

Notre avenir commence ici

WESTERN QUÉBEC SCHOOL BOARD

OPERATING, INVESTMENT AND DEBT SERVICE BUDGET

2016 - 2017

June 28, 2016 Council of Commissioners

PROVINCIAL EDUCATION

BUDGET

2016-2017



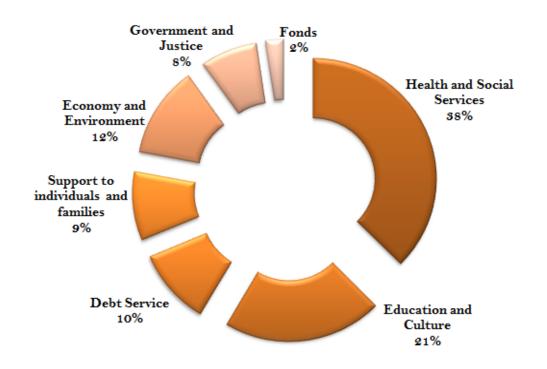
School Board Budget 2016-2017

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1. Provincial Budget 2016-2017

Budget Expense Breakdown 2016-2017

	\$ (Billion)	%
Health and Social Services	38.4	37%
Education and Culture	21.6	21%
Debt Service	10.4	10%
Support to individuals and families	9.5	9%
Economy and Environment	12.5	12%
Government and Justice	7.7	8%
Fonds des générations and contingency	2.4	2%
Total	102.5	100

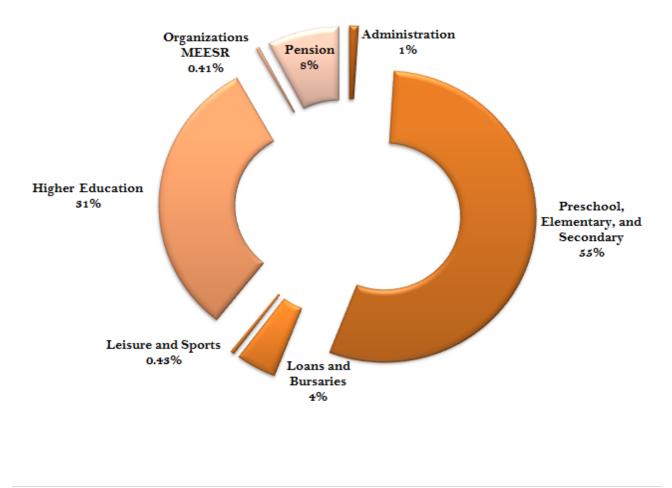


Source: Budget de dépenses 2016-2017 – Rigueur et responsabilités



2. Provincial Education	Budget 2016-2017
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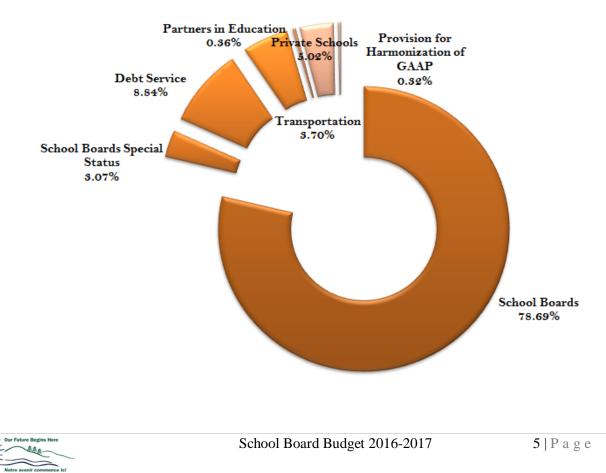
	 Budget (M)				
Education Budget by programs 2016-2017	2015-2016	2016-2		017 Variation	
Administration	\$ 165,823	\$	171,938	3.56%	
Loans and Bursaries	\$ 705,610	\$	744,790	5.26%	
Leisure and Sports	\$ 69,756	\$	74,120	5.89%	
Preschool, Elementary and Secondary	\$ 9,257,969	\$	9,471,676	2.26%	
Cegeps and Universities	\$ 5,282,275	\$	5,381,035	1.84%	
Organizations MEES	\$ 32,779	\$	70,957	53.80%	
Pension	\$ 1,238,040	\$	1,330,567	6.95%	
Total	\$ 16,752,251	\$	17,245,083	2.86%	



Our Future Begins Here

	Budget (M)				
		2015-2016	2	2016-2017	Variation
School Boards	\$	7,268,021	\$	7,480,697	2.84%
School Boards Special Status	\$	292,460	\$	292,256	-0.07%
Debt Service	\$	827,381	\$	840,032	1.51%
Private Schools	\$	463,376	\$	477,306	2.92%
Partners in Education	\$	34,685	\$	34,685	0.00%
Transportation	\$	341,987	\$	351,327	2.66%
Provision for Harmonization of GAAP	\$	30,058	\$	30,058	0.00%
Total	\$	9,257,968	\$	9,506,361	2.61%

3. Programme 04 – Preschool, Elementary, and Secondary



- 4. Budget rules general information 2016-2017
 - Salary indexation for unionized personnel:
 - ▶ 1.75% as of April 1, 2016
 - ▶ 1.50% as of April 1, 2017;

