



**Approved minutes of the meeting of the Council of Commissioners of the Central Québec School Board held on Wednesday, August 20, 2014 at 7:00 p.m. at the Board Office, 2046, chemin St-Louis, Québec (Québec) G1T 1P4.**

|                 |                     |                                   |
|-----------------|---------------------|-----------------------------------|
| <b>Present:</b> | Isabel Béland       | Parent Commissioner               |
|                 | Stephen Burke       | Chairman                          |
|                 | Marie-Claude Doucet | Commissioner (by videoconference) |
|                 | Debbie Ford-Caron   | Commissioner                      |
|                 | Chantal Guay        | Commissioner                      |
|                 | Kevin Jack          | Commissioner                      |
|                 | Robert Lemelin      | Commissioner                      |
|                 | Wyna Marois         | Commissioner                      |
|                 | Esther Paradis      | Commissioner                      |
|                 | Stephen Pigeon      | Director General                  |
|                 | Jo Rosenhek         | Commissioner                      |
|                 | Jo-Ann Toulouse     | Commissioner                      |
|                 | Edward Vining       | Commissioner                      |

|                |                       |                     |
|----------------|-----------------------|---------------------|
| <b>Absent:</b> | Darlene Brown         | Commissioner        |
|                | Heather Clibbon-Coté  | Commissioner        |
|                | Stephen Nellis        | Parent Commissioner |
|                | Jean Robert           | Vice-Chairman       |
|                | Marie-Soleil Tremblay | Commissioner        |
|                | Robert Vallières      | Commissioner        |
|                | Aline Visser          | Commissioner        |

|                       |                     |  |
|-----------------------|---------------------|--|
| <b>In attendance:</b> | Laurent Després     | Director of Financial Services,<br>Buildings & Equipment |
|                       | François Garon      | Computer Technician                                      |
|                       | Pierrette Laliberté | Assistant Director General                               |
|                       | Patti L. Moore      | Secretary General  |
|                       | Mark Sutherland     | Director of Instructional Services                       |

**14-08.01 Call to order**

The Chairman called the meeting to order at 7:11 p.m.

**14-08.02 Approval of the agenda**

It was MOVED by M.-C. Doucet, SECONDED by W. Marois and UNANIMOUSLY RESOLVED; that the agenda be approved as presented.

**14-08.03 Public question period**

No public was present.

**14-08.04 Question Period for Students**

No students were present.

**14-08.05**      **Correspondence from Students**

No correspondence was received.

**14-08.06**      **Approval of the minutes of the regular meeting held on June 13, 2014**

It was MOVED by J. Rosenhek, SECONDED by C. Guay and RESOLVED, that the minutes of the regular meeting of the Council of Commissioners held on June 13<sup>th</sup>, 2014 be approved as presented.

Commissioner K. Jack abstained from voting.

**14-08.07**      **Business arising from the minutes**

No business to report.

**14-08.08**      **Report from the Chairman**

The Chairman indicated that he had sent a report to commissioners that addressed the following:

- November 2014 School Board Elections
- Lieutenant-Governor Medal Ceremony – June 14<sup>th</sup>, 2014
- CQSB Agenda Meeting – August 14<sup>th</sup>, 2014

S. Burke congratulated and welcomed the new Director General, Stephen Pigeon, the new Assistant Director General, Pierrette Laliberte and the new Director of Instructional Services, Mark Sutherland.

**14-08.09**      **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) Report on AC Strategic Planning Day – July 2, 2014
- c) CQSB Induction Week for New Teachers
- d) Principals' and Vice-Principals' Meeting (September 17<sup>th</sup> and 18<sup>th</sup>)
- e) Update on November School Board Elections
- f) Report on Leaves of Absence / Resignations, etc.
- g) June Examinations
- h) 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

New Business

a) Budget Management Process 2014-2015 – Youth Sector

WHEREAS section 96.25 of the Education Act stipulates that school principals are to be consulted on 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 make public the objectives and principles governing the allocation of subsidies, school tax proceeds and other revenues among its educational institutions as well as the criteria pertaining thereto”;

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 2014-2015 school year was accepted in principle by the Council of Commissioners on March 21<sup>st</sup>, 2014;

WHEREAS appropriate consultation has taken place;

It was MOVED by K. Jack, SECONDED by W. Marois and RESOLVED; that the Council of Commissioners accept the Budget Management Process – Youth Sector for the 2014-2015 school year as in **Appendix 1** to the minutes.

Commissioners M.-C. Doucet and D. Ford-Caron voted against; C. Guay abstained from voting.

b) Budget Management Process 2014-2015 – Adult and Vocational Sector

WHEREAS section 110.13 of the Education Act stipulates that centre principals are to be consulted on school board policies;

WHEREAS section 110.3 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 make public the objectives and principles governing the allocation of subsidies, school tax proceeds and other revenues among its educational institutions as well as the criteria pertaining thereto”;

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

New Business (continued)

b) Budget Management Process 2014-2015 – Adult and Vocational Sector (continued)

WHEREAS the draft Budget Management Process for the 2014-2015 school year was accepted in principle by the Council of Commissioners on March 21<sup>st</sup>, 2014;

WHEREAS appropriate consultation has taken place;

It was MOVED by R. Lemelin, SECONDED by W. Marois and UNANIMOUSLY RESOLVED; that the Council of Commissioners accept the Budget Management Process – Adult and Vocational Education Sector for the 2014-2015 school year as in **Appendix 2** to the minutes.

c) Adoption of the 2014-2015 Operating, Capital and Debt Service Budget:

WHEREAS as specified by the Education Act, the Central Québec School Board must adopt and submit to the *ministère de l'Éducation, du Loisir et du Sport* (MELS) its Operating, Capital Investment, and Debt Service Budget for the 2014-2015 school year;

WHEREAS the draft budget shows no deficit for the year;

It was MOVED by R. Lemelin, SECONDED by E. Paradis and UNANIMOUSLY RESOLVED; that the Operating, Capital Investment and Debt Service Budget for the 2014-2015 school year be approved and submitted to the *ministère de l'Éducation, du Loisir et du Sport* (MELS).

d) Adoption of the 2014-2015 Gross and Net Taxation Rates

WHEREAS as specified by the Education Act, the Central Québec School Board must set the school tax rate at the time of the adoption of the budget of the school board;

WHEREAS the budgetary projections set the gross taxation rate at \$0.35 per \$100.00 of real evaluation;

WHEREAS this rate is determined by the *ministère de l'Éducation, du Loisir et du Sport* and is the maximum established in the Education Act;

WHEREAS the budgetary projections set the net taxation rate at \$0.30433 per \$100.00 of real evaluation;

It was MOVED by C. Guay, SECONDED by R. Lemelin and UNANIMOUSLY RESOLVED; that the gross and net taxation rates be adopted as presented.

