



Approved minutes of the regular meeting of the Council of Commissioners of the Central Québec School Board held on Wednesday, August 15, 2018 at 7:00 p.m. at the Board Office, 2046 chemin Saint-Louis, Québec (Québec) G1T 1P4.

Present:	Stephen Burke	Chairman
	Heather Clibbon	Commissioner
	Debbie Cornforth	Parent Commissioner
	Sara Downs	Commissioner
	Christian Falle	Parent Commissioner (videoconference)
	Debbie Ford-Caron	Commissioner (videoconference)
	Chantal Guay	Commissioner (videoconference)
	Jason Kilganan	Parent Commissioner
	Cameron Lavallee	Commissioner
	Wyna Marois	Commissioner
	Esther Paradis	Commissioner
	Stephen Pigeon	Director General
	Jean Robert	Vice-Chairman
	Jo Rosenhek	Commissioner (videoconference)
	Jo-Ann Toulouse	Commissioner (videoconference)
	Aline Visser	Commissioner (telephone)
Absent:	Isabel Béland	Parent Commissioner
In attendance:	Guylaine Allard	Director of Financial Services
	Gina Farnell	Director of Complementary Educational Services
	François Garon	Information Technology Technician
	Pierrette Laliberté	Director of Human Resources
	Yves Lambert	President, CQTA
	Michel Lefebvre	Resident of St-Ferréol-les-Neiges
	Mark Sutherland	Director of Instructional Services

18-08.01 Call to Order

The Chairman called the meeting to order at 7:00 p.m.

18-08.02.1 Approval of the Agenda

It was MOVED by C. Guay, SECONDED by J.-A. Toulouse and unanimously RESOLVED; THAT the agenda be approved in changing the order of Item 10. c) and 10. d) to reflect:

Item 10. c): Adoption of the 2018-2019 Operating, Capital and Debt Service Budget;

Item 10. d): Request for Authorization to Adopt a Budget that Provides for Expenditures that Exceed the Revenues (Deficit Budget).

18-08.03 **Public Question Period**

Mr. Michel Lefebvre requested that the *Club de Curling Jacques-Cartier* be contacted once the Quebec High School building be put up for sale as they would possibly be interested in buying the property. Mr. Lefebvre also requested an update on the news article that was published concerning insurance companies mentioning they had difficulties in hiring bilingual personnel in Québec, he wished to know if CQSB had been contacted in this regard. Mr. Burke provided Mr. Lefebvre with an update on the situation.

18-08.04 **Question Period for Students**

No students were present.

18-08.05 **Correspondence from Students**

No correspondence was received.

18-08.06 **Approval of the minutes of the regular meeting held on June 20, 2018**

It was MOVED by J. Rosenhek, SECONDED by W. Marois and RESOLVED; THAT the minutes of the regular meeting of the Council of Commissioners held on Wednesday, June 20, 2018 be accepted as circulated.

Commissioner C. Lavallee abstained from voting.

18-08.07 **Business arising from the minutes**

There was no business arising from the minutes.

18-08.08 **Report from the Chairman**

The Chairman had sent his report to Commissioners that addressed the following:

- Riverside Regional High School Graduation – June 21st, 2018
- United States Independence Day Reception – July 18th, 2018
- Agenda Meeting – August 8th, 2018
- Induction Week – August 14th, 2018
- QESBA Board Meeting – August 14th, 2018

18-08.09 **Director General's Report**

The Director General formally addressed the Council and provided a report on the following items:

- a) Up-date on Strategic Planning
- b) June Examinations
- c) Status of Construction Projects
- d) Report on Summer Delegation of Powers

18-08.09

Director General's Report (continued)

- e) Labour Relations Committees
 - i) Senior Staff of Service – Directors, Coordinators and Management Staff
 - ii) Senior Staff of Schools and Centre – Principals
 - iii) Teachers
 - iv) Professionals
 - v) Support Staff

Mr. Pigeon mentioned that the official letter from the *ministère de l'Éducation* had been received concerning the construction of a new elementary school on the South Shore of Québec as well as the confirmation of funds to study the project of a new 21st Century High School.

18-08.10

New Business

- a) Budget Management Process 2018-2019 – Youth Sector (adoption)

WHEREAS section 96.25 of the Education Act stipulates that school principals shall participate in defining school board policies;

WHEREAS sections 78.3 and 193.9 of the Education Act provide for consultation of school governing boards and the Parents' Committee on various matters concerning the organization of services provided by the School Board;

WHEREAS section 275 of the Education Act stipulates that “the school board shall establish objectives and principles governing the allocation of subsidies, school tax proceeds and its other revenues”;

WHEREAS the Central Québec School Board determines these objectives and principles annually in the Budget Management Process;

WHEREAS the draft Budget Management Process – Youth Sector for the 2018-2019 school year was accepted in principle by the Council of Commissioners on March 21, 2018;

WHEREAS appropriate consultation has taken place;

It was MOVED by D. Cornforth, SECONDED by J.-A. Toulouse and unanimously RESOLVED; THAT the Council of Commissioners accept the Budget Management Process – Youth Sector for the 2018-2019 school year as in **Appendix 1** to the minutes.

New Business (continued)b) Budget Management Process 2018-2019 – Adult and Vocational Education (adoption)

WHEREAS section 110.13 of the Education Act stipulates that centre principals shall participate in defining school board policies;

WHEREAS section 110.13 of the Education Act provides for consultation of centre governing boards on various matters concerning the organization of services provided by the School Board;

WHEREAS section 275 of the Education Act stipulates that “the school board shall establish objectives and principles governing the allocation of subsidies, school tax proceeds and its other revenues”;

WHEREAS the Central Québec School Board determines these principles and objectives annually in the Budget Management Process;

WHEREAS the draft Budget Management Process for the 2018-2019 school year was accepted in principle by the Council of Commissioners on March 21, 2018;

WHEREAS appropriate consultation has taken place;

It was MOVED by D. Cornforth, SECONDED by J.-A. Toulouse and unanimously RESOLVED; THAT the Council of Commissioners accept the Budget Management Process – Adult and Vocational Education Sector for the 2018-2019 school year as in **Appendix 2** to the minutes.

