



COMMISSION SCOLAIRE SIR-WILFRID-LAURIER  
SIR WILFRID LAURIER SCHOOL BOARD

## BUDGETARY PROCESS 2014-2015

*CONSULTATION DOCUMENT*

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## 1.0 Introduction

The Sir Wilfrid Laurier School Board provides a wide range of services and resources with the goal of ensuring success for all students.

The budgetary process must take into consideration the needs and priorities of all the stakeholders while respecting the need for equilibrium between revenues and expenses.

Topics covered in this document do not supersede the application of existing School Board policies.

## 2.0 Statement of principles

In the academic sector, the public Education Act clearly specifies the framework within which the School Board must allocate its resources.

### Section 275

“After consultation 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.

The allocation shall be carried out in an equitable manner and reflect the needs expressed by the institutions and the social and economic disparities 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.

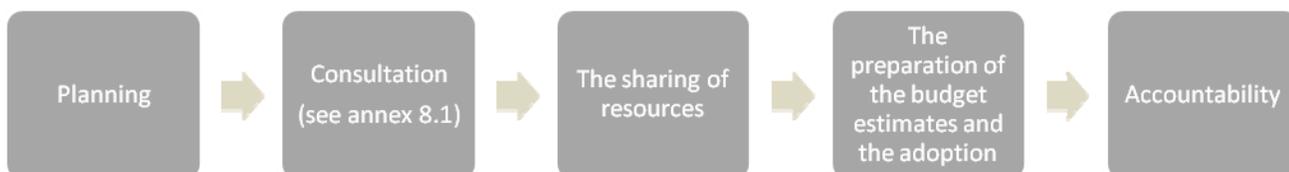
The allocation shall include amounts for the operation of governing boards and amounts to meet the needs of the School Board and its committees.

The School Board shall make public the objectives and principles governing the allocation and the criteria used to determine the amounts allocated.”

Serve this legal framework prescribed, the partnership agreement with the Ministère de l’Éducation, du Loisir et du Sport (MELS) Strategic Plan which has the Sir Wilfrid Laurier School Board as premises in the preparation and the management of the budget. Financial frameworks specify the choices made in this matter, brought together in a single document:

- The budgetary guidelines
- The annual budgetary priorities
- The objectives, principles and criteria for the distribution of resources
- The allocation and resource management rules

A budget process steps are as follows:



## 2.1. Budgetary guidelines

In recent years, several changes in the modes of management (reform of government accounting, new IT tools, etc.) or events (repetitive cuts, refocusing of the school equalization program) have been occurring. In this context, the School Board, through its Council of Commissioners, shall adopt guidelines and budgetary annual priorities that are in line with the Strategic Plan and the MESAs in order to ensure budgetary stability in all the schools and centres.

The budgetary guidelines of the School Board are:

- To maximize student services by more efficient use of resources and to ensure fairness in services to students.

This orientation is in line with the vision of the School Board: « Every student merit the total commitment of the Sir Wilfrid Laurier School Board in its success »

- The development of budget models that still allow for a balanced budget

In order to maintain sound decision making process, we must maintain a balanced budget and ensure quality services. Sound management in the use of financial resources enables consistency of decisions.

## 2.2 Annual budgetary priorities

The budget priorities are established annually by the guidelines in order to:

- Choose the actions to be implemented for the achievement of the guidelines;
- Determine the budget treatment to be given to the changes in the MELS budgetary rules and other events having a financial impact on the School Board.

The work carried out in the context of budget priorities can have financial impacts from the moment where the decisions are taken. They can also result in changes to the objectives, principles and criteria for the distribution of resources as well as the allocation of management rules.

The following budget priorities are identified for the purposes of the preparation of the 2014-2015 budget:

### 1- Educational technology integration

An amount will be reserved from the AMT investment budget to accelerate the acquisition of computer hardware as well as the establishment of infrastructure that will be required for the deployment of the project.

### 2- Support for special needs differentiation and instruction

## 2.3 Objectives, principles and criteria for the distribution of resources

The objectives, principles and criteria for the distribution of resources are established in accordance with section 275 of the Education Act. They define the framework for the distribution of allowances between the various units of the School Board.

The distribution of the resources of the School Board is primarily governed by the Education Act and the budgetary rules of the MELS. In addition the collective agreements, regulations and rules may be impacting the objectives, principles and criteria of distribution of resources.