**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 M.-C. Doucet, SECONDED by J.-A. Toulouse 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 2014-2015 school year.

f) Changes to the Organizational Chart

WHEREAS the Director General announced her decision to retire as of July 15, 2014;

WHEREAS this retirement resulted in several changes to the Organizational Chart;

It was MOVED by E. Paradis, SECONDED by C. Guay and UNANIMOUSLY RESOLVED; that the Council of Commissioners accept the revised Organizational Chart, dated July 1<sup>st</sup>, 2014.

g) One-Year School-Bus Transportation Contracts

It was MOVED by R. Lemelin, SECONDED by E. Paradis and UNANIMOUSLY RESOLVED; that the Central Québec School Board accept the following one-year transportation contracts for the 2014-2015 school year;

| Transporter              | Capacity          | Territory                               | 2013-2014<br>Index 1.52%<br>Excluding<br>Tax | 2013-2014<br>Actual<br>Cost | 2014-2015 (\$)<br>Index 1.52%<br>Excluding<br>Tax |
|--------------------------|-------------------|---|--|-----------------------------|---|
| Autocar<br>Jeannois Inc. | Berlin            | Alma                                    | 21,819                                       | 23,323                      | 23,542  |
| Pierre Giroux            | Berlin            | Îles d'Orléans                          | 21,281                                       | 21,281                      | 21,481  |
| Nadine Girard            | Berlin            | Îles d'Orléans                          | 14,560                                       | 14,560                      | Not renewed                                       |
| Nicole Lefebvre          | Berlin            | Tewkesbury                              | 23,198                                       | 23,198                      | 23,416  |
| Claire Rousseau          | Taxi              | Val-Bélair<br>(to École<br>St-François) | 22,673                                       | 29,668                      | 29,947  |
| Ghislain<br>Bergeron     | Berlin            | Fossambault<br>to DDO                   | 16,019                                       | 17,122                      | 17,283  |
| Charles A.<br>Morton     | 5- Row /<br>8-Row | Chapais                                 | 45,869                                       | 49,029                      | 49,490  |

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

**New Business (continued)**h) Acceptance of Major Renovation Projectsi. Hiring of a Contractor: Shawinigan High School – Sanitary facilities

WHEREAS the School Board had reserved part of the *Maintien des bâtiments* budget for the Shawinigan High School sanitary facilities;

WHEREAS plans and specifications were prepared and a public call for tenders for general contractors was placed on SEAO (*Système électronique des appels d'offres du gouvernement du Québec*) on May 23<sup>rd</sup>, 2014 and opened on June 13<sup>th</sup>, 2014;

WHEREAS the architect has recommended that the tender be accepted as it met the requirements and specifications of the project;

It was MOVED by C. Guay, SECONDED by W. Marois and UNANIMOUSLY RESOLVED; that the Council of Commissioners ratify the decision to accept the tender that met the specifications for the Shawinigan High School sanitary facilities (1125, avenue des Cèdres, Shawinigan, QC G9N 1P7) as submitted by *Construction R. Cloutier*, (4450, avenue Jean-Duchesne, Shawinigan-Sud, QC G9N 6T5) in the amount of \$343,323.00 (taxes not included); and

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

ii. Hiring of a Contractor: St. Vincent School – Masonry restoration

WHEREAS the School Board had reserved part of the *Maintien des bâtiments* budget for the St. Vincent School masonry restoration;

WHEREAS plans and specifications were prepared and a public call for tenders for general contractors was placed on SEAO (*Système électronique des appels d'offres du gouvernement du Québec*) on June 19<sup>th</sup>, 2014 and opened on July 10<sup>th</sup>, 2014;

WHEREAS the architect has recommended that the lowest tender be accepted as it met the requirements and specifications of the project;

It was MOVED by E. Paradis, SECONDED by J. Rosenhek and UNANIMOUSLY RESOLVED; that the Council of Commissioners ratify the decision to accept the lowest tender that met the specifications for the St. Vincent School masonry restoration (995, rue Wolfe, Québec, QC G1V 3J9) as submitted by *Briquetal Ltée*, (2961, boulevard Louis XIV, Québec, QC G1C 3K6) in the amount of \$142,000.00 (taxes not included); and

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

New Business (continued)

h) Acceptance of Major Renovation Projects (continued)

iii. Hiring of a Contractor: Ste-Foy Elementary School – Furnace repair

WHEREAS the School Board had reserved part of the *Maintien des bâtiments* budget for the Ste-Foy Elementary School furnace;

WHEREAS plans and specifications were prepared and a public call for tenders for general contractors was placed on SEAO (*Système électronique des appels d'offres du gouvernement du Québec*) on June 6<sup>th</sup>, 2014 and opened on July 15<sup>th</sup>, 2014;

WHEREAS the architect has recommended that the lowest tender be accepted as it met the requirements and specifications of the project;

It was MOVED by R. Lemelin, SECONDED by K. Jack and UNANIMOUSLY RESOLVED; that the Council of Commissioners ratify the decision to accept the tender that met the specifications for the repair of the Ste-Foy Elementary School furnace (1240, rue Julien-Green, Québec, QC G1W 3M1) as submitted by *Équipe SG*, (966, chemin Olivier, suite 375, St-Nicolas, QC G7A 2N1) in the amount of \$103,675.00 (taxes not included); and

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

i) Motion to Rescind Change to Transportation Policy

WHEREAS the Council of Commissioners recommended, at the June 13<sup>th</sup>, 2014 Council of Commissioners' meeting the adoption of a change to section 9 of the CQSB Transportation Policy;

WHEREAS it was later pointed out that according to CQSB procedure, the change should first have gone to consultation;

WHEREAS the Transportation department wishes to propose other changes to the policy in the coming year under the guidance of the Transportation Advisory Committee;

It was MOVED by R. Lemelin, SECONDED by E. Paradis and UNANIMOUSLY RESOLVED; that the Council of Commissioners rescind resolution 14-06.10 k) from the June 13<sup>th</sup>, 2014 regular meeting.

14-08.10

**New Business (continued)**

j) Ville de Chapais – Commission scolaire Saguenay: Transfer of Lot 8-124

WHEREAS in 1980, Falconbridge Copper Ltd. sold a lot of land to the *Commission scolaire Saguenay*, situated in the *Ville de Chapais*;

WHEREAS in this act, published under the number 185 626, there are two lots enumerated;

WHEREAS in 1987, the *Commission scolaire Saguenay* sold the land for one dollar to the *Ville de Chapais*;

WHEREAS in the second act, published under the number 233 644, only one lot is enumerated (*Lot 1-373; Bloc 1, Canton de Lévy*);

WHEREAS in order to correct the original clerical error, the *Commission scolaire Saguenay* (now Central Québec School Board) must give permission to transfer that lot - free of charge - back to the *Ville de Chapais*;

It was MOVED by J.-A. Toulouse, SECONDED by D. Ford-Caron and UNANIMOUSLY RESOLVED; that the Council of Commissioners of the Central Québec School Board authorize the transfer of the lot (formerly named *Lot 8-124; Bloc 8, Canton de Lévy*) - free of charge - back to the *Ville de Chapais*.