🜲 Grants – Mesures

- > Flexibility and transferability in specific *mesures* (grants);
- > Targeted *mesures* for schools (with accountability);
- > Several new specific *mesures* targeted for school success;
- ▶ New targeted funds for small community schools (60 or less);
- 4 No new budget cuts (only previous recurrent cuts);
- 4 Additional Full Time 4 year old programs (total of three);
- **4** New teaching ratios:
 - i. K4 Program: from 15:18 to 14:17
 - ii. K5 Program: from 18:20 to 17:19
- 4 Additional grants for students with special needs;
- **4** Extension of a job category to service the new special education *mesure*;
- Extension of disadvantaged schools from 8 to 10 compared to only 10; school boards will have the choice amongst the schools to serve within the *mesure*;
- Extension of job categories to service the disadvantaged schools targeted by the *mesure* -Support to Literacy (reading and writing);
- Optimization *mesure* is available for 2016-2017;
- Annual moneable sick days for teachers (average 3 days);
- Additional stipend amount for psychologists;
- Wew targeted capital funds are available including additional envelopes;
- School capacity regulations have been modified from 50% to 10%;
- Flexibility to utilize a portion of targeted capital *mesure* for project management resources.



WESTERN QUÉBEC SCHOOL BOARD

BUDGET - OVERVIEW

2016-2017



1) Source of Funding – School Boards

4Grants from the MEES

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 MEES 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 MEES (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 MEES 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 MEES on an annual basis are as follows:

- 1. 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
- 2. Implementation of new initiatives
- 3. Removal of programs and other changes to budget parameters



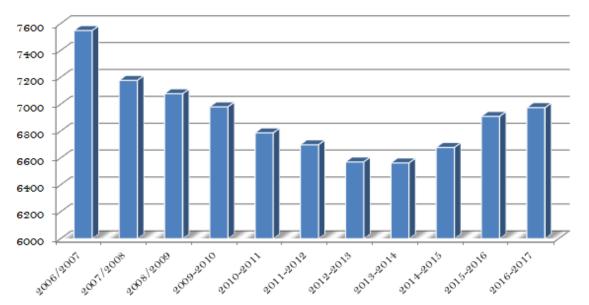
3) Student Enrolment History and Projection 2001-2025

Statistics on demographic projections for school boards are developed by the *Direction de la recherche, des statistiques et des indicateurs* (MEES). The projections are based using the following information:

- 4 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).
- **4** The migration rate of previous student enrolment by sector.

The following table shows the history of our enrolment since 2001¹

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
2015-2016	565	3543	2802	6910
2016-2017	497	3582	2896	6975



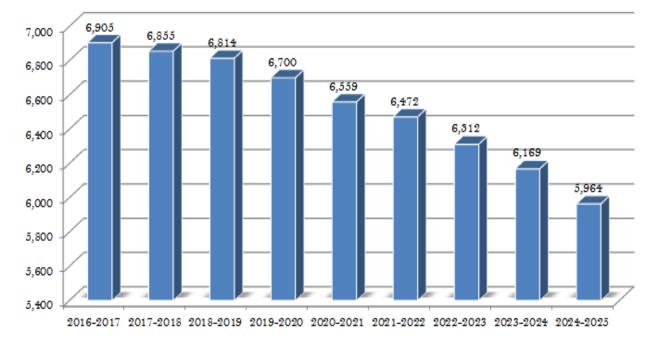
¹ Source : WQSB –GPI database



Sectors	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Kindergarten	556	491	460	383	428	436	440	444	447
Elementary	3,556	3,582	3,489	3,337	3,112	2,857	2,689	2,565	2,513
Secondary	2,793	2,782	2,865	2,980	3,019	3,179	3,183	3,160	3,004
Total	6,905	6,855	6,814	6,700	6,559	6,472	6,312	6,169	5,964

4) The following table shows the projected enrolment to $2024-2025^{2}$.

 $^2 \, Source$: MEES, Direction de la recherche, des statistiques et de l'information



The following graph shows the projected enrolment³.

Note: The projected enrolment for September 30, 2016 will be approximately 7000 students which is approximately 100 more than the Ministry's enrolment projection. Consequently, this difference in enrolment will impact future Ministry's projection.

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



5) Student enrolment used to develop the 2016-2017 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 MEES' grant. Secondly, the student enrolment projection for the following school year is used to determine the remaining portion of the MEES' grant (teaching personnel).

Financial Impact:

I. Taxation Revenues: School tax revenues based on September 30, 2015 enrolment counts (*Charlemagne reading of January 23, 2016Bilan 3*).

Net difference	23 4
Student enrolment – September 30, 2013 Student enrolment – September 30, 2014	6676
Student enrolment – September 30, 2015	6910

II. MEES' grant : Based on the September 30, 2016 (enrolment count based on registration as of June 10, 2016)

Student enrolment projection – September 30, 2016	6975
Student enrolment – September 30, 2015	6910

Net difference





6) Students with Special Needs - Demographics 2016-2017

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.

