



# **WESTERN QUÉBEC SCHOOL BOARD BUDGET 2019-2020**

**Operating, Investment and Debt Services  
June 25, 2019**

**INTRODUCTION AND BUDGET NOTES**

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## INTRODUCTION AND BUDGET NOTES

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Reference : MEES – Ministère d'Éducation et Enseignement  
Supérieur  
WQ – Western Québec School Board  
ECO Entente (Agreements) Canada-Québec - Minority

## SOURCES OF FUNDING

**MEES** plays an essential role in funding school boards to provide access to education across Québec, taking into account students' socioeconomic background. The resources that school boards receive from MEES are allocated in accordance with the budgetary rules published on an annual basis. The Minister's Education Plan includes focus and support for; School Success, Early Intervention, Technology - Plan Numérique and Inspiring Schools amongst others to name a few.

**School Taxes** collected by school boards also represent an important source of funding for operating activities. The Ministry calculates the maximum taxation revenue permitted for school boards based on formulas that take into account each board's diversities and student population. With the introduction of Bill 3 in late spring 2019, the taxation rate is now established upon each French school board territory. The English school board on these territories must tax at the same rate. This law removes the setup of regional taxation centres but maintains that taxpayers continue to be exempted from paying school taxes on the first \$25,000 evaluation of their property. In 2019-2020, this creates ten (10) taxation rates for the Western Quebec School Board. A transition period of two years begins in 2019-2020 to allow for the movement to a uniform provincial tax rate Please see chart below.

Common Territory with French School Boards	Rates 2019-2020
au Coeurs-des-Vallées	0.12781
L'Or et des Bois	0.12296
Rouyn-Noranda	0.12161
Des Draveurs	0.12040
Hauts-Bois-de-L'Outaouais	0.13559
Des Laurentides	0.10540
Des Portages-de -l'Outaouais	0.13377
Du Lac-Abitibi	0.12053
Du Lac-Témiscamingue	0.12396
Harricana	0.11588

**The other sources** of revenue that may be used to finance the school board's activities of operations are:

- a) User fees for consumable materials, food services, the rental of premises
- b) Lunch time supervision
- c) Daycare services
- d) Other Federal or Provincial Government grants

## **BUDGET RULES - OPERATIONS**

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 which occur in the school board's operating budgets relate to the Budget Rules published by MEES and may include;

1. Implementation of growth factors;
  - a) Indexation of salaries for teachers and for other personnel
  - b) Indexation of other costs related negotiated or recognized
  - c) Indexation of the maximum school tax yield
2. Implementation of new initiatives
3. Removal or addition of programs
4. Access to cumulative surplus

## **SCHOOLS/CENTRES**

The student population used to create the 2019-2020 budget is 7408 students at the youth sector excluding 4-year-old Kindergarten. The Adult Academic continues to operate with a closed budget and Vocational programs are funded based on student's completion of each course component.

This year the schools are benefiting directly and indirectly from new categories of provincial funds. The details of these funds are displayed in this document in blue print and have a subscript "N" immediately in front of the grant name. The ministry has retained the supporting grants of previous year with certain receiving indexation. This budget contains a total of \$7,426,014 in supporting grants, \$13 518 909 in adaptive grants, and \$ 1,147,469 in recognition of small communities.

## **SCHOOL TAXATION 2019-2020 DETAILS**

In 2018-2019 school board taxation was set by the MEES and published in the official gazette. This rate was uniform by region. With the introduction of bill 3<sup>1</sup>, the taxation rate is now established by French school boards and must be used by the English school boards. The calculation of the evaluation base has not varied from the previous year. It reflects 155 municipalities breaking the population into residential and company properties as well as those that are greater than or less than \$25 000. The maximum annual taxation revenues within the

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<sup>1</sup> In accordance with the Tax Administration Act the 2019-2020 interest rate will be set at 7%

2019-2020 budget is limited to \$19,389,654. Amounts calculated in excess using the MEES published rates will be returned to the Ministry.

For more information regarding school board taxation, please see our "School Tax" section on our website. Western Québec School Board also has on-line statement of accounts.