In order to meet the obligations entrusted to it, the School Board distributes its activities in seven key areas:

- Youth sector
- Adult Education
- Vocational Training
- Administration of the School Board
- Debt Service
- School Transportation
- Investments

For the schools and centers:

- To better respond to the specific needs of each administrative unit, including the social and economic reality of its environment and thus enable the achievement of the school's educational project;
- To encourage innovation and creativity in giving flexibility in the allocation of resources;
- To simplify the administrative process likely to increase the effectiveness and efficiency
- To take into account educational services in each institution.

The resources allocated are those described in the staffing plan.

For other costs, generally the main criteria are the following:

- Number of students

Per capita base number of students, certain types of students can have a different weighting

- Special needs

Lump sum amount translated into special allowance to take into account the specific needs (e.g.: opening of class, travel fees, etc.)

- Specific factors

Distribution of certain allocations taking into account specific factors (e.g. buildings, historical costs, distance from the head office area, etc.)

For the adult education and vocational education

The needs for personnel, goods and services required for the functioning of the centers are based on the services that will be offered. At all time the self-sustainability of the activities of the centers must be maintained.

For the School Board, Schools and Centres support services

Provide to the School Board, its administration as well as its committees the necessary resources to meet the requirements of the mandates entrusted to them and to respond to the needs of the institutions.

The needs for personnel, goods and services required for the functioning of the School Board and its schools and centres support services are based on:

- Corporate activities subordinated by the Education Act and the regulations arising therefrom;
- Activities to be managed centrally at the request of institutions.

## 2.4 Rules on budgetary allocations

The allocation and management of resources detail all terms and conditions related to the sums allocated to the units for different budgets and management rules for these budgets.

These rules determine the allocations to develop estimates of the institutions and the Sir Wilfrid Laurier School Board based on enrolment, staff, and housing as well as on specific revenues of the administrative unit.

School budgets are based on annual parameters to allow the administration the flexibility to obtain maximum utilization of the budget.

2.4.1 The allocation of credits to the administrative units is done in two steps;

1<sup>st</sup> Preliminary budget allocations will be based on student projections approved by the School Board, usually at the end of March or beginning of April. These estimated data for the preparation of the initial budget of the institutions to submit to the Governing Boards for the adoption of the budget of the School Board to be presented to the Council of Commissioners for adoption and submission to the MELS.

2<sup>nd</sup> The final allocation will be modified to take into consideration the final September 30<sup>th</sup> enrolment.

- For Mountainview High School (Batshaw), the budget will be based on enrolment as recognized by the Ministère de l'Éducation, du Loisir et du Sport (MELS) and the Ministère de la Santé et des Services Sociaux (MSSS).

- 2.4.2 Heads of administrative units shall determine the portion of their budget allocated in accordance with the budgetary choices of the financial frameworks of the School Board.
- 2.4.3 Additional or specific allowances are paid to administrative units according to agreements with the MELS or to respond to specific situations or specific to the environment.
- 2.4.4 The framework for the transferability from one budget item to another during the year, as well as conditions affecting the transferability of unspent credits and deficits from previous years from one year to another, are defined in the rules.
- 2.4.5 Revenues of the administrative units for decentralized activities are credited to them.
- 2.4.6 Allowances of staffing other than teachers envelope are established in accordance with the staffing plan.
- 2.4.7 The self-financing of the following activities is:
  - School daycare service
  - Noon supervision
  - Rentals
  - Summer school
  - Extracurricular activities
- 2.4.8 The majority of the overall investment is administered by the service of Material Resources department and takes into account the priorities identified with the institutions.
- 2.4.9 The other part of the overall investment is decentralized to the administrative units based on/ the following scales:
  - An amount of \$7 per student based on September 30<sup>th</sup> enrolment will be allocated to each school to cover capital expenditures and allows for local autonomy for the purchase of certain capital items. This allocation cannot be transferred from one budget line to another.

2.4.10 Allocation of resources (expenses except the staffing plans)

The allocations for 2014-2015 are as follows: (For allocations per school, please refer to separate Summary Parameters chart)

2.4.10.1 School Operations: (see annex 8.2 for expenses example)

	Base Amount	Per Student Socio Economic	Per Student Socio Economic
		1 to 5	6 to 9
Elementary	10 000\$	30\$	40\$
		1 to 7	8 to 9
Secondary	15 000\$ to 20 000\$	55\$	65\$

## 2.4.10.2 Subject Animator Stipends (including benefits):

	Subject Animator
Elementary	n/a
Secondary	1 100\$ per animator
This allocation may be transferred from one budget line to another and is to be used to cover stipends, release time, or materials.	

