



COMMISSION SCOLAIRE CENTRAL QUÉBEC
CENTRAL QUÉBEC SCHOOL BOARD

BUDGET MANAGEMENT PROCESS 2020 - 2021

YOUTH SECTOR

Adopted September 11, 2020

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¹ The masculine gender is used throughout this document for the sake of conciseness and is meant to be inclusive of both genders.

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PREAMBLE

In this document, the Central Québec School Board (CQSB) refers to, and includes without limitation, the Administrative Council (AC) members, School Administrators, the Resource Allocation Committee (RAC) members, and the members of the Council of Commissioners.

1 PRINCIPLES FOR THE EQUITABLE DISTRIBUTION OF RESOURCES

1.1 BUDGET MANAGEMENT PHILOSOPHY

CQSB adheres to the principles of the Education Act. Therefore, it focuses on the autonomy, empowerment and accountability of schools, centres and services while assuming the supervisory role ensuing from its responsibilities.

Although this document does not apply to Jimmy Sandy Memorial School, the principles presented are implemented when applicable.

1.2 ORGANIZATION'S VALUES AND OBJECTIVES

1.2.1 VALUES

- ◆ Leadership
- ◆ Openness
- ◆ Cooperation in a caring and learning environment

1.2.2 OBJECTIVES

- 1.2.2.1 Integrate these values in each and every one of our daily actions.
- 1.2.2.2 Broaden and facilitate the understanding and the acceptance of our motto «Learning for All» through the orientations set forth in the Commitment-to-Success Plan.

1.3 LEGAL FRAMEWORK OF THE EDUCATION ACT

- 1.3.1 The main objective of the Education Act is to reinforce the schools' / centres' role as the first entity responsible for pedagogical and administrative matters. The School Board's Commitment-to-Success Plan and policies support this objective.
- 1.3.2 The School Board is a legal entity under public law whose mission is to instruct, socialize and provide qualifications as well as ensure that those whom it oversees receive the educational services to which they are entitled by virtue of the Education Act.
- 1.3.3 Schools and centres have no legal status. They have the power imparted to them by the law.
- 1.3.4 The School Board is the sole employer of the personnel required to operate the School Board and its schools and centres.

1.3.5 The School Board is the owner of its buildings.

1.4 TYPE OF ALLOCATIONS (RESOURCES)

- A. Staffing allocations
- B. Operating allocations
- C. Capital Budget allocations

1.5 PRINCIPLES FOR THE EQUITABLE DISTRIBUTION OF RESOURCES

1.5.1 PRINCIPLES

1.5.1.1 The success of all students is at the center of all deliberations and decisions.

1.5.1.2 All students have access to equitable services throughout the School Board within its capacity.

1.5.1.3 According to sections 275 and 275.1 of the Education Act:

«After consulting with the governing boards and the parents' committee and taking into account the recommendations of the resource allocation committee under the fourth paragraph of section 193.3, the school board shall establish objectives and principles governing the allocation of subsidies, school tax proceeds and its other revenues.

The school board shall determine the allocation of the revenues referred to in section 275 for every school year taking into account the recommendations of the resource allocation committee under the fourth paragraph of section 193.3.

The allocation must be carried out in an equitable manner and reflect the needs expressed by the educational institutions, the social and economic disparities they must deal with, the school board's commitment-to-success plan and the educational projects of its schools and centres.

The allocation must include amounts for the operation of the governing boards and amounts to meet the needs of the school board, its educational institutions and its committees ».

1.5.1.4 Through its allocation of resources, the School Board recognizes that the schools are distinct and different, and respects the schools' local organization of services, within the limits of collective agreements, regulations, School Board policies and budget constraints.

1.5.1.5 All budgetary allocations will be based on parameters and budget rules.

1.5.1.6 Allocations should always be used for the purpose intended.

- 1.5.1.7 In exceptional circumstances, after review of appropriate documentation, allocations may be modified to reflect a given situation. Modifications must be subject to approval by the competent authority.
- 1.5.1.8 Unused portions of the allocations in 1.4 cannot generally be carried over from one school year to the next as per the *Ministère de l'Éducation et de l'Enseignement supérieur* (MEES) budgetary rules, except those mentioned in the collective agreements and, unless otherwise specifically mentioned, in the MEES' budgetary rules.
- 1.5.1.9 Any interest, payment, fee charged or loss of income to the School Board due to a delay in remitting payment by a school to the School Board will be charged to the school budget. The charge to the school, if the case may be, will be executed with the March 31st Quarterly Report.
- 1.5.1.10 Any loss of income due to a school's error in areas such as student files and attendance records, admissibility certificates, etc., will be charged to the school's budget as follows:
 - A. For the first such error, 5% of the financial impact in the year following the year in which the error occurred;
 - B. For the second such error, 7.5% of the financial impact in the year following the year in which the error occurred;
 - C. For the third and subsequent error, 10% of the financial impact in the year following the year in which the error occurred;
 - D. In addition, in the event errors in areas such as student files and attendance records, admissibility certificates etc., are uncovered as a result of the annual external audit, the cost of an internal audit conducted in the following school year, excluding travel and living expenses, will be charged to the school budget in the year the preventive internal audit is conducted;
 - E. Other measures or other arrangements in addition or in substitution to those mentioned above may be considered.

1.5.2 STAFFING ALLOCATIONS

- 1.5.2.1 The Human Resources Service annually proposes staffing guidelines and parameters for the allocation of human resources to its schools, centres and administrative services for consultation with the RAC. The guidelines and parameters are described in Appendix A – 1.

