



**Commission scolaire  
English-Montréal**

---

**English Montreal  
School Board**

# **BUDGET BUILDING PROCESS**

## **FOR 2016-2017**

Version:  
2016-03-16

## BUDGET BUILDING PROCESS FOR 2016-2017

### INTRODUCTION

Bill 180, an Act to amend the Education Act and various legislative provisions provides for a division of powers and responsibilities between the Ministry of Education, school boards and educational institutions. This document has been revised to reflect those provisions of Bill 88 which came into force on July 1, 2009.

Under the act:

1. the school board is a legal person established in the public interest whose mission is to ensure that the population in its territory receives the educational services to which it is entitled.
2. an educational institution is not a corporate body. It exercises the powers conferred by law;
3. the school board is the employer of the personnel it requires for its operation and that of its schools and centres;
4. the school board owns its immovables;
5. partnership agreements shall be concluded between school boards and the Minister in order to agree on the measures required to implement the school boards' strategic plans;
6. management and educational success agreements shall be concluded between the school board and each of its educational institutions.

The current budgetary process must reflect these elements. For this reason, this consultation document was prepared to outline the essential elements of the new budgetary approach. It will give those concerned the opportunity to provide input on the budget process. Following the consultation, a budgetary framework will then be set up, including the inherent allocation rules, and will be endorsed by all the parties concerned.

This consultation document sets out the major components of the budgetary process:

1. Budget management philosophy
2. Objectives, Guiding Principles, Criteria and related Orientations
3. Specific context
4. Budget cycle
5. Roles and responsibilities

## BUDGET BUILDING PROCESS FOR 2016-2017

Added to this are the following appendices:

Appendix A: Objectives, Guiding Principles, Criteria and related Orientations proposed for 2016-2017

Appendix B: Questionnaire on the Proposed 2016-2017 Budget Priorities, and Objectives, Guiding Principles, Criteria

Appendix C: Staffing ratios currently in force for various classifications of personnel in schools/centres

Appendix D: Decentralized budget allocations to schools and centres

Appendix E: Guideline for Rollovers

### 1. **Budget management philosophy**

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

It strives to **maintain an equitable distribution of resources**, whenever possible, while assuming the supervisory, administrative and support roles toward its schools and centres.

Finally, it seeks to ensure that spending decisions and the distribution of resources facilitate both the *partnership agreements* concluded between the school board and the Minister, and the *management and educational success agreements* concluded between the school board and its schools and centres.

Consequently, the school board adopts a *budgetary approach* that:

- enhances empowerment and accountability;
- takes into account, whenever possible, the characteristics of the communities that it serves;
- fosters the *à priori* allocation of resources;
- is in keeping with the resources available;
- facilitates the attainment of objectives set forth in both the *partnership agreements* and the *management and educational success agreements*;
- maximizes the distribution of resources to educational institutions;
- fosters the communication of the information required for the management of educational institutions.

The school board devises a budgetary process that:

- enables it to assume its role in the distribution of available resources;
- fosters support in carrying out the educational institution's mission;
- ensures the sound management of results.

## BUDGET BUILDING PROCESS FOR 2016-2017

### 2. **Objectives, Guiding Principles, Criteria, and related Orientations proposed for 2016-2017**

The school board must ensure that the *budgetary process*:

- calls on the participation and accountability of school and centre principals, and senior staff of services in the preparation of the budget;
- allows for the evaluation of objectives;
- is designed as an ongoing process where each of the steps is an integral part;
- reflects both the permanent and evolving objectives, guiding principles, criteria and related orientations developed by the board. Those proposed for the 2016-2017 year are reproduced in **Appendix A**.

### 3. **Specific context**

The 2016-2017 process is part of a well-defined context consisting of elements that have a major impact on the possible options:

- the school board must develop its budget process in the context of any *equilibrium plan* designed to achieve a balanced budget within a three-year time period, the current target date being the 2016-2017 school year.

### 4. **Budget Cycle**

In general, the budget cycle consists of four phases:

#### Phase I: Planning (October - April)

This phase consists of the following activities:

- identification of objectives, principles and criteria used to determine the amount allocated (budgetary guidelines);
- definition of needs (including review of service delivery models);
- determination of budgetary rules;
- student forecasts;
- fiscal projections;
- determination of priorities;
- consultation with stakeholders.

## BUDGET BUILDING PROCESS FOR 2016-2017

### 4. Budget Cycle (cont'd)

#### Phase I: Planning (October - April) (cont'd)

The following are involved in the development phase:

- Director General;
- Management Table;
- Central Management Advisory Committee
- Council of Commissioners;
- Financial Services department.

The Central Parents' Committee and the Advisory Committee on Services for Handicapped Students and Students with Social Maladjustments or learning disabilities are involved in the consultation phase.