## 2.4.10.3 Governing Boards:

	Base	Per Student
Elementary	350\$ or 750\$	0,75\$
Secondary	350\$ or 1 000\$	0,75\$
This allocation cannot be transferred from one budget line to another. The surplus is transferable from one year to another.		

## 2.4.10.4 Building Maintenance:

A building maintenance budget will be allocated to each school to cover minor emergency repairs and to allow for local autonomy on certain items. Historically the amount has been determined by the product of the number of students, the floor coverage in square meter and an amount per m2.

## 2.4.10.5 Caretaking Supplies:

A caretaking supplies budget will be allocated to each school based on an amount for standardized space as well as enrolment. Historically this amount has been determined by the product of the number of students, the floor coverage in square meter and an amount per m2.

This allocation may be transferred from one budget line to the next.

## 2.4.11 Daycare

- A budget will be allocated based on September 30<sup>th</sup> enrolment for school based daycare services for which the School Board receives an allocation from the MELS. All directly related expenditures for support personnel or building services and a school administration fee of 15% of the total revenues will be charged to the daycare budget.
- In addition, a 2% fee will be levied on total revenues to cover unforeseen medical or maternity/paternity leaves. These expenses will be reimbursed to the school upon request and subject to the authorization of the Director General.
- The daycare service is a self-financing activity and its surplus, if any, may be transferred to the school's operating budget, in whole or in part, upon the adoption of a resolution by the governing board.
- New daycare services set up during the year are eligible for a MELS financed start-up grant of 5000\$.
- The School Board supports and encourages MELS-based daycares.

## 2.4.12 Particular, specifics and additional allocations:

In addition to the basic allowances, special allowances are granted for certain activities of the School Board (see annex 8.3)

Certain measures and other allocations made available by the MELS will be transferred during the year to the schools and centres. These allocations have to be spent in the manner they were intended otherwise these funds will revert back to the School Board. In certain cases, the measures allocated cover more than one school year. In these cases, unspent sums may be carried forward to the subsequent year as stipulated by Educational Services. These allocations are non-transferable.

#### 2.4.13 Administrative services :

- For service-specific management activities, the allowance corresponds to the level of expenditure on a historical basis, without indexing.
- For the activities of the School Board, the allocation reflects the forecast justified by services (ex. busing, debt service, energy consumption, maintenance of buildings, etc.)

#### 2.4.14 Adult education and vocational training

The activities of these two sectors should be self-financing. Accordingly, the agreed allocation corresponds to what is generated by the allocation parameters of the MELS net of the activities undertaken by the School Board.

A portion of the revenues of the school tax is provided to centers to cover their administrative costs.

(Allocation is the product of the school population recognized by the amount per pupil for the calculation of the maximum revenue from the tax.)

#### 2.4.15 Centralized Human Resources Services identified below:

- All salaries and fringe benefits in accordance with the staffing plan for all categories of personnel as approved by the School Board.
- Long-term absenteeism and moneyable bank of days for all personnel subject to salary insurance.
- Amounts reserved for the professional improvement of all categories of personnel, according to the provisions of collective agreements and local management policies.
- The School Board will allocate resources on the basis of preliminary enrolment or current year enrolment, whichever is available. However, staff adjustments may be made to take into account the final September 30<sup>th</sup> enrolment.

#### 2.4.16 Parents Committee

- Allocation is granted on a historical basis.

#### 2.4.17 Rules for the management of surplus and deficit :

- For schools and centers, a recovery plan must be filed with the Directorate General for any deficit.
- For the results of the common charges, a recovery plan must be submitted to the corporate committee for recommendation to the Council of Commissioners.
- The use of accumulated surpluses must not exceed the budgetary rules of the MELS. The Financial Resources department must ensure the respect of this rule.
- The accumulated surplus of the institutions is the sum of surpluses in the following budgets:
  - o Resources allocated by the School Board
  - o Special allowances
  - o Revenues resulting from self-financing activities
  - o Revenues derived from rentals.
- An institution should use the budgets allocated in the year of their allocation to provide students the services for which the School Board was funded and limit the increase in the surplus.
- The final budget of the School Board is determined by the Budgetary Rules for School Boards adopted by the MELS. In approving the parameters for 2014-2015, the School Board reserves the right to adjust school budgets should it fail to obtain the required revenues from all sources and to take into account any compressions or budgetary adjustments imposed by the MELS.

