



Commission scolaire English-Montréal

English Montreal School Board

BUDGET BUILDING PROCESS

FOR 2024-2025

Version: 2023-12-01



BUDGET BUILDING PROCESS FOR 2024-2025

INTRODUCTION

The Education Act provides for a division of powers and responsibilities between the Ministère de l'Éducation du Québec (MEQ), school boards and educational institutions.

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. the school board shall establish a commitment-to-success plan that is consistent with the strategic directions and objectives of the Ministère de l'Éducation du Québec's strategic plan;
6. the educational institutions must establish educational projects that are consistent with the commitment-to-success plan of the school board;
7. the school board must establish a Resource Allocation Committee that is responsible to set up a consultation process with a view to establishing objectives and principles governing the annual allocation of revenues, determining how those revenues are to be allocated, including by setting out the criteria to be used to determine the amounts allocated, and determining how student services and professional services are to be distributed;
8. The school board shall, after consulting with the governing boards and the parents' committee and taking into account the recommendations of the Resource Allocation Committee, determine the allocation of the revenues (subsidies, school tax proceeds and other revenues) for every school year.

The current budgetary consultation document reflects these elements. It gives 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. The Central Management Advisory Committee/Resource Allocation Committee (CMAC/RAC) must, at the end of the consultation process, present recommendations to the Council of Commissioners.



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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

Added to this are the following appendices:

- Appendix A: Objectives, Guiding Principles, Criteria and related Orientations proposed for 2024-2025
- Appendix B: Questionnaire on the Proposed 2024-2025 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



BUDGET BUILDING PROCESS FOR 2024-2025

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.

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;
- 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.

2. **OBJECTIVES, GUIDING PRINCIPLES, CRITERIA, AND RELATED ORIENTATIONS PROPOSED FOR 2024-2025**

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;
- includes the active participation and recommendations made by CMAC/RAC;
- reflects both the permanent and evolving objectives, guiding principles, criteria and related orientations developed by the board. Those proposed for the 2024-2025 year are reproduced in **Appendix A**.



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3. **SPECIFIC CONTEXT**

The 2024-2025 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, when applicable

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.

The following are involved in the development phase:

- Director General;
- Assistant Directors General;
- Central Management Advisory Committee/Resource Allocation Committee (CMAC/RAC);
- Directors' Committee;

- Council of Commissioners
- Financial Services Department.

The Governing Boards, the EMSB Parents' Committee, ACSES, EMSAC and CMAC/RAC are involved in the consultation phase.

Ref: Sections 96.20, 96.22, 193.3, 209.1, 209.2, 275, 275.1, 459.2 and 459.3 Education Act



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Phase II: Preparation (April - June)

This phase consists of the following activities:

- *distribution of budgetary envelopes;*
- *preparation of initial budget by institution and departments (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.

Ref: Sections 66, 95, 96.24, 110.13 and 276 Education Act

Phase III: Decision - making (May - June)

This phase consists of the following activities:

- *confirmation of the Organizational Chart*
- *confirmation of subsidies by the MEQ*
- *local consolidation and necessary adjustments;*
- *adoption of school or centre budgets;*
- *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)

Ref: Sections 66, 96.24, 201 and 277 Education Act

Phase IV: Management and control (September - June)

This phase consists of the following activities:

- *review of September 30th student population; ~~on September 30, 2020;~~*
- *presentation and adoption of the previous year audited ~~2019-2020~~ 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.

Ref: Sections 66, 96.24, 176.1, 193.4, 220 and 286 Education Act



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5. **ROLES AND RESPONSIBILITIES**

COUNCIL OF COMMISSIONERS

- Establishes a commitment-to-success plan which is consistent with the Minister's Policy on educational success;
- 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 the commitment-to-success plan;
- Distributes financial resources as per Article 275 of the Education Act;
- Ensures that financial resources are distributed conforming to school board priorities;
- Takes into account the recommendations of CMAC/RAC; if the Council of Commissioners fails to implement a recommendation, it must give reasons for its decision at the meeting at which the recommendation is rejected
- 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 the revised budget, when applicable;
- 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.