All groups of personnel (management staff, teachers, support staff and professionals) are consulted and/or informed as per the requirements of applicable regulations or collective agreements.

The Human Resources Service reserves the right to adjust the Staffing Plan in accordance with the MEES and/or CQSB parameters, CQSB budget and other factors as well as specific allocations confirmed after the approval of the Staffing Plan, including, if needed, fluctuations in student enrolment.

- 1.5.2.2 All clauses concerning non-transferability of the staffing allocations must be respected. All staffing allocations should be used for the purposes originally intended.

However, some staffing allocations may be used for purposes other than those originally intended with the confirmation of the Director of Human Resources, after consultation with the Administrative Council (AC) and within the limits of collective agreements, Basic School / Centre Regulations, School Board policies and, if applicable, specific resolutions of the Council of Commissioners. But they must remain for staffing allocations. All requests for transferability must be made in writing to the Director of Human Resources whom, after consultation, will ensure the appropriate follow-up. Transfer of an allocation cannot result in an increased cost to the School Board.

Transfers of allocations for remedial and supporting teachers, in-school professionals, special education technicians and attendants for students with special needs will also be submitted for review by the AC or in exceptional circumstances by the Director of Educational Services and by the Director of Human Resources.

- 1.5.2.3 Each school will be required to name a Staff Assistant to its principal. Allocations for the Staff Assistant are non-transferable and must not generate additional costs, unless otherwise authorized by the Director General. Any request for the release of the staff assistant will be charged to the school budget unless other arrangements have been previously authorized by the Director General and/or Director of Human Resources.
- 1.5.2.4 All provisional staffing allocations will be based on September 30 enrolment of the previous school year. The exception to this will be: teachers' allocations, allocations for janitorial personnel and special needs allocations.
- 1.5.2.5 Any resources in excess of approved staffing allocations incurred by the school will be charged to the school. Normally, the Human Resources Service will advise schools by the end of the current school year of possible charges to their school budget. The final chargeback will be applied to the following school year.
- 1.5.2.6 In the event staffing allocations remain unused as of February 1st, the Human Resources Service reserves the right to recover these allocations.

1.5.3 BUDGETARY ALLOCATIONS RESPECTING SCHOOL EXPENSES

1.5.3.1 BASIC PRINCIPLE

Schools are responsible for covering the expenses from their budgetary allocations as shown in Appendix A - 2.

1.5.3.2 OPERATING BUDGET

1.5.3.2.1 The following is a non-exhaustive list of such allocations (DOFIN / INFINI):

- A. School Budget (SB)
- B. Copy (Copy)

1.5.3.2.2 The budgetary codes used for school budgets are listed in Appendix A - 3. This list does not include certain expenditures and credits pertaining to special projects and appearing under other headings.

1.5.3.2.3 The banking agreement with the School Board's financial institution includes an administration fee. Therefore, in order to cover the cost of the administration fee, each school will be invoiced a fixed annual amount of \$120 (\$10 / month) plus a fixed per capita amount of \$1 per student. The number of students as of September 30 of the current school year will be used to establish this charge.

1.5.3.2.4 Provisional School Budget Allocation will be based on the student enrolment as of September 30 of the previous school year. However, the final budget will be adjusted with the number of students on September 30 of the current school year.

1.5.3.2.5 Schools are responsible to ensure a balanced budget. Deficits coming from the Operating Budget will be met by using the schools' specific revenues (see 1.6.2 below).

1.5.3.2.6 Surpluses of the Operating Budget can be used to cover deficits in other sections but only during the same school year.

1.5.3.3 CAPITAL BUDGET

1.5.3.3.1 Capital Budget refer to items that have a life expectancy of more than one year, that will not be re-sold to parents and that will be used permanently for educational or administrative purposes.

Appendix A - 4 presents a non-exhaustive list of Capital Budget items.

1.5.3.3.2 Confirmation of the Capital Budget from the Financial Services must be obtained prior to spending monies coming from this budget.

1.5.3.3.3 The school is responsible in the case of a deficit coming from the Capital Budget. Compensation will be taken from the Operating Budget (see 1.5.3.2 above) and the specific revenues (see 1.6.2 below).

1.5.4 SPECIFIC BUDGET ALLOCATIONS

1.5.4.1 Under this paragraph, the School Board will allocate monies to schools upon receiving confirmation of the recommended distribution.

1.5.4.2 For each targeted budgetary measure intended for a transfer to schools, the School Board will withhold a portion of the amount allocated to create a provision of three percent (3%) of each allocation. This provision takes into account the costs of salary insurance, maternity leave, etc.

1.5.4.3 Under this section, allocations must be used solely for the purpose for which they were intended. Each school will be held accountable to the MEES through the School Board for the usage of each allocation provided. Unless otherwise specified, any unused portion of allocation will be recuperated by the MEES.

1.5.4.4 Schools are responsible to ensure a balanced budget coming from these allocations. Compensation for deficits will be taken from the Operating Budget (see 1.5.3.2 above) and / or the specific revenues (see 1.6.2 below).