14-08.11

**Committee Reports**

a) Executive Committee

W. Marois gave a report on the meeting held on August 20, 2014. The committee is seeking legal advice regarding the timeline for the short and long-term plans of the Riverside schools. The Executive Committee will continue to monitor the overall timeline and consultation process.

b) Parents' Committee

A meeting was held on June 14<sup>th</sup>, 2014. No report was made.

c) Transport Advisory Committee

No meeting was held.

d) Audit Committee

No meeting was held. The next meeting will be on September 29, 2014.



**14-08.11**

**Committee Reports (continued)**

e) Evaluation of the Director General

No meeting was held.

f) Communications Committee

No meeting was held.

g) Ethics and Governance Committee

No meeting was held.

h) Human Resources Committee

No meeting was held.

i) Ad Hoc Committee on Short and Long Term Planning

No meeting was held.

**14-08.12**

**Quebec English School Boards Association**

a) Report from the Board of Directors

D. Ford-Caron reported that the QESBA Board of Directors met on Monday, August 18<sup>th</sup>, 2014 to discuss of the budget to be presented at the AGM videoconference on Tuesday, September 16.

A discussion took place regarding attendance and votes at the QESBA AGM. The following motion is the result of that discussion:

WHEREAS the QESBA Annual General Meeting (AGM) will take place by videoconference on Tuesday, September 16<sup>th</sup>, 2014;

WHEREAS each member of the CQSB Council of Commissioners - including parent commissioners - has a vote at the AGM;

WHEREAS Chairman Stephen Burke will be the only member of the CQSB Council of Commissioners to attend the QESBA AGM;

It was MOVED by D. Ford-Caron, SECONDED by M.-C. Doucet and UNANIMOUSLY RESOLVED; that the members of the CQSB Council of Commissioners, give proxy to Chairman Stephen Burke to vote on their behalf.

**14-08.12**      **Quebec English School Boards Association (continued)**

b) Reports from the Committees

S. Burke mentioned that the QESBA Finance Committee met on Monday, August 18<sup>th</sup>, 2014 at 8:30 a.m., the QESBA Executive Committee met on the same day at 10:30 a.m.

**14-08.13**      **Next meeting**

The next regular meeting of the Council of Commissioners will be held on Friday, September 12<sup>th</sup>, 2014 at 7:00 p.m.

**14-08.14**      **Question period**

a) Public

No public was present.

b) Commissioners

No questions were asked.

**14-08.15**      **In-camera session**

No in-camera session was held.

**14.08.16**      **Adjournment**

The meeting was ADJOURNED at 8:45 p.m. on a MOTION by R. Lemelin, SECONDED by M.-C. Doucet.

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Patti L. Moore  
Secretary General

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Stephen Burke  
Chairman

Approved on September 12, 2014.



# BUDGET MANAGEMENT PROCESS 2014-2015 Youth Sector

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**Adopted  
August 20, 2014**

# 1. PREAMBLE AND PRINCIPLES FOR THE EQUITABLE DISTRIBUTION OF RESOURCES

## 1.1 Budget Management Philosophy

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

## 1.2 Organization's Values, Commitments, Motto

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

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

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

## 1.3 Legal Framework of the Education Act

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

The School Board is a legal entity under public law whose mission is to instruct, socialize and provide qualifications as well as ensure that those whom it oversees receive the educational services to which they are entitled by virtue of the Education Act.

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

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

The School Board is the owner of its buildings.

## 1.4 Type of allocations (resources) to be distributed

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

## 1.5 Principles for the Equitable Distribution of Resources

### 1.5.1 Common principles

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

of the annual external audit the cost of a preventive internal audit conducted in the following school year, excluding travel and living expenses will be charged to the school budget in the year the preventive internal audit is conducted.

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

#### 1.5.2 Staffing allocations

- a) The School Board will annually establish staffing guidelines and parameters for the allocation of human resources to its schools and administrative services. With the exception of parents, all partners concerned will be consulted on the equitable distribution of resources. The School Board reserves the right to adjust the staffing plan in accordance with the MELS parameters, CQSB constraints as well as specific allocations confirmed after the approval of the staffing plan.
- b) All staffing allocations should be used for the purposes originally intended. However, some staffing allocations may be used for purposes other than those originally intended with the confirmation of the Director of Human Resources, after consultation with the Administrative Council and within the limits of collective agreements, School regulations, School Board policies and specific resolutions of the Council of Commissioners. Transfers of allocations for remedial and supporting teachers, in-school professionals, special education technicians and attendants for handicapped students will also be submitted for review to the Board Parity Committee on Special Needs and for approval to the Administrative Council or in exceptional circumstances to the Director of Complementary Educational Services and Director of Human Resources
- c) Each school will be required to name a Staff Assistant. . Allocations for Staff Assistant are non-transferable and must not generate additional costs.
- d) All requests for transferability must be made in writing to Human Resources who, after consultation, will ensure follow-up. All staffing allocations must be used for human resources.
- e) All provisional staffing allocations will be based on, September 30, 2013 enrolment. The exception to this will be: teachers' allocations, allocations for janitorial personnel and special needs allocations. The Board reserves the right to modify the staffing allocations upon a fluctuation of student enrolment or budget constraints..
- f) Any resources in excess of the approved staffing allocation incurred by the school will be charged to the school. Normally, the School Board will advise schools by the end of the school year of possible charges to their school budget. The final chargeback will be applied to the following school year.

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

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

Examples (Dofin category):

- School Budget (SB) - Section 4 p. 14 provides a list of SB expenses
  - Copy (COPY)
  - Technical support (TSC)
- a) The per student 1 provisional school budget allocation will be based on the enrolment as of September 30, 2013. However, the final budget will be adjusted with the number of students on September 30, 2014.
- b) Surpluses of basic allocations can be used to cover deficits in other allocations but only during the same school year.
- c) Schools are responsible to ensure a balanced budget. Deficits coming from the basic allocations will be met by using the schools’ specific revenues (see 1.6.2 below).