CENTRAL MANAGEMENT ADVISORY COMMITTEE/RESOURCE ALLOCATION COMMITTEE

- Establishes objectives and principles governing the annual allocation of revenues;
- Determines how those revenues are to be allocated;
- Determines how student services are to be distributed;
- Determines the allocation of the surpluses of the school board's educational institutions, if applicable;
- Makes recommendations to the Council of Commissioners on these matters.



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DIRECTOR GENERAL

- Promotes the philosophy of the budgetary process;
- Oversees the development of spending orientations that facilitate the attainment of objectives set forth in the commitment-to-success plan 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;
- Studies and submits the year-end financial statements to the Council of Commissioners as per Article 286 of the Education Act.

ASSISTANT DIRECTORS GENERAL

- Reports and makes recommendations to the Director General;
- Acts as advisors 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.



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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 departmental and school and centre 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 departmental budgets and recommends approval to the Director General;
- 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](#)/Sector Directors, all professional development, staffing, goods, services and capital requirements in accordance with school board orientations and priorities;
- Within the scope of the commitment-to-success plan, develop educational projects;
- 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.



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GOVERNING BOARD

- Advises the principal/centre director on the needs of the school/centre;
- Adopts the school's educational success project, oversee implementation, and evaluate the project;
- 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 the Directors' committee 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



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EMSB PARENTS' COMMITTEE

- Is consulted on the budget process
Section 193

The parents' committee shall be consulted on the following matters:

(...)

(5) the distribution of educational services among the schools;

(...)

(9) 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.

(...)

- Adopts annual operating budget
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 functions 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;

(2) to advise the resource allocation committee and 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."

(...)



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6. **LEGAL FRAMEWORK**

Education Act

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 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 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 school board may, for the following fiscal year, credit all or part of the surpluses to the school or another educational institution if the resource allocation committee established under section 193.2 recommends it and the council of commissioners implements that recommendation. If the council of commissioners fails to implement the recommendation, it must give reasons for its decision at the meeting at which the recommendation is rejected.

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



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.

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 176.1

The members of the council of commissioners shall exercise their functions and powers, with due regard for everyone's roles and responsibilities, 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.

Section 193.3

The resource allocation committee must set up a consultation process with a view to establishing objectives and principles governing the annual allocation of revenues in accordance with section 275, determining how those revenues are to be allocated in accordance with section 275.1, including by setting out the criteria to be used to determine the amounts allocated, and determining how student services are to be distributed in accordance with section 261.



In addition to student services, the committee may also submit the distribution of other professional services to the consultation process.

Each school board and educational institution must provide the committee with any information or document necessary for the exercise of its functions.

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

Section 193.4

The resource allocation committee must annually make a recommendation to the council of commissioners regarding the allocation of the surpluses of the school board's educational institutions in accordance with section 96.24.

Section 201

The Director General shall assist the Council of Commissioners and the Executive Committee in the exercise of their functions and powers. 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 209.1

For the exercise of its functions and powers, every school board shall establish a commitment-to-success plan that is consistent with the strategic directions and objectives of the department's strategic plan. The commitment-to-success plan must also meet any expectations communicated under section 459.2. In addition, the period covered by the plan must be harmonized with the period covered by the department's strategic plan in accordance with any terms prescribed under the first paragraph of section 459.3. This plan, which the school board may update if necessary, must contain

- (1) the context in which the school board acts, particularly the needs of its schools and centres, the main challenges it faces, and the characteristics and expectations of the community it serves;*
- (2) the directions and objectives selected;*



(3) the targets for the period covered by the plan;

(4) the indicators, particularly Québec-wide indicators, to be used to measure achievement of those objectives and targets;

(5) a service statement setting out its objectives with regard to the level and quality of the services it provides; and

(6) any other element determined by the Minister

(...)

Section 209.2

The school board shall ensure that the policies and objectives set out in the educational projects of its educational institutions are consistent with its commitment-to-success plan, and that any terms prescribed by the Minister under the first paragraph of section 459.3 are complied with. For those purposes, the school board may, after receiving an institution's educational project, require it, within the period prescribed by section 75 or 109.1, as applicable, to defer publication of the educational project or to amend it.