c) Adoption of the 2018-2019 Operating, Capital and Debt Service Budget

WHEREAS as specified by the Education Act (chapter I-13.3), the Central Québec School Board must adopt and submit to the *ministère de l'Éducation, du Loisir et du Sport* its Operating, Capital Investment, and Debt Service Budget for the 2018-2019 school year;

WHEREAS this budget provides for an operating deficit of \$120,433 and that a request to the Minister has been made to authorize the School Board to adopt a budget that provides for a deficit that exceeds by \$118,840 the limit of appropriation of the accumulated surplus representing 15% of the accumulated surplus as of June 30, 2017, less the amount recognized as an expense in 2017-2018 for the settlement of the class action regarding fees charged to parents, excluding the net book value of the properties as well as the funding grant related to the provision of employee benefits as of June 30, 2017, of \$1,593;

New Business (continued)c) Adoption of the 2018-2019 Operating, Capital and Debt Service Budget (continued)

WHEREAS the adjusted standardized evaluation of the taxable properties used for the establishment of the equilibrium grant is established in the amount of \$5,692,180 as of May 1, 2018 in accordance with the Act and Budgetary Rules for the 2018-2019 school year;

WHEREAS the school tax proceeds in the amount of \$4,662,863 as of May 1, 2018, have been established taking into consideration:

- An adjusted standardized assessment of taxable immovables of \$25,000 and less in the amount of \$1,942,914 and
- A number of 5,117 taxable immovables over \$25,000;

It was MOVED by S. Downs, SECONDED by D. Ford-Caron and unanimously RESOLVED; THAT the Operating, Capital Investment and Debt Service Budget for the 2018-2019 school year with revenues of \$78,361,234 be adopted and submitted to the *ministère de l'Éducation, du Loisir et du Sport*. This resolution is conditional on the *ministère's* authorization to adopt a budget that provides for expenditures that exceed the revenues.

d) Request for Authorization to Adopt a Budget that Provides for Expenditures that Exceed the Revenues (Deficit Budget)

WHEREAS the *Ministre de l'Éducation, du Loisir et du Sport* may, in the terms and conditions he determines, authorize the Central Québec School Board to adopt a budget that provides for expenditures that exceed the revenues;

WHEREAS the Central Québec School Board plans to adopt a budget for the 2018-2019 fiscal year where expenditures exceed revenues by \$120,433;

WHEREAS this fiscal year deficit exceeds by \$118,840 the limit of appropriation of the accumulated surplus representing 15% of the accumulated surplus as of June 30, 2017, less the amount recognized as an expense in 2017-2018 for the settlement of the class action regarding fees charged to parents, excluding the net book value of the properties as well as the funding grant related to the provision of employee benefits as of June 30, 2017, of \$1,593;

It was MOVED by S. Downs, SECONDED by D. Ford-Caron and unanimously RESOLVED; THAT a request be made to the *Ministre de l'Éducation, du Loisir et du Sport* authorizing the Central Québec School Board to adopt a budget that provides for a deficit that exceeds by \$118,840 the limit of appropriation of the accumulated surplus representing 15% of the accumulated surplus as of June 30, 2017, less the amount recognized as an expense in 2017-2018 for the settlement of the class action regarding fees charged to parents, excluding the net book value of the properties as well as the funding grant related to the provision of employee benefits as of June 30, 2017, this authorization is subject to the terms and conditions specified therein.

New Business (continued)e) Adoption of the Interest Rate on Outstanding Tax Accounts

WHEREAS the Education Act requires school boards to collect school taxes and to charge interest on outstanding accounts;

WHEREAS section 316 of the Education Act stipulates that the interest rate payable on school taxes is fixed by the School Board;

It was MOVED by S. Downs, SECONDED by W. Marois and unanimously RESOLVED; THAT pursuant to Section 316 of the Education Act (R.S.Q. ch I-13-3), the Central Québec School Board set an interest rate of 14.50% on overdue tax accounts for the 2018-2019 school year.

f) Request for a Gymnasium and Additional Space: MacLean Memorial School

WHEREAS the rented gymnasium facilities that are currently being used by MacLean Memorial School are not located on its premises;

WHEREAS the occupation of the rented gymnasium facilities will soon be fully utilized by the current owners and, therefore, MacLean Memorial School will no longer have access to that gymnasium;

WHEREAS the *Commission scolaire de la Baie-James* has no facilities available to rent to the Central Québec School Board;

WHEREAS the dimensions of MacLean Memorial's current gymnasium, which is used by the elementary and secondary students, are not standard for the practice of sports given that its height is of 10 feet 9 inches;

WHEREAS the student population of MacLean Memorial School, both elementary and secondary, has remained stable over the last five years and it is predicted that the current level of enrolment will be maintained or increased in future years therefore additional space is essential;

It was MOVED by J.-A. Toulouse, SECONDED by E. Paradis and unanimously RESOLVED; THAT the Central Québec School Board submit a request for additional space and for the construction of a new gymnasium at MacLean Memorial School to the *ministère de l'Éducation, du Loisir et du Sport*.

New Business (continued)g) Fiche d'autorisation: Modification of a Contract: Riverside Regional Schools - Underground Tunnel

WHEREAS various issues were encountered during the renovations of the Riverside Regional Schools' underground tunnel;

WHEREAS the cost of the renovation represents more than 10% of the original tender;

WHEREAS the total cost including the additional work is estimated at \$77,921.09 representing a 26% increase;

WHEREAS an authorization form must be submitted to the Secretariat of the *Conseil du trésor* when a public body has modified a contract which incurs an additional expense totalling more than 10% of the original tendered price of the contract;

WHEREAS the authorization form provides details regarding the reasons for the excess cost;

It was MOVED by D. Ford-Caron, SECONDED by C. Guay and unanimously RESOLVED; THAT the Council of Commissioners approve the modifications as well as the authorization form to be sent to the Secretariat of the *Conseil du trésor*; and

THAT the Chairman be authorized to sign the form.

h) Four-year Transportation Contracts

It was MOVED by E. Paradis, SECONDED by W. Marois and unanimously RESOLVED; THAT the Central Québec School Board enter into the following four-year transportation contracts for the 2018-2019, 2019-2020, 2020-2021 and 2021-2022 school years;

Transporter	Capacity	Territory	2018-2019 \$ excluding taxes
Autobus Tremblay & Paradis	3-12 row buses	DDO	146,795.00
Transport Marc Juneau	2-12 row buses	DDO	104,664.00

and

THAT the Chairman and Director General be authorized to sign the contracts on behalf of the School Board.

