



**WESTERN QUÉBEC
SCHOOL BOARD
BUDGET 2017-2018**

Operating, Investment and Debt Services

June 27, 2017

INTRODUCTION AND BUDGET NOTES

Reference : MEES – Ministère d'Éducation et Enseignement
Supérieur
WQ – Western Québec School Board

SOURCES OF FUNDING

MEES 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 budgetary rules published on an annual basis.

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 student enrolments and assessed evaluation.

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. Lunch time supervision
- c. Daycare services
- d. Other Federal or Provincial Government grants

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

SCHOOLS/CENTRES

The school population used to create the 2017-2018 budget is established at 7105 excluding K-4s and adult and vocational students.

This year the schools are benefiting directly with the provincial announcement of new 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. Western Québec schools will see a total additional revenue of \$1,613,723 in direct support to schools from the 6 grants. Other targeted grants that were initiated by MEES over the last two years have been maintained in the 2017-2018 budget.

SCHOOL TAXATION

With the continued disparity in the taxation rate between the francophone school boards and that of Western Québec, the demands to transfer the school tax invoices to our board have continued to increase. The effect of this is that the evaluation base has moved from 9,738 million to 13,406 million moving the taxation rate from \$0.17978 to \$0.13694. The 2017-2018 school taxation will be comprised of approximately 90,000 invoices across 150 municipalities for a maximum annual taxation of \$18,358,698.

CAPITAL ALLOTMENTS

The capital budget for 2017-2018 provides an increase of \$2,747,738 moving from \$5,907,555 in 2016-2017 to \$8,655,293 for 2017-2018. This is reflected in \$100,000 attributed to technology and communication while the balance is designated directly to the buildings major renovation due to deterioration, safety and preservation.

MOVING FORWARD

Moving forward towards the 2018-2019 a newly formed Resource Allocation Committee will be actively involved in the studying of and recommendations, to council in regards to the budget.

WESTERN QUEBEC SCHOOL BOARD 2016-2018

		<i>BUDGET 2017-2018</i>
Revenues		\$ 106,264,205
Operational Grants	\$	53,395,707
Supplementary Grants	\$	12,409,320
Taxation net of MEES negative adjustments	\$	15,261,094
Canada-Québec Agreements	\$	496,312
User Fees	\$	3,285,811
Other Participants (Fundraisers/Rentals, etc.)	\$	1,516,450
Capital Allotments	\$	8,655,293
Debt and Depreciation	\$	11,244,219
Expenses		\$ 106,264,205
Teaching and Complementary Services	\$	44,898,312
Adult Education Services	\$	4,278,264
Support to Teaching and School Environment	\$	17,935,024
Central Administrative Services	\$	4,745,740
Buildings and Equipment Maintenance	\$	6,268,229
School Transportation	\$	8,079,124
Capital Renovation and Equipment	\$	8,655,293
Debt Services	\$	11,404,220
Total Budget Result 2017-2018		\$ (0)

TEACHING AND COMPLEMENTARY SERVICES

REVENUES

MEES' Grant		Balance
Operational Grant	\$ 37,011,452	
Supplementary Grant	\$ 7,814,860	
		\$ 44,826,312
<hr/>		
School/Board Fees		
Service Fees and Other Participants	\$ 72,000	\$ 72,000
		<u>\$ 44,898,312</u>