Section 220

Every school board shall prepare an annual report giving the population in its territory an account of the implementation of its commitment-to-success plan and the results obtained measured against the objectives and targets it contains. The school board shall, in the report, inform the population of the educational and cultural services it provides and the level of quality of those services.

Section 275

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

Section 275.1

The school board shall determine the allocation of the revenues referred to in section 275 for every school year taking into account the recommendations of the resource allocation committee under the fourth paragraph of section 193.3. The allocation must be carried out in an equitable manner and reflect the needs expressed by the educational institutions, the social and economic disparities they must deal with, the school board's commitment-to-success plan and the educational projects of its schools and centres.



(...)

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 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.

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 459.2

The Minister may determine, for all school boards or based on the situation of one or certain school boards, policy directions, objectives or targets they must take into account in preparing their commitment-to-success plans.

Section 459.3

The Minister may, for any school board, prescribe terms governing the coordination of the entire strategic planning process between the educational institutions, the school board and the department. The Minister may also, after receiving a school board's commitment-to-success plan, require the school board, within the period prescribed by section 209.1, to defer publication of the plan or to amend it to harmonize the period covered by the plan with that covered by the department's strategic plan in accordance with any terms prescribed under the first paragraph. The Minister may also impose such a requirement to ensure that the plan is consistent with the strategic directions and objectives of the department's strategic plan or that it meets the expectations communicated under section 459.2.



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 in 2013-2014

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.

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.



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APPENDIX A: Objectives, Guiding Principles, Criteria, and Related Orientations Proposed for 2024-2025

Objectives:

1. To achieve a balanced budget within the parameters set by the MEQ, and if applicable the orientations included in the Equilibrium Plan, while maintaining the integrity of educational services at the school and center level as established by the MEQ. Considering the declining enrolment, the Board will pressure the MEQ 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 commitment-to-success plan.
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.

To address, where applicable, the Board's Equilibrium Plan within the context of the Board's commitment-to-success plan.

Guiding Principles, Criteria, and related Orientations:

- i) The Council of Commissioners and Administration will continue to inform and pressure the Ministère de l'Éducation du Québec (MEQ) to redress funding shortfalls to which the EMSB has been subjected.
- ii) 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.



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**APPENDIX A: Objectives, Guiding Principles, Criteria, and Related Orientations
Proposed for 2024-2025**

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

- iii) 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. Should the MEQ budgetary parameters include a cutback, a reduction may be considered (this was previously in Appendix E).
- iv) When evaluating capital expenditures, priority shall be given to projects that significantly reduce operating expenses.
- v) The EMSB will make every effort to favor practices that promote environmental sustainability and allocate the appropriate resources if available.
- v) Staffing ratios for school and centre-based staff will be reviewed annually and be readjusted where deemed necessary, in keeping with the Board's commitment-to-success plan. (Appendix C – Staffing ratios currently in force for various classifications of personnel in schools/centres)
- vi) 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 schools' educational projects. 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), if CMAC/RAC recommends it and Council approves it.
- vii) 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.
- viii) 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 and invest where the need is greatest.
- ix) 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.
- x) 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.
- xi) Within the guidelines established in the budgetary parameters related to the appropriation of accumulated surpluses, the Board shall ensure that funds are reserved and allocated for specific, non-recurring, non-capital spending.



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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 MEQ funding parameters become known, some funds may have to be directed to specific spending initiatives per budgetary parameters.



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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 xi) used in the document.

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

(Please use another sheet if this space is insufficient)



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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~~ takes place annually in the spring of 2024)

School Principals:

Criteria for allocation:

	FTE Allocation*
Elementary Schools	1.00
Secondary Schools	1.00

*Represents Full Time Equivalent Allocation

Schools with a specific mandate (ex. ~~John Grant~~, St-Raphael, Outreach) 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 based on weighted enrolment at September 30th ~~of the prior year, 2023.~~

Weighted enrolment is defined as the number of students per school plus added weighting for special needs students as per the teachers' collective agreement:

	FTE Allocation
Elementary Schools	
1- 399	0.00
400 and more	1.00
Secondary Schools	
1-799	1.00
800-1199	2.00
1200 and more	3.00

A grace period representing a reduction of up to 10% of weighted enrolment will apply the following school year ~~(i.e. 2025-2026).~~

Those schools without VPs may request additional support as necessary.



