



# Budget Consultation

## 2019-2020

LESTER B. PEARSON SCHOOL BOARD

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## INTRODUCTION

The Lester B. Pearson School Board believes in an open budgetary process where stakeholders have the right to suggest orientations and priorities so as to benefit the system as a whole.

The Board develops general policies while decentralizing budgets to provide for individual initiatives. Innovation and creativity are encouraged, as financial resources are limited.

Participation in the budgetary process encourages ownership and responsibility while fostering creativity and innovation.

The Board strives to maintain an equitable distribution of resources while assuring its supervisory, administrative and support roles toward its schools and centres.

## BUDGET MANAGEMENT, PHILOSOPHY AND OBJECTIVES

The guiding principles behind budget planning revolve around the School Board's Strategic Plan (included on page 15) which concentrates on:

- Improving achievement
- Ensuring wellness
- Strengthening engagement

The School Board adopts a budgetary approach that strives to:

- Achieve a balanced budget;
- Maintain the integrity of educational services at all schools and centres;
- Maintain essential centralized services;
- Support the implementation of the curriculum;
- Respond to educational and administrative responsibilities;
- Allocate resources to support the Strategic Plan;
- Support each school and centre plan of action for educational success;
- Enhance empowerment, autonomy, and accountability;

- Foster the communication of the information required for the management of educational institutions;
- Enable its role in the distribution of available resources;
- Foster support in carrying out the educational institution's mission.

## GUIDING OBJECTIVES, PRINCIPLES, AND CRITERIA

The School Board determines the allocation of its revenues and establishes objectives and principles governing this allocation. The School Board must take into account the recommendations on the objectives and principles governing the allocation of the revenues that the Allocation Resource Committee (ARC at LBPSB, also known as Resource Allocation Committee or RAC in the Education Act) is to submit to the Council of Commissioners.

## OBJECTIVES

The budgetary process must:

- Ensure the participation and accountability of school principals, centre directors and senior staff of services;
- Seek always to spend only the funds available because deficits will disadvantage future years;

## PRINCIPLES

The budgetary process must:

- Foster support in carrying out the educational mission of the School Board;
- Enable the efficient distribution of available resources;
- Allow for the evaluation of objectives;
- Be designed as an ongoing process with a series of integrated, integral parts;
- Reflect both permanent and evolving objectives, principles, criteria, and orientations;
- Inform and pressure the Ministry of Education to correct funding shortfalls;

- Search for and eliminate spending inefficiencies wherever they exist;
- Review and restructure departments and operating services as required;
- Review and adjust staffing ratios as required to improve operating efficiency;

## CRITERIA

The budgetary process must:

- Take into account, whenever possible, the characteristics of the communities that it serves;
- Ensure the sound management of results.

## BUDGET CYCLE

The budget cycle consists of four phases – each phase includes participation of the Director General, Senior Administration, Council of Commissioners and Financial Services. The Parents' Committees, the Allocation Resource Committee and other stakeholder groups are consulted.

### PHASE I: PLANNING (OCTOBER - MARCH)

This phase consists of the following activities:

- Identification of objectives, principles and criteria used to determine the amount allocated (budgetary guidelines), taking into account the recommendations of the Allocation Resource Committee;
- Definition of needs;
- Determination of budgetary rules;
- Student forecasts;
- Fiscal projections;
- Determination of priorities;
- Consultation with the Allocation Resource Committee and with the stakeholders by the School Board.

(Education Act (Please see Appendix for the text of these articles) – **Articles 96.20, 96.22, 96.24, 275**)

## **PHASE II: PREPARATION (APRIL - MAY)**

This phase consists of the following activities:

- Distribution of budgetary envelopes;
- Preparation of initial budget by institution and department;
- Review of consultation responses.
- Presentation of the recommendations of the Allocation Resource Committee to the Council of Commissioners

(Education Act – Articles 66, 95, 96.24, 110.13, 276)

## **PHASE III: CONSOLIDATION / CHOICE (MAY – JUNE)**

This phase consists of the following activities:

- Confirmation of subsidies by MEES;
- Local consolidation and necessary adjustments;
- Adoption of school or centre budgets;
- Adoption of School Board budget;
- Approval by Council of Commissioners (school, centre, and Board budgets)

(Education Act – Articles 66, 96.24, 201, 277, 283)

