

Annual Budget

**School District No. 93 (Conseil Scolaire Francophone)**

June 30, 2017

# School District No. 93 (Conseil Scolaire Francophone)

June 30, 2017

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\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.



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## 2016/2017 ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD 93 (called the "Board") to adopt the annual budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act* respecting the amended annual budget adopted by this bylaw.
2. This bylaw may be cited as BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD 93 Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached statement showing the estimated revenue and expenditure for the 2016/2017 fiscal year and the total amended annual budget bylaw amount of \$88,494,936 for the 2016/2017 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2016/2017.

READ A FIRST TIME THE 25TH DAY OF JUNE, 2016;

READ A SECOND TIME THE 25TH DAY OF JUNE, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 25TH DAY OF JUNE, 2016.

(Corporate Seal)

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**President of the Board**

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**Secretary-Treasurer**

I HEREBY CERTIFY this to be a true original of CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD 93 Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 25TH DAY OF JUNE, 2016.

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**Secretary-Treasurer**

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,691.125	5,563.863
Adult	2.500	2.500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,693.625</b>	<b>5,566.363</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	83,502,634	81,708,014
Federal Grants	195,000	219,689
Other Revenue	1,170,000	1,624,593
Rentals and Leases	20,000	20,000
Investment Income	90,000	90,000
Amortization of Deferred Capital Revenue	3,156,000	3,248,000
<b>Total Revenue</b>	<b>88,133,634</b>	<b>86,910,296</b>
<b>Expenses</b>		
Instruction	60,910,581	60,231,868
District Administration	4,315,023	4,971,146
Operations and Maintenance	15,602,227	14,997,199
Transportation and Housing	6,999,212	6,951,085
Debt Services	156,000	164,000
Amortization prepaid licence	20,431	20,431
<b>Total Expense</b>	<b>88,003,474</b>	<b>87,335,729</b>
<b>Net Revenue (Expense)</b>	<b>130,160</b>	<b>(425,433)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>110,000</b>	<b>674,593</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>240,160</b>	<b>249,160</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	240,160	249,160
<b>Budgeted Surplus (Deficit), for the year</b>	<b>240,160</b>	<b>249,160</b>

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	76,134,032	75,397,794
Operating - Tangible Capital Assets Purchased	240,000	240,000
Special Purpose Funds - Total Expense	7,020,911	6,986,504
Special Purpose Funds - Tangible Capital Assets Purchased	251,462	251,462
Capital Fund - Total Expense	4,848,531	4,951,431
<b>Total Budget Bylaw Amount</b>	<b>88,494,936</b>	<b>87,827,191</b>

## Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer

\_\_\_\_\_  
Date Signed

# School District No. 93 (Conseil Scolaire Francophone)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>130,160</b>	<b>(425,433)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(491,462)	(491,462)
From Deferred Capital Revenue		(1,663,325)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(491,462)</b>	<b>(2,154,787)</b>
Amortization of Tangible Capital Assets	4,665,000	4,760,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>4,173,538</b>	<b>2,605,213</b>
	-	-
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>4,303,698</b>	<b>2,179,780</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	76,881,122	75,095,698
Other Revenue	170,000	674,593
Rentals and Leases	20,000	20,000
Investment Income	90,000	90,000
<b>Total Revenue</b>	<b>77,161,122</b>	<b>75,880,291</b>
<b>Expenses</b>		
Instruction	53,889,670	53,245,364
District Administration	4,315,023	4,971,146
Operations and Maintenance	10,930,127	10,230,199
Transportation and Housing	6,999,212	6,951,085
<b>Total Expense</b>	<b>76,134,032</b>	<b>75,397,794</b>
<b>Net Revenue (Expense)</b>	<b>1,027,090</b>	<b>482,497</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>110,000</b>	<b>674,593</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(240,000)	(240,000)
Other	(897,090)	(917,090)
<b>Total Net Transfers</b>	<b>(1,137,090)</b>	<b>(1,157,090)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	74,917,670	73,101,036
Other Ministry of Education Grants		
Lease Costs	1,684,411	1,684,411
Pay Equity	100,251	100,251
FSA	15,000	15,000
Carbon tax	25,000	25,000
Holdback (February and May recount)		170,000
Additional supplement grant	138,790	
<b>Total Provincial Grants - Ministry of Education</b>	<b>76,881,122</b>	<b>75,095,698</b>
<b>Other Revenues</b>		
Miscellaneous		
Miscellaneous	170,000	674,593
<b>Total Other Revenue</b>	<b>170,000</b>	<b>674,593</b>
<b>Rentals and Leases</b>	<b>20,000</b>	<b>20,000</b>
<b>Investment Income</b>	<b>90,000</b>	<b>90,000</b>
<b>Total Operating Revenue</b>	<b>77,161,122</b>	<b>75,880,291</b>