- *Legal framework of the Education Act*

#### Section 209.1

*For the exercise of its functions and powers, every school board shall adopt a strategic plan covering a period of up to five years stating*

*(1) the context in which it acts, particularly the needs of its schools and centres, and the characteristics and expectations of the community it serves;*

*(2) the main challenges it faces, including success issues, in line with the national indicators established by the Minister pursuant to section 459.1;*

*(3) strategic directions and objectives in line with the directions and objectives of the strategic plan established by the Ministère de l'Éducation, de l'Enseignement supérieur et de la Recherche, as well as the other directions, goals or measurable objectives determined by the Minister under section 459.2;*

*(4) the lines of intervention selected for the achievement of the objectives;*

*(5) the results targeted over the period covered by the plan; and*

*(6) methods for assessing the achievement of objectives.*

## BUDGET BUILDING PROCESS FOR 2016-2017

### 4. **Budget Cycle** (cont'd)

#### Phase I: Planning (October - April) (cont'd)

- *Legal framework of the Education Act* (cont'd)

#### Section 459.2

*“The Minister may determine, based on the situation of each school board, the ministerial directions and the goals and measurable objectives it must incorporate into its strategic plan.”*

#### Section 459.3

*“The Minister and the school board, within the scope of a partnership agreement, shall agree on the measures required to implement the school board's strategic plan.*

*The partnership agreement shall include*

*(1) the terms of the school board's contribution toward achieving the goals and measurable objectives determined by the Minister under section 459.2;*

*(2) the means the school board intends to use to achieve the specific objectives it established under subparagraph 3 of the first paragraph of section 209.1;*

*(3) the monitoring and accountability mechanisms to be put in place by the school board.”*

#### Section 209.2

*“Every year, the school board and the principal of each of its educational institutions shall agree, within the scope of a management and educational success agreement, on the measures required to achieve goals and measurable objectives set out in the partnership agreement between the school board and the Minister.*

*A draft of the management and educational success agreement must be submitted to the governing board for approval after consultation with the personnel of the institution.”*

## BUDGET BUILDING PROCESS FOR 2016-2017

### 4. **Budget Cycle** (cont'd)

#### Phase I: Planning (October-April) (cont'd)

- *Legal framework of the Education Act (cont'd)*

#### *Section 209.2 (cont'd)*

*“The management and educational success agreement shall take into account the institution's success plan and particular situation. It shall include*

*(1) the terms of the institution's contribution;*

*(2) the resources to be allocated by the school board specifically to enable the institution to achieve goals and measurable objectives;*

*(3) the support and assistance measures to be made available to the institution;*

*(4) the monitoring and accountability mechanisms to be put in place by the institution.”*

#### *Section 96.20*

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

#### *Section 96.22*

*“After consulting with the governing board, the principal shall inform the school board of the requirements of the school 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.”*

## BUDGET BUILDING PROCESS FOR 2016-2017

### 4. **Budget Cycle** (cont'd)

#### Phase I: Planning (October-April) (cont'd)

- *Legal framework of the Education Act* (cont'd)

#### Section 275

*“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.”*

#### Section 96.24

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

## BUDGET BUILDING PROCESS FOR 2016-2017

### 4. **Budget Cycle (cont'd)**

#### Phase I: Planning (October-April) (cont'd)

*Legal framework of Bill 100 – An Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget -2014.*

#### *Division III*

#### *“Control of Certain expenses and Hiring Limits”*

*11. By the end of their fiscal year beginning in 2013, bodies in the health and social services network, bodies in the education network and universities must have reduced their administrative operating expenses by at least 10% in relation to administrative operating expenses incurred during their fiscal year beginning in 2009.*

*12. The management personnel and administrative personnel in bodies in the health and social services network, bodies in the education network and universities must be reduced, giving priority to attrition, to reduce operating expenses. The reduction must continue until the end of the fiscal year beginning in 2013, even if operating expenses have been reduced in accordance with section 11.”*

*Legal framework of Bill 15 – An Act respecting workforce management and control within government departments, public sector bodies and network and state-owned enterprises (Passed on December 5, 2014).*

*This Act establishes rules to govern workforce management and control within public bodies mainly to monitor and provide a framework for changes in the workforce. It assigns a leading role to the minister responsible for each public body concerned, in particular by entrusting that minister with the responsibility of collecting various information and distributing the staff assigned by the Treasury Board, and with certain auditing and sanction powers.*

Provisions within this law are that the total workforce for the current period cannot exceed that of the prior period. The respect or non-respect of this requirement must be reported on in the School Board Annual Report.

In addition, to ensure that this requirement is not circumvented by the awarding of service contracts in lieu of addition of personnel, the Board must report on all service contracts involving an expenditure of \$25,000 or more.

## BUDGET BUILDING PROCESS FOR 2016-2017

### 4. **Budget Cycle** (cont'd)

#### Phase II: Preparation (April - June)

This phase consists of the following activities:

- distribution of budgetary envelopes;
- preparation of initial budget by institution and department (including a review of the Organizational Chart).

The same persons are involved in the development phase.

In addition, each governing board participates (consultation, approval and adoption) in preparing the budget of its school or centre.