1.5.4.5 Unused portions of allocations cannot be transferred to cover any other deficit.

1.6 TYPES OF REVENUES MANAGED BY THE SCHOOLS

1.6.1 ACTIVITIES FINANCED BY PARENTS, THE SCHOOL BOARD OR MEES

1.6.1.1 The following is a non-exhaustive list of such activities (DOFIN / INFINI):

- A. Daycare (DC)
- B. Resale Material / Consumables (RM)
- C. Student Supervision (SUP) [NOON Hour]
- D. Early Childhood (4-year-old program) [PRE-K]

- 1.6.1.2 The budget for the activities covered under section 1.6.1 must be approved by the Governing Board (according to Article 96.24 of the Education Act).
- 1.6.1.3 For DC and PRE-K services, a yearly administration fee of fifteen percent (15%) will be charged for services provided by the School Board. This fee shall be based on total DC and PRE-K revenues.
- 1.6.1.4 All revenues / amounts received by the school for the activities covered under section 1.6.1 will be remitted to the School Board and credited to the school's bank account according to the following schedule:
 - A. Monies collected from July 1 to November 30 are to be remitted by December 18
 - B. Monies collected from December 1 to February 28 are to be remitted by March 31
 - C. Monies collected from March 1 to May 31 are to be remitted by June 30
 - D. Monies collected in June are to be remitted by October 15
- 1.6.1.5 Before making a bank transfer from the school to the School Board's account, a written confirmation (e-mail is acceptable) from the school principal will be required. If the written confirmation of the remittance is not received by the dates indicated above, Financial Services will proceed with the transfer and any adjustment will be reflected on the next remittance.
- 1.6.1.6 When surpluses are generated through one of these activities, surpluses may be used to cover deficits in other sections, except staffing. These surpluses may be used as the school's contribution to matching grants. Surpluses may not be carried over from one school year to the next as per MEES Budgetary Rules and Generally Accepted Accounting Principles (GAAP).
- 1.6.1.7 Any deficit generated by these activities will be charged to the school's Operating Budget (see 1.5.3.2 above) and / or the specific revenues (see 1.6.2 below) of the current school year. If a deficit remains, the School principal must prepare and submit a recovery plan to Financial Services.

1.6.2 SPECIFIC REVENUES

- 1.6.2.1 The following is a non-exhaustive list of specific revenues (DOFIN / INFINI):
 - A. Rental Income
 - B. Bank Interest
- 1.6.2.2 These revenues may be used to cover any deficits in other sections or as the required contribution for any matching grants but may not be carried over from one school year to the next.

1.6.2.3 For the purposes of revenue generation, a school building may contain two categories of premises as defined in the Deed of Establishment:

1.6.2.3.1 School premises: those areas determined by the School Board to be necessary for use by the school in fulfilling its educational mission. Revenues generated from the rental of school premises are deposited in the school's bank account.

1.6.2.3.2 Non-school premises: those areas are not determined by the School Board to be necessary for use by the school in fulfilling its educational mission. Revenues generated from the rental of non-school premises are credited to the School Board.

1.6.3 SCHOOL SPONSORED EXTRA-CURRICULAR ACTIVITIES

1.6.3.1 The following is a non-exhaustive list of extra-curricular activities (DOFIN / INFINI):

- A. Fundraising / Donations
- B. Graduation
- C. School trips
- D. Cultural, social, sporting and science related activities (including profiles)

1.6.3.2 Revenues generated for these activities may not be used to cover deficits generated in any other sections nor as the required contribution for any matching grants.

1.6.3.3 Any deficit incurred from extra-curricular activities will be charged to the school's Operating Budget (see 1.5.3.2 above).

1.6.4 DEFERRED REVENUES

1.6.4.1 According to Generally Accepted Accounting Principles (GAAP), revenues may be carried over from one school year to the next as long as the three following conditions are met:

- A. A specific clause providing the School Board with little or no discretionary power regarding the use of the transferred financial resources;
- B. A time-dependent future clause providing the School Board with little or no discretionary power regarding the period or periods during which the revenues received may be used or spent;
- C. Accountability clauses requiring ongoing supervision of the execution with incidental consequences in the event of non-compliance with transfer conditions, such as the reimbursement of the transferred financial resources.

- 1.6.4.2 Revenues which a school wants to carry over to the next school year must be documented by the school principal and approved by the Governing Board (at the last meeting of the school year).

The approved document must be submitted to the Director of Financial Services by August 15 following the end of each school year at the latest and explain the reasons why the remaining revenues at the end of the school year have to be carried over to the next school year by stating how the three conditions mentioned above are met.

In order to do this, the school principal should indicate, in the document submitted, the project's name, a short description of the project, the nature of the fees that will be incurred, the revenues' source and answer the three following questions:

- A. The revenues be used for the same purpose they were raised for?
- B. Will the money be used within an established timeframe?
- C. What will happen to the remaining revenues once the established timeframe has expired?

A template of the Governing Board resolution will be provided by Financial Services to School Principals.

2 ROLES AND RESPONSIBILITIES

2.1 COUNCIL OF COMMISSIONERS

- 2.1.1 As stated in Section 278 of the Education Act, give notice of sitting where the budget is to be studied:

«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.»

- 2.1.2 As stated in Section 193.3 of the Education Act:

«At the conclusion of the consultation process, the director general or any other member designated by the committee, must present recommendations at a meeting of the council of commissioners concerning the objectives and principles to govern the allocation of revenues, the annual allocation of those revenues and the distribution of student services and other professional services, as applicable. If the council of commissioners fails to implement a recommendation, it must give reasons for its decision at the meeting at which the recommendation is rejected. A copy of the minutes of the

meeting of the council of commissioners containing the decision with reasons must be sent to the resource allocation committee ».