### 1.5.4 Specific allocations (or specific measures)

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

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

- c) Specific allocations must be used solely for the purpose for which they were intended. In some cases expenses made from these allocations must be pre-approved by the School Board and are subject to a report to be submitted to the School Board.
- d) Surpluses cannot be transferred to cover any other deficit.
- e) Schools are responsible to ensure a balanced budget coming from these allocations. Compensation for deficits will be taken from the basic allocations (see 1.5.3 above) and/or the specific revenues (see 1.6.2 below)

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

- a) Confirmation of the capital budget from the Finance Department must be obtained prior to starting to spend monies coming from this allocation.
- b) The school is responsible in case of a deficit coming from the capital budget. Compensation will be taken from the basic allocations (see 1.5.3 above) and/or the specific revenues (see 1.6.2 below)
- c) Capital budget items are those that have a life expectancy of more than one year, that will not be re-sold to parents and that will be used permanently for educational or administrative purposes.
- d) The following is a non-exhaustive list of capital budget items: Furniture, equipment, chairs, desks, etc.

#### 1.6 Types of revenues managed by the schools

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

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

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



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

Amounts received by schools:

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

Before making a bank transfer from the school to the School Board's account, a written confirmation (e-mail is acceptable) from the school principal will be required.

- e) When surpluses are generated through one of these activities, surpluses may be used to cover deficits in other allocations, except staffing and/or deficits in School sponsored extra-curricular activities. These surpluses may be used as the school's contribution to matching grants. Surpluses may not be carried over from one school year to the next as per MELS budgetary rules and generally accepted accounting principles (GAAP).
- f) Any deficit generated by these activities, will be charged to the school's basic allocations (see 1.5.3 above) and/or the specific revenues (see 1.6.2 below) of the current school year.

#### 1.6.2 Specific revenues

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

### 1.6.3 School sponsored extra-curricular activities

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

### 1.6.4 Deferred revenues

According to generally accepted accounting principles (GAAP), revenues may be carried over from one school year to the next as long as the three following conditions are met:

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

Revenues which a school wants to carry over to the next school year must be documented by the school principal. The document (memo or email) must be submitted to the Director of Financial Services by August 31 at the latest and explain the reasons why the remaining revenues at the end of the school year have to be carried over to the next school year by stating how the three conditions mentioned above are met . In order to do this the school principal should answer the three following questions:

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

## 2. ROLES AND RESPONSIBILITIES

### 2.1 Council of Commissioners

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

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

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

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

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

- b) Approve and adopt the provisional School Board budget;
- c) Analyze and adopt the revised budget;
- d) As stated in Section 278 of the Education Act, give notice of sitting where the budget is to be studied:

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

### 2.2 Director General and/or Administrative Council

- a) Promote the philosophy of the Budget Management Process
- b) Establish budgetary orientations and priorities taking into consideration the Strategic Plan, Partnership Agreement and Management and Educational Success Agreements.
- c) Develop the consultation calendar (see page 16);
- d) Ensure the budget is redistributed in an equitable fashion while respecting the School Board's Strategic Plan, the Education Act, the MELS budget rules and the School Board budget parameters;
- e) Approve the Governing board budgets;
- f) Recommend the adoption of the School Board budget;

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

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

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

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

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

### 2.3 School Principals

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

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

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

- c) Consult the Governing Board as stated in Section 96.22 of the Education Act:

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

“Goods and services” - Refers to any budget item or need, excluding the management of human resources in the school. Therefore, discussion should centre on the needs for services for students as defined by the educational project and school success plans; i.e., security measures for the school, the Governing board would like a ratio of 20 students to 1 supervisor at lunch time, students need more help choosing a career path, etc.

- d) Analyze the school's budget envelope taking into consideration financial guidelines from the governing board, the school's educational project, the school's success plan and the management and educational success agreement, prepare distribution of allocated resources (as specified in sections 1.5.3, 1.5.5, 1.6.1, 1.6.2 and 1.6.3 above), excluding allocations for Human Resources, and submit the draft budget to the

governing board for adoption then submit to the School Board for approval in accordance with Section 96.24 of the Education Act:

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

The budget must maintain a balance between expenditures, on the one hand, and the financial resources allocated to the school by the school board and the schools’ own revenues, on the other.

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

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

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

- e) Administer budgets within parameters (including ensuring that all expenses made by the school are properly coded) while following up with the Governing Board and the Director General. An annual report must be submitted to the Governing Board for adoption and be forwarded to the School Board by November 15.
- f) Keep just one active bank account for the school as per School Board policy.

#### 2.4 Governing Board

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

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

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

2.5 Parents' Committee

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

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

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

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

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

2.7 Management Advisory Committee (MAC)

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

2.8 Board Parity Committee

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

### 3. EXPENSES COVERED AT THE SCHOOL BOARD LEVEL

#### 3.1 Human Resources in Schools and the Board Office

As sole employer, the Central Québec School Board must ensure that all of its legal obligations are respected. In order to do so, it keeps the budget for salary centralized.

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

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

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

#### 3.2 Professional Development

The budgets for professional development for teachers, professionals, and support personnel are administered by parity committees. For senior executives, senior staff of service and schools and management personnel, annual budgets are established by the School Board taking into consideration the regulation respecting certain conditions of employment of senior staff of School Boards and the related local policy.

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

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

#### 3.3 Expenses Related to Building Maintenance (operating budget)

Expenses for energy consumption, security, and safety, as well as general maintenance of buildings (such as painting, repairs to fences or to plumbing fixtures, etc.), are centralized through the Buildings & Equipment Services. An allocation for building maintenance is designated for each school annually for projects to be generally carried out during the summer. Having consulted their Governing Board, each principal, along with the Buildings & Equipment Services, decides on project priorities. The allocation for the 2014-2015 school year is attached under Appendix A.

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

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

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

### 3.5 Corporate Expenses

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

### 3.6 Department Budgets at the Board Level

Each department is allocated funds to cover expenses and services required to fulfill its obligations.

### 3.7 Council of Commissioners

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

### 3.8 Furniture, Equipment, and Tools (capital grants MELS “*Mobilier, appareillage, outillage*” (MAO) grants)

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

- Board Office and school needs;
- In the event of a theft that is beyond the control of the school and that involves equipment essential for the delivery of educational services to students and bought through the School Board, the School's contribution will be as follows:
  - The choice of the equipment to be replaced will be at the discretion of the School Board;
  - The first \$200 of the replacement cost , per event, will be charged to the school's capital budget;
  - The total contribution of the school, per event, will not exceed one third (1/3) of the replacement cost, up to \$6 per student (based on the September 30 enrolment of the current school year) from the school's capital budget. The balance will be paid by the School Board's central fund. In extraordinary circumstances, other measures and/or other arrangements in addition or in substitution to those mentioned above may be considered



### 3.9 Repairs and maintenance of playground equipment

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

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

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

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

Section 66 stipulates that the governing board's budget for operating expenses, as determined in Appendix C, cannot include any other source of funds:

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

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

Section 197 specifies that the Parents' Committee and the Special Needs Advisory Committee may not have other sources of revenue in their balanced budget:

“The parents' committee and the advisory committee on services for handicapped students and students with social maladjustments or learning disabilities shall adopt their annual operating budget, see to its administration and give an account thereof to the school board. The budget shall maintain a balance between the expenditures of each committee on the one hand and the financial resources allocated to each committee by the school board and each committee's own other revenues, on the other.”

