



COMMISSION SCOLAIRE CENTRAL QUÉBEC
CENTRAL QUÉBEC SCHOOL BOARD

**BUDGET MANAGEMENT PROCESS
2015-2016
Youth Sector
(Adopted August 19, 2015)**

Note: 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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1. PREAMBLE AND PRINCIPLES FOR THE EQUITABLE DISTRIBUTION OF RESOURCES

1.1 Budget Management Philosophy

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

1.2 Organization's Values, Commitments, Motto

We value leadership, openness, and cooperation in a caring and learning environment.

Our objective is to integrate these values in each and every one of our daily actions.

Furthermore, our objective is to broaden and facilitate the understanding and the acceptance of our motto "Learning for All" through the orientations set forth in the Strategic Plan and Partnership Agreement.

1.3 Legal Framework of the Education Act

The main objective of the law is to reinforce the school's role as the first entity responsible for pedagogical and administrative matters. The School Board Strategic Plan, Partnership Agreement and policies support this objective.

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.

Schools and centres have no legal status. They have the power imparted to them by the law.

The School Board is the employer of the personnel required to operate the School Board and its schools.

The School Board is the owner of its buildings.

1.4 Type of allocations (resources) to be distributed

- a) Staffing allocations
- b) Basic allocations
- c) Specific allocations (or specific MELS measures)
- d) Capital budget allocations

1.5 Principles for the Equitable Distribution of Resources

1.5.1 Common principles

- a) The success of all students is at the centre of our deliberations and decisions.
- b) All students must have access to equitable services (educational and complementary) throughout the School Board.
- c) Through its allocation of resources (budget and staffing plan), the School Board recognizes that each school and service is distinct and different, and respects each school's local organization of services, within the limits of collective agreements, regulations, School Board policies and MELS budget rules and parameters.
- d) As per the MELS guidelines, the poverty map or the percentage of students in schools that fall under this description may be taken into account when dealing with the equitable distribution of resources.
- e) Distribution of the budget must take into consideration geographical factors that may have a prejudicial effect on the school budget.
- f) The basic allocations will be those approved by the Council of Commissioners.
- g) In exceptional circumstances, after review of appropriate documentation, allocations may be modified to reflect a given situation.
- h) Allocations should always be used first for the purpose intended.
- i) Surpluses of the allocations in 1.4 cannot generally be carried over from one school year to the next as per MELS budgetary rules, except those mentioned in the collective agreements and, exceptionally in MELS budgetary rules.
- j) Any interest, payment, fee charged or loss of income to the School Board due to a delay in remitting payment to the School Board will be charged to the school budget.
- k) 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:
 - For the first such error, 5% of the financial impact in the year following the year in which the error has occurred;
 - For the second such error, 7.5% of the financial impact in the year following the year in which the error has occurred;
 - For the third and subsequent error, 10% of the financial impact in the year following the year in which the error has occurred;
 - In addition, in the event that 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 a 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.

- Other measures and/or other arrangements in addition or in substitution to those mentioned above may be considered.

1.5.2 Staffing allocations

- a) The School Board will annually establish staffing guidelines and parameters for the allocation of human resources to its schools and administrative services. With the exception of parents, senior staff, teachers, support staff and professionals will be consulted as per the requirements of applicable regulations or collective agreements,. The School Board reserves the right to adjust the staffing plan in accordance with the MELS parameters, CQSB budgetary and other constraints as well as specific allocations confirmed after the approval of the staffing plan.
- b) 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 and within the limits of collective agreements, School regulations, School Board policies and specific resolutions of the Council of Commissioners. Transfers of allocations for remedial and supporting teachers, in-school professionals, special education technicians and attendants for handicapped students will also be submitted for review to the Board Parity Committee on Special Needs and for approval by the Administrative Council or in exceptional circumstances to the Director of Complementary Educational Services and Director of Human Resources
- c) Each school where there is no vice-principal will be required to name a Staff Assistant to its principal.. Allocations for Staff Assistant are non-transferable and must not generate additional costs. Any request for the release of the staff assistant will be charged to the school budget.
- d) All requests for transferability must be made in writing to Human Resources who, after consultation, will ensure follow-up. All staffing allocations must be used for human resources.
- e) All provisional staffing allocations will be based on, September 30, 2014 enrolment. The exception to this will be: teachers' allocations, allocations for janitorial personnel and special needs allocations. The Board reserves the right to modify the staffing allocations upon a fluctuation of student enrolment or budget constraints.
- f) Any resources in excess of the approved staffing allocation incurred by the school will be charged to the school. Normally, the School Board will advise schools by the end of the school year of possible charges to their school budget. The final chargeback will be applied to the following school year.

