Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2015

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2015

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

2014-2015 ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE (called the "Board") to adopt the annual budget of the Board for the fiscal year 2014/2015 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 annual budget adopted by this bylaw.

2. This bylaw may be cited as BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE Annual Budget Bylaw for fiscal year 2014/2015.

3. The attached Schedule Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of $81,822,180 for the 2014/2015 fiscal year was prepared in accordance with the *Act*.

4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2014/2015.

READ A FIRST TIME THE 21ST DAY OF JUNE, 2014;

READ A SECOND TIME THE 21ST DAY OF JUNE, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 21ST DAY OF JUNE, 2014.

President of the Board

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE Annual Budget Bylaw 2014/2015, adopted by the Board on THE 21ST DAY OF JUNE, 2014.

Secretary-Treasurer

Le Conseil scolaire francophone de la Colombie-Britannique

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School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5 232,000	5 084,000
Total Ministry Operating Grant Funded FTE's	5 232,000	5 084,000
	$	$
Revenues		
Provincial Grants		
Ministry of Education	76 109 267	74 911 417
Other	240 000	252 019
Other Revenue	1 210 000	1 049 402
Rentals and Leases	20 000	20 000
Investment Income	40 000	40 000
Amortization of Deferred Capital Revenue	3 436 000	3 436 000
Total Revenue	81 055 267	79 708 838
Expenses		
Instruction	54 074 974	52 683 880
District Administration	5 899 395	8 455 423
Operations and Maintenance	14 219 344	13 768 447
Transportation and Housing	7 010 574	6 545 618
Debt Services	106 000	112 000
Amortization prepaid licence	20 431	20 431
Total Expense	81 330 718	81 585 799
Net Revenue (Expense)	(275 451)	(1 876 961)
Budgeted Allocation (Retirement) of Surplus (Deficit)		1 837 208
Budgeted Surplus (Deficit), for the year	(275 451)	(39 753)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(275 451)	(39 753)
Budgeted Surplus (Deficit), for the year	(275 451)	(39 753)

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	69 677 085	69 713 442
Operating - Tangible Capital Assets Purchased	240 000	240 000
Special Purpose Funds - Total Expense	6 520 402	6 733 126
Special Purpose Funds - Tangible Capital Assets Purchased	251 462	31 534
Capital Fund - Total Expense	5 133 231	5 139 231
Total Budget Bylaw Amount	81 822 180	81 857 333

Approved by the Board

June 21 2014

Signature of the Chairperson of the Board of Education — Date Signed

June /21/2014

Signature of the Superintendent — Date Signed

June |21|2014

Signature of the Secretary Treasurer — Date Signed

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	$	$
Surplus (Deficit) for the year	(275 451)	(1 876 961)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(491 462)	(271 534)
Total Acquisition of Tangible Capital Assets	(491 462)	(271 534)
Amortization of Tangible Capital Assets	5 000 000	5 000 000
Total Effect of change in Tangible Capital Assets	4 508 538	4 728 466
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	4 233 087	2 851 505

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	69 958 003	68 779 476
Other Revenue	310 000	149 402
Rentals and Leases	20 000	20 000
Investment Income	40 000	40 000
Total Revenue	70 328 003	68 988 878
Expenses		
Instruction	47 554 572	45 950 754
District Administration	5 899 395	8 455 423
Operations and Maintenance	9 212 544	8 761 647
Transportation and Housing	7 010 574	6 545 618
Total Expense	69 677 085	69 713 442
Net Revenue (Expense)	650 918	(724 564)
Budgeted Prior Year Surplus Appropriation		1 837 208
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240 000)	(240 000)
Other	(410 918)	(872 644)
Total Net Transfers	(650 918)	(1 112 644)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	$	$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	67 963 341	66 436 967
Other Ministry of Education Grants		
Lease Costs	1 684 411	1 577 218
Pay Equity	100 251	100 251
FSA	15 000	15 000
Carbon tax	25 000	25 000
Holdback (February and May recount)	170 000	625 040
Total Provincial Grants - Ministry of Education	69 958 003	68 779 476
Other Revenues		
Miscellaneous		
Miscellaneous	310 000	149 402
Total Other Revenue	310 000	149 402
Rentals and Leases	20 000	20 000
Investment Income	40 000	40 000
Total Operating Revenue	70 328 003	68 988 878