#### 4. EXPENSES COVERED BY DECENTRALIZED CREDITS

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

##### 4.1 Operating Budget

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

| CODE      | HEADING                                    | COMMENTS   |
|-----------|--|--|
| 11200-410 | Preschool 5 Years - Textbooks              | Textbooks only                                   |
| 11200-414 | Preschool 5 Years - Teachers' Textbooks    | Teachers' textbooks only                         |
| 11200-419 | Preschool 5 Years - Teaching Material      | Supplies for teaching (educational games, cards) |
| 11200-514 | Preschool 5 Years - Fees other             | Fees for teaching                                |
|           |  |  |
| 12000-410 | Elementary Education - Textbooks           | Textbooks only                                   |
| 12000-414 | Elementary Education - Teachers' Textbooks | Teachers' textbooks only                         |
| 12000-419 | Elementary Education - Teaching Material   | Supplies for teaching (flash cards, games, etc.) |
| 12000-514 | Elementary Education- Fees other           | Fees for teaching                                |
|           |  |  |
| 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                                      |
|           |  |  |

| CODE      | HEADING   | COMMENTS  |
|-----------|---|---|
| 21110-305 | Elementary School Admin. -<br>Travel admin. personnel     | Travel (Administration personnel)   |
| 21110-401 | Elementary School Admin.-<br>Materials & Supplies         | Material and supplies for administration (staples,<br>pencils, envelopes etc.)                        |
| 21110-504 | Elementary School Admin.-<br>Dues & subscriptions         | Administration Dues & subscriptions   |
| 21110-514 | Elementary School Admin. -<br>Fees Other                  | Administration fees   |
| 21110-517 | Elementary School Admin. -<br>Notices & advertising       | Administration notices & advertising  |
| 21110-810 | Elementary School Admin. -<br>Discretionary Fund          | Principal's discretionary fund  |
|           |   |   |
| 21120-305 | Secondary School Admin. -<br>Travel admin. personnel      | Travel (Administration personnel)   |
| 21120-401 | Secondary School Admin. -<br>Material & Supplies          | Material and supplies for administration secretary<br>& principal (staples, pencils, envelopes, etc.) |
| 21120-504 | Secondary School Admin. -<br>Dues & Subscriptions         | Administration Dues & subscriptions   |
| 21120-514 | Secondary School Admin. -<br>Fees Other                   | Administration fees   |
| 21120-517 | Secondary School Admin. -<br>Notices & advertising        | Administration notices & advertising  |
| 21120-810 | Secondary School Admin. -<br>Discretionary                | Principal's discretionary fund  |
|           |   |   |
| 21200-401 | Printing & Reproduction -<br>Material & Supplies          | Paper for photocopier, printing letterhead, tests   |
| 21200-506 | Printing & Reproduction -<br>Equipment Rental             | Photocopier costs (rental)  |
|           |   |   |
| 22100-401 | Libraries & Audio Visual -<br>Material & Supplies         | Tapes, movies, tape to repair books, etc.   |
| 22100-415 | Libraries & Audio Visual -<br>Library Books               |   |
| 22100-504 | Libraries & Audio Visual -<br>Subscriptions Subscriptions | Magazine subscriptions  |
|           |   |   |
| 21400-401 | Telephone & Messenger -<br>Material & Supplies            | Fax paper, etc.   |
| 21400-402 | Telephone & Messenger -<br>Messenger                      | Mailing by courier  |
| 21400-405 | Telephone & Messenger -<br>Stamps                         |   |
| 21400-514 | Telephone & Messenger -<br>Fees other                     | Fees  |
| 21400-543 | Telephone & Messenger -<br>Cellular                       | Cellular phones   |
|           |   |   |
| 22220-546 | Computer Education -<br>Licenses & Software               | Licenses & Software   |

| CODE      | HEADING   | COMMENTS                                     |
|-----------|---|--|
| 23110-401 | Guidance - Material & Supplies                  | Tests, reference material, etc.              |
| 23120-401 | Psychological Services - Material & Supplies    | Tests, reference material, etc.              |
| 23140-401 | Special Education - Material & Supplies         | Teaching and reference material, etc.        |
| 23210-401 | Spiritual Animation - Material & Supplies       | Reference material, etc.                     |
| 23300-401 | Health & Social Services - Material & Supplies  | Band aids, rubbing alcohol, etc.             |
| 27200-401 | Sports, Cultural & Social - Material & Supplies | Supplies                                     |
| 27200-512 | Sports, Cultural & Social - Transportation      | Transportation during tournaments            |
| 27200-514 | Sports, Cultural & Social - Fees Other          | Tournament registration, sports associations |

Please note that the banking agreement with the *Caisse Desjardins Sillery-Saint-Louis-de-France* includes an administration fee. Therefore, in order to cover the cost of the administration fee, each school/centre will be invoiced a fixed annual amount of \$120 (\$10/month) plus a fixed per capita amount of \$1 per student. The number of students as of September 30, 2014 will be used to establish this charge.

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

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

## 6. TIMELINE FOR THE ADOPTION OF THE STAFFING PLAN\*

|                  |  |
|------------------|--|
| January to April | Planning – draft staffing plans  |
| March and April  | Consultation <ul style="list-style-type: none"><li>❖ Council of Commissioners</li><li>❖ School Principals and management staff at a MAC Meeting</li><li>❖ Unions</li></ul> |
| April            | Presentation to the Council for the adoption of the provisional staffing plan  |
| April and May    | Communication of provisional allocations   |
| June             | Adoption of the final staffing plan<br>Communication of the final allocations  |

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

## Appendix A

### SUMMER MAINTENANCE - MINOR REPAIRS TO BUILDINGS & GROUNDS\*

|                                     | <u>2014-2015<br/>Allocation</u> |
|-------------------------------------|---------------------------------|
| Basic Allocation                    | \$1,840.00                      |
| Additional Allocation per Sq. Metre | \$1.47                          |

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

## Appendix B

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

|  | <u>2014-2015<br/>Allocation</u> |
|--|---------------------------------|
| ▪ <u>Governing Boards</u>                                  |                                 |
| Basic allocation (for schools with less than 100 students) | \$100.00                        |
| Per Pupil (non weighted)                                   | \$2.00                          |
| ▪ <u>Parents' Committee</u>                                |                                 |
|  | \$8,000.00                      |
| ▪ <u>Special Needs Advisory Committee</u>                  |                                 |
| Basic Allocation   | \$3,240.00                      |