New Business (continued)i) One-year Transportation Contracts

It was MOVED by E. Paradis, SECONDED by W. Marois and unanimously RESOLVED; THAT the Central Québec School Board accept the following one-year transportation contracts for the 2018-2019 school year;

Transporter	Capacity	Territory	2018-2019 (\$) Excluding Taxes
Autobus Rowley	2-5 row buses/ 20 passengers	Levis	\$ 42,470.00
Autobus Rowley	1-5 row bus / 30 passengers	Levis/St-Jean Chrysostome	\$ 43,766.00
Autobus Rowley	1-5 row bus / 30 passengers	Charlesbourg	\$ 39,890.00
Tremblay & Paradis	1-5 row bus / 20 passengers	St-Redempteur	\$ 41,850.00
Transport Marquis	1-12 row bus	St-Malachie, Ste-Claire, St-Anselme & St-Henri	\$ 76,073.00

and

THAT the Director General be authorized to sign the contracts on behalf of the School Board.

j) Selection of Contractors: Preventive Maintenance Program – 2018-2021

WHEREAS the Central Québec School Board had reserved a part of their budget for the Preventive Maintenance Program;

WHEREAS a public call for tenders for general contractors was placed on SEAO (*Système électronique des appels d'offres du gouvernement du Québec*) on May 31st, 2018 and the envelopes were opened on June 22nd, 2018;

WHEREAS the Coordinator of Buildings and Equipment has recommended that the lowest tenders be accepted as they met the requirements and specifications of the project;

It was MOVED by W. Marois, SECONDED by D. Cornforth and unanimously RESOLVED; THAT the Central Québec School Board Council of Commissioners accept the lowest tenders (*taxes not included*) that met the specifications for the Preventive Maintenance Program for the Schefferville region to Honeywell Ltée (2366, rue Galvani, Québec, QC G1N 4G4), in the amount of \$12,794.18, for the Chibougamau region to Honeywell Ltée (2366, rue Galvani, Québec, QC G1N 4G4),

New Business (continued)j) Selection of Contractors: Preventive Maintenance Program – 2018-2021 (continued)

in the amount of \$3,490.45, for the Saguenay region to Procombustion inc. (1301, rue Manic, Chicoutimi, QC G7K 1G7), in the amount of \$2,324.97, for the Mauricie region to Multi-Énergie Best Inc. (7975, boul. des Forges, Trois-Rivières, QC G8Y 1Z5), in the amount of \$7,469.56 and for the Québec and Thetford Mines regions to Av-Tech INC. (101-2300, rue Léon-Harmel, Québec, QC G1N 4L2), in the amount of \$14,046.53; and

THAT the Director General be authorized to sign the contracts on behalf of the School Board.

k) Acquisitions and Servitudes of Land – Ville de Québec

WHEREAS the *Ville de Québec* has requested servitude agreements pertaining to approximately 13.7m² of land around the Quebec High School property, defined as lot 1 304 215 for fire hydrants, cabinets and lampposts;

WHEREAS the *Ville de Québec* has requested to purchase a total of approximately 33.2m² of land around the Quebec High School, defined as lot 1 304 215, 5.1m² to standardize the presence of a wall along the *ruelle des Braves*, as well as 28.1m² on the corner of avenue Belvédère and René-Lévesque Ouest to change the location of the traffic lights and enlarge and modify the sidewalk curbs;

WHEREAS all notary and survey fees will be assumed by the *Ville de Québec*;

WHEREAS the *Ville de Québec* guarantee, at their own expense, that following the construction work the grounds will be returned in the same condition as before;

It was MOVED by A. Visser, SECONDED by W. Marois and unanimously RESOLVED; THAT the Central Québec School Board Council of Commissioners accept the request from the *Ville de Québec* to enter into a servitude agreement and an acquisition of parts of land defined as lot 1 304 215 of Quebec High School (945, avenue Belvédère, Québec, QC G1S 3G2); and

THAT the Director General be authorized to sign the documents on behalf of the School Board.

18-08.10

New Business (continued)

l) Commissioners Stipends 2018-2019

It was MOVED by C. Lavallee, SECONDED by J. Robert and RESOLVED; THAT effective July 1, 2018, the total remuneration available for the commissioners and the parent commissioners be established in accordance with the amount payable with Decree #753-2018 adopted on July 4, 2018; and

THAT the total amount established be distributed as per the following:

Chairman	$7,155 + 1,020 + 16,437 =$	\$ 24,612.00
Vice-Chairman	$7,155 + 5,100 =$	\$ 12,255.00
Commissioners	$7,155 * 14$ commissioners -	\$100,170.00
Professional Development		\$ 5,824.00
Constituency Expenses		\$ 10,605.00
 TOTAL		 \$153,466.00

THAT any unspent monies generated from the application of Decree #753-2018 be brought back to the attention of the Council of Commissioners; and

THAT Appendix A of the Policy on Remuneration and Constituency Expenses of the Council of Commissioners be updated with the above amounts.

Commissioner E. Paradis voted against.

18-08.11

Committee Reports

a) Executive Committee

No meeting was held.

b) Parents' Committee

No meeting was held.

c) Special Needs Advisory Committee

No meeting was held.

d) Transport Advisory Committee

No meeting was held.

e) Audit Committee

No meeting was held.

18-08.11 **Committee Reports (continued)**

f) Evaluation of the Director General

No meeting was held.

g) Ethics and Governance Committee

No meeting was held.

h) Human Resources Committee

No meeting was held.

i) Resource Allocation Committee

No meeting was held.

18-08.12 **Quebec English School Boards Association**

a) Report from the Board of Directors

No report was made. The next meeting of the Board of Directors is scheduled on September 7, 2018.

b) Report from Committees

No report was made.

18-08.13 **Next meeting**

The next regular meeting of the Council of Commissioners will be held on Wednesday, September 12, 2018.