- g) In the event that staffing allocations remain unused as of February 1st, the School Board reserves the right to recover these allocations.

1.5.3 Basic allocations (see appendix “C” for the calculation of basic allocations)

Examples (Dofin category):

- School Budget (SB) - Section 4 p. 16 provides a list of SB expenses
 - Copy (COPY)
- a) The per student provisional school budget allocation will be based on the enrolment as of September 30, 2014. However, the final budget will be adjusted with the number of students on September 30, 2015.
- b) Surpluses of basic allocations can be used to cover deficits in other allocations but only during the same school year.
- c) Schools are responsible to ensure a balanced budget. Deficits coming from the basic allocations will be met by using the schools’ specific revenues (see 1.6.2 below).

1.5.4 Specific allocations (or specific MELS measures) decentralized to schools

Non-exhaustive list of allocations: (category Dofin):

- Busy Bodies Active minds(BBAM)
 - Culture in Schools (MCC)
 - Special needs IEP follow-up (IEP)
 - Homework assistance (HOM)
 - Multi-level Classes (Project 021)
 - New Approaches New Solutions (NANS)
 - Native Grants (ICC)
 - Poverty (POV)
 - Student Teacher (ST)
 - Wellness (WELL)
 - Young Entrepreneurship (YE)
 - French 2nd language monitor (FSL)
- a) Confirmation of the budget from the School Board must be obtained prior to starting to spend the monies coming from these allocations.
- b) The School Board will determine each school’s specific allocations upon receiving information/authorization from the MELS. The School Board will re-evaluate programs periodically and reserves the right to re-allocate monies not committed to other schools.
- c) Specific allocations must be used solely for the purpose for which they were intended. In some cases expenses made from these allocations must be pre-

approved by the School Board and are subject to a report to be submitted to the School Board.

- d) Surpluses cannot be transferred to cover any other deficit.
- e) Schools are responsible to ensure a balanced budget coming from these allocations. Compensation for deficits will be taken from the basic allocations (see 1.5.3 above) and/or the specific revenues (see 1.6.2 below)

1.5.5 Capital budget allocation (see appendix "C" for the calculation of allocations)

- a) Confirmation of the capital budget from the Finance Department must be obtained prior to starting to spend monies coming from this allocation.
- b) The school is responsible in case of a deficit coming from the capital budget. Compensation will be taken from the basic allocations (see 1.5.3 above) and/or the specific revenues (see 1.6.2 below)
- c) Capital budget items are those 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.
- d) The following is a non-exhaustive list of capital budget items: Furniture, equipment, chairs, desks, etc.

1.6 Types of revenues managed by the schools

- Activities jointly financed by parents, School Board and MELS
- Specific revenues
- Extracurricular activities

1.6.1 Activities financed by parents and/or School Board and/or MELS

- a) The following is a non-exhaustive list of such activities (category in Dofin):
 - Day care (DC);
 - Resale material/consumables (RM);
 - Student supervision (SUP);
 - Early Childhood (4 year old program) (PREK).
- b) A budget for these activities must be approved by the Governing Board (according to article 96.24 of the Education Act).
- c) For day care and early childhood services, a yearly administration fee of 15% will be charged for services provided by the School Board. This fee shall be based on total day care and early childhood revenues.

- d) All revenues received by the school for these activities will be remitted to the School Board and credited to the school's bank account according to the following schedule:

Amounts received by schools:

- From July 1 to December 31 are to be remitted by February 15
- From January 1 to March 31 are to be remitted by May 15
- From April 1 to June 30 are to be remitted by July 15

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.