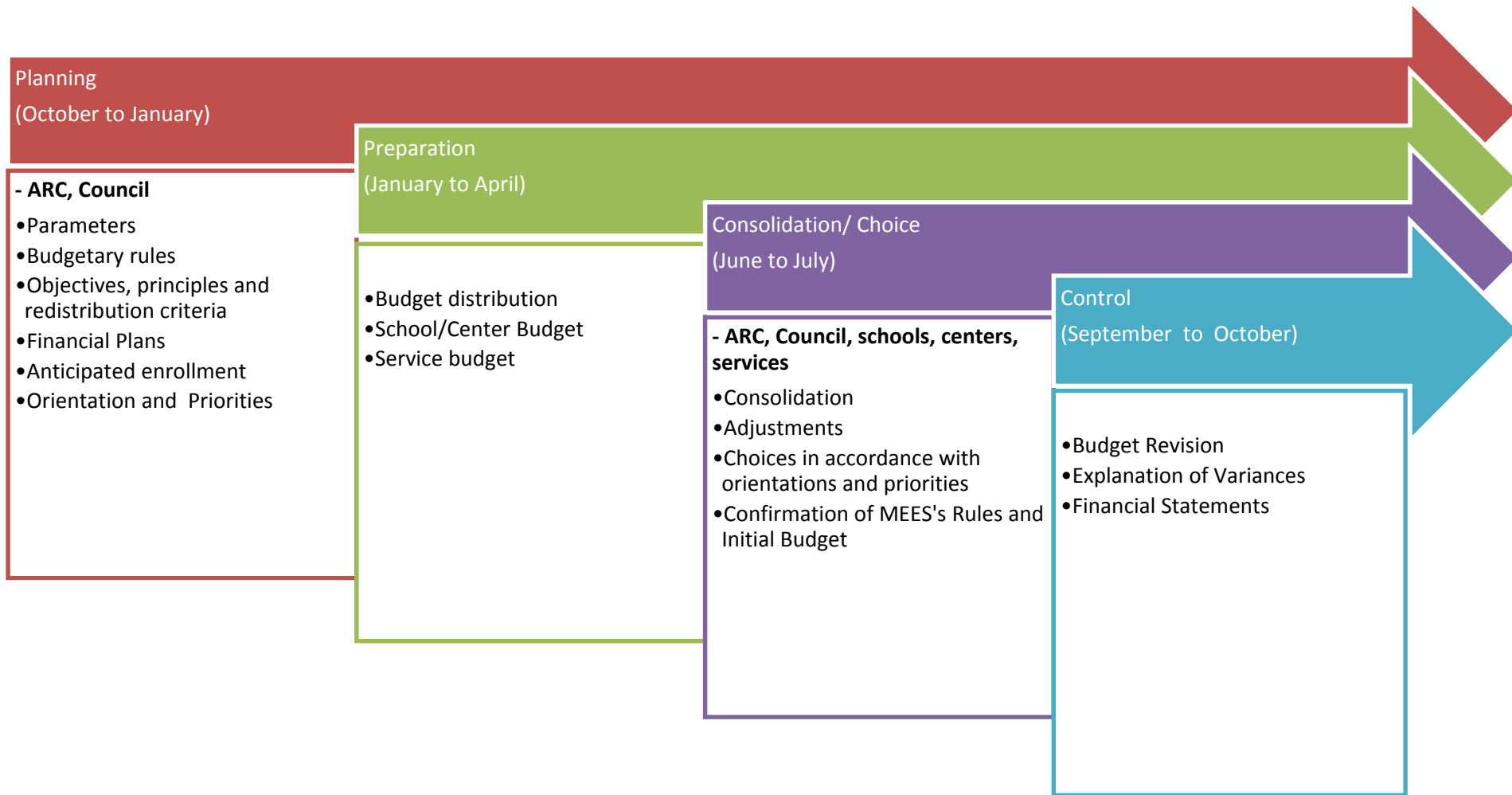
## **PHASE IV: MANAGEMENT AND CONTROL (SEPTEMBER – JUNE)**

This phase consists of the following activities:

- Review of student population on September 30, 2019;
- Presentation of 2018-2019 financial statements;
- Adjustment of envelopes based on confirmed student population;
- Regular results reviews and adjustments to budgets as required;
- Study and follow-up of discrepancies ascertained: January-June;
- Budgetary transfers as required.