Any school surpluses or deficits resulting from the above allocations, as well as accumulated school surpluses or deficits from prior years, will be carried forward to the following year based on June 30, 2014 balances as follows :

	Accumulated Surplus	Accumulated Deficit
School Operations including Supervision	10%	100%
Rentals	10%	100%
Daycare	10%	100%
Capital	100%	100%
Self-financing activities	100%	100%
Governing Board	100%	100%
School designated funds	100%	100%

The 90% unallocated balance is held in reserve for the school by the School Board and may be allocated in whole or in part on request and with the authorization of the Director General for specific purposes and projects.

#### 2.4.18 Rentals

The policy of the School Board governing rentals and use of facilities must be respected. The School Board wishes to promote the use of its buildings and encourages schools to generate additional revenues to reduce fees charged to parents or to support particular school projects. The school budget will be credited for all benefits from each rental after all related expenses have been deducted.

This excludes private daycares.

#### 2.4.19 Recovery of taxes rebate

- The GST and PST rebate accorded to School Boards on the taxes paid for the purchase of goods and services.

#### 2.4.20 Printing charges

Printing charges when using the School Board printing centers are as indicated in Annex 8.4.

## 3.0 Investment budget

### 3.1 Rules for the sharing of the basic allowance for investments:

- The basic allocation by the MELS is, before distribution, reduced by the allocation for software development and a reduction equivalent to 60% of the amount allocated for the AMT is applied to meet the MELS obligation to invest that portion in building conservation projects.
- The resulting net allocation is distributed as follows:
  - o Allowance for building conservation and repairs 60%
  - o Allowance for transformation 40%
    - Reserve 10%
 

This reserve may be used for unforeseen situations or disasters, waiting for compensation by the MELS, if applicable. This reserve is under Material Resource's responsibility.
    - Educational technology integration 30%
 

This envelope is used to accelerate the acquisition of computer hardware and the establishment of infrastructure that will be required for the deployment of the project.

### 3.2 Rules for the sharing of the basic allocation for the furniture, material and tools (MAO)

- MAO allocations must be used for investments purposes only.
- A deficit to the level of investment must be absorbed by operations at the level of the center.
- The allocation for vocational training and adult education is allocated in the same proportions used by MELS.

## 4.0 Budget for Personnel

The School Board is the employer of all the personnel required for its operations and that of its schools and centres. In assigning personnel to its schools and centres, the School Board takes into account the staffing requirements submitted to it by the school principals and centre administrators and the applicable collective agreements. While it is understood that little flexibility exists at the level of the schools and centres for distribution of the budget for regular personnel, it is nevertheless considered essential to allow some leeway.

To this end, schools and centres will be expected to define their own priorities while remaining accountable to the School Board regarding their decisions. All personnel budgets are non-transferable. Any modification to the staffing plan of a school or centre will require prior approval of the Director General or his or her designate.

### 4.1 Teaching Personnel:

The School Board shall establish an allocation of teachers for each school and centre based on the staffing plan. The budget will include salaries, replacement for short-term absenteeism and fringe benefits. For the salaries of teachers, no surplus or deficit will be permitted.

Substitution charges for sick leave or social leave are considered part of a teacher's salary. All supplements paid to teachers or all other substitution charges not directly related to the above are considered part of a school and centre budget unless otherwise authorized by the Director General.

The release of teachers for internal and external assignments and the replacement of teachers for all absences will be carried out by supply teachers. Unless the principal demonstrates that exceptional circumstances warrant otherwise, additional costs related to replacement of teachers will be charged to the school budget. The applicable rate for substitution will be that established in the collective agreement.

The maximum class size must be respected at all levels. The Director General or his or her designate must authorize any exception to this rule otherwise the school or centre budget will absorb this expense. A budget for the pre-approved excess class size based on the conditions established in the collective agreement of teachers will be allocated to school budget.

Each school will be informed of the budget available to compensate teachers who have volunteered to plan, organize and supervise extra-curricular activities, in accordance with the local agreement.

### 4.2 Administrative Personnel:

Personnel will be assigned to a school or centre according to the approved staffing plan. The regulations respecting the conditions of employment of management staff, including any special authorizations shall be used to determine the budget.

The budget will include allocations for staff assistants for schools that do not have a vice-principal.