18-08.14 **Question period**

a) Public

No questions were asked.

b) Commissioners

No questions were asked.

18-08.15 **In-camera session**

No in-camera session was held.

18-08.16 Adjournment

The meeting was ADJOURNED at 8:57 p.m. on a MOTION by J. Kilganan.

Sandra Wright Griffin
Secretary General

Stephen Burke
Chairman

Approved on September 12, 2018.



COMMISSION SCOLAIRE CENTRAL QUÉBEC
CENTRAL QUÉBEC SCHOOL BOARD

BUDGET MANAGEMENT PROCESS

2018 - 2019

YOUTH SECTOR

(Adopted August 15, 2018)

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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.

1.0 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.

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 law is to reinforce the school's / Centre's role as the first entity responsible for pedagogical and administrative matters. The School Board 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 (educational and complementary) 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 In exceptional circumstances, after review of appropriate documentation, allocations may be modified to reflect a given situation.
- 1.5.1.7 Allocations should always be used for the purpose intended.
- 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 has occurred;
 - B. For the second such error, 7.5% of the financial impact in the year following the year in which the error has occurred;
 - C. For the third and subsequent error, 10% of the financial impact in the year following the year in which the error has 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

With the exception of parents, all groups of personnel (senior 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 constraints 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 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 AC and within the limits of collective agreements, Basic School / Centre regulations, School Board policies and, if needed, 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 who, after consultation, will ensure 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 to the Board Parity Committee on Special Needs and for approval by the AC or in exceptional circumstances by the Director of Complementary 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 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 unless other arrangements have been previously authorized.
- 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 allocation 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 SCHOOLS' EXPENSES BUDGETARY ALLOCATIONS

1.5.3.1 *BASIC PRINCIPLE*

- 1.5.3.1.1 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 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.
- 1.5.3.2.2 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.
- 1.5.3.2.3 Examples (DOFIN / INFINI category):
 - A. School Budget (SB)
 - B. Copy (COPY)
- 1.5.3.2.4 The per student Provisional School Budget Allocation will be based on the 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).



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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 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.

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 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 budgetary measure intended for a transfer to schools, the School Board will withhold a portion of the amount allocated so as to create a provision of three percent (3 %) of each allocation. This provision is to take 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. Any unused portion of allocation will be recuperated by the School Board or 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 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 are non-exhaustive examples 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 these activities 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 these activities will be remitted to the School Board and credited to the school's bank account according to the following schedule:
- A. From July 1 to December 31 are to be remitted by February 15
 - B. From January 1 to March 31 are to be remitted by May 15
 - C. From April 1 to June 30 are to be remitted by September 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 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 are non-exhaustive examples of specific revenues:

- 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 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: the remaining areas of the building. 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 are non-exhaustive examples of extra-curricular activities:

- 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 above) and surpluses generated by activities jointly financed by parents, School Board or MEES (see 1.6.1 above) and the specific revenues (see 1.6.2 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 leaving the School Board with little or no discretionary power regarding the use of the transferred financial resources;

- B. 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;
- 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. The 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 answer the three following questions:

- A. Will 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 will have expired?

Please refer to Appendix A - 5 for a template to be completed for the projects.

2.0 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, *« 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 Management and Educational Success Agreements and the MEES Budgetary Rules and Parameters.

- 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 Education Act, the MEES Budget Rules and the School Board Budget Parameters.
- 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 defined by the Educational Project and School Success Plans (e.g.: security measures for the school, the ratio of students / supervisor at lunch time, students needing more help choosing a career path, etc.)]

- 2.4.4 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 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 be 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 of 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 Project Management and Educational Success Plan.
- 2.5.3 Submit, through the School Principal, the school's annual budget for approval by the School Board (via the Director of Financial Services).

2.6 PARENTS' COMMITTEE

- 2.6.1 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

- 2.7.1 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)

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

2.9 BOARD PARITY COMMITTEE



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

3.0 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 of its legal obligations are respected. In order to do so, it manages centrally the remuneration budgets. No salary or compensation will be paid out of the funds managed by the school.
- 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.
- 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 Coordinator is 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 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 Human Resources Service taking into consideration the local management policy and the School Board's budget.
- 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 and administered 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 Appendices A – 2 and A – 6.

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

- 3.4.1 The Buildings & Equipment Service, in collaboration with school principals and Directors of Service, will oversee major renovation projects using the following criteria to determine priorities:
- 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

- 3.5.1 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

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

3.7 COUNCIL OF COMMISSIONERS

- 3.7.1 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 GRANTS - 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

- 3.9.1 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 - 8. 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 - 7, 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 – 7 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.»

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

Please refer to Appendix A – 8 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 PARAMETERS

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

2.0 SENIOR STAFF OF SCHOOLS

2.1 CLIENTELE

Principals & Vice-Principals

2.2 PARAMETERS

2.2.1 Based on enrolment as of September 30th of the current year versus September 30th 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.

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 IN-SCHOOL PROFESSIONALS

3.1.1 Clientele

Psychologists, psycho-educators, guidance counselors, etc.

3.1.2 Parameters

3.1.2.1 Calculate the variance in the number of weighted students from the previous year and apply a percentage variance to the allocation of the reference year.

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

3.2 SPIRITUAL AND COMMUNITY LIFE ANIMATORS

3.2.1 Parameters

Allocation provided in the budgetary rules is redistributed with priority to the elementary level.

4.0 SUPPORT PERSONNEL

4.1 BOARD OFFICE SUPPORT STAFF

4.1.1 Parameters

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 modifies 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 [REGULAR PROGRAM]

4.3.1 Ratio of 26 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%.

4.4 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.