(Education Act – Articles 66, 96.24, 220, 286)

# BUDGETARY CYCLE





## ROLES AND RESPONSIBILITIES

### ADMINISTRATION GROUP

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

### ADVISORY COMMITTEE ON SERVICES FOR HANDICAPPED STUDENTS (SNAC)

- Respond to the consultation request regarding objectives, principles and criteria or distribution of financial resources as per **Article 187** and **Article 197** of the Education Act.

### ALLOCATION RESOURCE COMMITTEE (ARC)

To set up a consultation process in order to make recommendations to the Council of Commissioners on the following matters:

- The objective and principles governing the annual allocation of revenues taking into account the application of **Article 275** and **275.1**;
- The allocation of those revenues;

- The distribution of student services taking into account the staffing requirement submitted to the school board by the principal of schools and the centre directors and also the application collective agreement as per **Article 261**;
- The distribution of other professional services (the committee may decide to undertake such review);
- The distribution of the surpluses of the school boards as per **Article 96.24**.

## AUDIT COMMITTEE

- Oversee control functions including budget monitoring, actual results and the audit as per **Article 193.1** of the Education Act.

## CENTRE DIRECTORS AND PRINCIPALS

- Adhere to School Board orientations and priorities;
- Participate in School Board budget activities;
- Analyze school/centre's activities and budget requirements;
- Inform Regional or Continuing Education Director, in accordance with School Board orientations and priorities, of good, service and capital requirements and as per **Article 96.20** of the Education Act;
- Receive school/centre's budget envelope, prepare distributions of appropriations and submit to Governing Board for adoption then submit to School Board for approval;
- Administer budget within parameters while following up with Governing Board and the Regional Director or Director of Continuing Education.

## COUNCIL OF COMMISSIONERS

With the participation of Senior Administration, the Council of Commissioners is responsible for strategic planning, orientations and priorities of the School Board:

- Redistribute financial resources as per **Article 275** of the Education Act;
- Ensure financial resources are redistributed conforming to School Board priorities;
- Approve and adopt initial School Board budget and approve budgets submitted by the Governing Boards of all schools, technical vocational centers and adult education centers;
- Analyze and adopt revised budget;
- Receive and analyze the annual financial report as per **Article 278** of the Education Act.

## DIRECTOR OF FINANCIAL SERVICES

- Is responsible for the coordination of budget building process;
- Establishes parameters and guidelines for the equitable distribution of funds with appropriate personnel;
- Is responsible for budget planning process including: budget projections, analysis of parameters, consolidation of division budgets, 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;
- Follows up and coordinates monthly updates on budgetary situation;
- Evaluates financial situation and make recommendations to the Administration Group.

## DIRECTOR GENERAL

- Promotes the philosophy of the budgetary process;
- Jointly, with the Council of Commissioners, establishes global strategic goals for the Board including orientations and priorities;
- 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 an openness of information exists between the Administration Group and all stakeholders;
- Recommends the adoption of the School Board budget and Governing Board budgets;
- Studies and submits the yearend financial statements to the Council of Commissioners as per **Article 286** of the Education Act.

## DIRECTORS OF SERVICE

- Adhere to School Board orientations and priorities;
- Participate in School Board budget activities;
- Analyze service activities and budget requirements;
- Analyze parameters and changes to laws, rules, and ententes affecting each area of service to determine financial impacts;
- Administer budget within parameters while following up with the Director General.

## EXECUTIVE COMMITTEE

- Act as an advisory committee to the Council of Commissioners on all financial matters

## GOVERNING BOARD

- Advise the principal/centre director on the needs of the school/centre;
- Analyze and adopt the school/centre's annual budget as per **Article 95** of the Education Act;
- Submit budget to School Board for approval;
- Respond to the consultation request regarding objectives, principles and criteria or distribution of financial resources as per **Article 275** of the Education Act.

## PARENTS' COMMITTEES

- Respond to the consultation request regarding objectives, principles and criteria or distribution of financial resources as per **Article 193**, **Article 197** and **Article 275** of the Education Act.