EXPENSES ^E Indicates an estimated amount

	2016-2017	2017-2018	
<hr/>			
Teaching Staff			
PRE-KINDERGARTEN (part time)	\$ 184,590	\$ 188,582	
PRE-KINDERGARTEN (full time)	\$ 355,568	\$ 485,730	
TEACHERS' SALARY/BENEFITS	\$ 34,631,345	\$ 35,362,026	
SUPPLY COST (sick and parental)	\$ 818,108	\$ 932,811	
SALARY INSURANCE COSTS	\$ 655,779	\$ 833,854	
OVERSIZE COMPENSATION	\$ 231,637	\$ 372,771	
DISTANCE ALLOC/STAFF ASSISTANTS/CSST	\$ 130,133	\$ 122,737	
MOBILE DAYS-3 (+prv yrs)	\$ 589,152	\$ 533,815	
VALUE-ADDED REMUNERATION	\$ 214,785	\$ 217,728	
MULTI-GRADE CLASSES ^E	\$ 37,057	\$ 36,000	
PROFESSIONAL DEVELOPMENT(PIC)	\$ 125,910	\$ 113,066	
PD RELEASE TEACHERS Marking Exams ^E	\$ 63,700	\$ 9,000	
HOMESCHOOL ^E	\$ 22,000	\$ 33,726	
HOME TUTORING SERVICES	\$ 31,200	\$ 31,729	
SUMMER SCHOOL PROGRAM	\$ 11,500	\$ -	
	<u>\$ 38,102,464</u>	<u>\$ 39,273,573</u>	
<hr/>			
Complementary Services			
DRUG & ALCOHOL TECHNICIANS	\$ 137,589	\$ 137,589	
RESOURCE/REMEDIAL TEACHERS	\$ 617,717	\$ 650,366	
INTEGRATION IN REGULAR CLASSES-15311	\$ 349,542	\$ 348,926	
SUPPORT IN INTEGRATION-15371	\$ 214,833	\$ 217,776	
INTEGRATION IN REGULAR CLASSES-15312	\$ 93,801	\$ 96,442	
SPECIAL EDUCATION TECHNICIANS	\$ 1,525,000	\$ 1,522,250	
ATTENDANTS TO THE HANDICAP	\$ 1,784,000	\$ 1,784,000	
MELS/MSSS AGREEMENTS	\$ 248,024	\$ 9,716	
SPEECH PATHOLOGY	\$ 175,106	\$ 114,744	
SPECIAL EDUCATION - IEP RESOURCES(15320/15374)	\$ 113,926	\$ 117,255	
SPECIAL EDUCATION SERVICES (Consultant/Technicians)	\$ 522,846	\$ 508,892	
PSYCHOLOGY SERVICES	\$ 251,447	\$ 256,447	
	<u>\$ 6,241,334</u>	<u>\$ 5,764,403</u>	
		<u>\$ (139,664)</u>	
GST/PST Rebate			\$ 44,898,312
NET BALANCE			<u><u>\$ (0)</u></u>

ADULT EDUCATION TEACHING AND SERVICES

REVENUES			Balance
MEES' Grant			
Operational	\$ 3,550,148		
Supplementary Grant	\$ 31,467		
		\$ 3,581,615	
School Taxes			
School Taxation	\$ 696,649		
		\$ 696,649	
School/Board Fees			
ECQ Funding	\$ -		
School Fees	\$ -		
Goods/Services - Others	\$ -	\$ -	\$ 4,278,264
EXPENSES			
Adult Education	2016-2017	2017-2018	
Salaries	\$ 3,064,391	\$ 3,448,429	
Benefits	\$ 383,045	\$ 471,327	
Travel	\$ 52,000	\$ 34,000	
Materials	\$ 209,122	\$ 233,041	
Service Fees/Contracts	\$ 105,000	\$ 91,467	\$ 4,278,264
NET BALANCE			\$ 0

SUPPORT TO TEACHING AND LEARNING: SCHOOLS/SERVICES/PROGRAMS

REVENUES			Balance
MEES' Grant			
Operational	\$	5,153,451	
Supplementary Grant	\$	3,970,993	
			\$ 9,124,444
School Taxes			
School Taxation	\$	4,631,007	
			\$ 4,631,007
School/Board Fees			
ECQ Funding (PDIG, Service Accueil, etc.)	\$	409,312	
School Fees (F.N., Daycare, Sports, Cultural, and Social)	\$	3,085,811	
Other participants	\$	684,450	\$ 4,179,573
			\$ 17,935,024