- e) When surpluses are generated through one of these activities, surpluses may be used to cover deficits in other allocations, 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 MELS budgetary rules and generally accepted accounting principles (GAAP).
- f) Any deficit generated by these activities, will be charged to the school's basic allocations (see 1.5.3 above) and/or the specific revenues (see 1.6.2 below) of the current school year.

1.6.2 Specific revenues

- a) The following is a non-exhaustive list of specific revenues:
- Rental Income
 - Bank Interest
- b) These revenues may be used to cover any deficits in allocations or as the required contribution for any matching grants but may not be carried over from one school year to the next.
- c) For purposes of revenue generation, a school building may contain two categories of premises as defined in the Deed of Establishment: school premises, those areas determined by the School Board to be necessary for use by the school in fulfilling its educational mission, and non-school premises, the remaining areas of the building. Revenues generated from the rental of school premises are deposited in the school's bank account. Revenues generated from the rental of non-school premises are credited to the School Board.

1.6.3 School sponsored extra-curricular activities

- a) The following is a non-exhaustive list of extra-curricular activities:
 - Fund raising/Donation
 - Graduation
 - School trips
 - Cultural, social, sport and science related activities
- b) Revenues generated for these activities may not be used to cover deficits generated in any other allocations nor as the required contribution for any matching grants.
- c) Any deficit incurred from extra-curricular activities will be charged to the school's basic allocations (see 1.5.3 above) and/or surpluses generated by activities jointly financed by parents, School Board and MELS (see 1.6.1 above) and/or the specific revenues (see 1.6.2 above)

1.6.4 Deferred revenues

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:

- 1) A specific clause leaving the School Board with little or no discretionary power regarding the use of the transferred resources;
- 2) A time-dependent future clause leaving the School Board with little or no discretionary power regarding the period or periods during which the revenues received may be used or spent;
- 3) 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 resources

Revenues which a school wants to carry over to the next school year must be documented by the school principal. The document (memo or email) must be submitted to the Director of Financial Services by August 31 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 answer the three following questions:

- 1) Will the revenues be used for the same purpose they were raised for?
- 2) Will the money be used within an established timeframe?
- 3) What will happen to the remaining revenues once that the established timeframe has expired?

2. ROLES AND RESPONSIBILITIES

2.1 Council of Commissioners

- a) Redistribute financial resources as stated in Section 275 of the Education Act:

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

The allocation shall be carried out in an equitable manner and reflect the needs expressed by the institutions and the social and economic disparities with which they must contend, the partnership agreement between the school board and the Minister and the management and educational success agreements between the school board and the institutions.

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.”

- b) Approve and adopt the provisional School Board budget;
- c) Analyze and adopt the revised budget;
- d) 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.”

2.2 Director General and/or Administrative Council

- a) Promote the philosophy of the Budget Management Process
- b) Establish budgetary orientations and priorities taking into consideration the Strategic Plan, Partnership Agreement, Management and Educational Success Agreements and the MELS budgetary rules and parameters.
- c) Develop the consultation calendar (see page 20);
- d) Ensure the budget is redistributed in an equitable fashion while respecting the School Board's Strategic Plan, the Education Act, the MELS budget rules and the School Board budget parameters;
- e) Approve the Governing board budgets;

- f) Recommend the adoption of the School Board budget;
- g) 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.”

- h) As stated in section 286, 287 of the Education Act:

“The Secretary General shall give public notice of the date, time and place at which the financial statements will be submitted to the Council of Commissioners.”

At least one week prior to this meeting, the Director General will publish a summary of the annual financial statements of the School Board.

2.3 School Principals

- a) Adhere to the principles and provide recommendations on the Budget Management Process;
- b) 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.”

- c) 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 centre on the needs for services for students as defined by the educational project and school success plans; i.e., security measures for the school, the Governing board would like a ratio of 20 students to 1 supervisor at lunch time, students need more help choosing a career path, etc.

- d) Analyze the school's budget envelope taking into consideration financial guidelines from the governing board, the school's educational project, the school's success plan and the management and educational success agreement, prepare distribution of allocated resources (as specified in sections 1.5.3, 1.5.5, 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 to the School Board for approval in accordance with Section 96.24 of the Education Act:

“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 schools’ 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 school year, the schools' 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 of the Education Act so provides.