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 PARAMETERS FOR BEHAVIOR TECHNICIANS (CLASSIFIED AS SPECIAL EDUCATION TECHNICIANS)

4.5.1 The allocation for Behavior 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.

4.6 PARAMETERS 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 Complementary Educational Services.

² Equivalent Full-Time

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 & Elementary

1 hour per day per 175 students (not transferable)

4.7.2 Secondary

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

APPENDIX A – 2

SCHOOL'S BUDGET

BUDGET FOR SCHOOL YEAR 2018 - 2019

OPERATING BUDGET FOR SCHOOLS

❖ Basic Allocation ³	\$2,880.00
❖ Per Student Applied to Weighted Enrolment	\$48.00
✓ Kindergarten & Elementary	1.00
✓ Secondary	1.95

PER STUDENT APPLIED TO SECONDARY STUDENTS IN THE WORK ORIENTED TRAINING PATH⁴

❖ 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

15 + PROGRAM⁵

PLAYGROUND EQUIPMENT REPAIRS	\$ 400.00
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CAPITAL BUDGET FOR SCHOOLS⁶

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

³ Schools that offer Kindergarten to Secondary V are entitled to \$ 2,880 only, whether the school has two deeds of establishment or not

⁴ The amounts are based on MEES` s annual allocation.

⁵ This program is based on annual allocation from the MEES. If you take advantage of this program, you must send a notice to Financial Services

⁶ 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
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
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	

**BUDGET MANAGEMENT PROCESS
YOUTH SECTOR
SCHOOL YEAR 2018 – 2019**

CODE	HEADING	COMMENTS
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 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

APPENDIX A – 5

**TEMPLATE OF A RESOLUTION FROM THE GOVERNING BOARD
DEFERRED REVENUES TO BE CARRIED OVER THE NEXT SCHOOL YEAR**

PREAMBLE

Revenues which a school wants to carry over to the next school year must be documented by the school principal. The 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 answer the three following questions:

- A. Will 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 will have expired?

FOR EACH PROJECT, PLEASE FILL THE FOLLOWING GRID

BUDGETARY CODE IN INFINI	PROJECT		AMOUNTS		Y ³	N ³
	NUMBER	CODE	BALANCE ¹	TBCO ²		
					B	
					C	
EXPLANATIONS⁴ →						

- 1 ACCORDING TO INFINI AS AT JUNE 30 OF THE END OF THE SCHOOL YEAR
- 2 TO BE CARRIED OVER THE NEXT SCHOOL YEAR
- 3 Y (YES) / N (NO) – PLEASE CHECK APPROPRIATE DECISION
- 4 EXPLANATIONS MUST BE PROVIDED

WHEN ALL PROJECTS WILL BE LISTED AND THE GRIDS COMPLETED, PLEASE COMPLETE AND SIGN THE FOLLOWING:

The information presented above on each project is complete and has been presented and discussed with the Governing Board of **[NAME OF SCHOOL]** at its meeting held on **[DATE]**.

IT HAS BEEN MOVED BY **[NAME]** AND SECONDED BY **[NAME]**, TO APPROVE THE ATTACHED GRIDS AND TO ASK THE FINANCIAL SERVICE OF CENTRAL QUEBEC SCHOOL BOARD TO PROCEED WITH EACH AND EVERY DECISION PRESENTED FOR EACH PROJECT.

GOVERNING BOARD CHAIRPERSON SIGNATURE
NAME:

DATE

APPENDIX A – 6

**SUMMER MAINTENANCE
MINOR REPAIRS TO BUILDINGS & GROUNDS⁷**

ALLOCATION FOR SCHOOL YEAR 2018 – 2019

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

APPENDIX A – 7

**GOVERNING BOARDS
PARENTS' COMMITTEE
SPECIAL NEEDS ADVISORY COMMITTEE**

ALLOCATION FOR SCHOOL YEAR 2018 - 2019

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
------------------------------	--------

PARENTS' COMMITTEE

\$4,500.00

**SPECIAL NEEDS ADVISORY
COMMITTEE**

\$2,300.00

⁷ Includes such items as painting, replacing or painting lockers, minor modifications to buildings, replacing carpets with tiles, etc.

APPENDIX A – 8

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 Allocations Committee		
2.2 Labour Relations Committee		
2.3 Management Advisory Committee		
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 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	MAY / JUNE
7.0 REVIEW BY THE AC OF THE 2ND DRAFT	AC / CF / CHR	MAY / JUNE
8.0 CONSULTATIONS AS REQUIRED (LAW & COLLECTIVE AGREEMENTS)⁵		
8.1 Draft Budget	DG / DF / CF	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 AND ADOPTION BY THE AC	AC / CF / CHR	JUNE / JULY
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 2017 - 2018 Status Quo Adopted Budget
- 3 1st provisional staff plan for all categories (excluding teachers) will be based on the 2017 - 2018 Staffing Plan (Status Quo)
- 4 Includes most decentralized measures
- 5 RAC, MAC, Unions, Council of Commissioners
- 6 Based on MEES Budgetary Parameters



COMMISSION SCOLAIRE CENTRAL QUÉBEC
CENTRAL QUÉBEC SCHOOL BOARD

BUDGET MANAGEMENT PROCESS

2018 - 2019

ADULT EDUCATION & VOCATIONAL TRAINING

(Adopted August 15, 2018)

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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.

1.0 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.

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 law is to reinforce the school's / Centre's role as the first entity responsible for pedagogical and administrative matters. The School Board 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 (educational and complementary) 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 Centres are distinct and different, and respects the Centres' 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, budget rules, and an estimate of expected programs.

**BUDGET MANAGEMENT PROCESS
ADULT EDUCATION & VOCATIONAL TRAINING
SCHOOL YEAR 2018 - 2019**

- 1.5.1.6 In exceptional circumstances, after review of appropriate documentation, allocations may be modified to reflect a given situation.
- 1.5.1.7 Allocations should always be used for the purpose intended.
- 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 the Centres to the School Board will be charged to the Centre's budget. The charge to the Centre 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 Centre's error in areas such as student files and attendance records, admissibility certificates, etc., will be charged to the Centre'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 has occurred;
 - B. For the second such error, 7.5% of the financial impact in the year following the year in which the error has occurred;
 - C. For the third and subsequent error, 10% of the financial impact in the year following the year in which the error has occurred ;
 - D. 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 an internal audit conducted in the following school year, excluding travel and living expenses, will be charged to the Centre 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 ALLOCATION

- 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.

With the exception of parents, all group of personnel (senior staff, teachers, support staff and professionals) are consulted 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 constraints 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 must be respected. All staffing allocations must be used for human resources.

However, some staffing allocations may be used for purposes other than those originally intended with the approval of the Human Resources Director, after consultation with the AC and within the limits of collective agreements, Basic School / Centre regulations and School Board policies and, if needed, 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 Human Resources Director who, after consultation, will ensure follow-up. Transfer of an allocation cannot result in an increased cost to the School Board.

