
BUILDING DEPARTMENT	\$ 321,065	\$ 361,730	
TRANSPORTATION DEPARTMENT	\$ 162,581	\$ 157,669	
IT/COMMUNICATION DEPARTMENT	\$ 159,439	\$ 145,844	
TRAVEL- CENTRAL ADMINISTRATION	\$ 69,000	\$ 70,500	
<i>Corporate Services</i>			
JUDICIAL REPORTS	\$ 9,645	\$ 9,765	
MEDICAL EXPERTISE	\$ 20,000	\$ 20,000	
DATA PROCESSING (SOFTWARE)	\$ 350,000	\$ 344,557	
FIBER/VIDEOCONFERENCING	\$ 74,000	\$ 74,000	
TELECOMMUNICATIONS	\$ 315,000	\$ 300,000	
POSTAGE	\$ 75,000	\$ 80,000	
CORPORATE SERVICES (Legal, Audit, Insurance)	\$ 257,000	\$ 251,000	
ADVERTISEMENT/ LEGAL NOTICES	\$ 30,000	\$ 22,000	
	\$ 4,533,785	\$ 4,363,850	\$ 4,363,850
NET BALANCE			\$ (159,405)

BUILDINGS - MAINTENANCE & EQUIPMENT BUDGET - ENVELOPE # 5

REVENUES

MEESR's Grant			Balance
Operational	\$	225,000	
Supplementary Grant	\$	356,039	
Posteriori Grant	\$	-	\$ 581,039
School Taxes			
School Taxation	\$	6,819,836	
Negative Adjustment	\$	(1,549,059)	\$ 5,270,777
School Fees			
Board/School Fees	\$	88,500	\$ 88,500 \$ 5,940,316

EXPENSES

	2015-2016	2014-2015	
Central Services			
MAINTENANCE ON MOVABLES(EQUIPMENT)			
VEHICLES - MAINTENANCE AND SUPPLIES	\$ 26,000	\$ 25,000	
SERVICE AND CONTRACTS	\$ 25,000	\$ 26,000	
	<u>\$ 51,000</u>	<u>\$ 51,000</u>	
MAINTENANCE ON IMMOVABLES (BUILDINGS)			
MAINTENANCE CREW (SALARIES AND BENEFITS)	\$ 392,083	\$ 437,113	
TRAVEL	\$ 10,000	\$ 10,000	
MATERIALS AND SUPPLIES	\$ 330,000	\$ 310,000	
CONTRACTS	\$ 785,000	\$ 765,000	
BUILDING/ENERGY STUDIES	\$ -	\$ -	
	<u>\$ 1,517,083</u>	<u>\$ 1,522,113</u>	
CARETAKING ON IMMOVABLES (BUILDINGS)			
JANITORIAL - EMPLOYEES	\$ 1,836,657	\$ 1,854,823	
JANITORIAL - CONTRACTS	\$ 1,019,200	\$ 1,019,200	
JANITORIAL - TRAVEL	\$ 10,000	\$ 12,000	
JANITORIAL SUPPLIES	\$ 150,000	\$ 152,000	
WASTE /GARBAGE/RECYCLING	\$ 112,500	\$ 115,600	
	<u>\$3,128,357</u>	<u>\$ 3,153,623</u>	
ENERGY (NATURAL GAZ, OIL, & ELECTRICITY)	\$ 1,850,000	\$ 1,825,000	
BUILDING RENTALS	\$ 191,500	\$ 191,500	
BUILDING SECURITY	\$ 60,000	\$ 60,000	
	<u>\$ 6,797,940</u>		\$ 6,803,236
GST/PST REBATE	<u>\$ (565,000)</u>		<u>\$ (485,000)</u> \$ 6,318,236
NET BALANCE			<u><u>\$ (377,920)</u></u>

TRANSPORTATION BUDGET - ENVELOPE # 6

REVENUES

<i>MEESR's Grant</i>		<u>Balance</u>
Operational	\$ 4,590,978	
Supplementary Grant	\$ 40,000	
Posteriori Grant	\$ -	\$ 4,630,978
<i>School Taxes</i>		
School Taxation	\$ 3,175,796	
Negative Adjustment	\$ -	\$ 3,175,796
<i>School Fees</i>		
Board/School Fees	\$ -	\$ 7,806,774

EXPENSES

<i>Centralized Budget</i>		
Transportation Contract - Buses	\$ 6,873,834.00	
Transportation Contract - Berlines	\$ 270,000.00	
Mesure 30760	\$ 87,000.00	
Other boards (Days out of calendar)	\$ 27,000.00	
Taxes	\$ 1,086,860.00	
Rebate Taxes (gst-pst)	\$ (587,031.00)	
TransporAction (non taxable)	\$ 20,000.00	
Parent Allocations (non taxable)	\$ 29,111.00	
		\$ 7,806,774

NET BALANCE

\$ -

CAPITAL BUDGET - ENVELOPE # 7

REVENUES

MEESR's Grant	Balance
Capital	\$ 4,965,997

EXPENSES

<i>Decentralized Budget</i>			
F.T.E. - Youth Sector	\$ 258,204		
F.T.E. - Adult/Voc Sectors	\$ 145,952		
F.T.E. - Daycare	\$ 32,472		
NTIC	\$ 497,023		
White Boards	\$ -		
Computer purchase - Laptops	\$ -		
Numeric Resources	\$ 126,329		
F.T.E. Complementary Services	\$ 83,656	\$ 1,143,636	
<i>Centralized Budget</i>			
F.T.E. - Board office	\$ 65,277		
Corporate Technology	\$ 83,637		
Capital Transformation	\$ 390,992		
Capital Renovations	\$ 586,487		
Air Quality - Prevention / Detection	n/a		
Maintien des actifs	\$ 1,983,759		
Resorption du Deficit	\$ 565,781		
Accessibility to Handicaps	\$ 146,428	\$ 3,822,361	\$ 4,965,997
NET BALANCE			\$ -

DEBT SERVICE / DEPRECIATION - ENVELOPE # 8

REVENUES

<i>MELS' Grant</i>			<u>Balance</u>
Debt Services on Long Term Loan - Billets	\$	3,963,000	
Interest on Long Term Loan	\$	2,025,898	
Interest on Short Term Loan	\$	176,099	
Mesure d'optimisation	\$	175,000	
Depreciation - Funded by MEESR	\$	3,897,777	
Depreciation - Accumulated Surplus	\$	402,000	
Revenu Rapporte	\$	150,000	<u>\$ 10,789,774</u>

EXPENSES

<i>Central Services</i>			
Capital Reimbursement Loans	\$	3,963,000	\$ 3,963,000
Interest on Long Term Loan	\$	2,025,898	
Interest on Short Term Loan	\$	176,099	\$ 2,201,997
Mesure d'optimisation	\$	175,000	<u>\$ 175,000</u>

DEPRECIATION

Buildings and Improvements (35, 40 and 50 years)

Land Improvement	\$	194,350
Buildings - Prior 1998	\$	1,362,721
Buildings - 1998-2016	\$	553,555
Building Renovations/Transformation	\$	885,197

Equipment

FTE	\$	168,880	
Computer Equipment (3years)	\$	743,805	
Library and documents (10 years)	\$	43,522	
Vehicle/Trailer	\$	15,297	
Textbooks (5 years)	\$	109,427	
Specialized Equipment (Education)	\$	60,996	
Multimedia/Technology	\$	340,118	
Other Equipment	\$	29,101	
Development (5 years)	\$	4,509	
Fiber Network (20 years)	\$	148,186	<u>\$ 4,659,664</u>

Balance

\$ (209,887)