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	$	$
Salaries		
Teachers	24 292 540	23 677 696
Principals and Vice Principals	3 357 171	3 422 065
Educational Assistants	3 210 044	3 318 910
Support Staff	3 493 119	3 232 388
Other Professionals	2 027 362	1 884 225
Substitutes	2 219 373	2 052 154
Total Salaries	38 599 609	37 587 438
Employee Benefits	9 822 750	9 634 435
Total Salaries and Benefits	48 422 359	47 221 873
Services and Supplies		
Services	8 202 238	9 756 771
Student Transportation	6 917 069	6 457 336
Professional Development and Travel	1 894 186	1 847 260
Rentals and Leases	1 681 309	1 611 668
Dues and Fees	114 137	185 517
Insurance	66 934	66 934
Interest	8 850	8 850
Supplies	1 181 102	1 378 332
Utilities	1 188 901	1 178 901
Total Services and Supplies	21 254 726	22 491 569
Total Operating Expense	69 677 085	69 713 442

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	19 099 677	577 693	535 759	750 301	61 568	1 822 180	22 847 178
1.03 Career Programs	138 842						138 842
1.07 Library Services	684 145	138 637		77 822		15 300	915 904
1.08 Counselling	748 505					22 500	771 005
1.10 Special Education	2 009 239	-	2 282 313	40 926	187 397	47 700	4 567 575
1.30 English Language Learning	1 221 988	34 040	272 355			32 100	1 560 483
1.31 Aboriginal Education	214 521	3 590	119 617			11 400	349 128
1.41 School Administration		2 562 067		1 598 847		12 000	4 172 914
Total Function 1	24 116 917	3 316 027	3 210 044	2 467 896	248 965	1 963 180	35 323 029
4 District Administration							
4.11 Educational Administration	175 623	41 144		92 724	495 602	74 373	879 466
4.40 School District Governance					100 000	5 500	105 500
4.41 Business Administration				344 537	688 162	63 500	1 096 199
Total Function 4	175 623	41 144	-	437 261	1 283 764	143 373	2 081 165
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				55 983	120 270		176 253
5.50 Maintenance Operations				531 979	337 193	112 820	981 992
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	587 962	457 463	112 820	1 158 245
7 Transportation and Housing							
7.41 Transportation and Housing Administration					37 170		37 170
7.70 Student Transportation							-
Total Function 7	-	-	-	-	37 170	-	37 170
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	24 292 540	3 357 171	3 210 044	3 493 119	2 027 362	2 219 373	38 599 609

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Annual Budget	2014 Amended Annual Budget
	$	$	$	$	$	$
1 Instruction						
1.02 Regular Instruction	22 847 178	5 483 494	28 330 672	369 009	28 699 681	27 286 926
1.03 Career Programs	138 842	36 002	174 844		174 844	223 395
1.07 Library Services	915 904	235 138	1 151 042	54 282	1 205 324	937 120
1.08 Counselling	771 005	194 087	965 092	23 100	988 192	762 439
1.10 Special Education	4 567 575	1 216 047	5 783 622	452 350	6 235 972	6 933 359
1.30 English Language Learning	1 560 483	401 948	1 962 431	133 260	2 095 691	1 900 694
1.31 Aboriginal Education	349 128	90 049	439 177	140 023	579 200	567 065
1.41 School Administration	4 172 914	1 413 961	5 586 875	1 988 793	7 575 668	7 339 756
Total Function 1	35 323 029	9 070 726	44 393 755	3 160 817	47 554 572	45 950 754
4 District Administration						
4.11 Educational Administration	879 466	199 975	1 079 441	1 223 173	2 302 614	2 464 097
4.40 School District Governance	105 500	2 600	108 100	1 469 316	1 577 416	4 022 262
4.41 Business Administration	1 096 199	267 246	1 363 445	655 920	2 019 365	1 969 064
Total Function 4	2 081 165	469 821	2 550 986	3 348 409	5 899 395	8 455 423
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	176 253	44 263	220 516	143 000	363 516	360 619
5.50 Maintenance Operations	981 992	229 105	1 211 097	6 256 902	7 467 999	6 842 485
5.52 Maintenance of Grounds	-		-	202 128	202 128	379 642
5.56 Utilities	-		-	1 178 901	1 178 901	1 178 901
Total Function 5	1 158 245	273 368	1 431 613	7 780 931	9 212 544	8 761 647
7 Transportation and Housing						
7.41 Transportation and Housing Administration	37 170	8 835	46 005	47 500	93 505	88 282
7.70 Student Transportation	-		-	6 917 069	6 917 069	6 457 336
Total Function 7	37 170	8 835	46 005	6 964 569	7 010 574	6 545 618
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	38 599 609	9 822 750	48 422 359	21 254 726	69 677 085	69 713 442