## Appendix C

### DECENTRALIZED CREDITS

|  | Budget<br><u>2014-2015</u>                                       |
|--|--|
| ▪ <u>Decentralized Operating Budget for Schools</u>                                    |  |
| Basic Allocation *   | \$2,880.00   |
| Per Capita Applied to Weighted Enrolment   | \$48.00  |
| Kindergarten & Elementary:           1.00  |  |
| Secondary:                                 1.95  |  |
| Per Capita Applied to Secondary Students registered in the Work Oriented Training Path |  |
| Pre Work Training:   Year 1  | \$240.00   |
| Year 2   | \$338.00   |
| -  | \$611.00   |
| Training leading to a semi-skilled trade:  | \$388.00   |
| Technical Support<br>(schools outside the Québec City area)                            | \$37.00<br>/ per student<br>(non-weighted)<br>(non-transferable) |
| Playground Equipment Repairs   | \$400.00   |
| ▪ <u>Decentralized Capital Budget for Schools **</u>                                   |  |
| Basic Allocation   | \$250.00   |
| Per Capita Applied to Weighted Enrolment   | \$13.00  |
| Kindergarten & Elementary:           1.00  |  |
| Secondary:                                 1.95  |  |

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

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





## BUDGET MANAGEMENT PROCESS 2014-2015 Adult and Vocational Education

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*Learning For All*

Adopted  
August 20, 2014

## 1. PREAMBLE AND PRINCIPLES FOR THE EQUITABLE DISTRIBUTION OF RESOURCES

### 1.1 Budget Management Philosophy

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

### 1.2 Organization's Values, Commitments, Motto

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

Our objective is to integrate these values in each and everyone involved in our daily actions.

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

### 1.3 Legal Framework of the Education Act

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

The School Board is a legal entity under public law whose mission is to instruct, socialize and provide qualifications as well as ensure that those students it oversees receive the educational services to which they are entitled by virtue of the Education Act.

Centres have no legal status. They have the power imparted to them by the law.

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

The School Board is the owner of its buildings.

### 1.4 Principles for the Equitable Distribution of Resources

- a) The success of all students is at the centre of our deliberations and decisions.
- b) All students must have access to equitable services (educational and complementary) throughout the Board.
- c) Through its allocation of resources, the School Board recognizes that the centre is distinct and different, and respects the centre's local organization of services, within the limits of collective agreements, regulations, School Board policies and budget constraints.

- d) The basis for annual budget and staffing allocations will be those granted by the Council of Commissioners.
- e) All budgetary allocations will be based on parameters, budget rules, and an estimate of expected activities.
- f) In exceptional circumstances, after review of appropriate documentation, allocations may be modified to reflect a given situation.
- g) Any interest, payment, fee charged or shortfall in earnings to the School Board due to a delay in remitting payment to the School Board or due to a centre's error in areas such as student files and attendance records, etc., will be charged to the centre's budget under to the following terms:
  - Reimbursement, in full, of the financial impact on a maximum of 2 school years.
  - The first year is considered to be the one following the financial error.
  - The full reimbursement must be done within the first year if the financial impact does not exceed 10% of the Centre Budget allocation that is provided to the concerned centre by the School Board.
  - However, the amount to be reimbursed to the School Board cannot exceed 10% of the Centre Budget allocation within those two years.
  - Other measures and/or other arrangements in addition or in substitution to those mentioned above may be considered.

#### 1.5 Type of allocations (resources)

- Staffing allocation (1.5.1)
- Basic and operating allocations (1.5.2)
- Specific revenues generated by the centre (1.5.3)

##### **1.5.1 Staffing allocation**

- a) The School Board will annually establish staffing guidelines and parameters for the allocation of human resources to its centres and administrative services. With the exception of parents, all partners concerned will be consulted on the equitable distribution of resources. The School Board reserves the right to adjust the staffing plan in accordance with the MELS parameters and CQSB budget constraints as well as specific allocations confirmed by the MELS.
- b) All clauses concerning non-transferability must be respected. 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 Administrative Council and within the limits of collective agreements, regulations and School Board policies. 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 increased cost to the School Board.

- c) Each centre will be required to name a Staff Assistant for each sector (Adult and Vocational). Allocations for Staff Assistants are non-transferable. If the centre decides to release the Staff Assistant from teaching duties, the cost of the supply teacher will be assumed through the centre's discretionary allocations.
- d) All staffing allocations must be used for human resources.
- e) Any resources in excess of the approved staffing allocation incurred by the centre will be charged to the centre. Normally, the School Board will advise centres as soon as possible of potential charges to their centre budgets.

### **1.5.2 Operations and Basic Allocations (Centre Budget)**

(See appendices A, B and C on how some basic allocations are calculated. Section 4 includes examples of expenses that are included in the Centre Budget)

- a) Appendix C shows various basic allocations and their calculations.
- b) Surpluses of basic allocations may be used to cover deficits in other allocations but only during same school year.
- c) The Centre is responsible to ensure a balanced budget coming from these allocations. Deficits coming from the basic allocations will be met by using the centre's specific revenues. (section 1.5.3)
- d) The Centre's operating allocation for General Education is based on the closed envelope that the MELS gives to the School Board for the school year.
- e) The Centre's operating allocation for Vocational Education is based on a forecast of the MELS activities for the up-coming school year and is adjusted to reflect the actual MELS EFT (equivalent full-time 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 MELS and, therefore, not included in the original allocation.
- f) The Centre Principal will not allow a program to start without meeting the minimum required number of students as established in Appendix D without prior approval.
- g) 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 Education, the Centre Principal will inform the Director General or the Director of Financial Services, and will take all measures possible to reduce costs.

### 1.5.3 Specific revenues generated by the Centre (Resale, Rental, Extra-Curricular Activities)

#### a) RESALE MATERIAL (WORKBOOKS)

Charges for these activities must be approved by the Governing Board.

Surpluses coming from resale activities may be used to cover deficits in other allocations or may be used as the center's contribution to matching grants.

Surpluses may not be carried over from one school year to the next as per MELS budgetary rules and Generally Accepted Accounting Principles (GAAP)

Any deficit coming from resale activities will be charged to the Centre's basic allocations (see 1.5.2 above) and/or the specific revenues.

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

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

Before making a bank transfer from the Centre to the School Board's account, a written confirmation from the Centre principal will be required (e-mail is acceptable).