### 4.3 Professional & Support Personnel:

The School Board shall assign a budget in accordance with the approved staffing plan for professionals and support staff. The budget will include salaries, short-term absenteeism and fringe benefits. There shall be a centralized budget to assume the cost of long-term

absenteeism. All overtime and overload required by the school will be charged to the school budget unless pre-authorized by the Director General or his or her designate.

#### 4.3.1 Caretaking & Building Maintenance Personnel:

The School Board shall assign a budget in accordance with the approved staffing plan for caretaking and building maintenance personnel. This budget will include the salaries, short-term absenteeism and fringe benefits of caretaking and building maintenance personnel. There shall be a centralized budget to assume the cost of long-term absenteeism. All overtime and overload required by the school will be charged to the school budget unless required for an emergency or pre-authorized by the Director of Material Resources.

## 5.0 Funds to be managed centrally

The amounts reserved by the School Board necessary to administer the services extended to it by law include but are not limited to:

- 5.1 An amount to be determined by the School Board to reduce its deficit, when applicable.
- 5.2 The Debt Service assigned to the School Board by Ministre des Finances et de l'Économie responsable du Fonds de Financement and the portion of the long-term debt that is assumed by the School Board.
- 5.3 The costs related to student transportation before the beginning of classes and after the end of classes.
- 5.4 The operation of the School Board's Statutory Committees as followed:
  - Council of Commissioners
  - Executive Committee
  - Parents Committee
  - Corporate Committee
  - Pedagogical Committee
- 5.5 The departments
  - General Directorate
  - Information Technology
  - Educational Services
  - Complementary Services
  - Financial Resources
  - Human Resources
  - School Organization & Transportation
  - Material Resources
- 5.6 Corporate expenses including but not limited to: public notices, legal fees, auditing fees, collection fees, association memberships, Employee Assistance Program, service fees and contracts, costs related to the preparation and operation of School Board elections, website, and periodic newsletters, archives, annual reports, School Board maps and calendars, and judicial record verification.
- 5.7 The operation of the Administrative and Curriculum Centres and their services in accordance with the organizational chart and the staffing plan as approved by the School Board.
- 5.8 Funds administered centrally and available to schools as follows:

An allocation will be set aside to cover late bus service due to after-school activities in areas where public transportation is not readily available. A maximum amount of 80 000\$ will be allocated based upon project proposals submitted to the Director of the School Organization & Transportation department. These funds will be distributed at the beginning of the school year.

#### 5.10 Arundel Nature & Science Center (ANSC)

In order to promote the use of its facility as a support to outdoor education, the School Board will provide a budget of 5 000\$ in Transportation Services to subsidize the cost of transportation to and from a school to ANSC.

The maximum subsidy available will be equal to the rental cost of one (1) bus per round-trip for a maximum of one (1) trip per year and will be allocated on a first come first served basis. Schools must apply to the School Organization & Transportation department to the subsidy. This applies only for schools that do not have a surplus.

#### 5.11 The Centralized Educational Services identified below:

- Standardized pedagogical and psychological testing material.
- For the purchase of pedagogical material as defined in the ESD start-up package for the opening of new groups in elementary schools, based on actual costs and subject to the pre-authorization of the Director of Educational Services.
- Centralized programs approved by the Director of Educational Services.
- Pedagogical evaluation, end of cycle examinations, electronic student reports cards, and report card guides.
- Programs, publicity and information booklets to parents prepared by the Educational Services Department.
- Curriculum development, research and implementation of the QEP.
- Pilot projects approved by the School Board, the Director General or the Director of Educational Services in one or all schools and centres.
- Special projects approved by the School Board after consultation with one or more Governing Boards.
- Special Education programs and services.
- Specialized support to students such as psychological services, speech therapy services, and spiritual care guidance and community involvement animation, other than those already assigned to schools via their respective staffing plans.
- Training of teachers in the integration/information and communication technology in the pedagogical domain, in the absence of direct funding from the MELS.
- As support to certain programs, services, or options have an impact on centralized allocations, there needs to be central office authorizations prior to proceeding. Educational Services has the responsibility of coordinating the impact of such programs, services or options. In all cases, programs, services, or options may need to be reconsidered if the minimum registration is not met.

#### 5.12 The Centralized Information Technology Services:

- Support, repair and maintenance of equipment and information systems for both pedagogical and administrative use.
- Support, repair and maintenance of the telecommunication and networking infrastructures.

