

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2016

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2016

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



2015-2016 ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 93 (CONSEIL SCOLAIRE FRANCOPHONE) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2015/2016 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. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 93 (Conseil scolaire francophone) Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$87,023,458 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 20th DAY OF JUNE, 2015;
READ A SECOND TIME THE 20th DAY OF JUNE, 2015;
READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF JUNE, 2015;



President of the Board

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 93 (Conseil scolaire francophone) Annual Budget Bylaw 2015/2016, adopted by the Board the 24th DAY OF JUNE, 2015.

Secretary-Treasurer

Conseil scolaire francophone de la Colombie-Britannique

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School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,605,000	5,373,250
Total Ministry Operating Grant Funded FTE's	5,605,000	5,373,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	81,547,674	77,181,004
Other Revenue	1,200,000	1,046,147
Rentals and Leases	20,000	20,000
Investment Income	40,000	40,000
Amortization of Deferred Capital Revenue	3,369,000	3,392,000
Total Revenue	86,176,674	81,679,151
Expenses		
Instruction	58,471,072	56,256,529
District Administration	4,492,140	5,356,596
Operations and Maintenance	16,281,611	14,574,455
Transportation and Housing	7,152,332	6,496,858
Debt Services	114,410	122,000
Amortization prepaid expenses	20,431	20,431
Total Expense	86,531,996	82,826,869
Net Revenue (Expense)	(355,322)	(1,147,718)
Budgeted Allocation (Retirement) of Surplus (Deficit)	96,282	535,776
Budgeted Surplus (Deficit), for the year	(259,040)	(611,942)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(259,040)	(611,942)
Budgeted Surplus (Deficit), for the year	(259,040)	(611,942)

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	74,372,840	70,349,752
Operating - Tangible Capital Assets Purchased	240,000	240,000
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	6,712,315	7,055,786
Special Purpose Funds - Tangible Capital Assets Purchased	251,462	247,071
Capital Fund - Total Expense	5,446,841	5,421,331
Capital Fund - Tangible Capital Assets Purchased from Local Capital		801,418
Budgeted Retirement of Prior Year Deficits		
Total Budget Bylaw Amount	87,023,458	84,115,358

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, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(355,322)</u>	<u>(1,147,718)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(491,462)	(487,071)
From Local Capital		(801,418)
Assets Acquired from Capital Lease	<u>(1,718,599)</u>	
Total Acquisition of Tangible Capital Assets	<u>(2,210,061)</u>	<u>(1,288,489)</u>
Amortization of Tangible Capital Assets	<u>5,305,000</u>	<u>5,272,000</u>
Total Effect of change in Tangible Capital Assets	<u>3,094,939</u>	<u>3,983,511</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>2,739,617</u>	<u>2,835,793</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	74,939,858	70,432,363
Other Revenue	300,000	96,147
Rentals and Leases	20,000	20,000
Investment Income	40,000	40,000
Total Revenue	<u>75,299,858</u>	<u>70,588,510</u>
Expenses		
Instruction	51,758,757	49,200,743
District Administration	4,492,140	5,356,596
Operations and Maintenance	10,969,611	9,295,555
Transportation and Housing	7,152,332	6,496,858
Total Expense	<u>74,372,840</u>	<u>70,349,752</u>
Net Revenue (Expense)	<u>927,018</u>	<u>238,758</u>
Budgeted Prior Year Surplus Appropriation	<u>96,282</u>	<u>535,776</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240,000)	(240,000)
Other	(783,300)	(534,534)
Total Net Transfers	<u>(1,023,300)</u>	<u>(774,534)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	73,389,205	69,765,050
Strike Savings Recovery		(2,343,275)
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	170,000
Labour Settlement funding		1,015,926
Administrative saving plan	(444,009)	
Total Provincial Grants - Ministry of Education	<u>74,939,858</u>	<u>70,432,363</u>
Other Revenues		
Miscellaneous		
Miscellaneous-Other	300,000	96,147
Total Other Revenue	<u>300,000</u>	<u>96,147</u>
Rentals and Leases	<u>20,000</u>	<u>20,000</u>
Investment Income	<u>40,000</u>	<u>40,000</u>
Total Operating Revenue	<u><u>75,299,858</u></u>	<u><u>70,588,510</u></u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Salaries		
Teachers	24,529,183	24,254,213
Principals and Vice Principals	4,030,877	3,323,401
Educational Assistants	3,475,147	3,636,598
Support Staff	1,910,682	3,491,880
Other Professionals	2,155,989	2,016,971
Substitutes	4,048,307	2,017,700
Total Salaries	40,150,185	38,740,763
Employee Benefits	10,719,137	9,873,698
Total Salaries and Benefits	50,869,322	48,614,461
Services and Supplies		
Services	9,630,541	9,636,206
Student Transportation	7,058,827	6,403,353
Professional Development and Travel	1,405,337	1,268,095
Rentals and Leases	3,297,294	2,013,272
Dues and Fees	10,495	33,995
Insurance	100,005	100,005
Interest	8,850	8,850
Supplies	717,837	1,084,368
Utilities	1,274,332	1,187,147
Total Services and Supplies	23,503,518	21,735,291
Total Operating Expense	74,372,840	70,349,752