2.2 RESOURCE ALLOCATION COMMITTEE (RAC)

2.2.1 According to Sections 193.3 and 193.4 of the Education Act:

«The resource allocation committee must set up a consultation process with a view to establishing objectives and principles governing the annual allocation of revenues in accordance with section 275, determining how those revenues are to be allocated in accordance with section 275.1, including by setting out the criteria to be used to determine the amounts allocated, and determining how student services are to be distributed in accordance with section 261. In addition to student services, the committee may also submit the distribution of other professional services to the consultation process. The resources allocation committee must make a recommendation to the council of commissioners regarding the allocation of the surpluses to the school board's educational institutions in accordance with section 96.24».

2.3 DIRECTOR GENERAL AND ADMINISTRATIVE COUNCIL

2.3.1 Promote the philosophy of the Budget Management Process.

2.3.2 Propose budgetary orientations, priorities and allocations taking into consideration the Commitment-to-Success Plan, the Educational Projects and the MEES Budgetary Rules, Parameters and the collective agreements.

2.3.3 Submit budget orientations, priorities and allocations to the RAC for consultation.

2.3.4 Develop the consultation calendar for the other stakeholders.

2.3.5 Ensure the budget is allocated in an equitable fashion while respecting the School Board's Commitment-to-Success Plan, the Educational Projects, the Education Act, the MEES Budgetary Rules, the School Board Budget Parameters and the collective agreements.

2.3.6 Approve the Governing Board budgets.

2.3.7 Recommend the adoption of the School Board budget.

2.3.8 Study and submit the year-end financial statements to the Council of Commissioners as stated in Section 286 of the Education Act:

«Once the financial activities have been audited, the director general shall submit the financial statements of the school board and the external auditor's report to the council of commissioners at its first sitting following by at least 15 days the date of receipt of the report.

The secretary general shall give public notice of the date, time and place of the sitting at least 15 days in advance».

2.3.9 As stated in section 287 of the Education Act:

«At least one week before the sitting referred to in section 286, the director general shall publish a summary of the annual financial statements of the school board».

2.4 SCHOOL PRINCIPALS

2.4.1 Adhere to the principles and provide recommendations on the Budget Management Process.

2.4.2 Assess needs in the school and consult school staff in accordance with Section 96.20 of the Education Act:

«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».

2.4.3 Consult the Governing Board as stated in Section 96.22 of the Education Act:

«After consulting with the governing board, the principal shall inform the school board of the requirements of the school as regards goods and services, and of any required improvement, equipment, construction, conversion or repair of the premises or immovables placed at the disposal of the school».

[Goods and services - Refers to any budget item or need, excluding the management of human resources in the school. Therefore, discussion should center on the needs for services for students as identified in the Schools' Educational Project].

2.4.4 Analyse the school's budget envelope taking into consideration financial guidelines from the Governing Board, the School Educational Project, prepare distribution of allocated resources (as specified in sections 1.5.3, 1.5.4, 1.6.1, 1.6.2 and 1.6.3 above), excluding allocations for Human Resources, and submit the draft budget to the Governing Board for adoption then submit it to the School Board for approval in accordance with Section 96.24 of the Education Act:

«The principal shall prepare the school's annual budget, 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 schools' own revenues, on the other hand.

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 school year, the schools' surpluses shall be transferred to the school board. However, the school board may, for the following school year, credit all or part of the surpluses to the school or another education institution if the resources allocation committee established under section 193.2 recommends it and the council of commissioners implements that recommendation, it must give reasons for its decision at the meeting at which the recommendation is rejected.

If a school closes, the school's surpluses and funds shall be transferred to the school board».

2.4.5 Administer budgets within parameters (including ensuring that all expenses made by the school are properly coded) while following up with the Governing Board and the Director General. An annual report must be submitted to the Governing Board for adoption and forwarded to the Financial Services by November 15 following each school year.

2.4.6 Keep only one active bank account for the school as per School Board policy.

2.5 GOVERNING BOARD

2.5.1 Be consulted by the principal on the school's needs, as stipulated in Section 96.22 of the Education Act.

2.5.2 Analyze and adopt the school's annual budget as stated in Section 95 of the Education Act taking into consideration the School's Educational Projects.

2.5.3 Submit, through the School Principal, the school's annual budget for approval by the School Board (through the Director of Financial Services).

2.6 PARENTS' COMMITTEE

Be consulted during the Budget Management Process regarding objectives, principles, and criteria for the distribution of financial resources as stated in Section 193 of the Education Act:

«(9) the objectives and principles governing the allocation of subsidies, school tax proceeds and other revenues among educational institutions as well as the criteria pertaining thereto, and the objectives, principles and criteria used to determine the amount to be withheld by the school board for its needs and those of its committees».

2.7 SPECIAL NEEDS ADVISORY COMMITTEE

Be consulted during the Budget Management Process regarding objectives, principles, and criteria for the distribution of financial resources as stated in Section 187 of the Education Act:

«To advise the resource allocation committee and the school board on the allocation of financial resources to the services intended for those students».

2.8 MANAGEMENT ADVISORY COMMITTEE (MAC)

Be consulted during the Budget Management Process regarding objectives, principles, and criteria for the distribution of financial resources.

2.9 BOARD PARITY COMMITTEE

Be consulted during the budget process, when required, regarding the distribution of financial resources for special needs.

3 EXPENSES COVERED AT THE SCHOOL BOARD LEVEL

3.1 HUMAN RESOURCES IN SCHOOLS AND THE BOARD OFFICE

3.1.1 As employer, the CQSB must ensure that all its legal obligations are respected. In order to do so, the remuneration budgets are therefore managed centrally. No salary or compensation will be paid out of the funds managed by the school, exception of the decentralized measures given to the schools for hiring of personnel.