**School District No. 93 (Conseil Scolaire Francophone)**

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	25,277,372	25,527,279
Principals and Vice Principals	4,040,892	3,718,846
Educational Assistants	3,846,501	3,834,412
Support Staff	3,957,459	3,898,602
Other Professionals	2,369,604	2,298,172
Substitutes	2,030,460	2,119,890
<b>Total Salaries</b>	<b>41,522,288</b>	<b>41,397,201</b>
<b>Employee Benefits</b>	<b>11,141,943</b>	<b>10,621,178</b>
<b>Total Salaries and Benefits</b>	<b>52,664,231</b>	<b>52,018,379</b>
<b>Services and Supplies</b>		
Services	9,589,227	9,843,879
Student Transportation	6,906,179	6,858,052
Professional Development and Travel	1,447,416	1,741,157
Rentals and Leases	3,296,477	2,620,471
Dues and Fees	48,795	46,995
Insurance	100,005	100,005
Interest	8,850	8,850
Supplies	856,794	893,844
Utilities	1,216,058	1,266,162
<b>Total Services and Supplies</b>	<b>23,469,801</b>	<b>23,379,415</b>
<b>Total Operating Expense</b>	<b>76,134,032</b>	<b>75,397,794</b>

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	21,175,428	748,964	668,510	825,226	155,000	1,850,000	25,423,128
1.03 Career Programs	154,501						154,501
1.07 Library Services	7,206			56,663		3,000	63,869
1.08 Counselling	915,187						918,187
1.10 Special Education	1,413,105	70,970	3,062,484	41,747	372,000	18,000	4,978,306
1.30 English Language Learning	1,510,287	84,917	21,673			12,550	1,629,427
1.31 Aboriginal Education	101,658		93,834	8,349	57,479	12,300	273,620
1.41 School Administration		3,032,013		2,054,194		12,000	5,098,207
<b>Total Function 1</b>	<b>25,277,372</b>	<b>3,936,864</b>	<b>3,846,501</b>	<b>2,986,179</b>	<b>584,479</b>	<b>1,907,850</b>	<b>38,539,245</b>
<b>4 District Administration</b>							
4.11 Educational Administration		104,028		52,821	423,922	16,000	596,771
4.40 School District Governance					100,000		100,000
4.41 Business Administration				347,562	703,902	48,050	1,099,514
<b>Total Function 4</b>	<b>-</b>	<b>104,028</b>	<b>-</b>	<b>400,383</b>	<b>1,227,824</b>	<b>64,050</b>	<b>1,796,285</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				41,714	120,270		161,984
5.50 Maintenance Operations				529,183	399,861	58,560	987,604
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>570,897</b>	<b>520,131</b>	<b>58,560</b>	<b>1,149,588</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					37,170		37,170
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,170</b>	<b>-</b>	<b>37,170</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>25,277,372</b>	<b>4,040,892</b>	<b>3,846,501</b>	<b>3,957,459</b>	<b>2,369,604</b>	<b>2,030,460</b>	<b>41,522,288</b>

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	25,423,128	6,564,596	31,987,724	2,211,668	34,199,392	33,634,820
1.03 Career Programs	154,501	41,035	195,536		195,536	192,937
1.07 Library Services	63,869	17,780	81,649	32,979	114,628	132,821
1.08 Counselling	918,187	243,074	1,161,261	14,000	1,175,261	1,111,491
1.10 Special Education	4,978,306	1,341,798	6,320,104	216,500	6,536,604	7,072,100
1.30 English Language Learning	1,629,427	429,754	2,059,181	103,707	2,162,888	1,965,220
1.31 Aboriginal Education	273,620	68,545	342,165	262,045	604,210	597,471
1.41 School Administration	5,098,207	1,704,621	6,802,828	2,098,323	8,901,151	8,538,504
<b>Total Function 1</b>	<b>38,539,245</b>	<b>10,411,203</b>	<b>48,950,448</b>	<b>4,939,222</b>	<b>53,889,670</b>	<b>53,245,364</b>
<b>4 District Administration</b>						
4.11 Educational Administration	596,771	145,002	741,773	1,016,037	1,757,810	1,587,838
4.40 School District Governance	100,000	2,600	102,600	509,204	611,804	1,332,025
4.41 Business Administration	1,099,514	297,895	1,397,409	548,000	1,945,409	2,051,283
<b>Total Function 4</b>	<b>1,796,285</b>	<b>445,497</b>	<b>2,241,782</b>	<b>2,073,241</b>	<b>4,315,023</b>	<b>4,971,146</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	161,984	38,740	200,724	201,820	402,544	402,888
5.50 Maintenance Operations	987,604	238,140	1,225,744	7,705,241	8,930,985	8,096,009
5.52 Maintenance of Grounds	-	-	-	385,540	385,540	465,140
5.56 Utilities	-	-	-	1,211,058	1,211,058	1,266,162
<b>Total Function 5</b>	<b>1,149,588</b>	<b>276,880</b>	<b>1,426,468</b>	<b>9,503,659</b>	<b>10,930,127</b>	<b>10,230,199</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	37,170	8,363	45,533	47,500	93,033	93,033
7.70 Student Transportation	-	-	-	6,906,179	6,906,179	6,858,052
<b>Total Function 7</b>	<b>37,170</b>	<b>8,363</b>	<b>45,533</b>	<b>6,953,679</b>	<b>6,999,212</b>	<b>6,951,085</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>41,522,288</b>	<b>11,141,943</b>	<b>52,664,231</b>	<b>23,469,801</b>	<b>76,134,032</b>	<b>75,397,794</b>