[www.westernquebec.ca](http://www.westernquebec.ca)

	Individuals		Companies Ponderated	
Properties	Count	Evaluation	Count	Evaluation
> \$25 000	68,013	15,423,980,386	3,182	1,799,921,027
< \$25 000	6,450	71,653,884	977	5,030,656
Following the Ministry's formula evaluation base receiving tax rate calculation totals 15,444,014,413				

## CAPITAL ALLOTMENTS

The capital budget for 2019-2020 includes the investment allocations as described on page 14. The investments will have various completion dates however, the fixed assets are projected to reach a net worth of \$111,677,703 by June 30, 2020.

## RESOURCE ALLOCATION COMMITTEE

During 2018-2019 the Resource Allocation Committee was actively involved in the study of the budget. It has established recommendations which have been provided to council through the Director General Reports. This committee will continue its study and recommendations during 2019-2020. The Commitment to Success Plan is a visionary document that provides added focus in Resource Allocation Committee discussions.

## CUMULATIVE SURPLUS

The MEES Budget Rules allow the school boards who have an accumulated surplus to use 15% of the amount designated as available.

The total available surplus is the accumulated surplus minus value of lands and MEES funded provisions banks. The Western Québec available surplus is calculated at \$10,820,414 as of June 30, 2019.

The priorities in determining the use of the \$1,623,062 available surplus in the 2019-2020 budget were identified as follows;

- Safety, Health and Wellbeing
  - Excess energy costs

- Salary Insurance for non-teaching staff
  - Maintenance contracts – snow & grass
  - Increase caretaking hours in the large high schools (contracts)
- Depreciation non-funded
- Provisions in regards to bank of days (vacations, sick, other benefits)
- Compensate for interest lost

This budget appropriates \$1,206,056 of the available surplus.

WESTERN QUEBEC SCHOOL BOARD 2019-2020

**BUDGET 2019-2020**

<b>Revenues</b>	<b>\$</b>	<b>106,163,655</b>
Operational Grants	\$	55,875,061
Supplementary Grants	\$	22,062,470
Taxation net of MEES negative adjustments	\$	16,147,915
Canada-Québec Agreements	\$	506,126
User Fees	\$	4,017,883
Other Participants (Fundraisers/Rentals, etc.)	\$	392,950
Long Term Debt and Depreciation	\$	7,161,251

*Note: Capital Allotment totals \$18 726 911*

<b>Expenses</b>	<b>\$</b>	<b>107,369,710</b>
Teaching and Complementary Services	\$	52,696,682
Adult Education and Vocational Training Services	\$	4,706,693
Support to Teaching and School Environment	\$	21,546,330
Central Administrative Services	\$	5,090,949
Buildings and Equipment Maintenance	\$	6,995,556
School Transportation	\$	8,640,361
Long Term Debt and Depreciation	\$	7,693,139

<b>Total Budget Result 2018-2019</b>	<b>\$</b>	<b>(1,206,056)</b>
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# TEACHING AND COMPLEMENTARY SERVICES

Presentation change = <sup>P</sup>

## REVENUES

Sources: MEES base and grants, Ca-Que, Fees, Other	Teaching	Complementary Services		
<sup>MEES</sup> Operational Grant Base	\$ 38,988,066			
<sup>MEES</sup> Supplementary Grant (Adaptive)	\$ 4,388,086	\$ 7,180,714		
	\$ 1,019,044			
<sup>MEES</sup> Supplementary Grant (Supporting and Small Regions)	\$ 366,273			
<sup>MEES</sup> Supporting Educational in Base	\$ 552,500			
<sup>Other</sup> Service Fees and Participants		\$ -		
<b>Surplus</b>	\$ 101,000		\$ 52,494,682	\$ 52,494,682