3.1.2 Staffing plans are established for the Board Office in collaboration with senior staff of services and for each school in collaboration with the school principal.

3.1.3 The school principal may not create permanent positions through the use of the school's budget, unless authorized by the Director of Human Resources.

3.1.4 Directors of Service must respect the adopted staffing plan.

3.1.5 Notwithstanding the above, each School Principal, Centre Director, Director of Service and all Management staff may be recognized as the immediate supervisor for personnel of that school or service according to the organizational chart.

3.2 PROFESSIONAL DEVELOPMENT

3.2.1 The budgets for professional development for senior and management staff, teachers, professionals, and support personnel are determined as per the policies and the collective agreements.

3.2.2 The School Board may allocate additional financial resources for professional development activities for all categories of employment.

3.2.3 The budget for professional development for commissioners is voted annually by the Council of Commissioners.

3.3 EXPENSES RELATED TO BUILDING MAINTENANCE (OPERATING BUDGET)

3.3.1 Expenses for energy consumption, security and safety, as well as general maintenance of buildings (such as painting, repairs to fences or to plumbing fixtures, etc.), are centralized at the School Board through the Buildings & Equipment Service.

3.3.2 An allocation for building maintenance is designated for each school annually for projects to be generally carried out during the summer. Having consulted their Governing Board, each principal, along with the Buildings & Equipment Service, decides on project priorities. The allocation for the school year is attached under Appendix A – 5.

For establishments that have undergone major transformations, expansions or for new construction, the amounts allocated will be suspended (in proportion to the areas affected by the work) for a period of three years considering that the work gives the establishments a near-new or fully refurbished status.

3.4 BUILDING IMPROVEMENTS AND MAJOR RENOVATIONS (CAPITAL PROJECTS – MEES « AMÉNAGEMENT, MODIFICATION ET TRANSFORMATION » [AMT] GRANTS)

The Building & Equipment Service, in collaboration with school principals and directors of service, using the following criteria to prioritise projects:

- A. Health, safety and legal requirements;
- B. Pedagogical needs;
- C. Repair projects such as roofs, windows and brick pointing;
- D. Electrical and mechanical equipment;
- E. Administrative needs.

3.5 CORPORATE EXPENSES

The following is a non-exhaustive list of items dealt with centrally:

- Audit fees
- Legal fees
- Public notices
- Annual insurance
- Association costs
- Upkeep of archives
- Rental of additional facilities for schools, centres and the Board Office
- Transportation
- Corporate computerized applications
- Employee recognition measures

3.6 SERVICES' BUDGET AT THE BOARD OFFICE

Each service is allocated funds to cover expenses required to fulfill its obligations.

3.7 COUNCIL OF COMMISSIONERS

Both the maximum number of commissioners and their maximum salary are established by law or by decree or by derogation from the MEES. Other Council of Commissioners' expenses are travel, election expenses, if applicable, professional development and other duties as sanctioned by the Council of Commissioners.

3.8 FURNITURE, EQUIPMENT AND TOOLS

(CAPITAL PROJECTS – MEES « MOBILIER, APPAREILLAGE, OUTILLAGE » [MAO] GRANTS)

3.8.1 Each school receives a per-student allocation as outlined in Appendix A - 2. The remaining portion of the MEES allocation for furniture, equipment and tools is kept centrally by the School Board and will be distributed according to the schools, centres and Board Office needs.

3.8.2 In the event of a theft that is beyond the control of the school and that involves equipment essential for the delivery of educational services to students and bought through the School Board, the school's contribution will be as follows:

- A. The choice of the equipment to be replaced will be at the discretion of the School Board.
- B. The first \$200 of the replacement cost, per event, will be charged to the school's capital budget.
- C. The total contribution of the school, per event, will not exceed one third (1/3) of the balance of the replacement cost, up to \$6 per student (based on the September 30 enrolment of the current school year) from the school's capital budget. The balance (i.e 2/3 of the balance of the replacement cost) will be paid by the School Board's central fund. In extraordinary circumstances, other measures or other arrangements in addition or in substitution to those mentioned above may be considered.

3.9 REPAIRS AND MAINTENANCE OF PLAYGROUND EQUIPMENT

Each school receives an annual allocation for repairs and maintenance of playground equipment as determined in Appendix A - 2.

3.10 GOVERNING BOARDS, PARENTS' COMMITTEE, SPECIAL NEEDS ADVISORY COMMITTEE

3.10.1 The annual allocation for each of these committees is shown in Appendix A - 6. These budgets will be handled through the School Board's operations.

3.10.2 Each of these committees must adopt a balanced budget and be accountable to the School Board for its administration.

3.10.3 Section 66 of the Education Act stipulates that the Governing Board's budget for operating expenses, as determined in Appendix A - 6, cannot include any other source of funds:

« 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 ».

3.10.4 Section 197 specifies that the Parents' Committee and the Special Needs Advisory Committee (Refer to Appendix A – 6 for Operating Budget) may not have other sources of revenue in their balanced budget:

« The parents' committee and the advisory committee on services for handicapped students and students with social maladjustments or learning disabilities shall adopt their annual operating budget, see to its administration and give an account thereof to the school board.

The budget shall maintain a balance between the expenditures of each committee on the one hand and the financial resources allocated to each committee by the school board and each committee's own other revenues, on the other hand ».

4 TIMELINE FOR THE ADOPTION OF THE BUDGET MANAGEMENT PROCESS AND BUDGET

Please refer to Appendix A – 7 for the schedule.