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APPENDIX C: Staffing Ratios Currently in Force

Various Classifications of Personnel in Schools/Centres

School Secretaries: Criteria for allocation based on weighted enrolment at September 30th of the prior year. Weighted enrolment is defined as the number of students per school plus added weighting for special needs students as per the teachers' collective agreement:

School Secretaries – Elementary Schools:

Criteria for allocation:

Estimated Student Enrolment	FTE Allocation
1 - 200	1.00
201 - 400	1.50
401 - 600	2.00
601 - 700	2.50
More than 700	3.00

~~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 - 1000	3.50
1001 - 1150	4.00
More than 1150	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**
Less than 100	.10
101 - 199	.20
200 - 299	.30
300 - 499	.50
500 - 699	.80



700 - 899	1.00
900 - 1099	1.30
1100 - 1299	1.50
More than 1300	2.00

**An additional 0.25 will be given to a post that services 3 or more schools

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

Laboratory Technicians – Secondary Schools:

Criteria for allocation:

Estimated Student Enrolment	FTE Allocation
Each group of 70 students	0.15

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 PROPRES program
- Total school usage such as daycare, rentals (outside organizations), after school programs, etc.



BUDGET BUILDING PROCESS FOR 2024-2025

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APPENDIX C: Staffing Ratios Currently in Force

Various Classifications of Personnel in Schools/Centres

PREAMBLE RE: PROFESSIONAL SERVICES

The ratios indicated below for each professional sector are general board-wide ratios with respect to the total board population serviced by the total number of professionals in each sector.

However, the ratio in terms of number of students serviced by each professional will vary depending upon the criteria for allocation as indicated below. The ratio can also vary according to the mesures monies allocated by the MEQ for the hiring of new professionals and the ability to hire these professionals to fill these posts. The ratios indicated below are based on regular positions as well as additional positions added by virtue of funding in MEQ allocations in 2022-2023. These ratios may vary depending on MEQ confirmed funding via mesures which are communicated annually.

Guidance Counsellors:

Ratio of guidance counsellor to students – 1: 400 (Approx.)

Criteria for allocation:

- Estimated student enrolment
- Special education student enrolment
- Projected secondary 4-5 enrolment
- Inner-City index
- Specific school needs (ex. John Grant, Outreach Schools: ratio – 1:100)

Other considerations:

- Input from school principals and Sector Directors
- Input from CMAC/RAC

Psychologists:

Ratio of psychologist to students – 1: 734750 (Approx.)

Criteria for allocation:

- School population
- Special education enrolment
- Inner-City Index
- Specific school needs (ex. presence of self-contained classes)
- Number of schools per Psychologist

Other considerations:

- Feedback from ARC
- Input from principals and Sector Directors



BUDGET BUILDING PROCESS FOR 2024-2025

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APPENDIX C: Staffing Ratios Currently in Force

Various Classifications of Personnel in Schools/Centres

Speech-Language Pathologists

Ratio of speech-language pathologist to students – 1: 963 (Approx.)

Criteria for allocation:

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

Other considerations:

- Feedback from ARC
- Input from principals and Sector Directors

Attendants and Special Education Technicians (A & SETs)

Criteria for allocation: case-by-case basis (refer to page 6 in Appendix C)

Clustering of students is often considered to maximize deployment of A & SET services

Many hours of time are expended in carefully scrutinizing A & SET services to meet student needs in consultation with the DG, ADG – Education Division, Sector Directors, Human Resources, in-school personnel, parents, professionals, etc.

Special Education Consultants

Criteria for allocation:

- ~~Ten (10)~~ Eleven (11) special education consultants are assigned to a specific cluster of schools (ex. Outreach Schools)
- Specific school needs (ex. Presence of self-contained classes)
- Number of students who require additional support due to emotional or academic challenges

Occupational Therapists

Ratio of occupational therapists to students – 1: 1486 (Approx.)