- *Legal framework of the Education Act*

#### **96.24**

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

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

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

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

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

## BUDGET BUILDING PROCESS FOR 2016-2017

### 4. **Budget Cycle** (cont'd)

- *Legal framework of the Education Act (cont'd)*

#### Section 95

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

#### Section 110.13

*“Sections 96.20 to 96.26, except the second paragraph of section 96.21, adapted as required, apply to the principal of a centre.”*

#### Section 276

*“Every school board is responsible for approving the budget of its schools, vocational training centres and adult education centres.*

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

#### Section 66

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

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

## BUDGET BUILDING PROCESS FOR 2016-2017

### 4. Budget Cycle (cont'd)

#### Phase III: Decision - making (May - June)

This phase consists of the following activities:

- confirmation of the Organizational Chart
- confirmation of subsidies by the MEES;
- local consolidation and necessary adjustments;
- adoption of school or centre budget;
- adoption of school board budget.

The following are involved in this phase:

Adoption:       Governing Boards (school or centre budget)  
                  Council of Commissioners (school board budget)

Approval:       Council of Commissioners (school or centre budget)

- *Legal framework of the Education Act*

#### Section 96.24

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

#### Section 66

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

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

#### Section 201

*"...He is responsible for the day-to-day management of the activities and resources of the school board. He shall see that the decisions of the council of commissioners and of the executive committee are carried out and shall perform the duties that they assign to him."*

#### Section 277

*"Every school board shall adopt its operating, investment and debt service budget for the following school year and transmit it to the Minister before such date and in such form as he determines."*

## BUDGET BUILDING PROCESS FOR 2016-2017

### 4. **Budget Cycle** (cont'd)

#### Phase IV: Management and control (September - June)

This phase consists of the following activities:

- review of student population on September 30, 2016;
- presentation and adoption of the audited 2015-2016 financial statements;
- adjustment of envelopes based on confirmed student population;
- quarterly reviews of budgeted and actual expenses and revenues;
- budgetary transfers required.

All those involved in the development phase are also involved in this phase.

- *Legal framework of the Education Act*

#### Section 96.24

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

#### Section 66

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

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

#### Section 176.1

*“The members of the council of commissioners shall exercise their functions and powers with a view to improving the educational services provided for by this Act and by the basic school regulations made by the Government. To that end, the role of the members of the council of commissioners includes*

*(3) making sure that the school board's human, material and financial resources are managed effectively and efficiently;”*

## BUDGET BUILDING PROCESS FOR 2016-2017

### 4. **Budget Cycle (cont'd)**

#### Phase IV: Management and control (September - June) (cont'd)

##### Section 286

*“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 followed by at least 15 days the date of receipt of the report.”*

##### Section 220

*“Every school board shall prepare an annual report containing a statement of its activities during the school year and a report on the educational and cultural activities of its schools and centres. It shall transmit a copy to those reports to the Minister.*

*It shall also inform the population in its territory of the educational and cultural services it provides and shall give it an account of the quality of such services, of the administration of its school and centres and of the use of its resources.”*

### 5. **ROLES AND RESPONSIBILITIES**

#### **COUNCIL OF COMMISSIONERS**

- Reaches an agreement with the Minister on the measures required to implement the school board’s strategic plan within the scope of a *partnership agreement*;
- With the participation of senior administration, outlines the orientation and priorities of the school board as a whole;
- Ensures that spending orientations facilitate the attainment of objectives set forth in both the *partnership agreements* and the *management and educational success agreements*;

## BUDGET BUILDING PROCESS FOR 2016-2017

### 5. **ROLES AND RESPONSIBILITIES** (cont'd)

#### **COUNCIL OF COMMISSIONERS** (cont'd)

- Redistributes financial resources as per Article 275 of the Education Act;
- Ensures that financial resources are distributed conforming to school board priorities;
- Approves and adopts initial school board budget and approves budgets submitted by the governing boards of all schools, technical vocational centres and adult education centres;
- Analyzes and adopts revised budget;
- Receives and analyzes the annual financial report as per Article 278 of the Education Act;
- Ensures that the school board's human, material and financial resources are managed effectively and efficiently;
- Reaches any agreement with the Minister on any corrective actions to be put into place to ensure that the goals set out in the partnership agreements between the school board and the Minister are achieved.

#### **DIRECTOR GENERAL**

- Promotes the philosophy of the budgetary process;
- Oversees the development of spending orientations that facilitate the attainment of objectives set forth in both the *partnership agreements* and the *management and educational success agreements*;
- Approves the budget building calendar;
- Ensures the budget is redistributed in an equitable fashion while respecting the orientations and priorities of the school board as per Article 275 of the Education Act;
- Ensures transparency of information;
- Recommends the adoption of the school board budget and governing board budgets;

## BUDGET BUILDING PROCESS FOR 2016-2017

### 5. **ROLES AND RESPONSIBILITIES** cont'd

#### **DIRECTOR GENERAL** (cont'd)

- Studies and submits the year-end financial statements to the Council of Commissioners as per Article 286 of the Education Act;
- Proposes to the Council of Commissioners any corrective actions to be put into place to ensure that the goals set out in the partnership agreements between the school board and the Minister are achieved.