## 2019-2020 BUDGET BUILDING TIMELINE

### JANUARY

Allocation Resource Committee's consultation with ARC stakeholders

### MARCH

Facilities & Security Committee 2019-2020 Capital Project Review - March 13

Special Needs Advisory Committee meeting - March 20

Governing Board meetings to discuss their consultation response

Parents' Committee to discuss their consultation response

Allocation Resource Committee discuss consultation

Meeting with Unions and Associations, as required

Projection of student numbers for staffing requirements

Labor Relations Committee contractual meeting with Teachers'

Union re: Board excess (employees will be notified, finalized June 1<sup>st</sup>)

Administrative staffing recommendations with Administration Association

Responses to consultation returned by stakeholders - March 29

### APRIL

Meeting with Unions and Associations, as required

Presentation of the recommendations of the Allocation Resource Committee to the Council of Commissioners

## **MAY**

- Commissioners' Workshop on first budget draft (if available) - May 21
- Meeting with Management Committee General Assembly
- Meeting with Unions and Associations, as required

## **JUNE**

- Facilities and Security Committee reviews final capital budget - June 10
- Meeting with Audit Committee to review budget proposal - June 17
- Council receives 2019-2020 budget proposal - June 25
- Budget forwarded to MEES

## APPENDIX A – Relevant Articles in the 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 96.20**

*“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 immovable placed at the disposal of the school.”*

### **Section 96.23**

*“The principal shall manage the physical resources of the school in keeping with the applicable standards and decisions of the school board; the principal shall render an account of such management to the school board.”*

### **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 school 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 110.13**

*"Sections 96.20 to 96.26, adapted as required, apply to the principal of a centre."*

**Section 187**

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

- (1) 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.*
- (3) to advise the school board on its commitment-to-success plan.*

*The committee may also advise the school board on the implementation of an individualized education plan for a handicapped student or a student with social maladjustments or learning disabilities.*

**Section 193**

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

- 1) The division, annexation or amalgamation of the territory of the school board;*
  - 1.1) the school board's Strategic Plan and any updated version of the Strategic Plan;*

- 2) *The Three-Year Plan of Allocation and Destination of the Immovables of the School Board, the list of schools and the deeds of establishment;*
- 3) *The policy adopted under section 212 on the continued operation or closure of schools and on other changes made to the educational services provided in a school;*
- 4) *Paragraph repealed;*
- 5) *The distribution of educational services among the schools;*
- 6) *The criteria referred to in section 239 for the enrollment of students in schools;*
- 6.1) *The dedication of a school to a special project pursuant to section 240 and the criteria for the enrollment of students in that school;*
- 7) *The school calendar;*
- 8) *The rules governing promotion from elementary school to secondary school or from the first cycle to the second cycle of the secondary level;*
- 9) *The objectives and principles governing the allocation of subsidies, school tax proceeds and other revenues among educational institutions as well as the criteria pertaining thereto, and the objectives, principles and criteria used to determine the amount to be withheld by the school board for its needs and those of its committees;*
- 10) *The learning activities established by the school board and intended for parents.*

*Moreover, the parents' committee may make recommendations to the school board regarding the matters referred to in the first paragraph and childcare provided at school. It may also waive a consultation on a matter referred to in the first paragraph. In such a case, it shall so inform the school board in writing, and it shall do the same if it wishes to put an end to the waiver.*

### **Section 193.1**

*"The council of commissioners must establish the following committees:*

- (1) A governance and ethics committee;*
- (2) An audit committee; and*
- (3) A human resources committee*

*The governance and ethics committee shall, among other things, assist the commissioners, if necessary, in selecting persons whose competence and qualifications are considered to be useful for the administration of the school board for the purposes of co-optation under paragraph 3 of section 143, and in developing and updating the code of ethics and professional conduct provided for in section 175.1*

*The audit committee shall, among other things, assist the commissioners in seeing to the establishment of internal control mechanisms and the optimal use of the school board's resources. The committee must secure the assistance of at least one person who has competency in accounting or financial matters.*

*The human resources committee shall, among other things, assist the commissioners in developing an expertise and experience profile and selection criteria for persons to be appointed by the school board under sections 96.8, 110.5 and 198.*

*The council of commissioners may establish other committees to assist it in the exercise of its functions or the examination of specific matters. "*

### **Section 193.2**

*"The school board must establish a resource allocation committee composed of not more than 15 members, including the director general of the school board, who is responsible for its direction. Subject to the third paragraph, the committee members must be members of the school board's executive staff. The majority of the committee members must be school principals or principals of centres, including at least one principal of a school providing preschool education or elementary education, one principal of a school providing secondary education and one principal of a centre. These principals of institutions shall be chosen by their peers. The person responsible for educational services for handicapped students and students with social maladjustments or learning disabilities, appointed under section 265, must also be on the committee. At least one committee member must be a member of the school board's executive staff not expressly mentioned in any of the first three paragraphs. At the committee's request, other members of the school board's personnel may also take part in committee sittings, but are not entitled to vote."*