#### b) RENTAL

For purposes of revenue generation, a centre building may contain two categories of premises as defined in the Deed of Establishment: Centre premises, those areas determined by the School Board to be necessary for use by the Centre in fulfilling its educational mission, and non-centre premises, the remaining areas of the building. Revenues generated from the rental of centre premises are deposited in the centre's bank account. Revenues generated from the rental of non-centre premises go to the School Board.

These revenues can be used to cover any deficits in allocations or any matching grant required contribution but cannot be carried over from one school year to the next.

c) EXTRA-CURRICULAR ACTIVITIES

All extra-curricular activities revenues (fund raising, centre social activities, etc.) generated by the Centre will be credited to that Centre's account.

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

Any deficit coming from extra-curricular activities will be charged to the Centre's basic allocations (see 1.5.2 above) and/or the specific revenues.

**1.5.4 Deferred revenues**

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

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

Revenues which a school wants to carry over to the next school year must be documented by the school principal. The document (memo or email) must be submitted to the Director of Financial Services by August 15 at the latest and explain the reasons why the remaining revenues at the end of the school year have to be carried over to the next school year by stating how the three conditions mentioned above are met. In order to do this the school principal should answer the three following questions:

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

## 2. ROLES AND RESPONSIBILITIES

### 2.1 Council of Commissioners

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

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

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

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

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

- b) Approve and adopt the initial School Board budget and approve budgets submitted by the governing board of each centre;
- c) Analyze and adopt the revised budget;
- d) Give notice of sitting where the budget is to be studied as stated in Section 278 of the Education Act:

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

### 2.2 Director General and/or Administrative Council

- a) Promote the philosophy of the budgetary process;
- b) Establish budgetary orientations and priorities taking into consideration the Strategic Plan, Partnership Agreement and Management and Educational Success Agreements;
- c) Develop the consultation calendar (see page 14);
- d) Ensure the budget is redistributed in an equitable fashion while respecting the School Board's Strategic Plan, the Education Act, the MELS budget rules and the School Board budget parameters;
- e) Approve the Governing Board budget;

- f) Recommend the adoption of the School Board budget;
- g) Study and submit the year-end financial statements to the Council of Commissioners as stated in Section 286 of the Education Act:

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

As stated in sections 286 and 287 of the Education Act:

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

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

### 2.3 Centre Principal

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

“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 school in respect of each staff category and of the professional development needs of the staff.”

- c) 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 centre on the needs for services for students as defined by the educational project and school success plans; i.e. security measures for the centre, students need more help choosing a career path, etc.”



- d) Analyze the Centre's budget envelope taking into consideration financial guidelines from the Governing Board, the Centre's policies, objectives, success plan, and management and educational success agreement, prepare distributions of allocated resources, excluding allocations for Human Resources, and submit to 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.

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 surpluses must be added to the Centre's appropriations for the following fiscal year if the management and educational success agreement entered into under section 209.2 of the Education Act so provides.

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

- e) 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 School Board by November 15.

#### 2.4 Governing Board

- a) Advise the principal on the needs of the Centre, as stipulated in Section 96.22 of the Education Act;
- b) 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."

“The governing board is responsible for adopting the centre's annual budget proposed by the principal, and shall submit the budget to the school board for approval.”

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

## 2.5 Management Advisory Committee (MAC)

Be consulted during the budget management process in accordance with collective agreements, the Education Act, and the Regulation respecting the working conditions of senior staff of schools.

### 3. EXPENSES COVERED AT THE SCHOOL BOARD LEVEL

#### 3.1 Human Resources in Centres and the Board Office

As sole employer, the Central Québec School Board must ensure that all of its legal obligations are respected. In order to do so, it keeps the salary centralized.

Staffing plans are established for each centre in collaboration with the Centre principal. The Centre principal may not create permanent positions through the use of the Centre's budget. Centre Principal must respect the adopted staffing plan.

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

#### 3.2 Professional Development

The budgets for professional development for teachers, professionals, and support personnel are administered by parity committees. For management staff, annual budgets are voted by the School Board taking into consideration the regulation respecting certain conditions of employment of senior staff of School Boards and the related local policy.

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

#### 3.3 Expenses Related to Building Maintenance (operating budget)

Expenses for energy consumption, security, and safety, as well as general maintenance of buildings (such as painting, repairs to fences or to plumbing fixtures, etc.), are centralized through Buildings & Equipment Services. 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 principal, along with Buildings & Equipment Services decides on project priorities. The allocation for the centre for the 2014-2015 year is attached under Appendix A.

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

Buildings & Equipment Services in collaboration with the Centre principal and Services directors will oversee major renovation projects using the following criteria to determine priorities:

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

#### 3.5 Corporate Expenses

The following items, among others, are dealt with centrally: audit fees, legal fees, public notices, annual insurance, association costs, upkeep of archives, rental of additional

facilities for schools, centres and the School Board office, transportation, corporate computerized applications, employee recognition measures, depreciation.

### 3.6 Department Budgets at the Board Level

Each department is allocated funds to cover expenses and services required to fulfill its obligations.

### 3.7 Council of Commissioners

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

### 3.8 Furniture, Equipment, and Tools (capital grants – the MELS “*Mobilier, appareillage, outillage*” (MAO) grants)

The centre receives an EFT (equivalent full-time) allocation as outlined in Appendix D.

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

- The choice of the equipment to be replaced will be at the discretion of the School Board.
- The first \$200 of the replacement cost, per event, will be charged to the Centre's capital budget;
- The total contribution of the Centre, per event, will not exceed one-third(1/3) of the replacement cost, up to \$6 per equivalent full time student, based on the previous year, from the school's capital budget.

### 3.9 Governing Boards

The annual allocation for that body is shown in Appendix B. This budget will be handled through the School Board's operations.

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

Section 108 of the Education Act stipulates that the Governing Board's budget for operating expenses, as determined in Appendix B, cannot include any other source of funds.

“Sections 57 to 60 and 62 to 73, adapted as required, apply to the operation of the Governing Board of a centre. “