APPENDIX A – 1 **STAFFING GUIDELINES & PARAMETERS (SUBJECT TO ANNUAL REVIEW)**

1.0 Administrators (Senior Staff of Service)

1.1 Clientele

Directors and Coordinators of Service & Managers, Superintendents and Administrative Officer.

1.2 Guidelines

As per an assessment of organizational needs and priorities, taking into account the budget, administrative realities and constraints.

2.0 Senior Staff of Schools

2.1 Clientele

Principals, Vice-Principals & Administrative Services Supervisors

2.2 Parameters

2.2.1 Based on enrolment as of September 30 of the current year versus September 30 of the previous year a calculation of the enrolment variance is established.

2.2.2 Elementary / Secondary Schools

- i. $550 / 500$ weighted students = 2 school administrators

[then a school with 338 students would give: number of weighted students X 2 / 550.
(Ex.: $(338 \times 2) / 550 = 1.23$)].

- ii. The result of this calculation is compared to the maximum number of positions as per Appendix 15 of a previous regulation (serving as a reference only).

- iii. The highest percentage is retained for 2.2.3.

2.2.3 Analyze if the variance factor is less or equal to 5% from the reference year. If such is the case, the same allocation as in the current year is recommended. If the variance is more than 5%, then the recommended allocation is the one with the highest percentage.

If a school is within the 5% variance for the school year but the cumulative variance of the last 3 years is more or less than 5%, the allocation is based on the number of students of the current school year.

In a school where there is a 100% Principal, but the allocation is below 100% (for example 90%), the School Board will take the necessary measures to give an additional assignment that is deemed appropriate. This will be confirmed by the Director General by September 30 of each school year.

3.0 Professionals

3.1 Board Office Professionals

3.1.1 Guidelines

As per an assessment of organizational needs and priorities, taking into account budget and administrative realities or constraints.

3.2 In-School Professionals

3.2.1 Clientele

Psychologists, psycho-educators, guidance counsellors, etc.

3.2.2 Parameters

3.2.2.1 An allocation of 20% per 100 weighted students with a minimum of 20% par school.

3.2.2.2 Maintain the allocation from the reference year if the variance is 5% or less.

3.3 Spiritual and Community Life Animators

3.3.1 Guidelines

Allocation provided in the budgetary rules according to student population.

4.0 Support Personnel

4.1 Board Office Support Staff

4.1.1 Guidelines

As per an assessment of organizational needs and priorities, taking into account budget and administrative realities or constraints.

4.2 In-school Support Personnel

4.2.1 Parameters for Janitorial Personnel (Board Office & Schools)

Same allocation as previous year, unless a new assessment by a specialized firm justifies a modification of this allocation.

4.2.2 Parameters for Documentation Technician

4.2.2.1 A minimum of 2 hours per week is applied to each school.

4.2.2.2 Calculate the variance in the number of students from the reference year and apply the percentage variance to the allocation of the reference year.

4.2.2.3 Maintain the allocation from the reference year if the variance is within plus or minus 5%.

4.3 Parameters for Laboratory Technician

4.3.1 Ratio of 30 hours per 700 students.

4.3.2 Calculate the variance in the number of students from the reference year and apply the percentage variance to the allocation of the reference year.

4.3.3 Maintain status quo allocation from the previous year unless student variance is within plus or minus 5%.

4.3.4 A minimum of 10% per week is granted to schools who would, according to the above parameters, have an allocation below 10%.

4.4 Parameters for School Secretaries and Other Support Staff in schools

4.4.1 0.45 E.F.T.² per 100 students for elementary schools.

4.4.2 0.55 E.F.T. per 100 students for combined elementary and secondary schools.

4.4.3 0.521 E.F.T. per 100 students for secondary schools.

4.4.4 Calculate the variance in the number of students from the reference year and apply the percentage variance to the allocation of the reference year.

Maintain the allocation from the reference year if the variance is 5% or less.

If a school is within the 5% variance for the school year but the cumulative variance of the last 3 years is more or less than 5%, the allocation is based on the number of students of the current school year.

4.4.5 A minimum of 5 hours (71.4%) per day is granted to schools who would, according to the above parameters, have an allocation below 71.4%.

4.5 Guidelines for Behavior Technicians (classified as Special Education Technicians)

4.5.1 The allocation for Behaviour Technicians is based on an amount reserved from the total budget related to special needs and is distributed according to a formula recommended by the Board Parity Committee. This amount is then translated into Equivalent full-time and distributed according to the student population ratio.

² Equivalent Full-Time

4.6 Guidelines for Special Education Technicians & Attendants for Handicapped Students

4.6.1 Allocations for Special Education Technicians and Attendants are based on coded students' needs in order to allow them a harmonious integration. The School Level Committee must be consulted on needs, and requests must be submitted by the school principal in writing to Educational Services.

4.6.2 Allocations are revised by the Board Parity Committee, taking into consideration the budget available and Collective Agreement rules. Subsequently, the Board Parity Committee makes recommendations to the School Board. Please refer to section 4.0.

4.6.3 The targeted time to inform schools of their allocations is mid-June of each school year.

4.7 Parameters for Student Supervisors

4.7.1 Kindergarten

18 minutes per day per group (not transferable)

4.7.2 ELEMENTARY³

1 hour per day per 175 students (not transferable). This allocation is phasing out over three years.

2019-2020: 2/3 of the allocation given as per parameters

2020—2021: 1/3 of the allocation given as per parameters

4.7.3 SECONDARY³

1 hour per day per 210 students. This allocation is transferable and is to be used solely for student services, excluding interscholastic activities. This allocation is phasing out over three years.