E Indicates an estimated amount

## EXPENSES

Teaching Staff	2018-2019	2019-2020
PRE-KINDERGARTEN (part time)	\$ 193,088	\$ 43,677
PRE-KINDERGARTEN (full time)	\$ 499,700	\$ 1,291,218
TEACHERS' SALARY/BENEFITS (Incl Rural School & 44)	\$ 35,672,844	\$ 39,114,526
RESOURCE/REMEDIAL TEACHERS <sup>P</sup>	\$ 861,159	\$ 828,247
SUPPLY COST (sick and parental)	\$ 948,370	\$ 1,044,064
SALARY INSURANCE COSTS	\$ 859,173	\$ 932,234
OVERSIZE COMPENSATION	\$ 273,012	\$ 266,797
DISTANCE ALLOC/STAFF ASSISTANTS/CSST	\$ 107,943	\$ 124,972
MONEABLE DAYS-3 (+prv yrs)	\$ 522,095	\$ 563,724
VALUE-ADDED REMUNERATION	\$ 221,190	\$ 224,773
MULTI-GRADE CLASSES <sup>E</sup>	\$ 36,000	\$ 36,000
PROFESSIONAL DEVELOPMENT(PIC)	\$ 114,272	\$ 122,226
PD RELEASE TEACHERS Marking Exams <sup>E</sup>	\$ 7,500	\$ 7,500
HOMESCHOOL	\$ 31,380	\$ 50,190
HOME TUTORING SERVICES	\$ 31,729	\$ 42,560
PROVISION - BANK OF DAYS (Sick, vacation, other benefits)		\$ 101,000
OUT OF PROVINCE TUTIONS <sup>EP</sup>	\$ 491,875	\$ 545,000
	\$ 40,871,330	\$ 45,338,709
<b>Complementary Services</b>		
DRUG & ALCOHOL TECHNICIANS	\$ 146,203	\$ 159,682
INTEGRATION IN REGULAR CLASSES (15311)	\$ 340,783	\$ 371,463
SUPPORT IN INTEGRATION (15371)	\$ 221,239	\$ 224,823
SUPPORT FOR CLASS(Incl Composition FSE, APEQ <sup>P</sup> )	\$ 1,139,036	\$ 1,104,864
INTEGRATION IN REGULAR CLASSES (15312)	\$ 97,323	\$ 98,279
SPECIAL EDUCATION AIDES/TECHNICIANS <sup>P</sup>	\$ 4,833,919	\$ 4,256,073
MEES/MSSS AGREEMENTS	\$ -	\$ -
PROFESSIONAL AND TECHNICAL SERVICES (Speech, Psychology, Autism Specialists)	\$ 429,758	\$ 452,815
SPECIAL EDUCATION - IEP RESOURCES (15320/15374)	\$ 117,535	\$ 118,589
SPECIAL EDUCATION SERVICES (Consultant/Technicians)	\$ 510,681	\$ 470,386
	\$ 7,836,477	\$ 7,256,974
GST/PST Rebate	\$ (139,664)	\$ -

NET BALANCE

\$ 52,595,682  
\$ (101,000)



## Adult Education and Vocational Training Services

### REVENUES

2019-2020

<b>MEES' Grant</b>			
Operational	\$	3,531,997	
Targeted Grant (Support, Special Needs, Small Regions)	\$	306,873	
			\$ 3,838,870
School Taxation	\$	842,298	\$ 842,298
			\$ 842,298
School Fees	\$	-	\$ 25,525
Others Participants	\$	-	\$ -
			\$ 4,706,693

### EXPENSES

<b>Adult Education and Vocational Training Services</b>		<b>2018-2019</b>	<b>2019-2020</b>	
Salaries	\$	3,400,822	\$ 3,463,500	
Benefits	\$	450,600	\$ 430,000	
Travel	\$	74,300	\$ 66,277	
Materials	\$	150,200	\$ 188,234	
Service Fees/Contracts	\$	284,300	\$ 251,809	\$ 4,399,820
Supporting Grants (Mesure d'appui)				
Maintaining Worker's Competences	\$	19,712	\$ 25,295	
FP Engagement and Success	\$	13,568	\$ 12,028	
FGA exploration/Exploring Vocational Programs	\$	1,387	\$ 1,354	
Recognizing Acquired Competencies RAC Support	\$	5,766	\$ 50,000	
Accroche-toi en FGA	\$	57,346	\$ 102,502	
Accroche-toi en FP	\$	61,295	\$ 104,267	
Leadership in Numeric Pedagogie	\$	1,917	\$ 1,869	
<sup>N</sup> Support Services to Companies	\$	-	\$ 9,558	
				\$ 306,873
				\$ 4,706,693
<b>NET BALANCE</b>				<b>\$ (0)</b>