#### **MANAGEMENT TABLE**

- Reports and makes recommendations to the Director General;
- Acts as advisor to the Director General regarding budget orientations and priorities;
- Prepares budget strategies and recommends the budget building calendar;
- Recommends financial resource redistribution in accordance with Article 275 of the Education Act;
- Contributes to the preparation of the draft budget including anticipated revenues and expenses;
- Periodically reviews expenses and revenues in order to update all stakeholders and determine unforeseen variations.

#### **DIRECTOR OF FINANCIAL SERVICES**

- Is responsible for the development and co-ordination of the budget building process;
- Is responsible for the budget planning process including: budget projections, analysis of parameters, consolidation of division budgets, and preparation of summary documentation;
- Acts as resource person for directors with financial queries;
- Provides advice to directors for following respective budgets;
- Receives and analyzes division budgets and recommends approval to the Director General;

## BUDGET BUILDING PROCESS FOR 2016-2017

### 5. ROLES AND RESPONSIBILITIES (cont'd)

#### DIRECTOR OF FINANCIAL SERVICES (cont'd)

- Follows up and coordinates quarterly updates on budgetary situation;
- Evaluates financial situation and makes recommendations to the Budget Control Committee;
- Proposes parameters and guidelines for equitable distribution of funds with appropriate personnel.

#### PRINCIPALS (SCHOOLS AND CENTRES)

- Adhere to school board orientation and priorities;
- Participate in school board budget activities;
- Analyze school/centres' activities and budget requirements;
- Forward to Regional Directors, Director of Human Resources, all professional development, goods, services and capital requirements in accordance with school board orientations and priorities;
- Within the scope of a management and educational success agreement concluded with the school board, annually determine with the board those measures required to achieve goals and measurable objectives set out in the partnership agreement between the school board and the Minister;
- Receive school/centres' budget envelope, prepare distributions of appropriations and submit to governing board for approval;
- Administer budget within parameters while following up with governing board and the Director General.

## BUDGET BUILDING PROCESS FOR 2016-2017

### 5. **ROLES AND RESPONSIBILITIES** (cont'd)

#### **GOVERNING BOARD**

- Advises the principal/centre director on the needs of the school/centre;
- Approves, after consultation with the personnel of the school/centre the *management and educational success agreement*;
- Analyzes and adopts the school/centres' annual budget as per Article 95 of the Education Act,
- The governing board is responsible for administering and accounting for its own budget as per Article 66 of the Education Act.

#### **DIRECTORS OF SERVICE**

- Adhere to school board orientations and priorities;
- Participate in school board activities;
- Analyze services activities and budget requirements;
- Analyze parameters and changes to laws, rules and ententes affecting area of service to determine financial impact;
- Present to management table the staffing, professional development, goods, services and capital requirements in accordance with school board strategic plan, orientations and priorities;
- Prepare budget for area of service based on financial envelope;
- Administer budget within parameters while following up with Director General.

#### **PARENTS' COMMITTEE (CPC)**

- Is consulted on the budget process as per Article 193 of the Education Act,

*“The parents’ committee shall be consulted on...the distribution of educational services among the schools;.....(and) 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, 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.”*

## BUDGET BUILDING PROCESS FOR 2016-2017

### 5. **ROLES AND RESPONSIBILITIES** (cont'd)

#### **PARENTS' COMMITTEE (CPC)** (cont'd)

- Section 197

*"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."*

#### **ADVISORY COMMITTEE ON SERVICES FOR HANDICAPPED STUDENTS AND STUDENTS WITH SOCIAL MALADJUSTMENTS OR LEARNING DISABILITIES. (ACSES)**

- Section 187

*"The function of the advisory committee on services for handicapped students and students with social maladjustments or learning disabilities are:*

*1) to advise the school board on a policy for the organization of educational services to handicapped students and students with social maladjustments or learning disabilities; and, 2) to advise the school board on the allocation of financial resources to the services intended for those students...."*

- Section 187.1

*"Each year the school board shall inform the advisory committee on services for handicapped students and students with social maladjustments or learning disabilities of the amount of financial resources intended for those students and the allocation of those resources in light of the policies defined by the Minister."*

## BUDGET BUILDING PROCESS FOR 2016-2017

Page 1 of 2

### **APPENDIX A: Objectives, Guiding Principles, Criteria, and Related Orientations Proposed for 2016-2017**

#### **Objectives:**

1. To achieve a budget within the parameters set by the MEES and the orientations included in the Equilibrium Plan while maintaining the integrity of educational services at the school and center level as established by the Ministry of Education. In light of the declining community the Board will pressure the MEES to be more flexible in the budget procedures,
2. To support the vision established within the Board's mission statement given the available budgetary parameters and in compliance with the specific spending targets adopted by the Board.
3. To ensure that spending decisions and the distribution of resources are both in conformity with the Board's Strategic Plan and facilitate both the partnership agreements concluded between the school board and the Minister, and the management and educational success agreements concluded between the school board and its schools and centres.
4. To maintain those services at the Administration Building level essential to both support the implementation of the Curriculum and to adequately respond to educational and administrative responsibilities as mandated for the Board.
5. To address, where applicable, the Board's Equilibrium Plan within the context of the Board's Strategic Plan.