Criteria for allocation:

- According to the needs in the schools

Spiritual Community Animators

Ratio of spiritual community animator to students – 1: 1400 (Approx.)

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 and Sector Directors



BUDGET BUILDING PROCESS FOR 2024-2025

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APPENDIX C: Staffing Ratios Currently in Force

Various Classifications of Personnel in Schools/Centres

Attendants and Special Education Technicians (A & SETs)

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 (ex. toileting, feeding, etc.)
 - level of autonomy (ex. within the classroom, at lunchtime, at recess, etc.)
 - safety issues (ex. 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 socio emotional difficulties (if applicable)

2. Criteria for Assignments*

- **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, 53 and 99** may be serviced by an **attendant** or **technician** depending on the nature and severity of the **case-in-question, needs of the student**.
- **Code 34** students, with accompanying behaviour and/or social difficulties may be provided with either attendant or technician support as they generally benefit from SLP services.

* Non-coded students with minor behaviour difficulties may receive the services of a currently existing special education technician, where applicable.

3. Criteria for the Number-Assigned to a School

- The feasibility of **clustering** students in the **same class** who are in the same grade .
- The feasibility of **clustering** students (from different schools) with A & SET needs in the **same school** (ex. those students with severe challenges or needs).
- The feasibility of newly identified students being serviced by the A & SETs currently assigned to the school in question.



BUDGET BUILDING PROCESS
FOR 2024-2025

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
- General repairs
- Cleaning supplies, sanitary supplies and uniforms and shoes

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

• **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 2024-2025

APPENDIX D: **Decentralized Budgets to Schools**

- **Homework Assistance program:**
The homework assistance allocation is given to elementary schools (excluding category 1 schools as they receive funding from ICOR) and composed of a base allocation of \$4,000 per school, plus a per-capita allocation based on prior year enrolment.
- **Wellness Oriented program:**
The wellness allocation is given to elementary schools and composed of a base allocation of \$1,000 per school, plus a per-capita allocation based on prior year enrolment.
- **Extra-curricular Activities in High Schools (Secondary Wellness):**
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, and \$4,000 for schools with 400 or more students, plus a per-capita allocation based on prior year enrolment.
- **Action Plan on 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 allocation is based on prior year enrolment, and per MEQ guidelines requires a school contribution equal to 34% of the total spending
- **Reading Corners:**
New MEQ allocation to cover purchases of books to furnish reading corners in classrooms in Elementary Schools. Allocation per homeroom.
- **Joining Forces:**
The joining forces allocation is composed of a base allocation of \$2,000 for elementary schools, Cité des Prairies and Elizabeth High, and \$4,000 for high schools, Social Affairs and Outreach schools, plus a per-capita allocation based on prior year enrolment for Elementary and High Schools. Allocations may be adjusted to maintain a comparable allocation to prior year.
- **A Montreal School for All (AMSFA):**
The school-specific AMSFA allocation is provided by the MEQ on an annual basis for deciles 8, 9 and 10 schools.
- **ICOR:**
The ICOR allocation is updated to current year indices and adjusted based on available funding from the MEQ and CGTSIM on an annual basis.
- **N.A.N.S (Agir Autrement):**
Based on 2021-2022 prior year allocations, indexed to reflect the total MEQ allocation.



BUDGET BUILDING PROCESS FOR 2024-2025

APPENDIX D: **Decentralized Budgets to Schools**

- **Special Needs allocations (Deciles 1 to 6):**

The special needs allocation for Deciles 1 to 6 is based on a base plus a per capita allocation. Schools with a decile of 7 are included if not receiving NANS or AMSFA funding ~~(per capita allocation only)~~. The deciles are not updated in 2023-2024 as they are not yet available on an annual basis as provided by the MEQ.

- **École accessible et inspirante:**

The distribution is as allocated by the MEQ.

- **Nutritional Support:**

Nutritional Support is comprised of the following allocations: CAP (Campaign Against Poverty), Special programs (MEQ and CGTSIM), and the Milk Program. The allocations are updated to prior year indices and adjusted to available funding from the MEQ and the CGTSIM.