#### 5.13 The Centralized Building Conservation:

- The capital budget for major projects, renovations, and contingencies.
- Energy costs.
- Maintenance and repair of buildings and contingencies for building services.
- Safety and security.
- Snow, salt, and garbage removal.

## 6.0 Other School Operations

### 6.1 Self-financing activities:

The schools may establish an activity fee for self-financing programs. Amounts collected by the schools and centres for these activities will be part of the school budget.

Activities not integrated with the regular program of studies but constituting a complementary service to students as defined in the basic school regulations, such as sports, cultural and social activities.

### 6.2 Designated funds:

#### Section 94

"The governing board may, in the name of the School Board, solicit and receive gifts, legacies, grants and other voluntary contributions from any person or public or private organization wishing to provide funding for school activities.

The governing board may not, however, solicit or receive gifts, legacies, grants or other contributions to which conditions incompatible with the mission of the school are attached, particularly conditions relative to any form or commercial solicitation.

The contributions received shall be paid into a designated fund created for that purpose in respect of the school by the School Board; the funds making up the fund and the interest earned shall be appropriated to the school.

The School Board shall keep separate books and accounts for the operations of the fund.

The management of the fund shall be supervised by the governing board; the School Board must, at the request of the governing board, give access to the records of the fund and provide the governing board with any account, report or other information relating to the fund."

The rate of interest paid will be the rate paid by the School Board for Bankers' Acceptances. Interest will be calculated quarterly.

## 7. Accountability

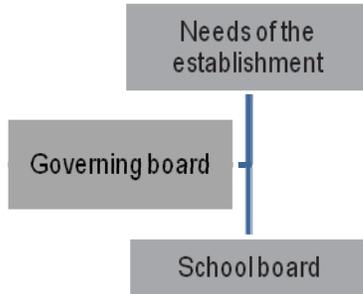
The School Board must produce financial reports quarterly (September 30th, December 31st and March 31st) in addition to produce annual financial statements prepared according to the school financial year (July 1st to June 30th). The annual financial statement as of June 30<sup>th</sup> is subject to examination by the auditor selected by the School Board and is also the subject of a report of audit.

The School Board prepares an annual report that reflects the population from its territory of the realization of its Strategic Plan and results obtained on the basis of the objectives and targets laid down in the agreement concluded with the Minister.

The director of an administrative unit is responsible for the financial impact due to budgetary choices made and which arise from the actual use of resources compared to the resources allocated. It takes the responsibility to explain its budgetary choices, its surpluses and deficits.

## 8. Annex

### 8.1 Consultation

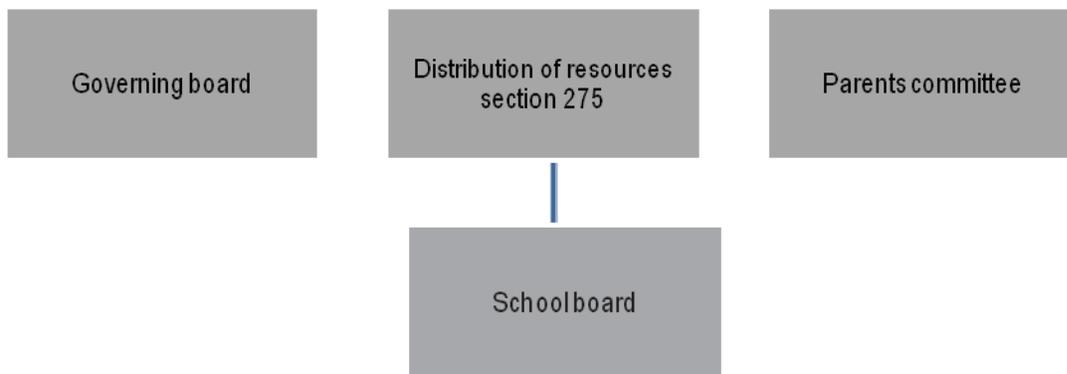


#### SECTION 96.20

"After consulting with the school staff, the principal shall inform the School Board, on the date and in the form determined by the School Board, of the needs of the school in respect of each staff category and of the professional development needs of the staff."

#### SECTION 96.22

"After consulting with the governing board, the principal shall inform the School Board of the requirements of the school with regards to goods and services, and of any required improvement, equipment, construction, conversion or repair of the premises or immovable placed at the disposal of the school."



After consultation with the governing boards and the Parents' Committee, the School Board will adopt the school and centre budget parameters.