#### **Guiding Principles, Criteria, and related Orientations:**

- i) The Council and Administration will continue to inform and pressure the Ministry of Education and Higher Education (MEES) and Sports to redress funding shortfalls to which the EMSB has been subjected.
- ii) The spending inefficiencies implicit in operating sub optimally-occupied facilities will be addressed by the rationalization of the Board's network of schools and, if required, by system-wide (i.e. Administration Building and schools and centres) spending reductions.
- iii) Administration Building departments will continue to review services and restructure processes in order to maximize efficiencies and to meet, on an overall basis, the spending targets.

BUDGET BUILDING PROCESS  
FOR 2016-2017

Page 2 of 2

**APPENDIX A: Objectives, Guiding Principles, Criteria, and Related Orientations  
Proposed for 2016-2017**

**Guiding Principles, Criteria, and related Orientations:** (cont'd)

- iv) The Board recognizes the growing challenges faced by schools in respecting their per capita allocations, and shall therefore review such allocations with a view to maintaining or possibly increasing these grants, subject to the Board's financial framework.
- v) Within the approval process for capital expenditures, priority shall be given to those projects giving rise to a material reduction in operating expenses.
- vi) Staffing ratios for school and centre-based staff will be reviewed annually and be readjusted where deemed necessary, in keeping with the Board's Strategic Plan. (Appendix C – Staffing ratios currently in force for various classifications of personnel in schools/centres)
- vii) All allocations to schools and centres that are governed by specific life-spans and purposes must be spent within these parameters, and integrated in the context of school success plans. Unspent balances at year-end in these budgets will be added to the school's or centre's appropriations for the following school year as per the guidelines established for the rollover of these funds (Appendix E) and must be used to support- its management and educational success agreement.
- viii) Schools and centres will be permitted, subject to established guidelines, to reserve-with Governing Board approval- portions of locally-administered funds in order to augment local staffing.
- ix) The Board recognizes the need to reinvest net revenues generated by vocational and adult education centres -thereby enabling this sector to strategically invest in improving service delivery.
- x) Upon the adoption of department or unit-specific spending reductions, the integrity of those reductions remains constant until the following year's budget orientations are developed.
- xi) The Board shall ensure that equitable compensation is received from municipalities and other organizations using its facilities such that operating costs and all possible wear and tear are adequately covered.
- xii) The Board shall ensure that unanticipated surpluses deriving from corporate operations of the preceding year shall be reviewed for the purpose of reserving and allocating funds for specific, non-recurring spending. Where feasible, preference shall be given to initiatives of a capital expenditure nature and to initiatives in keeping with spending priorities outlined as part of the budget building process.

BUDGET BUILDING PROCESS  
FOR 2016-2017

Page 1 of 2

**APPENDIX B: Suggestions for Budget Priorities**  
**Feedback on Guiding Principles, Criteria, and Related Orientations**

Group/School/Centre: \_\_\_\_\_

**1. Budget Priorities:**

Within the context of declining enrolment-and therefore decreasing subsidies- establishing budget priorities can realistically imply that these priorities *could* simply be exempted from reductions. In this light, please list, in order of priority, the needs among the schools/centres which you feel are most important:

1.	_____
2.	_____
3.	_____
4.	_____
5.	_____

(please use another sheet if this space is insufficient)

Please note this list is part of the overall budget planning process. As the MEES funding parameters become known, some funds may have to be directed to specific spending initiatives per Ministry requirements.

BUDGET BUILDING PROCESS  
FOR 2016-2017

**APPENDIX B: Suggestions for Budget Priorities**  
**Feedback on Guiding Principles, Criteria, and Related Orientations**

Group/ School/Centre: \_\_\_\_\_

**2. GUIDING PRINCIPLES, CRITERIA, AND RELATED ORIENTATIONS**

Please provide your comments on the *Guiding Principles, Criteria, and related Orientations* as outlined in the attached document. You may use the reference numbers i) to xii) used in the document.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

(please use another sheet if this space is insufficient)

BUDGET BUILDING PROCESS  
FOR 2016-2017

**APPENDIX C: Staffing Ratios Currently in Force**

**Various Classifications of Personnel in Schools/Centres**

The following ratios are applied with flexibility in cases where student enrolment is marginally below each allocation strata:

*(Please note that these ratios may be modified, or ratios added, for other categories of employees, during the staffing process that will take place in the Spring of 2016)*

School Principals:

Criteria for allocation:

	FTE Allocation*
Elementary Schools	1.00
Secondary Schools	1.00

Schools with a specific mandate (e.g. John Grant, St-Raphael, Outreach, others) may be regrouped and assigned one Principal. In such cases, the Board may decide to assign a Vice-Principal.

In Elementary schools with low enrolment, the Principal may be assigned to more than one school.

School Vice-Principals:

Criteria for allocation:

	FTE Allocation*
Elementary Schools	
1-449	0.00
450 and more	1.00
Secondary Schools	
1-799	1.00
800 and more	2.00

On September 30<sup>th</sup> of each school year, schools in the youth sector will have their administrative allocation reviewed. Where the allocation changes due to a decline in enrolment, the school shall be notified in writing that they will lose their Vice-Principal at the end of the current school year.