Students with special needs are divided into two groups:

- EHDAA: students identified with a handicap and is coded according to the MEES: (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)

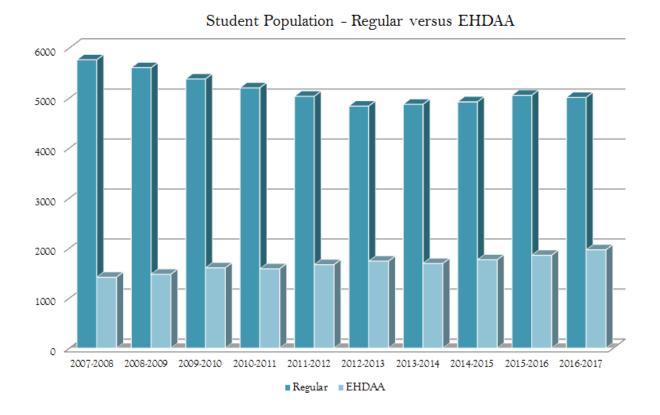
The following table illustrates an increase of 72.33% of the EHDAA population, whereas the regular student population has decreased by 25.89 % since 2001. The At Risk student population increased by 34.27%.

	Student D	anylation 1	WO	
	Student P	opulation - `	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	5054	6910
2016-2017	436	1528	5011	6975

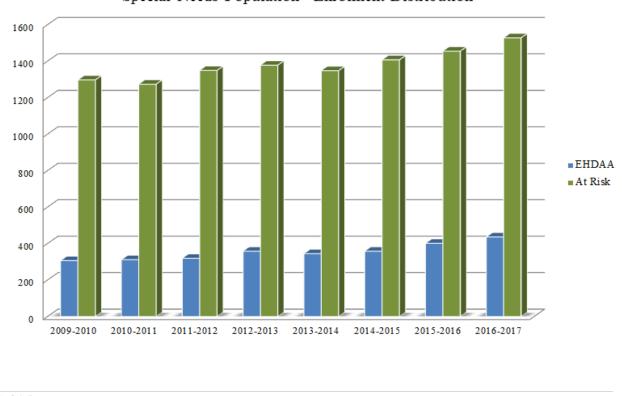
	Variance from 2001				
1	Ehdaa	72.33%			
1	At Risk	34.27%			
	Regular	-25.89%			

¹ Source: WQSB – GPI database





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



Special Needs Population - Enrolment Distribution

7) Resources for Special Needs Student Population

Included in the budget parametres are the following mesures which are a source of revenues to support student with special needs.

Mesure 15311 Support in regular classroom settings - \$349 542 Mesure 15312 Integration of students in regular classrooms - \$214 833 Mesure 15313 Support - integration - \$207 503 Mesure 15314 Additional support for integration in regular settings - \$93 801 (NEW)

Mesure 15321/15322 – IEP Support: \$113 926

Mesure 15331 – Resource Teachers - \$942 201

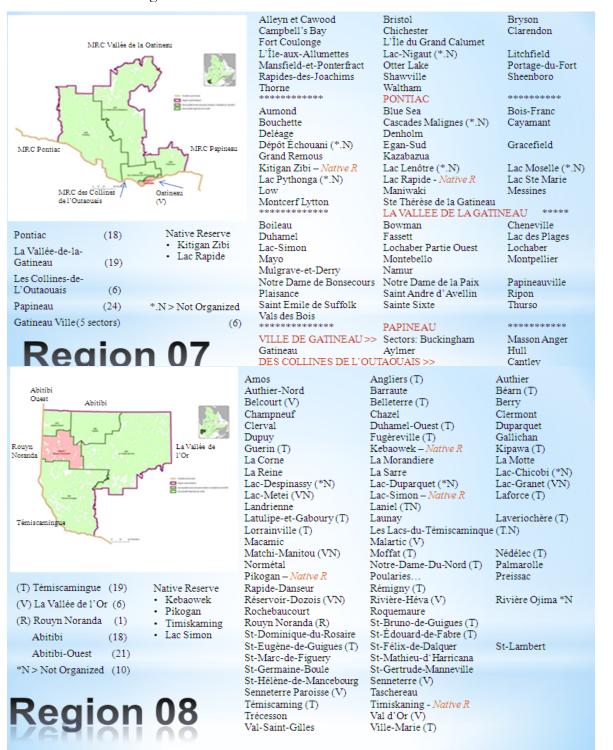
8) School Taxation

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:



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	WEIGHTED	ADJUSTMENT	RESULT
Unionized personnel	0.36182	2.049%	0.36924
Non-unionized personnel	0.18044	2.049%	0.18414
Other costs	0.20697	0%	0.20697
Transportation	0.15018	1.13%	0.15187
Oil	0.00969	-19.52%	0.00780
Natural Gaz	0.02566	-4.45%	0.02452
Electricity	0.06522	0.70%	0.06568
Total	1.0000	1.02%	1.0102
Indexation	1.		

Financial Impact:

The amount per weighted student is indexed by **1.02%** to take into consideration the increase in the Consumer Product Index.



10) School Taxation and Equalization Grant:

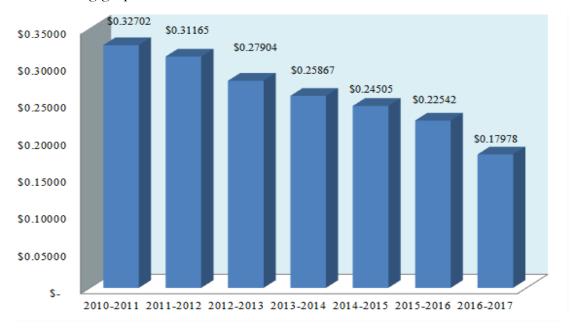
The school board is entitled to generate school taxation revenue based on the September 30, 2015 student population. The maximum taxation revenue is equal to \$ 17 506 941 based on the student population of 7345 including the adult sector.