- **Vitality of Small Schools:**

~~For small Elementary and Secondary Schools, the allocation is a per capita amount of \$592 for schools with enrolment of 30 or less, and a base allocation of \$17,751 per building for schools with enrolment of 31 to 60 students, based on prior year enrolment, and as allocated by the MEQ.~~
New method of allocation by MEQ which now includes schools with up to 125 students. Base allocation to schools of more than 60 students, with balance allocated based on prior year allocations, indexed to reflect total MEQ allocation.

- **I.E.P. Release**

Based on number of students with I.E.P.s for the current school year.

- **Support to Parents:**

For Elementary Schools, the allocation is composed of a base amount plus an amount per group, as allocated by the MEQ.

- **T.I.C. and Digital Sets (technology acquisitions):**

The allocations are based on prior year enrolment in schools and adult centres, with a minimum allocation per school or centre which varies annually depending on available budget.

- **Daily Physical Activity:**

Base allocation of \$5,000 plus per-capita for new year 2 schools, ~~reduced allocations for year 2 and 3~~ \$4,000 plus per-capita for year 3, ~~base allocation of \$2,500 and \$3,000 plus per-capita~~ for subsequent years.



BUDGET BUILDING PROCESS FOR 2024-2025

APPENDIX D: Decentralized Budgets to Schools

- **Sorties Scolaires en milieu culturel:**
Allocation for Elementary and Secondary Schools composed of a per-capita allocation based on prior year enrolment.
 - **Educational Materials – Full-time Pre-Ks:**
Total funding for number of net new groups as funded by the MEQ, allocated to all new groups, with amount varying depending on if a regular or multi-age group.
 - ~~**Books for pre-school and Cycle 1:**
Distribution as allocated by MEQ.~~
 - **Activités parascolaires au secondaire:**
Composed of a base allocation of \$40,000 for High Schools and ~~\$7,500~~ \$10,000 for Outreach and Social Affairs schools., plus a per capita allocation based on prior year enrolment.
 - **Directors' Days:**
Base allocation based on prior year enrolment and number of students.
 - ~~**School Yards:**
Distribution as allocated by MEQ.~~
 - **Tutoring:**
Hours per week allocated based on prior year enrolment. ~~MEQ has committed to funding beyond 2022-2023.~~
 - **Accroche-toi:**
Allocation of \$40,000 for High Schools and a total of \$300,000 for the Outreach schools.
 - **GB/PM Benchmark**
Based on release days allocated on prior-year enrolment.
- Tutoring – International Students:**
Base allocation plus per-capita for International and Temp Stay students based on enrolment of current year.
- **“Canada-Quebec Entente” allocation (i.e. support for French instruction for out-of-province students):**
The Canada-Quebec entente allocation is composed of a base allocation of \$2,000 plus a per-capita allocation based on the enrolment of returning and new students eligible for the grant.



APPENDIX E: Guidelines for rollovers

The following applies:

FUND	DESCRIPTION	ROLLOVER %	COMMENTS
Fund 3	Complementary Fund	100%	
Fund 4	Donations	100%	
Fund 5	Operating Funds	No rollover	Schools must cover all deficit budgets in the year the deficit occurred
Fund 5	Caretaking	2021-2022: 50% of June 30, 2021 Balance 2022-2023 on : 100% of June 30 th balance, if the financial situation permits <u>2023-2024 on:</u> <u>100% of the</u> <u>June 30th balance</u>	Schools must cover all deficit budgets in the year the deficit occurred
Fund 6	Supplementary Allocations	No rollover with some exceptions	Exceptions: 1-Allocations after December 31 st of the current year must be spent by June 30 th of the following year 2-Schools must cover all deficit budgets in the year the deficit occurred 3-Special Project allocations must be spent by June 30 th of the following year, unless MEQ guidelines indicate otherwise 4-Mesures related to 'Conditions de travail' as established in the Collective Agreements
Fund 7	Capital Investment Budget MAO TIC Digital Sets	100% 100% 100%	Schools must cover all deficit budgets in the year the deficit occurred
Fund 8	Special Purpose Funds	100%	
Fund 9	Appropriated Surplus	No rollover	Schools must cover all deficit budgets in the year the deficit occurred