BUDGET BUILDING PROCESS  
FOR 2016-2017

**APPENDIX C: Staffing Ratios Currently in Force**  
**Various Classifications of Personnel in Schools/Centres**

School Secretaries – Elementary Schools:

Criteria for allocation:

Estimated Student Enrolment	FTE Allocation*
1 – 300	1.00
301 – 400	1.50
401 - 600	2.00
601 to 850	2.50
More than 850	3.00

\* Represents Full Time Equivalent Allocation

An additional .50 will be given to a school if it meets the following criteria:  
School with a population of 250 and over, with an EMSB rank based on CGTSIM  
Index less than 10, and with no Vice-Principal

School Secretaries – Secondary Schools:

Criteria for allocation:

Estimated Student Enrolment	FTE Allocation
1 – 300	1.00
301 – 500	2.00
501 – 650	2.50
651 – 850	3.00
851 – 1,000	3.50
1,001 – 1,150	4.00
More than 1,150	4.50

School Secretaries – Social Affairs Schools:

Criteria for allocation:

Estimated Student Enrolment	FTE Allocation
1 – 300	Varies

School Organization Technicians – Secondary Schools:

Criteria for allocation:

Estimated Student Enrolment	FTE Allocation
No specific ratios used	

Laboratory Technicians – Secondary Schools:

Criteria for allocation:

Estimated Student Enrolment	FTE Allocation
Each group of 70 students	0.15

BUDGET BUILDING PROCESS  
FOR 2016-2017

**APPENDIX C: Staffing Ratios Currently in Force**  
**Various Classifications of Personnel in Schools/Centres**

Documentation Technicians – Elementary Schools:

Criteria for allocation:

Estimated Student Enrolment	FTE Allocation
1 – 200	0.20
201 – 400	0.30
401 – 550	0.40
551 – 650	0.50
More than 651	0.60

Documentation Technicians – Secondary Schools:

Criteria for allocation:

High schools offer instructional time based on a different schedule than elementary schools, often based on either a 7-day or 9-day schedule. Furthermore, the use of library services is important to all subject domain courses. As a result, high schools should generally benefit from a full-time person, overseeing the daily activities of the school library, as well as to support the literacy program.

Caretakers and Maintenance Workers:

Criteria for allocation:

- Estimated student enrolment
- Square meters, age and condition of the building
- G.E.S. Technologies recommendations in accordance with their PROPRE program
- Total school usage such as daycare, rentals (outside organizations), after school programs, etc.

Guidance Counsellors:

Ratio of guidance counsellor to students – 1: 475 (Approx.) \*1

Criteria for allocation:

- Estimated student enrolment
- Special education student enrolment
- Projected secondary 4-5 enrolment
- Inner-City index
- Specific school needs (e.g. John Grant: ratio – 1:125)

Other considerations:

- Input from school principals, Regional Directors, and Deputy Director General – Education Division
- Input from the Allocation of Resources Committee (“ARC”)

## BUDGET BUILDING PROCESS FOR 2016-2017

Page 4 of 6

### **APPENDIX C: Staffing Ratios Currently in Force** **Various Classifications of Personnel in Schools/Centres**

#### Psychologists:

Ratio of psychologist to students – 1: 925 (Approx.) \*1

Criteria for allocation:

- School population
- Special education enrolment
- Inner-City Index
- Specific school needs (e.g. presence of autistic class)
- Number of schools per Psychologist

Other considerations:

- Feedback from ARC
- Input from principals, Regional Directors, and Deputy Director General – Education Division
- Regionalization

#### Speech-Language Pathologists

Ratio of speech-language pathologist to students – 1: 1050 (Approx.) \*1

Criteria for allocation:

- School population
- Special education enrolment
- Inner-City Index
- Specific school needs (e.g. presence of language class)
- Number of schools per Speech and Language Pathologist

Other considerations:

- Feedback from ARC
- Input from principals, Regional Directors, and Deputy Director General – Education Division
- Regionalization

#### Child Care Workers (CCW's)

Criteria for allocation: case-by-case basis (refer to page 5 in Appendix C)

Clustering of students is often considered to maximize deployment of CCW services

Many hours of time are expended in carefully scrutinizing CCW services to meet student needs in consultation with the DDG – Education Division, Regional Directors, Human Resources, in-school personnel, parents, professionals, etc.