## 8.2 Educational Activities and Management

The expenses covered by the allowance are generally as follows:

- Exercise books
- Instructional manuals and miscellaneous supplies
- Costs related to the management of schools:
  - o Stationery and office equipment
  - o Organization and control equipment
  - o Travel and representation expenses
  - o Maintenance and repair of the MAO
  - o Temporary or overtime personnel
- Costs of printing and reprography
  - o Furniture
  - o Rental fee
  - o Maintenance and repairs
- Library and audio-visual
  - o Library books and subscriptions
  - o Supplies and audiovisual material (films, slides, magnetic tapes and discs)
  - o Maintenance and repair of these devices
  - o Copyrights
- Information technologies
  - o Purchase of software, tutorials, and other materials for microcomputers
  - o Maintenance and repair of these devices
  - o Purchase of computer equipment
- Sports, cultural and social (including costs of transport for educational, cultural and other visits)
- Mail, phone and fax
- Reception fee

## 8.3 Supplemental and Specific Allocations

Non exhaustive list of allocation or adjustments that are totally or partially decentralized in schools or centers.

Mesure	Descriptions	Terms of distribution
		<i>2014-2015</i>
Read in school		
30271	For the purchase of books of fiction and reference materials for the library.	45% School Board and 55% MELS Schools contribute 3.50\$ per student
Wellness ( Elementary cycle 3)		
30250	To help schools to implement the projects to develop healthy lifestyle habits, including the regular practice of physical activities and healthy eating.	1000\$ per school Balance spread over the number of pupils of the cycle 3 elementary.
Active youth secondary		
30260	To provide opportunities for students to engage in projects to increase their academic success and perseverance.	2000\$ for school under 500 pupils 4000\$ for school over 500 pupils Balance spread over the number of pupils
Homework		
30240	To help schools to foster homework assistance and keep the interest of students in the school. Aims also to mobilize the community and stimulate local initiatives.	1000\$ per school Balance spread over the number of pupils
IEP teacher release		
30059 and 30322	For the timely release of teachers who have several HDAA or risk students in their regular class.	1000\$ per school Balance spread as per the number of IEP per school.
Agir autrement		
30061-30063	This measure aims to fund an intervention strategy for the success of students in schools with a high socio economic index.	The allocation is distributed in proportion to the school population weighted-average 8, 9 and 10 socio economic rank. A cut of 10% is made to cover the expenses of the ESD.
Social solidarity		
30049	The measure aims to increase food aid contributes to the disadvantaged socio-economic schools providing food support for the secondary level students who attend schools that are among the 20% most disadvantaged.	The allocation is spread based on the number of students, between the schools that are having an IMSE of 7 or more. Exceptionally, Phoenix is included in the list.
Village schools		
	This adjustment aims to improve funding for the School Board for non-teaching staff and non-salary expenditures for schools with less than 200 students and which offer kindergarten 5 years as well as primary and secondary education.	Less than 100 students: 236\$/student More than 100 students and less than 200 : 23600\$ -(236\$(number of students -100)) A cut of 10% is made centrally.

Culture in schools		
30093	This measure allows for support to the realization of school projects with the collaboration of representative of the cultural community.	Schools received 75% of their request as approved, they absorb 25%.
French second language / Mesure d'accueil		
	Support to non-francophone students measure allocates additional funding to the School Board based on the number of students whose mother tongue is other than French.	Given based on student teacher ratio. 1360\$ per group.
Young entrepreneur		
	This measure aims to support projects that promote an entrepreneurial culture and the spirit of entrepreneurship. It is intended for students in general education in the youth and adult sectors.	The allocation is given a priori according to the following pattern: 25% in proportion to the school population for the previous school year. 75% is distributed in proportion to the amount spent on this measure for the previous two years.
WOTP (work oriented training process)/ FMSS		
	The training course focuses on employment includes two-way, or preparatory training at work and the training leading to the exercise of a semi-specialized vocation.	Preparatory training at work: Year 1 : 240\$ per student Year 2 : 338\$ per student Year 3 : 611\$ per student Training leading to a semi-specialized vocation:388\$ per student
Preparation for vocational training for 15-year-olds and over		
	To help the School Board to offer a particular project preparing for vocational training. The project must target the 15-year-old students who have completed at least two of the three secondary two required courses and who are at high risk of dropping out.	2838\$ per student
PDIG (professional development improvement grant)		
30106	To support innovative projects for the development of the educational expertise in the minority language and second language education.	The acceptance of the projects falls under the responsibility of ESD.
Awareness of the Aboriginal reality		
30108	To support projects for the acquisition or the consolidation of knowledge on contemporary realities, the lifestyle and traditions of the aboriginal communities of Quebec.	Allocation based on the projects selected by the MELS. 100% decentralized.