EXPENSES				
Schools Support	2016-2017		2017-2018	
SENIOR AND ADMINISTRATION SUPPORT STAFF	\$ 2,873,436	v	\$ 3,117,836	
TRAVEL & PD PRINCIPALS	\$ 25,600	v	\$ 94,600	
SECRETARIES & TECHNICIANS(ADMIN)	\$ 1,712,632	v	\$ 1,505,326	
PROFESSIONAL DEVELOPMENT SUPPORT STAFF	\$ 19,380	v	\$ 36,163	
LAB - TECHNICIANS	\$ 234,942	v	\$ 234,942	
SCHOOL BUDGETS	\$ 2,675,388	v	\$ 2,227,894	
GOVERNING BOARDS	\$ 6,932	v	\$ 7,115	
FUNDRAISING ACTIVITIES AND SCHOOL RENTALS	\$ 379,000	v	\$ 738,000	
LIBRARY SERVICES (includes book grant)	\$ 326,362	v	\$ 337,745	
TECHNOLOGY AND COMMUNICATION SUPPORT	\$ 580,380	v	\$ 860,443	\$ 9,160,063
Specific Services, Programs and Professional Development				
CENTRALIZED SERVICES				
SUPERVISION /TRANSPORTATION (90 MINUTES/WEEK)	\$ 97,181		\$ 61,735	v
SCHOOL SUCCESS - CENTRAL SERVICES	\$ 67,657		\$ 27,675	v
DAY CARE SERVICES	\$ 3,202,000		\$ 3,132,674	v
OUT OF PROVINCE SCHOOL FEES (ONTARIO)	\$ 279,904		\$ 405,000	v
ASSESSMENT/NETWORKS/TRAINING TEACHING	\$ 560,500		\$ 549,206	v
LOAN OF SERVICE (WQTA)	\$ 98,450		\$ 98,450	v
RECIT - INTEGRATION OF TECHNOLOGY	\$ 51,621		\$ 90,759	v
DECENTRALIZED SERVICES				
GUIDANCE	\$ 365,542		\$ 365,542	v
PDIG GRANTS	\$ 224,000		\$ 130,809	v
^N SCHOOL SUCCESS INITIATIVES	\$ -		\$ 229,213	v
^N A L'ÉCOLE, ON BOUGE AU CUBE! (primary)	\$ -		\$ 50,710	v
^N SUPPORT GRADES 2-6 (rank 9-10)	\$ -		\$ 77,560	v
^N BON PIED (primary)	\$ -		\$ 839,800	v
^N SUPPORT PARENTS IN PRIMARY	\$ -		\$ 19,000	v
NUMERIC RESOURCES	\$ -		\$ 36,112	v
PEDAGOGICAL CONSULTANTS	\$ 298,355		\$ 250,457	v
NEW HORIZONS NEW APPROACH - (socio)	\$ 198,725		\$ 189,949	v
COMMUNITY SPIRITUAL ANIMATION	\$ 46,000		\$ 88,841	v
MILK PROGRAM	\$ 38,700		\$ 36,000	v
FIRST NATION GRANT	\$ 447,700		\$ 532,000	v
VIOLENCE PREVENTION PROGRAM	\$ 44,535		\$ 43,767	v
GUIDED SUPPORT - SECONDARY	\$ 91,095		\$ 110,187	v
EARLY LITERACY - PRIMARY	\$ 262,941		\$ 333,653	v
NUTRITION PROGRAM (Secondary)	\$ 2,907		\$ 4,261	v

SUPPORT TO TEACHING AND LEARNING: SCHOOLS/SERVICES/PROGRAMS

HEALTHY LIFESTYLES	\$	48,622	\$	90,180	v	
POP MATERIALS	\$	6,349	\$	-		
RURAL SCHOOLS (7)	\$	184,000	\$	127,000	v	
VITALITY SCHOOL	\$	103,950	\$	87,248	v	
SERVICE ACCUEIL ^E	\$	93,603	\$	93,603	v	
^N ACCROCHE TOI AU SECONDAIRE	\$	-	\$	397,440	v	
INDIVIDUAL ASSISTANCE - HOMEWORK	\$	169,456	\$	175,754	v	
CULTURAL PROGRAMS	\$	36,700	\$	24,050	v	
COMMUNITY LEARNING CENTRES (CLCs)			\$	160,000		\$ 8,858,634
	GST/PST REBATE		\$	(83,673)		\$ (83,673) \$ 17,935,024
NET BALANCE						\$ (0)

CENTRAL ADMINISTRATION

REVENUES

MEES' Grant			Balance
Operational	\$	867,553	
Supplementary Grant	\$	461,000	
	\$	-	\$ 1,328,553
School Taxes			
School Taxation	\$	2,711,187	
Complementary taxes previous years	\$	245,000	
Grant in lieu of taxes	\$	550,000	\$ 3,506,187
School/Board Fees			
ECQ Funding	\$	87,000	
Board Fees and Interest on taxes	\$	519,000	\$ 606,000
Tenant Lieu of Taxes			
Grant in lieu of taxes	\$	(695,000)	\$ (695,000) \$ 4,745,740