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 on School Board's Territory \$ 9 737 979 205									
Maximum Taxation Revenue based on Student Enrolment	\$ 17 506 941								
Taxation Rate 2015-2016 per \$100 of evaluation \$ 0.17978									

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 \$ 7 646 746 440 to \$ 9 737 979 205 resulting in a decrease of the school tax rate from \$0.22542 in 2015-2016 to \$0.17978 in 2016-2017.



The following graph illustrates the evolution of the school tax rates since 2010-2011.



11) Investment (capital) envelope

a. Maintien des Bâtiments – Mesure 50621

The MEES has allocated a \$225 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 **\$ 1 765 197**.

b. Accessibility to Handicaps – Mesure 30850

For 2016-2017, 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 \$ 100 million. Our portion of the grant is equivalent to **\$ 340 040**.

d. Réfection et transformation des actifs- Mesure 50624

The *réfection et transformation des actifs* grant targets capital projects notably land improvement, classrooms, washrooms, roofs, etc. Our portion of the grant is equivalent to **\$ 981 758**.

e. NTIC – Technology grant – Mesure 50760

Unfortunately our technology grant has been decreased significantly from \$556 000 to **\$189 102** due to the end of the Smartboard program and laptops to every teachers. The grant targets to upkeep and maintain the current technology equipment.



12) School Transportation

Provincial	Western Québec	Financial Impact
Indexation CPI	Indexation of contracts by 1.13%	\$ 87 939
Environmental Allocation for School Buses	Allocation	\$ O
Student enrolment	Adjustment	\$ 10 824
7.5 million \$ towards the reduction of the 1998-99	Negative Recurrent Adjustment	(\$ 173 241)
MEES Allocation	\$ 4 542 224	nil
School Taxes	\$ 3 327 929	nil

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.

\$4,500,000 \$4,000,000 \$3,500,000 \$2,500,000 \$1,500,000 \$1,000,000 \$500,000 \$-

2013-2014

2014-2015

2015-2016

Accumulative Budget Cuts 2011-2015

Budget Cuts 2011-2015										
Categories	2	2011-2012 2012-2013 2013-2014 2014-2015						2	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
Budget Equilibrium										
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
Negative Mesure										
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
Perequation - School Taxes					\$	2,315,662	\$	2,315,662	\$	2,315,662
							\$	1,157,831	\$	1,157,831
									\$	1,157,831
Total Loss in Perequation					\$	2,315,662	\$	3,473,493	\$	4,631,324
(replace by school taxes)										

2011-2012

2012-2013

Note: Excludes loss of revenues resulting from decrease in student population



WESTERN QUÉBEC SCHOOL BOARD

BUDGET

2016-2017



School Board Budget 2016-2017

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Section 275 of Education Act:

Allocation of income.

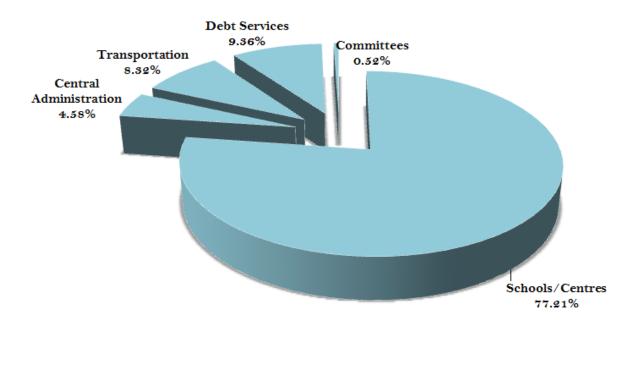
After consulting with the governing boards and the parents' committee, the school board shall establish objectives and principles governing the allocation of subsidies, school tax proceeds and its other income among its educational institutions.

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.

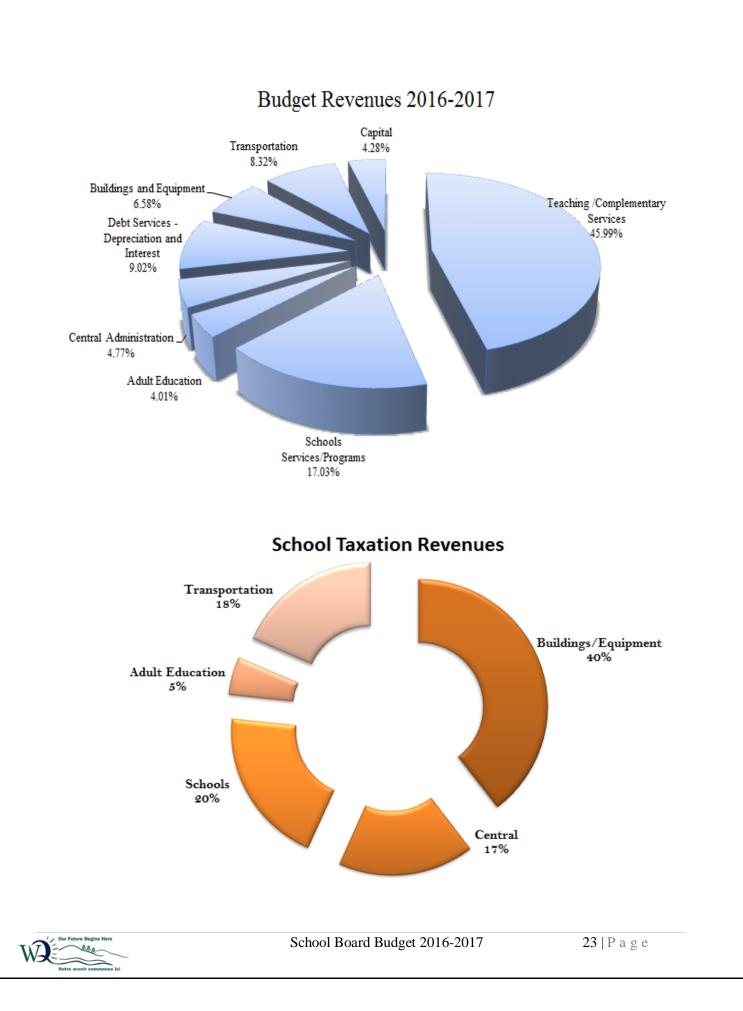
Specific amounts.