#### Special Education Consultants

Criteria for allocation:

- Five (5) special education consultants are regionalized to a large extent, or assigned to a specific cluster of schools (ex. Outreach Schools)

BUDGET BUILDING PROCESS  
FOR 2016-2017

**APPENDIX C: Staffing Ratios Currently in Force**  
**Various Classifications of Personnel in Schools/Centres**

Occupational Therapists

Criteria for allocation:

- Regionalized

Spiritual Community Animators

Ratio of spiritual community animator to students – 1: 1450 (Approx.) \*1

Criteria for allocation:

- School population
- Special education enrolment
- Number of schools per Spiritual Community Animator
- Link between elementary feeder schools and high schools

Other considerations:

- Input from principals, Regional Directors, and Deputy Director General – Education Division
- Regionalization

\*1 Ratio for each professional (i.e. guidance counsellors, psychologists, speech-language pathologists, and spiritual animators) will vary depending on the specific criteria indicated previously (e.g. the ratio for one psychologist is 1: 560 whereas another is 1: 1650)

BUDGET BUILDING PROCESS  
FOR 2016-2017

**APPENDIX C: Staffing Ratios Currently in Force**  
**Various Classifications of Personnel in Schools/Centres**

**Child Care Worker (CCW)**

**1. Criteria for Assigned Hours**

- Identified on a case-by-case basis by examining the following factors:
  - diagnosis
  - nature of behaviour problems (if applicable)
  - level of communication skills
  - level of self-care skills (e.g. toileting, feeding, etc.)
  - level of autonomy (e.g. within the classroom, at lunchtime, at recess, etc.)
  - safety issues (e.g. self-control, possible runner, etc.)
  - medical/physical problems
  - gross motor/fine motor skills
  - intellectual abilities
  - nature of social interaction with others
  - organizational skills
  - nature of psychiatric difficulties (if applicable)
- A full-time CCW (i.e. 26.25 hours or more per week) will only be assigned in very extenuating circumstances (e.g. severe medical problem).

**2. Criteria for Assignments of Technicians and Attendants\***

- **Codes 23, 24, 33, 36, 42, and 44** are usually serviced by an **attendant**.
- **Codes BD and 14** are usually serviced by a **technician**.
- **Codes 50 and 99** may be serviced by an **attendant** or **technician** depending on the nature and severity of the case in question.
- **Code 34** students are serviced only in extenuating circumstances by a technician (e.g. with accompanying behavioural and/or social difficulties).
- **Code 53** students may be serviced by a CCW, where applicable.
- \* Students with the above designated codes are not guaranteed CCW services as they may not necessarily require such services. As well, non-coded students with minor behaviour difficulties may receive the services of a currently existing technician, where applicable.

**3. Criteria for the Number of CCW's Assigned to a School**

- The feasibility of **clustering** students in the **same class** who are in the same grade with similar disabilities and/or handicaps.
- The feasibility of **clustering** students (from different schools) with CCW needs in the **same school** (e.g. those students with severe handicaps - e.g. very low functioning autistic students).
- The feasibility of newly identified students being serviced by the CCW(s) currently assigned to the school in question.

## BUDGET BUILDING PROCESS FOR 2016-2017

### APPENDIX D: Decentralized Budgets to Schools

- **Fund 5 Operating Budget:**

The per-capita allocation is composed of a base allocation and a per-capita rate which increases as the enrolment in schools increase. The funding formula used to determine the Fund 5 Operating Budget is the following:

	BASE AMOUNT	
ELEMENTARY SCHOOLS	1 to 200 students	\$6,000
	201 to 250 students	\$7,000
	251 to 325 students	\$8,000
	More than 325 students	\$9,000

	BASE AMOUNT	
HIGH SCHOOLS	1 to 400 students	Ranges from \$9,000 to \$20,000
	More than 400 students	\$25,000

	PER CAPITA	
ELEMENTARY SCHOOLS	1 to 250 students	$\$42.00 * 1.00 = \$42.00$
	251 to 500 students	$\$42.00 * 1.25 = \$52.50$
	More than 500 students	$\$42.00 * 1.50 = \$63.00$

	PER CAPITA	
HIGH SCHOOLS	1 to 250 students	$\$54.50 * 1.00 = \$54.50$
	251 to 500 students	$\$54.50 * 1.25 = \$68.13$
	501 to 750 students	$\$54.50 * 1.50 = \$81.75$
	More than 750 students	$\$54.50 * 2.00 = \$109.00$

- **Fund 5 Decentralized Caretaking Budget & Annual Requisitions:**

The decentralized caretaking grants include the following:

- Snow removal and general repairs
- 
- Cleaning supplies, sanitary supplies and uniforms and shoes

Transfers between the Fund 5 Operating and Fund 5 Caretaking Budgets is permitted.

- **Special Needs allocations (Decile 1 to 7 Elementary and High Schools):**

The special needs allocation is based on the previous year's allocation.

- **N.A.N.S. (High Schools only):**

The N.A.N.S. allocation is based on the previous year's allocation.