- 1.5.2.3 Any resources in excess of the approved staffing allocation incurred by the Centre will be charged to the Centre. Normally, the Human Resources Service will advise Centres by the end of the current school year of possible charges to their Centre budget. The final chargeback will be applied to the following school year.

1.5.3 CENTRES' EXPENSES BUDGETARY ALLOCATIONS

1.5.3.1 *BASIC PRINCIPLE*

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

1.5.3.2 *OPERATING BUDGET*

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

1.5.3.2.2 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 / Centre will be invoiced a fixed annual amount of \$120 (\$10 / month) plus a fixed per capita amount of \$1 per equivalent full-time students (ETP). The clientele of the previous year serves as a reference for the Centres. 1.5.3.2.3 The Centres' Operating Budget for General Education is based on the closed envelope that the MEES gives to the School Board for the school year.

1.5.3.2.4 The Centres' Operating Budget for Vocational Training is based on a forecast of the MEES activities for the upcoming school year and is adjusted to reflect the actual MEES EFT² students as of June 30 of the previous school year. It will also be adjusted throughout the year in the event that additional funding is received from a source other than the MEES and, therefore, not included in the original allocation.

1.5.3.2.5 The Centres are responsible to ensure a balanced budget. Deficits coming from the Operating Budget will be met by using the Centre's specific revenues. (section 1.6)

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

1.5.3.2.7 The Centre Director will not allow a program to start without meeting the minimum required number of

BUDGET MANAGEMENT PROCESS ADULT EDUCATION & VOCATIONAL TRAINING SCHOOL YEAR 2018 - 2019

students as established in Appendix A - 3 without prior approval of the Financial Services.

1.5.3.2.8 In the case where a program begins with the required number of students but the number of students falls below that number during the program to the point where it has an important financial impact on the overall activities of Vocational Training, the Centre Director will inform the Director General or the Director of Financial Services, and will take the necessary measures to reduce costs.

1.5.3.3 CAPITAL BUDGET

1.5.3.3.1 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.

Appendix A – 5 presents a non-exhaustive list of Capital Budget items.

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

1.5.3.3.4 Each Centre is responsible in case of a deficit coming from the capital budget. Compensation will be taken from the Operating Budget (see 1.5.3 above) and the specific revenues (see 1.6.2 below)

1.6 TYPES OF REVENUES MANAGED BY THE CENTRES

1.6.1 ACTIVITIES FINANCED BY PARENTS, STUDENTS, THE SCHOOL BOARD OR MEES

1.6.1.1 The following are non-exhaustive examples of such activities (DOFIN / INFINI):

- A. Resale Material / Workbooks / Consumables (RM);
- B. Special Programs

1.6.1.2 The budget for these activities must be approved by the Governing Board (according to article 96.24 of the Education Act).

1.6.1.3 Revenues derived from resale material will be remitted to the School Board according to the following schedule:

- A. From July 1 to December 31 are to be remitted by February 15
- B. From January 1 to March 31 are to be remitted by May 15
- C. From April 1 to June 30 are to be remitted by September 15.

- 1.6.1.4 Before making a bank transfer from the Centre to the School Board's account, a written confirmation (e-mail is acceptable) from the Centre Director 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.
- 1.6.1.5 Surpluses coming from resale activities may be used to cover deficits in other sections, except staffing, or may be used as the Centre'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)
- 1.6.1.6 Any deficit generated by these activities will be charged to the Centre's Operating Budget (see 1.5.3 above) and / or the specific revenues of the current school year. If a deficit remains, the Centre Director must prepare and submit a recovery plan to Financial Services.
- 1.6.2 SPECIFIC REVENUES
- 1.6.2.1 The following are non-exhaustive examples of specific revenues:
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 purposes of revenue generation, a Centre building may contain two categories of premises as defined in the Deed of Establishment:
- 1.6.2.3.1 Centre premises: those areas determined by the School Board to be necessary for use by the Centre in fulfilling its educational mission. Revenues generated from the rental of Centre premises are deposited in the Centre's bank account.
- 1.6.2.3.2 Non-Centre premises, the remaining areas of the building. Revenues generated from the rental of non-Centre premises are credited to the School Board.
- 1.6.3 CENTRE SPONSORED EXTRA-CURRICULAR ACTIVITIES
- 1.6.3.1 The following are non-exhaustive examples of extra-curricular activities:

**BUDGET MANAGEMENT PROCESS
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- A. Fundraising / Donations
 - B. Graduation
 - C. Centre social activities.
- 1.6.3.2 All extra-curricular activities revenues generated by the Centre will be credited to that Centre's account.
- 1.6.3.3 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.
- 1.6.3.4 Any deficit incurred from extra-curricular activities will be charged to the Centre's Operating Budget.
- 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 leaving the School Board with little or no discretionary power regarding the use of the transferred financial resources;
 - B. 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;
 - 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 Centre wants to carry over to the next school year must be documented by the Centre Director. The 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 Centre Director should answer the three following questions:

- A. Will 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 will have expired?

Please refer to Appendix A - 6 for a template to be completed for the projects.

2.0 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, *« 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 Ressources 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 budgetary process;

- 2.3.2 Propose budgetary orientations, priorities and allocations taking into consideration the Commitment-to-Success Plan, Management and Educational Success Agreements and the MEES Budgetary Rules and Parameters.
- 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 Education Act, the MEES Budget Rules and the School Board Budget Parameters.
- 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 will publish a summary of the annual financial statements of the School Board. “

2.4 CENTRE DIRECTORS

- 2.4.1 Adhere to the principles and provide recommendations on the Budget Management Process;
- 2.4.2 Assess needs in the Centre and consult Centre staff in accordance with Sections 96.20 and 110.13 of the Education Act:

« Sections 96.20 to 96.26, except the second paragraph of section 96.21, adapted as required, apply to the Centre Directors.»