# SUPPORT TO TEACHING AND LEARNING: SCHOOLS/SERVICES/PROGRAMS

REVENUES		2019-2020	
MEES, School Taxes, Fees, Other Participant			
MEES Operational Grant Base	\$ 422,850		
MEES Supplementary Grant (Adaptive)	\$ 1,202,977		
MEES Supporting Educational in Base	\$ 2,753,346		
MEES Supplementary Grant (Supporting and Small Regions)	\$ 6,951,968		
MEES Supporting Educational in Base	\$ 345,869		
MEES Operational Grant (Daycare)	\$ 1,624,500	\$ 13,301,510	
School Taxation	\$ 4,509,005	\$ 4,509,005	
ECQ Funding (PDIG, Service Accueil, etc.)	\$ 299,890		
School Fees (Materials, Daycare, Sports, Cultural, and Social)	\$ 2,467,475		
	\$ 775,000		
Other participants	\$ 98,450	\$ 3,640,815	\$ 21,451,330
Surplus		\$ 65,000	
EXPENSES			
Schools Support	2018-2019	2019-2020	
SENIOR ADMINISTRATION 30% Poltimore; SH and GG VPs	\$ 3,088,630	\$ 3,229,224	
TRAVEL & PD PRINCIPALS	\$ 94,600	\$ 94,600	
SECRETARIES & TECHNICIANS(ADMIN)	\$ 1,814,291	\$ 1,819,218	
TRAINING PROFESSIONALS AND SUPPORT STAFF (PIC)	\$ 41,940	\$ 42,420	
LAB - TECHNICIANS	\$ 227,200	\$ 235,367	
SCHOOL BUDGETS	\$ 1,606,920	\$ 2,013,083	
GOVERNING BOARDS	\$ 6,478	\$ 7,309	
FUNDRAISING ACTIVITIES AND SCHOOL RENTALS	\$ 738,000	\$ 896,457	
LIBRARY SERVICES (includes book grant)	\$ 324,229	\$ 354,073	
TECHNOLOGY AND COMMUNICATION SUPPORT	\$ 874,895	\$ 877,629	
Specific Services, Programs and Professional Development			
SUPERVISION /TRANSPORTATION (90 MINUTES/WEEK)	\$ 61,735	\$ 61,735	
SCHOOL SUCCESS - CENTRAL SERVICES	\$ 66,000	\$ 91,000	
DAY CARE SERVICES	\$ 3,190,000	\$ 3,309,500	
ASSESSMENT/NETWORKS/TRAINING TEACHING	\$ 400,000	\$ 459,034	
LOAN OF SERVICE (WQTA)	\$ 98,450	\$ 98,450	
RECIT - INTEGRATION OF TECHNOLOGY	\$ 93,350	\$ 92,503	
USE OF TECHNOLOGY FOR PEDAGOGIE	\$ 99,095	\$ 99,129	
USE OF PROGRAMING FOR PEDAGOGIE	\$ 14,223	\$ 14,408	
LEADERSHIPIN NUMERIC PEDAGOGIE	\$ 25,430	\$ 25,762	
TECHNICAL SUPPORT FOR EQUIPMENT	\$ 98,748	\$ 140,045	
GUIDANCE	\$ 399,236	\$ 493,048	
PDIG GRANTS	\$ 50,462	\$ 19,890	
SCHOOL SUCCESS INITIATIVES	\$ 230,912	\$ -	
<sup>N</sup> INSPIRING SCHOOLS	\$ -	\$ 374,333	
A L'ÉCOLE, ON BOUGE AU CUBE! (primary)	\$ 48,963	\$ 48,121	
SUPPORT GRADES 2-6 (rank 9-10)	\$ 346,169	\$ -	
MINIMUM SERVICE (Primary Bon Pied (primary)	\$ 1,076,002	\$ 1,829,542	
SUPPORT PARENTS IN PRIMARY	\$ 20,156	\$ 24,284	
NUMERIC RESOURCES	\$ 59,526	\$ 75,896	
PEDAGOGICAL CONSULTANTS	\$ 352,331	\$ 488,046	
NEW HORIZONS NEW APPROACH - (socio)	\$ 240,861	\$ 398,567	
COMMUNITY SPIRITUAL ANIMATION	\$ 90,371	\$ 91,543	
CPR SECONDARY III	\$ 6,211	\$ 6,193	
CLASSROOM READERS (K4-Primary Cyl I)	\$ 4,150	\$ 4,131	