Educational Success of Aboriginal Students		
30109	Projects must target interventions with students to promote their academic success, ensure the mastery of the language of instruction and the school acquired upgrade, ease their adjustment to school life and enable the realization of successful experience.	Allocation based on the projects selected by the MELS. 100% decentralized.
La culture du sport à l'école secondaire publique		
30370	This measure aims to encourage school retention in each public high school by funding the purchase of small equipment and uniforms for the participants as well as the remuneration of the coach of an existing team.	The allocation standards are different for uniforms and equipment than compensation for coaches. The allocation request form is available on the website of the MELS.

## 8.4 Printing Charges

Description	Rates	Details
Single sided	\$0.025	Per copy
Single sided with holes	\$0.0275	Per copy
Back-to-back	\$0.045	Per page
Back-to-back with holes	\$0.0475	Per page
Covers	\$0.0425	Per item

## 8.5 Relevant Section of the **Education Act**

### Section 66

"The governing board shall adopt and oversee the administration of its annual operating budget and render an account thereof to the School Board.

The budget must maintain a balance between expenditures, on the one hand, and the financial resources allocated to the governing board by the School Board, on the other."

### Section 95

"The governing board is responsible for adopting the school's annual budget proposed by the principal, and shall submit the budget to the School Board for approval."

### Section 96.24

"The principal shall prepare the annual budget of the school, submit it to the governing board for adoption, administer the budget and render an account thereof to the governing board.

The budget must maintain a balance between expenditures, on the one hand, and the financial resources allocated to the school by the School Board and the school's own revenues, on the other.

The approved school budget shall constitute separate appropriations within the School Board's budget, and the expenditures for that school shall be charged to those appropriations.

At the end of every fiscal year, the school's surpluses shall be transferred to the School Board. However, the surpluses must be added to the school's appropriations for the following fiscal year if the management and educational success agreement entered into under section 209.2 so provides.

If a school closes, the school's surpluses and funds shall be transferred to the School Board."

### Section 276

"Every School Board is responsible for approving the budget of its schools, vocational training centres and adult education centres.

The budget of an educational institution shall be without effect until it is approved by the School Board. However, the School Board may, subject to the conditions it determines, authorize an institution to incur expenses that have not been approved."

### Section 277

"Every School Board shall adopt its operating, investment and debt service budget for the following school year and transmit it to the Minister before such date and in such form as he determines. The School Board shall also adopt and transmit to the Minister any budget estimates the Minister requests.

The budget of every School Board shall indicate the financial resources allocated to its committees and the financial resources allotted to services for handicapped students and students with social maladjustments or learning disabilities.

The budgets of the educational institutions of the School Board shall constitute separate appropriations within the School Board's budget."

### Section 278

"Before adopting its budget, every School Board shall give a public notice of at least 15 days of the date, time and place of the sitting of the council of commissioners at which its budget is to be studied."

### Section 279

"Except with the authorization of the Minister and subject to the terms and conditions he determines, the budget may not provide for expenditures that exceed the revenues of the School Board."

## 8.6 Definitions

### Capital Expenditures:

Furniture, equipment, computer hardware, tools and pedagogical material that have an estimated use of five years or more and the cost of which exceeds \$1,000

### Carry-Forward:

Unspent balances at June 30<sup>th</sup> may be transferred to the following year.

### External Assignments:

The cost of replacing teachers to supervise co-curricular or approved student activities outside the school as well as the cost of releasing teachers for educational activities approved by the principal within the school.

### New Group:

The opening of an additional elementary homeroom class necessitated by an increase in enrolment that, in turn, requires a change in the school's organizational plan, as authorized by the Director General.

### Non-transferable:

Cannot be transferred to another budget and must be spent in the budget to which it is allocated.

### Socio-Economic Index:

As published by the MELS on an annual basis.

### Transferable:

Allocations may be transferred to another budget.

### Standardized Space:

Amount used by students based as follows:

⇒ 6 TO 21 square meters for an elementary student

⇒ 12 to 18 square meters for a secondary student