2019-2020: 2/3 of the allocation given as per

2020-2021: 1/3 of the allocation given as per parameters

³ It is the intention of the School Board to abolish this allocation by June 30, 2022.

APPENDIX A – 2

SCHOOL'S BUDGET

BUDGET FOR SCHOOL YEAR 2020 - 2021

OPERATING BUDGET FOR SCHOOLS

• Basic Allocation ⁴	\$4,323
• Per Student Applied to Weighted Enrolment	\$52.00
○ Kindergarten & Elementary	1.00
○ Secondary	1.95

PER STUDENT APPLIED TO SECONDARY STUDENTS IN THE WORK ORIENTED TRAINING PATH

• Pre-work training Year 1	\$172.00
• Pre-work training Year 2	\$242.00
• Pre-work training Year 3	\$438.00
• Training leading to a semi-skilled trade	\$278.00

[Empty box]

PLAYGROUND EQUIPMENT REPAIRS

\$ 400.00

CAPITAL BUDGET FOR SCHOOLS⁵

• Basic Allocation	\$250.00
• Per Student Applied to Weighted Enrolment	\$13.00
○ Kindergarten & Elementary	1.00
○ Secondary	1.95

⁴ Schools that offer Kindergarten to Secondary V are entitled to \$4,323 only, whether the school has two deeds of establishment or not.

⁵ Includes such items as computers, furniture, and equipment for the school; also includes the contribution of the school for replacing equipment stolen from the school (as outlined in 3.8); excludes computers for professionals, as computers belong to the School Board.

APPENDIX A – 3

OPERATING BUDGET

CODE	HEADING	COMMENTS
11100-410	Preschool 4 Years - Textbooks	Textbooks only
11100-414	Preschool 4 Years - Teachers' Textbooks	Teachers' textbooks only
11100-419	Preschool 4 Years - Teaching Material	Supplies for teaching (educational games, cards)
11100-514	Preschool Years - Fees other	Fees for teaching
11200-410	Preschool 5 Years - Textbooks	Textbooks only
11200-414	Preschool 5 Years - Teachers' Textbooks	Teachers' textbooks only
11200-419	Preschool 5 Years - Teaching Material	Supplies for teaching (educational games, cards)
11200-514	Preschool 5 Years - Fees other	Fees for teaching
12000-410	Elementary Education - Textbooks	Textbooks only
12000-414	Elementary Education - Teachers' Textbooks	Teachers' textbooks only
12000-419	Elementary Education - Teaching Material	Supplies for teaching (flash cards, games, etc.)
12000-514	Elementary Education - Fees other	Fees for teaching
13000-410	Secondary Education - Textbooks	Textbooks only
13000-414	Secondary Education - Teachers' Textbooks	Teachers' textbooks only
13000-419	Secondary Education - Teaching Material	Supplies for teaching (science material, etc.)
13000-514	Secondary Education - Fees other	Fees for teaching
13100-304	Work Oriented Training Path - PWT	Travel (Teachers)
13100-401	Work Oriented Training Path - PWT	Supplies
13100-512	Work Oriented Training Path - PWT	Transportation
13100-514	Work Oriented Training Path - PWT	Fees others
21110-305	Elementary School Admin. - Travel Personnel	Travel (administration personnel)
21110-401	Elementary School Admin. - Materials & Supplies	Material and supplies for administration (staples, pencils, envelopes etc.)
21110-504	Elementary School Admin. - Dues & Subscriptions	Administration dues & subscriptions
21110-514	Elementary School Admin. - Fees Other	Administration fees
21110-517	Elementary School Admin. - Notices & Advertising	Administration notices & advertising
21110-810	Elementary School Admin. - Discretionary Fund	Principal's discretionary fund
21120-305	Secondary School Admin. - Travel Personnel	Travel (Administration personnel)
21120-401	Secondary School Admin. - Material & Supplies	Material and supplies for admin. (staples, pencils, envelopes, etc.)
21120-504	Secondary School Admin. - Dues & Subscriptions	Administration dues & subscriptions
21120-514	Secondary School Admin. - Fees Other	Administration fees
21120-517	Secondary School Admin. - Notices & Advertising	Administration notices & advertising

CODE	HEADING	COMMENTS
21120-810	Secondary School Admin. - Discretionary	Principal's discretionary fund
21200-401	Printing & Reproduction - Material & Supplies	Paper for photocopier, printing letterhead, tests
21200-506	Printing & Reproduction - Equipment Rental	Photocopier costs (rental)
22100-401	Libraries & Audio Visual - Material & Supplies	Tapes, movies, tape to repair books, etc.
22100-415	Libraries & Audio Visual - Library Books	
22100-504	Libraries & Audio Visual - Subscriptions	Magazine subscriptions
21400-401	Telephone & Messenger - Material & Supplies	Fax paper, etc.
21400-402	Telephone & Messenger - Messenger	Mailing by courier
21400-405	Telephone & Messenger - Stamps	
21400-514	Telephone & Messenger - Fees Other	Fees
21400-543	Telephone & Messenger - Cellular	Cellular phones
22220-401	Computer Education - Material & Supplies	CDs, USB keys, paper for printers, etc.
22220-403	Computer Education - Supplies	Supplies for repairs to equipment
22220-513	Computer Education - Maintenance & Repairs	Labour for repairs to equipment
22220-541	Computer Education - Internet	Internet
22220-546	Computer Education - Licenses & Software	Licenses & Software
23110-401	Guidance - Material & Supplies	Tests, reference material, etc.
23120-401	Psychological Services - Material & Supplies	Tests, reference material, etc.
23140-401	Special Education - Material & Supplies	Teaching and reference material, etc.
23210-401	Spiritual Animation - Material & Supplies	Reference material, etc.
23300-401	Health & Social Services - Material & Supplies	Band aids, rubbing alcohol, etc.
27200-401	Sports, Cultural & Social - Material & Supplies	Supplies
27200-512	Sports, Cultural & Social - Transportation	Transportation during tournaments
27200-514	Sports, Cultural & Social - Fees Other	Tournament registration, sports associations