## SUPPORT TO TEACHING AND LEARNING: SCHOOLS/SERVICES/PROGRAMS

EARLY INTERVENTION - PROFESSIONALS (Incl Transition)	\$	327,937	\$	319,694	
MANDATORY CONTENT (Sexuality)	\$	50,000	\$	70,000	
MILK PROGRAM	\$	36,000	\$	36,000	
FIRST NATION GRANT <sup>E</sup>	\$	495,000	\$	495,000	
VIOLENCE PREVENTION PROGRAM	\$	43,591	\$	44,872	
GUIDED SUPPORT - SECONDARY	\$	111,671	\$	157,669	
EARLY LITERACY - PRIMARY	\$	355,916	\$	460,488	
NUTRITION PROGRAM (Secondary)	\$	4,106	\$	40,064	
EXTRA CURRICULAR AT SECONDARY (Healthy Lifestyles)	\$	91,322	\$	350,860	
VITALITY SCHOOL	\$	71,876	\$	93,600	
SERVICE ACCUEIL <sup>E</sup>	\$	110,000	\$	110,000	
MINIMUM SERVICE (Accroche Toi Sec)	\$	449,099	\$	1,094,975	
INDIVIDUAL ASSISTANCE - HOMEWORK	\$	177,929	\$	-	
CULTURAL PROGRAMS	\$	15,790	\$	15,790	
<sup>N</sup> CULTURAL OUTINGS			\$	282,777	
COMMUNITY LEARNING CENTRES (CLCs)	\$	160,000	\$	160,000	
GST/PST REBATE	\$	(139,063)	\$	(30,000)	\$ 21,516,330
NET BALANCE					\$ (65,000)



# CENTRAL ADMINISTRATION

## REVENUES

<b>MEES, School Taxes, Fees, Other Participant</b>			
MEES Supplementary Grant (Adaptive)	\$	284,598	
MEES Supporting Educational in Base	\$	254,000	
MEES Supplementary Grant (Supporting and Small Regions)	\$	461,000	
MEES Supporting Educational in Base	\$	1,498,316	\$ 2,497,914
School Taxation	\$	1,826,462	\$ 1,826,462
Fees (Transportation)	\$	8,000	
ECQ Funding	\$	206,236	
Other Participants (Includes Interest)	\$	276,000	\$ 490,236
			<u>\$ 4,814,612</u>
Surplus	\$	108,000	

## EXPENSES

Committees	2018-2019	2019-2020	
COMMISSIONER' SALARIES	\$ 157,808	\$ 162,092	
COMMISSIONERS' TRAVEL AND PD	\$ 24,000	\$ 24,000	
ELECTIONS	\$ -	\$ -	
STUDENT PROTECTOR	\$ 16,000	\$ 16,000	
GOVERNING BOARDS (See support to teaching)	n/a	n/a	
PARENT COMMITTEES	\$ 2,800	\$ 2,800	
S.E.A.C.	\$ 1,000	\$ 1,000	
Q.E.S.B.A.	\$ 64,274	\$ 68,000	\$ 273,892
<b>Administratives Services</b>			
GENERAL DIRECTORATE <sup>P</sup>	\$ 333,269	\$ 312,140	
Ca-Que DG Projects		\$ 118,000	
SECRETARY GENERAL	\$ 93,935	\$ 220,135	
ARCHIVES/RECORDS MANAGEMENT	\$ 56,191	\$ 56,529	
EDUCATIONAL ADMINISTRATION	\$ 538,879	\$ 452,804	
COMPLEMENTARY SERVICES ADMINISTRATION	\$ 182,905	\$ 184,598	
FINANCE ADMINISTRATION - General Accounting	\$ 505,803	\$ 419,737	
FINANCE - Taxation includes material & Ser. Costs	\$ 804,339	\$ 564,035	
PUCHASING COMPLIANCE	was included in Finance	\$ 80,556	
HR ADMINISTRATION (incl payroll)/judicial/medical)	\$ 643,030	\$ 700,253	
BUILDING AND TECHNOLOGY ADMINISTRATION	\$ 399,317	\$ 361,340	
TRANSPORTATION ADMINISTRATION	\$ 206,102	\$ 213,579	
COMMUNICATION PUBLIC	\$ 62,140	\$ 68,961	
CENTRAL COPYING/PRINTING	\$ 50,000	\$ 50,000	
SALARY INSURANCE	\$ 50,000	\$ -	
TRAVEL/MATERIAL/PPD <sup>P</sup>	\$ 125,000	\$ 70,600	\$ 3,873,266
<b>Corporate Services</b>			
DATA PROCESSING (Software/Consulting)	\$ 348,000	\$ 348,000	
FIBER-INTERNET/VIDEOCONFERENCING	\$ 197,397	\$ 179,397	
TELECOMMUNICATIONS/PA SYSTEMS	\$ 159,000	\$ 160,394	
POSTAGE	\$ 38,000	\$ 38,000	
CORPORATE SERVICES (Audit, Insurance,Fees)	\$ 182,426	\$ 163,300	
LEGAL NOTICES/TRANSLATION/CIRT	\$ 54,700	\$ 54,700	\$ 943,791
Rebate		\$ (168,337)	\$ 4,922,612
<b>NET BALANCE</b>			<u>\$ (108,000)</u>