#### 4. EXPENSES COVERED BY DECENTRALIZED CREDITS

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

##### 4.1 Operating Budget

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

| CODE      | HEADING  | COMMENTS   |
|-----------|--|--|
| 14***-401 | Vocational Education -<br>Material & Supplies    | Supplies for all vocational courses                                    |
| 14***-410 | Vocational Education -<br>Textbooks              | Textbooks only   |
| 14***-414 | Vocational Education-<br>Teachers' textbooks     | Teachers' textbooks  |
| 14***-504 | Vocational Education - Dues<br>& Subscriptions   | Magazine subscriptions   |
| 14***-514 | Vocational Education - Fees<br>Other             | Expenses for various activities  |
|           |  |  |
| 18***-401 | General Education - Material<br>& Supplies       | Supplies for all general education<br>courses                          |
| 18***-410 | General Education -<br>Textbooks                 | Textbooks only   |
| 18***-414 | General Education -<br>Teachers' Textbooks       | Teachers' textbooks  |
| 18***-504 | General Education - Dues &<br>Subscriptions      | Magazine subscriptions   |
| 18***-514 | General Education - Fees<br>Other                | Expenses for various activities  |
|           |  |  |
| 21120-401 | School Administration -<br>Material & Supplies   | Supplies, secretary & principal<br>(staples, pencils, envelopes, etc.) |
| 21120-504 | School Administration -<br>Dues & Subscriptions  | Magazine subscriptions   |
| 21120-514 | School Administration - Fees<br>Other            | Expenses for various activities  |
| 21120-810 | School Administration -<br>Miscellaneous         | Principal's discretionary fund   |
|           |  |  |
| 21200-401 | Printing & Reproduction -<br>Material & Supplies | Paper for photocopier, printing<br>letterhead, tests                   |

| CODE      | HEADING   | COMMENTS   |
|-----------|---|--|
| 21200-506 | Printing & Reproduction -<br>Equipment Rental     | Photocopier costs (rental)                       |
| 22100-401 | Libraries & Audio Visual -<br>Material & Supplies | Tapes, movies, tape to repair<br>books, etc.     |
| 22100-415 | Libraries & Audio Visual -<br>Library Books       |  |
| 22100-504 | Libraries & Audio Visual-<br>Dues & Subscriptions | Magazine subscriptions                           |
| 22220-401 | Computer Education -<br>Material & Supplies       | Peripherals, paper for printers, etc.            |
| 22220-403 | Computer Education -<br>Supplies                  | For repairs to equipment                         |
| 22220-513 | Computer Education -<br>Maintenance & Repairs     | Labour for repairs to equipment                  |
| 22220-546 | Computer Education<br>Licenses & Software         |  |
| 23110-401 | Guidance- Material &<br>Supplies                  | Tests, reference material, etc.                  |
|           |   | .  |
| 21400-401 | Telephone & Messenger -<br>Material & Supplies    | Fax paper, etc.                                  |
| 21400-402 | Telephone & Messenger -<br>Messenger              | Mailing by courier<br>(Purolator, Priority Post) |
| 21400-405 | Telephone & Messenger -<br>Stamps                 |  |
| 21400-514 | Telephone & Messenger -<br>Fees other             | Fees   |
|           |   | TV cable   |
| 21400-543 | Telephone & Messenger -<br>Cellular               | Cellular phones                                  |

Please note that the agreement regarding our bank services with the *Caisse Desjardins Sillery-Saint-Louis-de-France* includes administrative expenses. Each school and center will be charged a fixed annual amount of \$ 120 (\$10/month) plus an annual amount equivalent to \$ 1 per student (EFT) to cover the administrative costs. The clientele of the previous year serves as a reference in this case.

## 4.2 Capital Budget

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

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

## 5. TIMELINE FOR THE ADOPTION OF THE BUDGET

|                        |   |
|------------------------|---|
| January / February     | Planning<br>Consultation  |
| February / March/April | <ul style="list-style-type: none"><li>• Governing board (needs, services)</li><li>• Teachers (needs, services)</li><li>• Centre Principal</li></ul> |
| March/April            | Adoption in principle by the Council of the Budget Management Process   |
| March to June          | Budget preparation<br>Information to centres for consultation   |
| May / June             | Confirmation of the MELS budget rules and adjustments   |
| June                   | Governing Boards transmit adopted centre budget to Director General.<br>Public notice - place and date of budget adoption                           |
| June or after          | Presentation of final budget to Council for adoption  |

## 6. TIMELINE FOR THE ADOPTION OF THE STAFFING PLAN\*

|                  |  |
|------------------|--|
| January to April | Planning – draft staffing plans<br>Consultation  |
| March to April   | <ul style="list-style-type: none"><li>❖ Council of Commissioners</li><li>❖ Centre Principal</li><li>❖ Unions</li></ul> |
| April            | Presentation to the Council for the adoption of the provisional staffing plan  |
| April and May    | Communication of provisional allocations   |
| June             | Adoption of the final staffing plan<br>Communication of the final allocations  |

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



## Appendix A

### SUMMER MAINTENANCE - MINOR REPAIRS TO BUILDINGS & GROUNDS\*

|                                     | <u>2014-2015<br/>Allocation</u> |
|-------------------------------------|---------------------------------|
| Basic Allocation                    | \$1,840                         |
| Additional Allocation per Sq. Metre | \$1.47                          |

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

## Appendix B

### GOVERNING BOARDS

|   | <u>2014-2015<br/>Allocation</u> |
|---|---------------------------------|
| GOVERNING BOARDS                              |                                 |
| General Education and<br>Vocational Education | \$225.00                        |

## Appendix C

### **DECENTRALIZED CREDITS**

#### DECENTRALIZED OPERATING BUDGET FOR CENTRES

|  | <u>Budget<br/>2014-2015</u> |
|--|-----------------------------|
| Per Capita Applied to<br>EFT (equivalent full-time students) |                             |
| General Education<br>EFT based on MELS parameters            | \$69.00                     |
| Vocational Education<br>EFT based on budget forecast         | \$131.00                    |

#### DECENTRALIZED CAPITAL BUDGET FOR CENTRES \*

|                      | <u>Budget<br/>2014-2015</u>          |
|----------------------|--------------------------------------|
| Allocation per EFT   |                                      |
| General Education    | \$42.90                              |
| Vocational Education | varies based on program registration |

- ❖ Includes such items as computers, furniture, and equipment for the centre; also includes the contribution of the Centre for replacing equipment stolen from centres (as outlined in 3.7); excludes computers for professionals, as computers belong to the School Board.

## Appendix D

### MINIMUM NUMBER OF STUDENTS REQUIRED TO START A PROGRAM

| Program   | Hours | Students |
|---|-------|----------|
| 5545 - DEP Home Care & Family & Social Assistance | 960   | 15       |
| 5556 - ASP Starting a Business                    | 330   | 0        |
| 5783 - DEP Hotel Receptionist Co-op Program       | 735   | 16       |
| 5696 - DEP Professional Sales                     | 900   | 13       |
| 5712 - DEP Secretarial Studies Program            | 1485  | 16       |
| 5731 - DEP Accounting                             | 1350  | 16       |
| 5825 - DEP Health Assistance and Nursing          | 1800  | 15       |
| 5816 - DVS Assistance in Health Care Facilities   |       |          |

See page 2, Section 1.4 - j) Principles for the equitable distribution of resources.

It is understood that if the EFT in one program is more than the minimum designated, this could help another program that has less than the minimum EFT required to start it. In some cases, the School Board could consider awarding an allocation for small groups so that groups with a number of students less than the above mentioned minimum number may start.