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 2016-2017 - Section 275





BUDGET 2016-2017

REVENUES

MEES' Grants		
Operational	\$ 48,443,492	
Supplementary	\$ 5,607,191	
Posteriori	\$ 4,055,561	
School Transportation	\$ 4,542,224	
Investment (capital)	\$ 4,069,013	
Debt Service	\$ 8,440,528	\$ 75,158,009
School Fees		
ECQ Funding	\$ 432,631	
School Fees	\$ 5,991,765	\$ 6,424,396
School Taxes		
School Taxation	\$ 17,506,941	
Negative Adjustment	\$ (3,195,499)	
Grant in lieu of taxes	\$ 550,000	
Complementary taxes - previous years	\$ 455,000	\$ 15,316,442
Tenant Lieu of Taxes		
Tenant Lieu of Taxes	\$ (1,863,927)	\$ (1,863,927)

NET REVENUES

95,034,920

\$

Teaching /Complementary Services	\$ 43,358,759
Schools Services/Programs	\$ 15,922,995
Adult Education	\$ 3,813,558
Central Administration	\$ 4,678,345
Buildings and Equipment	\$ 6,390,485
Transportation	\$ 7,910,153
Capital	\$ 4,069,013
Debt Services - Depreciation and Interest	\$ 8,891,611

Net Expenses

\$ 95,034,920

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BALANCE

School Board Budget 2016-2017

\$

TEACHING AND COMPLEMENTARY SERVICES - ENVELOPE # 1

MEES' Grant						Balance
Operational Grant			\$ 41,472,586		-	
Supplementary Grant			\$ 1,936,086			
Posteriori Grant	_		\$ 122,757	\$4	3,531,429	
School/Board Fees						
Service Fees			\$ 170,450			
				\$	170,450	\$ 43,701,879
EXPENSES To be So (2015 2017	 016 2017			
Teaching Staff	_	2015-2016	2016-2017			
PRE-KINDERGARTEN	\$	172,554	\$ 184,590			
HEAD START PROGRAM (K-4)	\$	117,724	\$ 290,553			
FEACHERS' SALARY/BENEFITS	\$	31,763,588	33,959,617			
SUPPLY COST	\$	711,278	\$ 515,612			
SALARY INSURANCE COSTS	\$	546,524	\$ 644,244			
PARENTAL LEAVE	\$	272,924	\$ 288,106			
CSST	\$	11,612	\$ 12,369			
OVERSIZE COMPENSATION	\$	221,734	\$ 231,637			
HEAD TEACHERS/STAFF ASSISTANTS	\$	29,745	\$ 31,465			
MONEABLE DAYS (3)- CURRENT YEAR		n/a	\$ 501,995			
MONEABLE DAYS - BANK	\$	53,756	\$ 76,794			
VALUE-ADDED REMUNERATION	\$	176,340	\$ 214,785			
MULTI-GRADE CLASSES	\$	37,058	\$ 37,057			
PROFESSIONAL DEVELOPMENT(PIC)	\$	119,459	\$ 123,695			
PD RELEASE TEACHERS		n/a	\$ 63,700			
NORTHERN ALLOWANCE PREMIUMS	\$	82,128	\$ 84,009			
HOMESCHOOL - PROVISION		n/a	\$ 22,000			
HOME TUTORING SERVICES	\$	21,200	\$ 31,200			
SUMMER SCHOOL PROGRAM	\$	7,500	\$ 11,500			
	\$	34,345,125	\$ 37,324,928			
Complementary Services						
DRUG & ALCOHOL TECHNICIANS	\$	138,538	\$			
RESOURCE/REMEDIAL TEACHERS	\$	617,717	\$ 617,717			
NTEGRATION IN REGULAR CLASSES-15311	\$	343,990	\$ 349,542			
SUPPORT IN INTEGRATION-15312	\$	203,387	\$ 214,833			
SUPPORT BEHAVIOUR-15313	\$	198,674	\$ 207,503			
NTEGRATION IN REGULAR CLASSES-15314		n/a	\$ 93,801			
SPECIAL EDUCATION TECHNICIANS	\$	1,429,000	\$ 1,525,000			
ATTENDANTS TO THE HANDICAP	\$	1,521,000	\$ 1,784,000			
MELS/MSSS AGREEMENTS	\$	248,024	\$ 248,024			
SPEECH PATHOLOGY	\$	174,225	\$ 175,106			
SPECIAL EDUCATION - IEP RESOURCES(30059/30322)	\$	78,969	\$ 113,926			
SPECIAL EDUCATION CONSULTANTS (30364)	\$	313,008	\$ 315,343			
PSYCHOLOGY SERVICES	\$	211,070	\$ 251,447			
	\$	5,658,505	\$ 6,033,831			\$ 43,358,759
NET BALANCE						\$ 343,120