EXPENSES

Committees	2016-2017		2017-2018		
COMMISSIONER' SALARIES	\$ 152,609	v	\$ 152,609		
COMMISSIONERS' TRAVEL AND PD	\$ 15,000	v	\$ 15,000		
ELECTIONS 2014	\$ -	\$	-		
STUDENT PROTECTOR	\$ 15,000	v	\$ 16,000		
GOVERNING BOARDS (See support to teaching)	n/a		n/a		
PARENT COMMITTEES	\$ 2,800	v	\$ 2,800		
S.E.A.C.	\$ 1,000	v	\$ 1,000		
Q.E.S.B.A.	\$ 58,450	v	\$ 64,274	\$	251,683
Administratives Services					
GENERAL DIRECTORATE (incl projects)	\$ 364,173	v	\$ 350,583		
SECRETARY GENERAL	\$ 157,675	v	\$ 104,421		
ARCHIVES/RECORDS MANAGEMENT	\$ 92,948	v	\$ 99,773		
1 EDUCATIONAL ADMINISTRATION	\$ 557,869	v	\$ 503,391		
COMPLEMENTARY SERVICES ADMINISTRATION	\$ 179,397	v	\$ 174,561		
1 FINANCE ADMINISTRATION - General Accounting	\$ 302,335	v	\$ 420,523		
1 FINANCE - Taxation includes material & Ser. Costs	\$ 497,836	v	\$ 505,844		
1 HR ADMINISTRATION (incl payroll)/judicial/medical)	\$ 496,129	v	\$ 538,271		
1 BUILDING AND TECHNOLOGY ADMINISTRATION	\$ 435,878	v	\$ 506,734		
TRANSPORTATION ADMINISTRATION	\$ 196,551	v	\$ 220,622		
COMMUNICATION PUBLIC	\$ 10,000	vvv	\$ 97,272		
CENTRAL COPYING/PRINTING	\$ 55,000	v	\$ 50,000		
TRAVEL/MATERIAL/PPD (Central admin less taxation)	\$ 111,500	vv	\$ 120,700	\$	3,729,696
Corporate Services					
DATA PROCESSING (Software/Consulting)	\$ 344,557	v	\$ 348,000		
FIBER-INTERNET/VIDEOCONFERENCING	\$ 74,000	v	\$ 197,397		
TELECOMMUNICATIONS/PA SYSTEMS	\$ 300,000	v	\$ 12,000		
POSTAGE	\$ 30,000	vv	\$ 38,000		
CORPORATE SERVICES (Audit, Insurance,Fees)	\$ 251,000	vv	\$ 151,264		
LEGAL NOTICES/TRANSLATION/CIRT	\$ 23,800	vv	\$ 54,700	\$	801,361
				\$	4,782,740
				\$	4,745,740
NET BALANCE					\$ -

1 Includes 2.5% Salary Insurance

BUILDINGS AND EQUIPMENT MAINTENANCE

REVENUES

	2017-2018	
MEES' Grant		Balance
Operational	\$ 2,245,416	
Supplementary Grant	\$ 131,000	
	\$ 2,376,416	
School Taxes		
School Taxation	\$ 3,610,813	
Negative Adjustment	\$ 3,610,813	
School Fees		
Board/School Fees and Other Participants	\$ 281,000	\$ 281,000 \$ 6,268,229

EXPENSES

	2016-2017	2017-2018	
MAINTENANCE			
MOVABLES - MATERIALS/SERVICE FEES	\$ 27,000	\$ 56,000	
IMMOVABLES SALARIES AND BENEFITS	\$ 437,113	\$ 449,214	
IMMOVABLES TRAVEL	\$ 10,000	\$ 10,000	
IMMOVABLES MATERIALS AND SUPPLIES	\$ 310,000	\$ 315,208	
IMMOVABLES CONTRACTS	\$ 765,000	\$ 777,852	\$ 1,608,274
CARETAKING			
EMPLOYEES	\$ 1,854,823	\$ 1,906,596	
CONTRACTS	\$ 815,473	\$ 729,473	
TRAVEL	\$ 10,000	\$ 10,000	
SUPPLIES	\$ 155,000	\$ 155,000	
SERVICES: WASTE /GARBAGE/RECYCLING	\$ 123,548	\$ 123,548	\$ 2,924,617
ENERGY (NATURAL GAZ, OIL, & ELECTRICITY)	\$ 1,825,000	\$ 1,805,000	
BUILDING RENTALS	\$ 191,500	\$ 212,000	
BUILDING SECURITY	\$ 70,000	\$ 70,000	\$ 2,087,000
GST/PST REBATE	\$ (385,000)	\$ (351,663)	\$ (351,663) \$ 6,268,229
NET BALANCE			\$ -

TRANSPORTATION

REVENUES

MEESR's Grant			<u>Balance</u>
Operational	\$ 4,567,687		
Supplementary Grant	\$ -		
	\$ -	\$ 4,567,687	
School Taxes			
School Taxation	\$ 3,511,437		
Negative Adjustment	\$ -	\$ 3,511,437	
School Fees			
Board/School Fees		<u>\$ -</u>	\$ 8,079,124