### **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 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 owns other revenues on the other."*

#### **Section 201**

*"The Director General shall assist the Council of commissioners and the Executive committee and 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 220**

*"Every school board shall inform the population in its territory of the education and cultural services provided by the school board and report on the level of quality of such services.*

*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 schools and centers and of the use of its resources and the results obtained with regard to the goals and measurable objectives set out in the partnership agreement entered into with the Minister at the end of the second paragraph.*

*Every school board shall prepare an annual report giving the population in the territory an account of the implementation of its Strategic Plan.*

*The report shall also give an account to the Minister of the results obtained with regard to the directions and objectives of the Strategic Plan established by the Ministère de l'Éducation et de l'enseignement supérieur.*

*The school board shall send a copy of the report shall be sent to the Minister and make the report public."*

### **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.*

*The allocation must include amounts for the operation of the governing boards and amounts to meet the needs of the school board, its educational institutions and its committees."*

#### **Section 275.2.**

*"The school board shall include in its annual report a description of the objectives and principles governing the allocation of its revenues and the criteria used to determine the amounts allocated."*

### **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 forms as he determines.*

*The budget of every school board shall indicate the financial resources allocated to its committees and the financial resources allotted to services for handicapped students and students with social maladjustments or learning disabilities.*

*The budgets of the educational institutions of the school board shall constitute separate appropriations within the school board's budget."*

**Section 278**

*"Before adopting its budget, every school board shall give a public notice of at least 15 days of the date, time and place of the sitting of the Council of Commissioners at which its budget is to be studied."*

**Section 279.**

*"Except with the authorization of the Minister and subject to the terms and conditions he determines, the budget may not provide for expenditures that exceed the revenues of the school board."*

**Section 283**

*"Every school board shall keep accounting records in such manner and in such form as the Minister may prescribe."*

**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 following by at least 15 days the date of receipt of the report.*

*The Secretary General shall give public notice of the date, time and place of the sitting at least 15 days in advance. "*

### Strategic Direction 1

#### *Improving achievement*

- To increase the number of students under the age of 20 who graduate or acquire a qualification to 90% by 2020.
- To increase the student success in elementary school Mathematics, English Language Arts and French
- To increase student success in secondary school Mathematics, Science and Technology, History and Citizenship, English Language arts and French

### Strategic Direction 2

#### *Ensuring Wellness*

- To strengthen healthy lifestyles and positive mental health.
- To encourage learners to adopt a healthy and physically active lifestyle.
- To foster safe and caring relationships within the school, the community and the digital environments.

### Strategic Direction 3

#### *Strengthening Engagement*

- To have our students engaged in their learning
- To have our students engaged in the world around them

## APPENDIX C: 2019-2020 BUDGET PRIORITIES

In order to participate in the budget building planning process, please list your suggestions in order of priority (you may list as many as you think relevant).

**Question 1:** What is your relationship to the Lester B. Pearson School Board?

### Answer Options

Governing Board

School Board Committee

Student

Parent/Guardian

Employee

Community Member

Other

**Question 2:** Do you have any suggestions regarding objectives, principles or criteria used to govern the allocation of funds?

1	
2	
3	



**Question 3:** To help us further support our students' success, in your opinion, which of the following resources and programs are essential to supporting high levels of student achievement? Please select all that apply

**Answer Options**

Integration of Technology

Early Literacy Intervention

Renewed Math Strategy

French programming

Staff Training

Experiential Learning

Special Education programming

**Question 4-** We want to share news with you. Please indicate the methods that the Lester B Pearson School Board may use to best communicate with you.

**Answer Options**

Direct email

School Website

School Board website

Twitter

Facebook

Webcast School Board meetings

Other

**Question 5** – The Fusion Parental Portal (<https://fusion.lbpsb.qc.ca/login>) continues to grow, providing online access to parents and students. Currently the portal provides student report cards, re-registration options, cafeteria menus, transportation information and online payment for accommodation and courtesy bussing. What additional options would you like to see added to Fusion?

**Question 6-** The school boards priority is to maintain buildings in the best condition that is possible within the budgets provided by the Ministry of Education. If there are surplus funds available please choose the school and centre building component that you believe requires the most service, maintenance or replacement.

### **Answer Options**

Classroom furniture

Flooring, painting, lighting

Grounds maintenance, exterior work

Interior upgrade

Other

### **Question 7.**

Other Comments or Suggestions.