## BUDGET BUILDING PROCESS FOR 2016-2017

### APPENDIX D: **Decentralized Budgets to Schools**

- ***Joining Forces:***  
With some exceptions, the joining forces allocation is composed of a base allocation of \$2,000 for elementary schools and \$4,000 for high schools, plus a per-capita rate allocation based on the estimated enrolment in schools. Special flat base allocations are allotted to outreach, social affairs, and LINKS.
- ***ICOR and A Montreal School for All (AMSFA):***  
The ICOR allocation is based on the previous year's allocation and adjusted based on available funding from the MEES and CGTSIM on an annual basis. The school-specific AMSFA allocation is provided by the MEES on an annual basis.
- ***Campaign Against Poverty (CAP):***  
The CAP allocation is based on the previous year's allocation.
- ***Free Milk and Special Nutrition programs:***  
The free milk and special nutrition allocation is based on the previous year's allocation.
- ***Homework Assistance program:***  
The homework assistance allocation is given to elementary schools (excluding category 1 schools) and composed of a base allocation of \$4,000 per school, plus a per-capita rate allocation based on the estimated enrolment in schools.
- ***Wellness programs:***  
The wellness allocation is given to elementary schools and composed of a base allocation of \$1,000 for elementary schools, plus a per-capita rate allocation based on the estimated enrolment in schools.
- ***Extra-curricular Activities in High Schools:***  
The extra-curricular activities allocation is given to high schools and outreach schools and composed of a base allocation of \$2,000 for schools with less than 400 students, \$4,000 for schools with, plus a per-capita rate allocation based on the estimated enrolment in schools.
- ***Action Plan for Reading in School:***  
The action plan on reading allocation covers the purchase of library material only, including works of fiction (printed media) and reference documents (printed or digital). The action plan on reading allocations is based on the estimated enrolment in schools.

## BUDGET BUILDING PROCESS FOR 2016-2017

### APPENDIX D: **Decentralized Budgets to Schools**

- ***“Canada-Quebec Entente” allocation*** (i.e. support for French instruction for out-of-province students):  
The Canada-Quebec entente allocation is given to applicable schools and composed of a base allocation of \$1,000 plus a per-capita rate allocation based on the enrolment of returning and new students eligible for the grant.
- ***N.T.I.C. (technology acquisitions):***  
The NTIC allocation is based on the estimated enrolment in schools and adult centres.
- ***Special Capital budget (M.A.O.) allocation (Youth sector):***  
The special capital budget is an internal allocation of \$5.00 per student in elementary, high schools, outreach schools and social affairs schools.

BUDGET BUILDING PROCESS  
FOR 2016-2017

**APPENDIX E: Guidelines for rollovers**

**A- MESURES AND OTHER ALLOCATIONS - Fund 6**

**A1 - ROLLOVERS**

The base year on which this applies is unspent balances as at **June 30, 2013, by Individual Measure.**

For Rollovers related to Mesures and other Allocations, the following shall apply:

<b>If the TOTAL of the Measure is: \$0 to \$25,000</b>	Are to be fully used by June 30, 2014 and will no longer be rolled over after this date EXCEPTION : Qc Entrepreneurship to be used by June 30, 2015
<b>If the TOTAL of the Measure is: Over \$25,000</b>	The following shall apply: a minimum of 20% to be used by the end of the current year, i.e. by June 30, 2014 EXCEPTION : Deciles 1 to 7 mesure due to reduction in allocation in 2013-2014 a minimum of 30% to be used by the end of the 2014-2015 school year, i.e. by June 30,2015 a minimum of 40% to be used by the end of the 2015-2016 school year, i.e.by June 30,2016 <b>the balance remaining of 10% may be rolled over annually</b>

**A2- Current Year Allocations**

For Current Year allocations, the following shall apply:

<b>For 2013-2014</b>	Allocations must be FULLY spent by the end of this year, i.e. June 30, 2014
<b>For 2014-2015 on</b>	Allocations must be FULLY spent in the year of allocation.
	Exception will be: Allocations that are received late in the year from the MEES or om from Other Sources and/or are allocated late in the year to the schools must be spent fully spent by June 30th of the following year. Late in the year is defined as to allocated to the schools after December 31st.
<b>Effective 2014-2015</b>	Schools must cover all deficit budgets in the year the deficit occurred

BUDGET BUILDING PROCESS  
FOR 2016-2017

**APPENDIX E: Guidelines for rollovers**

<b>B - PER CAPITA ALLOCATIONS - Fund 5 *</b>	
<b>B1 - ROLLOVERS</b>	
For Rollovers related to Per Capita Allocations, the following shall apply: (Please note that the base year on which this applies is rollover balances as at June 30, 2013)	
<b>For 2014-2015</b>	90% of remaining balance shall be rolled over to 2014-2015
<b>For 2015-2016</b>	80% of remaining balance shall be rolled over to 2015-2016
<b>For 2016-2017</b>	70% of remaining balance shall be rolled over to 2016-2017
<b>For 2017-2018</b>	60% of remaining balance shall be rolled over to 2017-2018
<b>For 2018-2019 on</b>	<b>50% of remaining balance shall be rolled over every year thereafter</b>
<b>B2- Current Year Allocations</b>	
<b>For 2013-2014</b>	Allocations must be FULLY spent by the end of this year, i.e. June 30, 2014
<b>For 2014-2015 on</b>	Per Capita Allocations not to be reduced However, should MEES budgetary parameters include a cutback, a reduction be considered

\*Exceptionally in 2014-2015, the decentralized Fund 5 Caretaking Budget was rolled over at 100%. This budget is was reviewed in order to establish a fair and equitable allocation to schools and centres for the 2015-2016 school year.

**C- Fund 3 – Complementary Fund – rolled over at 100%**