BUDGET MANAGEMENT PROCESS ADULT EDUCATION & VOCATIONAL TRAINING SCHOOL YEAR 2018 - 2019

« After consulting with the Centre 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 Centre in respect of each staff category and of the professional development needs of the staff. »

2.4.3 Consult 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 Centre 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 Centre. »

[Goods and services - Refers to any budget item or need, excluding the management of human resources in the Centre. Therefore, discussion should center on the needs for services for students as defined by the Educational Project and School Success Plans (e.g.: security measures for the Centre, students needing more help choosing a career path, etc.)]

2.4.4 Analyze the Centre's budget envelope taking into consideration financial guidelines from the Governing Board, the Centre's policies, objectives, Success Plan, Management and Educational Success Agreement, prepare distributions of allocated resources, excluding allocations for Human Resources, and submit the draft budget to the Governing Board for adoption then submit to School Board for approval in accordance with Section 96.24 of the Education Act:

« The Principal shall prepare the annual budget of the Centre, 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 Centre by the School Board and the Centre's own revenues, on the other hand.

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

At the end of every school year, the Centre's 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 Centre 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 Centre closes, the Centre's surpluses and funds shall be transferred to the School Board."

2.4.5 Administer budgets within parameters (including ensuring proper accounting coding of all expenses made by the Centre) while following up with the Governing Board and the Director General. An annual report (Centre budget, capital, special funds) must be submitted to the Governing Board for adoption and be 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 Director on the needs of the Centre, as stipulated in Section 96.22 of the Education Act

2.5.2 Analyze and adopt the Centre's Annual Budget as stated in Section 110.4 of the Education Act, taking into consideration the Centre's policies, objectives, Success Plan and Management and Educational Success Agreement

« Sections 80 to 82 and 93 to 95, adapted as required, apply to the Governing Board of a Centre.»

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

2.6 MANAGEMENT ADVISORY COMMITTEE (MAC)

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

3.0 EXPENSES COVERED AT THE SCHOOL BOARD LEVEL

3.1 HUMAN RESOURCES IN CENTRES AND THE BOARD OFFICE

3.1.1 As employer, the CQSB, must ensure that all of its legal obligations are respected. In order to do so, it keeps the salary centralized. No salary or compensation will be paid out of the funds managed by the Centre.

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

3.1.3 The Centre Director may not create permanent positions through the use of the Centre's budget. The Centre Director must respect the adopted staffing plan.

3.1.4 Notwithstanding the above, each Centre Director, Director of Services and Coordinator is recognized as the immediate supervisor for personnel of that Centre or Service according to the organizational chart.

3.2 PROFESSIONAL DEVELOPMENT

3.2.1 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 / Centres and management personnel, annual budgets are established by the Human Resources Service taking into consideration the local management policy and the School Board's budget.

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

3.2.3 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)

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 repairs is designated for each Centre annually for projects to be generally carried out during the summer. Having consulted the Governing Board, each Director, along with the Buildings & Equipment Service decides on project priorities. The allocation for the Centre for the school year is attached under Appendix A - 6.

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

3.4.1 The Buildings & Equipment Service in collaboration with Centre Directors and Directors of Service will oversee major renovation projects using the following criteria to determine priorities:

- 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

3.5.1 The following is anon-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

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

3.7 COUNCIL OF COMMISSIONERS

3.7.1 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 GRANTS – MEES “MOBILIER, APPAREILLAGE, OUTILLAGE “ [MAO] GRANTS)

3.8.1 Each Centre receives a per-EFT student allocation as outlined in Appendix A - 1. 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 Centre and that involves equipment essential for the delivery of educational services to students and bought through the School Board, the Centre'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 Centre's capital budget
- C. The total contribution of the Centre, per event, will not exceed one-third (1/3) of the balance of the replacement cost, up to \$6 per equivalent full time student, based on the previous year, from the Centre'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 GOVERNING BOARD

3.9.1 The annual allocation for that committee is shown in Appendix A - 7. This budget will be handled through the School Board's operations.

3.9.2 The Governing Board must adopt a balanced budget and be accountable to the School Board for its administration.

3.9.3 Section 66 of the Education Act stipulates that the Governing Board's budget for operating expenses, as determined in Appendix A - 7, 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.»

4.0 TIMELINE FOR THE ADOPTION OF THE BUDGET

Please refer to Appendix A – 9 for the schedule.



**BUDGET MANAGEMENT PROCESS
ADULT EDUCATION & VOCATIONAL TRAINING
SCHOOL YEAR 2018 - 2019**

APPENDIX A – 1

STAFFING GUIDELINES & PARAMETERS

Staffing allocation for the Centres are determined annually on an historical basis.

APPENDIX A – 2

OPERATING AND CAPITAL BUDGETS

ALLOCATIONS FOR SCHOOL YEAR 2018 – 2019

OPERATING BUDGET

❖ Per Capita Applied to EFT	
✓ Adult Education ³	\$69.00
✓ Vocational Training ⁴	\$131.00

CAPITAL BUDGET^{5,6}

❖ Adult Education	\$42.90
❖ Vocational Training ⁷	

³ EFT based on MEES parameters

⁴ EFT based on budget forecast

⁵ Includes such items as computers, furniture, and equipment for the school; also includes the contribution of the Centres for the replacement of equipment stolen from the Centres (as outlined in 3.7); excludes computers for professionals, as computers belong to the School Board.

⁶ Allocation per EFT

⁷ Varies based on program registration

**BUDGET MANAGEMENT PROCESS
ADULT EDUCATION & VOCATIONAL TRAINING
SCHOOL YEAR 2018 - 2019**

APPENDIX A – 3

OPERATING BUDGET

CODE	HEADING	COMMENTS
14***-401	Vocational Training - Material & Supplies	Supplies for all vocational courses
14***-410	Vocational Training - Textbooks	Textbooks only
14***-414	Vocational Training - Teachers' Textbooks	Teachers' textbooks
14***-514	Vocational Training - Fees other	Expenses for various activities
18***-401	General Education - Material & Supplies	Supplies for all general education courses
18***-410	General Education - Textbooks	Textbooks only
18***-504	General Education – Dues & Subscriptions	Magazine subscriptions
18***-514	General Education - Fees Other	Expenses for various activities
21120-401	School Administration - Material & Supplies	Supplies, secretary & Principal (staples, pencils, envelopes, etc.)
21120-514	School Administration - Fees Other	Expenses for various activities
21120-810	School Administration - Miscellaneous	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 - Dues & Subscriptions	Magazine subscriptions
22220-401	Computer Education - Material & Supplies	Peripherals, paper for printers, etc.
22220-403	Computer Education - Supplies	For repairs to equipment
22220-513	Computer Education - Maintenance & Repairs	Labour for repairs to equipment
22220-546	Computer Education - Licenses & Software	
23100-401	Guidance - Material & Supplies	Tests, reference material, etc.
21400-401	Telephone & Messenger - Material & Supplies	Fax paper, etc.
21400-402	Telephone & Messenger - Messenger	Mailing by courier
21400-405	Telephone & Messenger - Stamps	
21400-543	Telephone & Messenger - Cellular	Cellular phones