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SCHOOLS AND PROGRAMS - ENVELOPE #3

REVENUES

REVENUES						
MEES' Grant						Balance
Operational			\$	3,213,629		
Supplementary Grant			\$	3,205,493		
Posteriori Grant	_		\$	2,315,304 \$	8,734,426	
School Taxes						
School Taxation			\$	3,476,263		
Negative Adjustment	_		\$	(783,439) \$	2,692,823	
School/Board Fees						
ECQ Funding (PDIG, Service Accueil, etc.)			\$	336,503		
School Fees (F.N., Daycare, Sports, Cultural, and Social)	_		\$	5,277,315 \$	5,613,818	
Tenant Lieu of Taxes						
Tenant Lieu of Taxes	-		\$	(858,927) \$	(858,927)	
					9	6 16,182,140
EXPENSES						
Schools		2015-2016	2	2016-2017		
PRINCIPALS & VICE-PRINCIPALS	\$	2,750,120	\$	2,818,001		
TRAVEL & PD PRINCIPALS	\$	25,600	\$	25,600		
SECRETARIES & TECHNICIANS(ADMIN)	\$	1,668,096	\$	1,712,632		
PD SECRETARIES & TECHNICIANS	\$	12,345	\$	14,370		
LAB - TECHNICIANS	\$	254,871	\$	234,942		
PHOTOCOPYING	\$	55,000	\$	55,000		
SCHOOL BUDGETS	\$	3,101,317	\$	2,675,388		
GOVERNING BOARDS	\$	6,932	\$	6,932		
FUNDRAISING ACTIVITIES	\$	331,695	\$	379,000		
LIBRARY SERVICES	\$	241,826	\$	260,567		
INFORMATION TECHNOLOGY	\$	487,686	\$	580,380 \$	8,762,812	
EXPENSES						
Service, Programs, and PD						
CENTRALIZED SERVICES	-					
BUS SUPERVISION	\$	42,324	\$	42,324		
SUPERVISION / TRANSPORTATION (90 MINUTES/WEEK)	\$	35,000	\$	54,857		
SCHOOL SUCCESS - SUPPORT SERVICES	\$	42,757	\$	48,757		
DAY CARE SERVICES	\$	2,570,000	\$	3,202,000		
OUT OF PROVINCE SCHOOL FEES (ONTARIO)	\$	628,000	\$	279,904		
ASSESSMENT CURRICULUM	\$	8,000	\$	22,000		
NETWORKS	\$	125,000	\$	180,000		
TRAINING AND SUPPORT	\$	252,000	\$	358,500		
SPECIAL PROJECT- SCHOOL SUCCESS	\$	18,900	\$	18,900		
TEACHER'S ASSOCIATION	\$	85,250	\$	98,450		
RECIT - INTEGRATION OF TECHNOLOGY	\$	43,988	\$	51,621		
About an about month of a boundboot	Ψ	10,200	Ψ	51,021		



DECENTRALIZED SERVICES

NET BALANCE				\$ 259,145
CULTURAL PROGRAM	\$ 34,600	\$ 36,700 \$	7,160,183	\$ 15,922,995
HOMEWORK ASSISTANCE PROGRAM	\$ 167,131	\$ 169,456		
WELL AWARENESS (PHYSICAL ACTIVITIES)	\$ 20,401	\$ 26,401		
SERVICE ACCUEIL	\$ 93,000	\$ 93,603		
VITALITY SCHOOL	n/a	\$ 103,950		
RURAL SCHOOLS (7)	\$ 171,500	\$ 184,000		
READING INITIATIVES	\$ 64,963	\$ 65,795		
POP MATERIALS	\$ 5,903	\$ 6,316		
HEALTHY EATING INITIATIVES	\$ 22,221	\$ 22,221		
NUTRITION PROGRAM (Pierre Elliott Trudeau)	\$ 5,721	\$ 2,907		
ACTIVITÉ EXPLORATION FG	\$ 1,737	\$ 1,110		
FRÉQUENTATION ET RÉUSSITE FP	\$ 7,501	\$ 10,329		
EARLY LITERACY - PRIMARY	n/a	\$ 262,941		
GUIDED SUPPORT - SECONDARY	n/a	\$ 91,095		
VIOLENCE PREVENTION PROGRAM	\$ 46,787	\$ 44,535		
FIRST NATION GRANT	\$ 376,680	\$ 463,700		
MILK PROGRAM	\$ 38,700	\$ 38,700		
COMMUNITY SPIRITUAL ANIMATION	\$ 32,000	\$ 46,000		
NEW HORIZONS NEW APPROACH - ELEMENTARY(10)	\$ 96,900	\$ 73,194		
NEW HORIZONS NEW APPROACH - SECONDARY (8)	\$ 131,842	\$ 125,531		
PEDAGOGICAL CONSULTANTS	\$ 220,201	\$ 298,355		
EXTRA-CURRICULAR ACTIVITIES - H.S.	\$ 117,020	\$ 46,489		
PDIG GRANTS	\$ 210,000	\$ 224,000		
GUIDANCE	\$ 356,483	\$ 365,542		