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	<b>2017</b>	<b>2016 Amended</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	6,614,412	6,605,316
Federal Grants	195,000	219,689
Other Revenue	1,000,000	950,000
<b>Total Revenue</b>	<b>7,809,412</b>	<b>7,775,005</b>
<b>Expenses</b>		
Instruction	7,020,911	6,986,504
<b>Total Expense</b>	<b>7,020,911</b>	<b>6,986,504</b>
<b>Net Revenue (Expense)</b>	<b>788,501</b>	<b>788,501</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(251,462)	(251,462)
Other	(537,039)	(537,039)
<b>Total Net Transfers</b>	<b>(788,501)</b>	<b>(788,501)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Service Delivery Transformation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>				400,000					34,637
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	301,462	1,544,302	5,000	950,000	128,000	68,600	4,433,400	128,648	
Federal Grants									
Other	301,462	1,544,302	5,000	950,000	128,000	68,600	4,433,400	128,648	
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	-	-	5,000	350,000	-	-	-	-	34,637
<b>Revenues</b>									
Provincial Grants - Ministry of Education	301,462	1,544,302	10,000	1,000,000	128,000	68,600	4,433,400	128,648	
Federal Grants									
Other Revenue	301,462	1,544,302	10,000	1,000,000	128,000	68,600	4,433,400	128,648	
<b>Expenses</b>									
Salaries									
Teachers		964,557					180,447		
Principals and Vice Principals		35,628					42,000		
Educational Assistants		226,098					78,545	50,000	
Support Staff	40,000						40,409		
Other Professionals							32,500		
Substitutes							1,029,045		
Employee Benefits	40,000	1,226,283					1,402,946	50,000	
Services and Supplies	10,000	318,019					99,701	10,000	
<b>Net Revenue (Expense) before Interfund Transfers</b>	50,000	1,544,302	10,000	1,000,000	128,000	68,600	2,393,714	68,648	
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	251,462						537,039		
Other	(251,462)						(537,039)		
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2017

	BC Settlement Adaptation Program	TOTAL
	\$	\$
<b>Deferred Revenue, beginning of year</b>		444,637
<b>Add:</b>		
Restricted Grants		6,609,412
Provincial Grants - Ministry of Education	195,000	195,000
Federal Grants		950,000
Other	195,000	7,754,412
<b>Less: Allocated to Revenue</b>	195,000	7,809,412
<b>Deferred Revenue, end of year</b>	-	389,637
<b>Revenues</b>		
Provincial Grants - Ministry of Education		6,614,412
Federal Grants	195,000	195,000
Other Revenue		1,000,000
	195,000	7,809,412
<b>Expenses</b>		
Salaries		
Teachers		1,145,004
Principals and Vice Principals		77,628
Educational Assistants	143,555	498,198
Support Staff		80,409
Other Professionals		32,500
Substitutes	143,555	1,029,045
		2,862,784
Employee Benefits	31,125	468,845
Services and Supplies	20,320	3,689,282
	195,000	7,020,911
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	788,501
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased		(251,462)
Other		(537,039)
		(788,501)
<b>Net Revenue (Expense)</b>		-

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	7,100		7,100	7,000
Amortization of Deferred Capital Revenue	3,156,000		3,156,000	3,248,000
<b>Total Revenue</b>	<b>3,163,100</b>	<b>-</b>	<b>3,163,100</b>	<b>3,255,000</b>
<b>Expenses</b>				
Operations and Maintenance	7,100		7,100	7,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,665,000		4,665,000	4,760,000
Interest Payment				
Capital Lease		156,000	156,000	164,000
Amortization Prepaid licence	20,431		20,431	20,431
<b>Total Expense</b>	<b>4,692,531</b>	<b>156,000</b>	<b>4,848,531</b>	<b>4,951,431</b>
<b>Net Revenue (Expense)</b>	<b>(1,529,431)</b>	<b>(156,000)</b>	<b>(1,685,431)</b>	<b>(1,696,431)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	491,462		491,462	491,462
Capital Lease Payment		1,434,129	1,434,129	1,454,129
<b>Total Net Transfers</b>	<b>491,462</b>	<b>1,434,129</b>	<b>1,925,591</b>	<b>1,945,591</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	1,278,129	(1,278,129)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,278,129</b>	<b>(1,278,129)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>240,160</b>	<b>-</b>	<b>240,160</b>	<b>249,160</b>