EXPENSES

Centralized Budget			
Transportation Contract - Buses	\$ 6,972,106	\$ 7,167,962	
Transportation Contract - Berlins	\$ 252,000	\$ 200,000	
Mesure 30760	\$ 87,778	\$ 100,000	
Other boards (Days out of calendar)	\$ 28,500	\$ 17,200	
Taxes	\$ 1,099,223	\$ 1,120,903	
Rebate Taxes (gst-pst)	\$ (593,709)	\$ (605,419)	
TransporAction (non taxable)	\$ 30,000	\$ 34,239	
S.T.O.	\$ 1,000	\$ 2,000	
Parent Allocations (non taxable)	\$ 33,255	\$ 42,239	
			\$ 8,079,124

NET BALANCE

\$ -

Note: Total Transportation funding in 2016-2017 - \$7,910,153

CAPITAL

REVENUES

MEES' Grants		Balance
Capital Total	\$	8,655,293

EXPENSES

CAPITAL ACQUISITIONS	2016-2017	v	2017-2018	
Decentralized Budget				
F.T.E. - Youth Sector	\$ 125,000	v	\$ 125,000	
F.T.E. - Adult/Voc Sectors	\$ 113,784	v	\$ 144,136	
F.T.E. - Daycare	\$ 32,902	v	\$ 32,928	
NTIC	\$ 396,589	v	\$ 479,098	
Textbook	\$ -	v	\$ 46,409	
F.TE. Complementary Services	\$ 86,406	v	\$ 89,264	
Centralized Budget				
F.T.E. - Bd Off/Communication/Ergo Equip	\$ 206,649	v	\$ 239,623	
Corporate Technology	\$ 83,637	v	\$ 110,603	
Capital Transformation	\$ 393,562	v	\$ 400,217	
Capital Renovations	\$ 590,343	v	\$ 600,325	
Additional MB/RD mesures	\$ 1,600,133	v	\$ 3,260,393	
Maintien des actifs	\$ 1,769,057	v	\$ 2,269,506	
Resorption du Deficit	\$ 363,065	v	\$ 711,363	
Accessibility to Handicaps	\$ 146,428	v	\$ 146,428	
	\$ 5,152,874		\$ 8,655,293	\$ 8,655,293

NET BALANCE

	\$ -
--	------

DEBT SERVICE AND DEPRECIATION

REVENUES

MEES' Grant	2016-2017	2017-2018	
Capital payments on Long Term Loan - Billets		\$ 4,202,000	Balance
Interest on Long Term Loan		\$ 2,079,683	
Interest on Short Term Loan		\$ 160,352	
Mesure d'optimisation			
Depreciation - Funded by MEESR		\$ 4,802,185	
Depreciation - Accumulated Surplus			
Deferred Revenues Related to Assets		\$ 160,000	
			\$ 11,404,220

EXPENSES

Central Services	2016-2017	2017-2018	
Capital Reimbursement Loans	\$ 1,782,920	\$ 4,202,000	
Interest on Long Term Loan	\$ 2,079,683	\$ 2,079,683	
Interest on Short Term Loan	\$ 187,050	\$ 160,352	
Mesure d'optimisation	\$ 132,500	\$ -	\$ 6,442,035

DEPRECIATION

	2016-2017	2017-2018	
Land and Buildings			
Land Improvement	\$ 202,109	\$ 246,250	
Buildings - Prior 2007	\$ 1,362,564	\$ 1,350,620	
Buildings - acquired after 2007	\$ 543,370	\$ 494,891	
Building Renovations/Transformation	\$ 1,085,182	\$ 1,308,726	
Equipment			
FTE	\$ 210,385	\$ 267,226	
Library and documents (10 years)	\$ 66,795	\$ 70,934	
Vehicle/Trailer	\$ 38,083	\$ 48,048	
Textbooks (5 years)	\$ 24,733	\$ 15,185	
Specialized Equipment (Education)	\$ 86,299	\$ 79,401	
Multimedia/Technology	\$ 881,080	\$ 877,811	
Other Equipment	\$ 57,289	\$ 54,701	
Development (5 years)	\$ 3,331	\$ 154	
Fiber Network (20 years)	\$ 148,238	\$ 148,238	\$ 4,962,185 \$ 11,404,220

NET BALANCE

\$ -