ADULT EDUCATION BUDGET - ENVELOPE # 2

REVENUES

MEES' Grant				Balance
Operational	\$	1,671,410		
Supplementary Grant	\$	-		
Posteriori Grant	\$	1,485,000 \$	3,156,410	
School Taxes				
School Taxation	- \$	848,336		
Negative Adjustment	\$	(191,188) \$	657,148	
School/Board Fees				
ECQ Funding	- \$	-		
School Fees	\$	-		
Goods/Services - Others	\$	- \$	-	\$ 3,813,558
EXPENSES				
Adult Education				
Salaries	- \$	3,064,391		
Benefits	\$	383,045		
Travel	\$	52,000		
Materials	\$	209,122		
Service Fees/Contracts	\$	105,000		\$ 3,813,558
NET BALANCE				\$ (0)



CENTRAL ADMINISTRATION - ENVELOPE # 4

REVENUES	
MEES' Grant	Balance
Operational	\$ 1,860,867
Supplementary Grant	\$ 27,064
Posteriori Grant	\$ - \$ 1,887,931
School Taxes	
School Taxation	\$ 2,977,593
Negative Adjustment	\$ (671,055)
Complementary taxes previous years	\$ 455,000
Grant in lieu of taxes	\$ 550,000 \$ 3,311,538
School/Board Fees	
ECQ Funding	\$ 96,128
Board Fees	\$ 244,000 \$ 340,128
Tenant Lieu of Taxes	
Grant in lieu of taxes	\$ (1,005,000) \$ (1,005,000) \$ 4,534,596
EXPENSES	

Committees	2015-2016	206-2017	
COMMISSIONER' SALARIES	\$ 152,609	\$ 152,609	
COMMISSIONERS' TRAVEL AND PD	\$ 15,000	\$ 15,000	
ELECTIONS 2014	\$ 	\$	
STUDENT PROTECTOR	\$ 15,000	\$ 16,000	
GOVERNING BOARDS	N/A	N/A	
PARENT COMMITTEES	\$ 2,800	\$ 2,800	
5.E.A.C.	\$ 1,000	\$ 1,000	
Q.E.S.B.A.	\$ 58,450	\$ 57,948	
Administratives Services			
GENERAL DIRECTORATE	\$ 291,511	\$ 345,495	
SECRETARY GENERAL	\$ 147,824	\$ 157,675	
ARCHIVES/RECORDS MANAGEMENT	\$ 92,400	\$ 92,948	
EDUCATIONAL ADMINISTRATION	\$ 494,233	\$ 557,869	
COMPLEMENTARY SERVICES	\$ 178,852	\$ 179,397	
FINANCE DEPARTMENT(taxation)	\$ 648,507	\$ 620,073	
HR DEPARTMENT(personnel)	\$ 428,599	\$ 445,637	
BUILDING DEPARTMENT	\$ 361,730	\$ 435,878	
FRANSPORTATION DEPARTMENT	\$ 157,669	\$ 196,551	
T/COMMUNICATION DEPARTMENT	\$ 145,844	\$ 151,656	
FRAVEL CENTRAL ADMINISTRATION	\$ 70,500	\$ 75,500	
Corporate Services			
UDICIAL REPORTS	\$ 9,765	\$ 14,000	
MEDICAL EXPERTISE	\$ 20,000	\$ 23,000	
DATA PROCESSING (SOFTWARE)	\$ 344,557	\$ 378,000	
FIBER/VIDEOCONFERENCING	\$ 74,000	\$ 70,000	
FELECOMMUNICATIONS	\$ 300,000	\$ 305,010	
POSTAGE	\$ 80,000	\$ 90,000	
CORPORATE SERVICES (Legal, Audit, Insurance)	\$ 251,000	\$ 270,500	
ADVERTISEMENT/ LEGAL NOTICES	\$ 22,000	\$ 23,800	
	\$ 4,363,850	\$ 4,678,345	\$ 4,678,34
NET BALANCE			\$ (143,749