APPENDIX A – 4

CAPITAL BUDGET

CODE	HEADING	COMMENTS
11200-630 11200-730	Preschool 5 Years - Specialized Equipment	All equipment exclusively for the implementation of teaching activities
12000-630 12000-730	Elementary Education - Specialized Equipment	All equipment exclusively for the implementation of teaching activities
13000-630 13000-730	Secondary Education - Specialized Equipment	All equipment exclusively for the implementation of teaching activities
22220-620 22220-720	Computer Education - Computer Equipment	Hardware and equipment needed for data processing, including computers, printers and other peripherals, licenses and original versions of software.
22220-670 22220-770	Computer Education - Multimedia Equipment	Equipment used for telecommunication, radio communication, voice communication, image transmission and video communication. Ex.: fax, overhead projector, television, DVD player, CD player, SmartBoard, projector.
61000-610 61000-710	Furniture & Equipment - Furniture	Assets that are intended and used for setting up or arranging the premises and that are not integrated as part of the building. Ex.: boards, chairs, tables, refrigerators, book-cases, filing cabinets, curtains.
63000-790	Janitorial Services - Equipment	Floor polisher

APPENDIX A – 5 SUMMER MAINTENANCE / MINOR REPAIRS TO BUILDINGS & GROUNDS⁶

ALLOCATION FOR SCHOOL YEAR 2020 – 2021

Basic Allocation	\$1,840.00
Additional Allocation per Sq. Metre	\$ 1.47

APPENDIX A – 6 GOVERNING BOARDS / PARENTS' COMMITTEE / SPECIAL NEEDS ADVISORY COMMITTEE

ALLOCATION FOR SCHOOL YEAR 2020 - 2021

GOVERNING BOARDS

SCHOOLS WITH LESS THAN 100 STUDENTS

Basic allocation	\$100.00
Per student (non-weighted)	\$2.00

SCHOOLS WITH 100 STUDENTS AND MORE

Per student (non-weighted)	\$2.00
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PARENTS' COMMITTEE	\$4,500.00
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SPECIAL NEEDS ADVISORY COMMITTEE	\$2,300.00
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⁶ Includes such items as painting, replacing or painting lockers, minor modifications to buildings, replacing carpets with tiles, etc.

APPENDIX A – 7

TIMELINE (SCHEDULE)

1.0 REVIEW OF THE BUDGET MANAGEMENT PROCESS	DF¹	MARCH / APRIL
1.1 First Review & Recommended Changes	DF	
1.2 Review of the BMP by the AC	AC	
1.3 Correction to the BMP, as required	DF	
2.0 CONSULTATION ON THE BMP WITH THE FOLLOWING STAKEHOLDERS	DG / DF	APRIL
2.1 Resource Allocation Committee		
2.2 Associations and Unions		
3.0 ANALYSIS AND PREPARATION OF THE 1ST DRAFT BUDGET & STAFFING PLAN^{2,3}		APRIL / MAY
3.1 Other possible sources of revenues	DF / CF	
3.2 Provisional Staffing Allocation (all categories)		
3.3 Specific / Additional Staffing Requests	DHR / CHR	
4.0 REVIEW BY THE AC – PRELIMINARY DRAFT BUDGET	DF / CF	APRIL / MAY
5.0 REVIEW BY THE AC – PROVISIONAL STAFFING PLAN	DHR / CHR	APRIL / MAY
6.0 PREPARATION OF 2ND DRAFT BUDGET (FINANCIAL AND STAFFING) BASED ON MEES PRELIMINARY BUDGETARY PARAMETERS⁴	DF / CF / DHR / CHR	MAY / JUNE
7.0 REVIEW BY THE AC OF THE 2ND DRAFT BUDGET	AC	MAY / JUNE
8.0 CONSULTATIONS AS REQUIRED (LAW & COLLECTIVE AGREEMENTS)⁵		
8.1 Draft Budget	DG / DF / CF	APRIL / MAY / JUNE
8.2 Provisional Staffing Plan	DHR / CHR	
9.0 REVIEW BY THE AC / ADJUSTMENTS⁶		MAY / JUNE
9.1 Draft Budget	DF / CF	
9.2 Provisional Staffing Plan	DHR / CHR	
10.0 FINAL REVIEW BY THE AC	AC	JUNE
11.0 ADOPTION BY THE COUNCIL OF COMMISSIONERS	DG / DF	AUGUST

- 1
 - DG Director General
 - DF Director of Finance
 - CF Coordinator, Finance
 - AC Administrative Council
 - DHR Director of Human Resources
 - CHR Coordinator, Human Resources
- 2 1st draft budget will be based on 2019 - 2020 Status Quo Adopted Budget
- 3 1st provisional staff plan for all categories (excluding teachers) will be based on the 2019 - 2020 Staffing Plan (Status Quo)
- 4 Includes most decentralized measures
- 5 RAC, Associations, Unions, Council of Commissioners
- 6 Based on MEES Budgetary Parameters