## BUILDINGS AND EQUIPMENT MAINTENANCE

### REVENUES

MEES, School Taxes, Fees, Other Participant		2019-2020	
MEES Operational Grant Base	\$	-	
MEES Supplementary Grant (Adaptive)	\$	-	
MEES Supporting Educational in Base	\$	81,000	
MEES Supplementary Grant (Supporting and Small Regions)	\$	207,810	
MEES Supporting Educational in Base	\$	394,000	
MEES Operational Grant (Daycare)	\$	171,000	\$ 853,810
School Taxation	\$	5,319,915	\$ 5,319,915
Surplus	\$	495,168	\$ 6,173,725

### EXPENSES

Central Services	2018 -2019	2019-2020	
MAINTENANCE			
MOVABLES - MATERIALS/SERVICE FEES	\$ 39,000	\$ 39,000	
IMMOVABLES SALARIES AND BENEFITS	\$ 629,296	\$ 541,003	
SALARY INSURANCE	\$ 70,000	\$ 70,000	
IMMOVABLES TRAVEL	\$ 27,000	\$ 27,000	
IMMOVABLES MATERIALS AND SUPPLIES	\$ 315,200	\$ 315,000	
IMMOVABLES CONTRACTS	\$ 777,852	\$ 944,852	\$ 1,936,855
CARETAKING			
EMPLOYEES	\$ 2,097,915	\$ 2,078,256	
CONTRACTS	\$ 729,473	\$ 657,445	
TRAVEL	\$ 10,000	\$ 10,000	
SUPPLIES	\$ 155,000	\$ 135,000	
SERVICES: WASTE /GARBAGE/RECYCLING	\$ 123,548	\$ 123,000	\$ 3,003,701
ENERGY (NATURAL GAZ, OIL, & ELECTRICITY)	\$ 1,800,000	\$ 1,825,000	
BUILDING RENTALS	\$ 221,000	\$ 160,000	
BUILDING SECURITY	\$ 70,000	\$ 70,000	\$ 2,055,000
GST/PST REBATE	\$ (346,663)	\$ (326,663)	\$ 6,668,893
NET BALANCE			\$ (495,168)

## TRANSPORTATION

### REVENUES

MEESR's Grant			
Operational	\$	4,834,351	
Supplementary Grant	\$	137,275	
	\$	-	\$ 4,971,626
School Taxes			
School Taxation	\$	3,650,235	
Negative Adjustment	\$	-	\$ 3,650,235
School Fees			
Board/School Fees/Other Boards			\$ 18,500
Surplus			\$ -
			\$ 8,640,361

### EXPENSES

Centralized Budget	2018-2019	2019-2020	
Transportation Contract - Buses	\$ 7,352,398	\$ 7,663,215	
Transportation Contract - Berlines	\$ 218,000	\$ 201,018	
Mesure 30760	\$ 101,600	\$ 128,000	
Other boards (Days out of calendar)	\$ 5,200	\$ 10,500	
Taxes	\$ 1,146,965	\$ 1,198,409	
Rebate Taxes (gst-pst)	\$ (619,495)	\$ (647,281)	
TransporAction (non taxable)	\$ 25,000	\$ 38,000	
S.T.O.	\$ 2,500	\$ 1,500	
Parent Allocations (non taxable)	\$ 47,000	\$ 47,000	
			\$ 8,640,361