NET BALANCE



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BUILDINGS - MAINTENANCE & EQUIPMENT BUDGET - ENVELOPE # 5

MEES' Grant								Balance
Operational	-		\$	225,000				
Supplementary Grant			\$	398,548				
Posteriori Grant			\$		\$	623,548		
School Taxes					-			
School Taxation	-		\$	6,876,821				
Negative Adjustment			\$	(1,549,817)	\$	5,327,004		
School Fees					-			
Board/School Fees	-		\$	300,000	\$	300,000	\$	6,250,552
EXPENSES								
		2014-2015	\$ 1	2016-2017			-	
Central Services								
MAINTENANCE ON MOVABLES(EQUIPMENT)								
VEHICLES - MAINTENANCE AND SUPPLIES	\$	25,000	\$	27,000				
SERVICE AND CONTRACTS		26,000	\$	29,000				
	\$ \$	51,000	\$ \$	56,000	-			
MAINTENANCE ON IMMOVABLES (BUILDINGS)								
MAINTENANCE CREW (SALARIES AND BENEFITS)	\$	437,113	\$	446,196				
TRAVEL	\$	10,000	\$	10,000				
MATERIALS AND SUPPLIES	\$	310,000	\$	315,208				
CONTRACTS	\$	765,000	\$	777,852				
BUILDING/ENERGY STUDIES	\$		\$					
	\$	1,522,113	\$	1,549,256	-			
CARETAKING ON IMMOVABLES (BUILDINGS)								
ANITORIAL - EMPLOYEES	\$	1,854,823	\$	1,979,708				
ANITORIAL - CONTRACTS	\$	1,019,200	\$	815,473				
ANITORIAL - TRAVEL	\$	12,000	\$	10,000				
ANITORIAL SUPPLIES	\$	152,000	\$	155,000				
WASTE / GARBAGE/RECYCLING	\$	115,600	\$	123,548				
		\$3,153,623	\$	3,083,729	-			
ENERGY (NATURAL GAZ, OIL, & ELECTRICITY)	\$	1,825,000	\$	1,825,000				
BUILDING RENTALS	\$	191,500	\$	191,500				
BUILDING SECURITY	\$	60,000	\$	70,000				
	\$ \$	6,803,236	\$		-			
GST/PST REBATE	\$	(385,000)	\$		_		\$	6,390,485
NET BALANCE							\$	(139,933



TRANSPORTATION BUDGET - ENVELOPE # 6

REVENUES

MEESR's Grant					 Balance
Operational	\$	4,542,224			
Supplementary Grant	\$	40,000			
Posteriori Grant	\$		\$	4,582,224	
School Taxes			-		
School Taxation	\$	3,327,929			
Negative Adjustment	\$		\$	3,327,929	
School Fees					
Board/School Fees	_		\$		\$ 7,910,153

EXPENSES

Centralized Budget		
Transportation Contract - Buses	\$	6,972,106
Transportation Contract - Berlines	\$	252,000
Mesure 30760	\$	87,778
Other boards (Days out of calendar)	\$	28,500
Taxes	\$	1,099,223
Rebate Taxes (gst-pst)	-\$	593,709
TransporAction (non taxable)	\$	30,000
S.T.O.	\$	1,000
Parent Allocations (non taxable)	\$	33,255

\$ 7,910,153

NET BALANCE

\$-



CAPITAL BUDGET - ENVELOPE # 7

REVENUES

MEES' Grant

Balance \$ 4,069,013

Capital

EXPENSES

	1	2015-2016	1	2016-2017		
Decentralized Budget						
F.T.E Youth Sector	\$	258,204	\$	264,482		
F.T.E Adult/Voc Sectors	\$	145,952	\$	113,784		
F.T.E Daycare	\$	32,472	\$	32,902		
NTIC	\$	497,023	\$	189,102		
White Boards	\$	-	\$			
Computer purchase - Laptops	\$	-	\$			
Numeric Resources	\$	126,329	\$			
F.TE. Complementary Services	\$	83,656	\$	86,406		
Sub-Total	\$	1,143,636	\$	686,676		
Centralized Budget						
F.T.E Board office	\$	65,277	\$	65,277		
Corporate Technology	\$	83,637	\$	83,637		
Capital Transformation	\$	390,992	\$	392,703		
Capital Renovations	\$	586,487	\$	589,055		
Additional MB/RD mesures		n/a				
Maintien des actifs	\$	1,983,759	\$	1,765,197		
Resorption du Deficit	\$	565,781	\$	340,040		
Accessibilitity to Handicaps	\$	146,428	\$	146,428		
Sub-Total	\$	3,822,361	\$	3,382,337	4,069,01	13

NET BALANCE

\$-



DEBT SERVICE / DEPRECIATION ENVELOPE # 8

REVENUES

MEES' Grant			Balance
Debt Services on Long Term Loan - Billets	\$	1,782,920	
Interest on Long Term Loan	\$	2,079,683	
Interest on Short Term Loan	\$	187,050	
Mesure d'optimisation	\$	132,500	
Depreciation - Funded by MEESR	\$	4,149,777	
Depreciation - Accumulated Surplus	\$	91,098	
Revenu Rapporte	\$	150,000 \$ 8,573	\$ 8,573,02
EXPENSES			
Central Services	_		
Centra Services			
Capital Reimbursement Loans	\$	1,782,920 \$ 1,782	,920
Interest on Long Term Loan	\$	2,079,683	
Interest on Short Term Loan	\$	187,050 \$ 2,266	,733
Mesure d'optimisation	\$	132,500 \$ 132	,500
DEPRECIATION			
Buildings and Improvements (35, 40 and 50 years)			
Land Improvement	\$	202,109	
Buildings - Prior 1998	\$	1,362,564	
Buildings - 1998-2017	\$	543,370	
Building Renovations/Transformation	\$	1,085,182	
Equipment			
FTE	\$	210,385	
Library and documents (10 years)	\$	66,795	
Vehicle/Trailer	\$	38,083	
Textbooks (5 years)	\$	24,733	
Specialized Equipment (Education)	\$	86,299	
Multimedia/Technology	\$	881,080	
Other Equipment	\$	57,289	
Development (5 years)	\$	3,331	
Fiber Network (20 years)	\$	148,238 \$ 4,709	\$ 8,891,61
Balance			\$ (318,58
School Boa	urd Budge	et 2016-2017	33 P a g e