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	6 144 364	6 125 141
Other	240 000	252 019
Other Revenue	900 000	900 000
Total Revenue	7 284 364	7 277 160
Expenses		
Instruction	6 520 402	6 733 126
Total Expense	6 520 402	6 733 126
Net Revenue (Expense)	763 962	544 034
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(251 462)	(31 534)
Other	(512 500)	(512 500)
Total Net Transfers	(763 962)	(544 034)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	BC settlement aptation progran
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year			15 000	500 000		29 661			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	351 462	1 035 868			128 000	68 600	4 433 400	127 373	
Provincial Grants - Other			5 000						240 000
Other				950 000					
	351 462	1 035 868	5 000	950 000	128 000	68 600	4 433 400	127 373	240 000
Less: Allocated to Revenue	301 462	1 035 868	20 000	900 000	128 000	98 261	4 433 400	127 373	240 000
Deferred Revenue, end of year	50 000	-	-	550 000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	301 462	1 035 868	20 000		128 000	98 261	4 433 400	127 373	
Provincial Grants - Other									240 000
Other Revenue				900 000					
	301 462	1 035 868	20 000	900 000	128 000	98 261	4 433 400	127 373	240 000
Expenses									
Salaries									
Teachers		368 129					500 000		
Principals and Vice Principals		8 831							
Educational Assistants		217 121					100 000	50 000	125 000
Support Staff	40 000								40 000
Other Professionals		228 856					100 000	10 000	
Substitutes							100 000		5 000
	40 000	822 937	-	-	-	-	800 000	60 000	170 000
Employee Benefits	10 000	212 931					175 000	15 000	35 000
Services and Supplies			20 000	900 000	128 000	98 261	2 945 900	52 373	
District Entered									35 000
	50 000	1 035 868	20 000	900 000	128 000	98 261	3 920 900	127 373	240 000
Net Revenue (Expense) before Interfund Transfers	251 462	-	-	-	-	-	512 500	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(251 462)								
Other							(512 500)		
	(251 462)	-	-	-	-	-	(512 500)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	TOTAL
	$
Deferred Revenue, beginning of year	544 661
Add: Restricted Grants	
Provincial Grants - Ministry of Education	6 144 703
Provincial Grants - Other	245 000
Other	950 000
	7 339 703
Less: Allocated to Revenue	7 284 364
Deferred Revenue, end of year	600 000
Revenues	
Provincial Grants - Ministry of Education	6 144 364
Provincial Grants - Other	240 000
Other Revenue	900 000
	7 284 364
Expenses	
Salaries	
Teachers	868 129
Principals and Vice Principals	8 831
Educational Assistants	492 121
Support Staff	80 000
Other Professionals	338 856
Substitutes	105 000
	1 892 937
Employee Benefits	447 931
Services and Supplies	4 144 534
District Entered	35 000
	6 520 402
Net Revenue (Expense) before Interfund Transfers	763 962
Interfund Transfers	
Tangible Capital Assets Purchased	(251 462)
Other	(512 500)
	(763 962)
Net Revenue (Expense)	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2015

	2015 Annual Budget			
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2014 Amended Annual Budget
	$	$	$	$
Revenues				
Provincial Grants				
Ministry of Education	6 900		6 900	6 800
Amortization of Deferred Capital Revenue	3 436 000		3 436 000	3 436 000
Total Revenue	3 442 900	-	3 442 900	3 442 800
Expenses				
Operations and Maintenance	6 800		6 800	6 800
Amortization of Tangible Capital Assets				
Operations and Maintenance	5 000 000		5 000 000	5 000 000
Interest Payment				
Capital Lease		106 000	106 000	112 000
Amortization prepaid licence	20 431		20 431	20 431
Total Expense	5 027 231	106 000	5 133 231	5 139 231
Net Revenue (Expense)	(1 584 331)	(106 000)	(1 690 331)	(1 696 431)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	491 462		491 462	271 534
Capital Lease Payment		923 418	923 418	1 385 144
Total Net Transfers	491 462	923 418	1 414 880	1 656 678
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	817 418	(817 418)	-	
Total Other Adjustments to Fund Balances	817 418	(817 418)	-	
Budgeted Surplus (Deficit), for the year	(275 451)	-	(275 451)	(39 753)