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

- e) 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 be forwarded to the School Board by November 15.
- f) Keep just one active bank account for the school as per School Board policy.

2.4 Governing Board

- a) Advise the principal on the needs of the school, as stipulated in Section 96.22 of the Education Act;
- b) Analyze and adopt the school's annual budget as stated in Section 95 of the Education Act taking into consideration the school's educational project management and educational success plan.

“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.”

- c) Submit, through the School Principal, the school’s annual budget for approval by the School Board (via the Director General or the Director of Financial Services).

2.5 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.”

2.6 Advisory Committee on services for handicapped students and students with social maladjustments or learning disabilities (as per the Education Act)

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 school board on the allocation of financial resources to the services intended for those students.”

2.7 Management Advisory Committee (MAC)

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

2.8 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

As sole employer, the Central Québec School Board must ensure that all of its legal obligations are respected. In order to do so, it keeps the budget for salary centralized. No salary or compensation will be paid out of the funds managed by the school.

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.

The school principal may not create permanent positions through the use of the school's budget. Directors of Services must respect the adopted staffing plan.

Notwithstanding the above, each school principal, director of services and/or coordinator is recognized as the immediate supervisor for personnel of that school and service according to the organizational chart.

3.2 Professional Development

The budgets for professional development for teachers, professionals, and support personnel are administered by parity committees. For senior executives, senior staff of service and schools and management personnel: annual budgets are established by the School Board taking into consideration the local management policy and the School Board's budget.

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

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

3.3 Expenses Related to Building Maintenance (operating budget)

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 through the Buildings & Equipment Services. 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 Services, decides on project priorities. The allocation for the 2015-2016 school year is attached under Appendix A.

3.4 Building Improvements and/or Major Renovations (capital projects - MELS "Aménagement et Transformation" (AMT) grants).

The Buildings & Equipment Services, in collaboration with school principals and Services directors, will oversee major renovation projects using the following criteria to determine priorities:

- Health, safety, and legal requirements;
- Pedagogical needs;
- Repair projects such as roofs, windows, and brick pointing;
- Electrical and mechanical equipment.

3.5 Corporate Expenses

The following items, among others, are dealt with centrally: audit fees, legal fees, public notices, annual insurance, association costs, upkeep of archives, rental of additional facilities for schools and the School Board office, transportation, corporate computerized applications, employee recognition measures, depreciation.

3.6 Department Budgets at the Board Level

Each department is allocated funds to cover expenses and services 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 MELS. 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 grants MELS "Mobilier, appareillage, outillage" (MAO) grants)

Each school receives a per pupil allocation as outlined in Appendix C. The remaining portion of the MELS allocation for furniture, equipment, and tools is kept centrally by the School Board and will be distributed according to the following priorities:

- Board Office and school needs;
- 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:
 - The choice of the equipment to be replaced will be at the discretion of the School Board;
 - The first \$200 of the replacement cost , per event, will be charged to the school's capital budget;
 - The total contribution of the school, per event, will not exceed one third (1/3) 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 will be paid by the School Board's central fund. In extraordinary circumstances, other measures and/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 C.

3.10 Governing Boards, Parents' Committee, Special Needs Advisory Committee

The annual allocation for each of these bodies is shown in Appendix B. These budgets will be handled through the School Board's operations.

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

Section 66 stipulates that the governing board's budget for operating expenses, as determined in Appendix B, 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.”

Section 197 specifies that the Parents' Committee and the Special Needs Advisory Committee 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.”

4. EXPENSES COVERED BY DECENTRALIZED CREDITS

Schools are responsible for covering the following expenses from their budgetary allocations as shown in Appendix C:

4.1 Operating Budget

The budgetary codes used for school budgets (Fund 1) are listed in the table that follows. This list does not include certain expenditures and credits pertaining to special projects and appearing under other headings

CODE	HEADING	COMMENTS
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

CODE	HEADING	COMMENTS
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 admin. 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 admin. personnel	Travel (Administration personnel)
21120-401	Secondary School Admin. Material & Supplies	Material and supplies for admin. secretary & principal (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
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)

CODE	HEADING	COMMENTS
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
22220-546	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

Please note that the banking agreement with the *Caisse Desjardins Sillery-Saint-Louis-de-France* includes an administration fee. Therefore, in order to cover the cost of the administration fee, each school/centre 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, 2015 will be used to establish this charge.