### NET BALANCE

\$ 0



## DEBT SERVICE AND DEPRECIATION

### REVENUES

MEES and Targeted Deferred Contributions		2019-2020	
Capital payments on Long Term Loan			\$ 5,001,000
<b>Prior 2008</b>			
Portion of Loan Payment	\$ (1,732,343)		\$ -
Portion of Depreciation	\$ 1,435,781	\$ (296,562)	
<b>2008 Forward</b>			
Portion of Loan Payment	\$ (3,268,657)		
Portion of Depreciation Funded (%)	\$ 3,177,467	\$ (91,190)	
Targeted Deferred Revenues Contributions		\$ 180,000	\$ (207,752)
Interest on Debt Loans Funded MEES			\$ 2,368,003
Interest on Short Term Operations (MEES Base doc B.)		\$ 95,000	\$ 95,000
Depreciation - from Surplus		\$ 436,888	\$ 7,256,251
Interest Costs		2019-2020	
Interest on Long Term Loan		\$ 2,368,003	
Interest on Short Term Operations <sup>E</sup>		\$ 95,000	\$ 2,463,003

DEPRECIATION	2018-2019	2019-2020		
Land and Buildings				
Land Improvement	\$ 246,014	\$ 256,542		
Buildings - Prior to June 2008	\$ 1,348,305	\$ 1,288,394		
Buildings - acquired after June 2008	\$ 494,890	\$ 675,529		
Building Renovations/Transformation	\$ 1,273,696	\$ 1,361,139		
Equipment				
FTE	\$ 247,832	\$ 257,435		
Library and documents (10 years)	\$ 78,424	\$ 79,822		
Vehicle/Trailer	\$ 43,560	\$ 35,687		
Textbooks (5 years)	\$ 39,167	\$ 34,842		
Specialized Equipment (Education)	\$ 107,475	\$ 87,740		
Multimedia/Technology	\$ 754,611	\$ 854,750		
Other Equipment	\$ 51,277	\$ 72,227		
Fiber Network Owned	\$ 148,227	\$ 148,208		
Fiber Right of Way < 2008	\$ -	\$ 18,629		
Depreciation of Trustee Fee on L-T Debts		\$ 59,192	\$ 5,230,136	\$ 7,693,139
NET BALANCE				\$ (436,888)

## CAPITAL ALLOCATIONS

2019-2020

### MEES ALLOCATIONS

Capital Moveables (Technology and FTE)	\$	1,138,749	\$	648,732	
Capital Immoveables			\$	16,939,430	
					\$ 18,726,911

### CAPITAL ACQUISITIONS

2018-2019

2019-2020

F.T.E. - Youth Sector	\$	125,000	\$	135,000
F.T.E. - Adult/Voc Sectors	\$	294,709	\$	203,124
F.T.E. - Daycare	\$	32,928	\$	33,937
NTIC/Numeric Technology & Resources	\$	479,098	\$	644,094
Textbook	\$	46,409	\$	-
F.T.E. Complementary Services	\$	89,264	\$	85,652
F.T.E. - Bd Off/Communication/Ergo Equip	\$	239,623	\$	226,671
Corporate Technology	\$	110,603	\$	124,447
Infrastructure Efficiencies/Development/Security			\$	206,695
Programming & Robotics			\$	70,277
Numeric Technology for FP			\$	57,584
Construction Projects			\$	6,598,247
Capital Transformation	\$	400,217	\$	400,217
Capital Renovations	\$	600,325	\$	737,037
Additional MB/RD mesures	\$	3,260,393	\$	5,800,187
Maintien des actifs	\$	2,269,506	\$	2,320,293
Resorption du Deficit	\$	711,363	\$	937,021
Accessibility to Handicaps	\$	146,428	\$	146,428
	\$	8,805,866	\$	18,726,911

Granted Acquisitions Funds

\$ 18,726,911