APPENDIX A – 4

MINIMUM NUMBER OF STUDENTS TO START A PROGRAM

DECENTRALIZED OPERATING BUDGET FOR CENTRE⁸

PROGRAMS	HOURS	NUMBER OF STUDENTS
5817 - DEP Home Care Assistance	975	15
5764 - ASP Starting a Business	330	TBD ⁹
5783 - DEP Hotel Reception	735	16
5821 - DEP Professional Sales	900	13
5712 - DEP Secretarial Studies Program	1,485	16
5731 - DEP Accounting	1,350	16
5802 - DEP Pharmacy Technical Assistance	1,230	16
5823 - DEP Sales Representation	450	TBD
5825 - DEP Health Assistance and Nursing	1,800	15
5816 - DVS Assistance in Health Care Facilities	750	15

It is understood that if the EFT in one program is more than the minimum designated, this could help another program having less than the minimum EFT required for start up. In some cases, upon receipt of pre-approval MEES' financing, the School Board could award an allocation for small groups so that groups with a number of students less than the above mentioned minimum number may start.

⁸ See Section 1.4 – j) Principles for the equitable distribution of resources

⁹ To Be Determined

**BUDGET MANAGEMENT PROCESS
ADULT EDUCATION & VOCATIONAL TRAINING
SCHOOL YEAR 2018 - 2019**

APPENDIX A – 5

CAPITAL BUDGET

CODE	HEADING	COMMENTS
14***-630 14***-730	Formation Professional - Specialized Equipment	All equipment exclusively for the implementation of teaching activities
18***-630 18***-730	Formation General - 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, Smart board, 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, filling-cabinets, curtains.
63000-790	Janitorial Services - Equipment	Floor polisher

APPENDIX A – 6

**TEMPLATE OF A RESOLUTION FROM THE GOVERNING BOARD
DEFERRED REVENUES TO BE CARRIED OVER THE NEXT SCHOOL YEAR**

PREAMBLE

Revenues which a school wants to carry over to the next school year must be documented by the Centre director. The 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 / Centre principal should answer the three following questions:

- A. Will 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 will have expired?

FOR EACH PROJECT, PLEASE FILL THE FOLLOWING GRID

BUDGETARY CODE IN INFINI	PROJECT		AMOUNTS		Y ³	N ³
	NUMBER	CODE	BALANCE ¹	TBCO ²		
					B	
					C	
EXPLANATIONS ⁴ →						

¹ ACCORDING TO INFINI AS AT JUNE 30 OF THE END OF THE SCHOOL YEAR

² TO BE CARRIED OVER THE NEXT SCHOOL YEAR

³ Y (YES) / N (NO) – PLEASE CHECK APPROPRIATE DECISION

⁴ EXPLANATIONS MUST BE PROVIDED

WHEN ALL PROJECTS WILL BE LISTED AND THE GRIDS COMPLETED, PLEASE COMPLETE AND SIGN THE FOLLOWING:

The information presented above on each project is complete and has been presented and discussed with the Governing Board of [NAME OF SCHOOL] at its meeting held on [DATE].

IT HAS BEEN MOVED BY [NAME] AND SECONDED BY [NAME], TO APPROVE THE ATTACHED GRIDS AND TO ASK THE FINANCIAL SERVICE OF CENTRAL QUEBEC SCHOOL BOARD TO PROCEED WITH EACH AND EVERY DECISION PRESENTED FOR EACH PROJECT.

GOVERNING BOARD CHAIRPERSON SIGNATURE
NAME:

DATE

APPENDIX A – 7

**SUMMER MAINTENANCE
MINOR REPAIRS TO BUILDINGS & GROUNDS¹⁰**

ALLOCATION FOR SCHOOL YEAR 2018 - 2019

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

APPENDIX A – 8

GOVERNING BOARD

ALLOCATION FOR SCHOOL YEAR 2018 – 2019

GOVERNING BOARD

❖ Adult Education and Vocational Training	\$225.00
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¹⁰ Includes such items as painting, replacing or painting lockers, minor modifications to buildings, replacing carpets with tiles, etc.

APPENDIX A – 9

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 Labour Relations Committee		
	2.3 Management Advisory Committee		
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)	DHR / CHR	
	3.3 Specific Staffing Requests		
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	MAY / JUNE
7.0	REVIEW BY THE AC OF THE 2ND DRAFT	AC / CF / CHR	MAY / JUNE
8.0	CONSULTATIONS AS REQUIRED (LAW & COLLECTIVE AGREEMENTS)⁵		
	8.1 Draft Budget	DG / DF / CF	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 AND ADOPTION BY THE AC	AC / CF / CHR	JUNE / JULY
11.0	ADOPTION BY THE COUNCIL OF COMMISSIONERS	DG / DF	AUGUST

**BUDGET MANAGEMENT PROCESS
ADULT EDUCATION & VOCATIONAL TRAINING
SCHOOL YEAR 2018 - 2019**

- 1 AC Administrative Council
CF Coordinator, Finance
CHR Coordinator, Human Resources
DF Director of Finance
DG Director General
DHR Director of Human Resources
- 2 1st draft budget will be based on 2017 - 2018 Status Quo Adopted Budget
- 3 1st provisional staff plan for all categories (excluding teachers) will be based on the 2017 - 2018 Staffing Plan (Status Quo)
- 4 Includes most decentralized measures
- 5 RAC, MAC, Unions, Council of Commissioners
- 6 Based on MEES Budgetary Parameters