4.2 Capital Budget

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

The following is a non-exhaustive list of capital budget items: Furniture, equipment, tools, computers etc.

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 Educ. Specialized Equipment	All equipment exclusively for the implementation of teaching activities
13000-630 13000-730	Secondary Educ. Specialized Equipment	All equipment exclusively for the implementation of teaching activities
22220-620 22220-720	Computer Educ. 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 Educ. Multimedia equipment	Equipment used for telecommunication, radio communication, voice communication, image transmission and video communication. Ex. fax, overhead projector, television, DVD player, CD player, Smart board, projector
61000-610 61000-710	Furniture & Equip. 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, filling-cabinets, curtains.
63000-790	Janitorial Services Equipment	Floor polisher

5. TIMELINE FOR THE ADOPTION OF THE BUDGET MANAGEMENT PROCESS AND BUDGET

January / February	Planning
February / March/April	Consultation <ul style="list-style-type: none"> • Administrative Council • Governing Boards (needs, services) • Teachers (needs, services) • Parents' Committee • Special Needs Advisory Committee • School Principals and management staff at a MAC Meeting
March to June	Budget preparation Information to schools for consultation
March / April	Adoption in principle by the Council of the Budget Management Process
May / June	Confirmation of the MELS budget rules and adjustments Governing Boards transmit adopted school budget to the Director General Presentation of provisional budget to Council
June or after	Public notice - place and date of budget adoption Presentation of final budget to Council for adoption

6. TIMELINE FOR THE ADOPTION OF THE STAFFING PLAN

January to April	Planning - draft staffing plans
March and April	Consultation <ul style="list-style-type: none"> • Council of Commissioners • School Principals and management staff at a MAC Meeting • Unions, as required by the collective agreements, as applicable
April	Presentation to the Council for the adoption of the provisional staffing plan
April, May and June	Communication of provisional allocations
June, July and August	Adoption of the final staffing plan Communication of the final allocations
January to April	Planning - draft staffing plans

**The staffing plan is not a subject of consultation for the Governing boards.*

APPENDIX A

SUMMER MAINTENANCE - MINOR REPAIRS TO BUILDINGS & GROUNDS

	<u>2015-2016 Allocation</u>
Basic Allocation	\$1,840.00
Additional Allocation per Sq. Metre	\$1.47

*Includes such items as painting, replacing or painting lockers, minor modifications to buildings, replacing carpets by tile, etc.

APPENDIX B

GOVERNING BOARDS, PARENTS' COMMITTEE, SEPCIAL NEEDS ADVISORY COMMITTEE

2015-2016
Allocation

Governing Boards

Basic allocation (for schools with less than 100 students) \$100.00
Per Pupil (non weighted) \$2.00

Parents' Committee

\$4,500.00

Special Needs Advisory Committee

\$2,300.00

APPENDIX C

DECENTRALIZED CREDITS

2015-2016
Budget

Decentralized Operating Budget for Schools

Basic Allocation*		\$2,880.00
Per Capita Applied to		
Weighted Enrolment		\$48.00
Kindergarten & Elementary:	1.00	
Secondary:	1.95	
Per Capita Applied to Secondary Students in the Work Oriented Training Path		
Pre Work Training:		
Year 1		\$172.00
Year 2		\$242.00
Year 3		\$438.00
Training leading to a semi-skilled trade:		\$278.00
Playground Equipment Repairs		\$400.00

Decentralized Capital Budget for Schools**

Basic Allocation		\$
Per Capita Applied to		50.00
Weighted Enrolment		\$48.00
Kindergarten & Elementary:	1.00	
Secondary:	1.95	

* Schools that offer Kindergarten to Secondary V are entitled to \$ 2,880 only, whether the school has two deeds of establishment or not.

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