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	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	19,734,314	1,164,446	536,513	815,000	150,516	1,725,480	24,126,269
1.03 Career Programs	152,447						152,447
1.07 Library Services	38,646					3,200	41,846
1.08 Counselling	903,732					18,000	921,732
1.10 Special Education	1,957,949		2,802,712	41,361	280,000	36,425	5,118,447
1.30 English Language Learning	1,495,643					4,850	1,500,493
1.31 Aboriginal Education	146,420	2,866,431	135,922	8,272		12,300	302,914
1.41 School Administration		2,866,431					2,866,431
Total Function 1	24,429,151	4,030,877	3,475,147	864,633	430,516	3,816,567	37,046,891
4 District Administration							
4.11 Educational Administration	100,032			52,333	417,888	21,000	591,253
4.40 School District Governance					100,000		100,000
4.41 Business Administration				352,860	691,834	54,500	1,099,194
Total Function 4	100,032	-	-	405,193	1,209,722	75,500	1,790,447
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				43,512	120,270		163,782
5.50 Maintenance Operations				597,344	358,311	156,240	1,111,895
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	640,856	478,581	156,240	1,275,677
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	24,529,183	4,030,877	3,475,147	1,910,682	2,155,989	4,048,307	40,150,185

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	24,126,269	6,246,870	30,373,139	2,091,127	32,464,266	30,253,931
1.03 Career Programs	152,447	39,530	191,977		191,977	194,573
1.07 Library Services	41,846	10,821	52,667	28,979	81,646	733,072
1.08 Counselling	921,732	234,338	1,156,070	12,000	1,168,070	921,944
1.10 Special Education	5,118,447	1,370,593	6,489,040	197,400	6,686,440	6,919,000
1.30 English Language Learning	1,500,493	387,820	1,888,313	4,600	1,892,913	1,797,862
1.31 Aboriginal Education	302,914	78,341	381,255	252,094	633,349	598,257
1.41 School Administration	4,882,743	1,628,617	6,511,360	2,128,736	8,640,096	7,782,104
Total Function 1	37,046,891	9,996,930	47,043,821	4,714,936	51,758,757	49,200,743
4 District Administration						
4.11 Educational Administration	591,253	147,123	738,376	843,800	1,582,176	1,223,045
4.40 School District Governance	100,000	2,600	102,600	805,800	908,400	2,113,900
4.41 Business Administration	1,099,194	270,450	1,369,644	631,920	2,001,564	2,019,651
Total Function 4	1,790,447	420,173	2,210,620	2,281,520	4,492,140	5,356,596
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	163,782	40,772	204,554	175,675	380,229	379,655
5.50 Maintenance Operations	1,111,895	252,427	1,364,322	7,772,588	9,136,910	7,561,413
5.52 Maintenance of Grounds	-	-	-	193,140	193,140	167,340
5.56 Utilities	-	-	-	1,259,332	1,259,332	1,187,147
Total Function 5	1,275,677	293,199	1,568,876	9,400,735	10,969,611	9,295,555
7 Transportation and Housing						
7.41 Transportation and Housing Administration	37,170	8,835	46,005	47,500	93,505	93,505
7.70 Student Transportation	-	-	-	7,058,827	7,058,827	6,403,353
Total Function 7	37,170	8,835	46,005	7,106,327	7,152,332	6,496,858
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	40,150,185	10,719,137	50,869,322	23,503,518	74,372,840	70,349,752

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2016

	2016	2015 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,600,816	6,741,741
Other Revenue	900,000	950,000
Total Revenue	7,500,816	7,691,741
Expenses		
Instruction	6,712,315	7,055,786
Total Expense	6,712,315	7,055,786
Net Revenue (Expense)	788,501	635,955
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(251,462)	(247,071)
Other	(537,039)	(388,884)
Total Net Transfers	(788,501)	(635,955)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			12,000	500,000					512,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	301,462	1,531,064	5,000	950,000	128,000	68,600	4,433,400	128,290	6,595,816
Other	301,462	1,531,064	5,000	950,000	128,000	68,600	4,433,400	128,290	7,545,816
Less: Allocated to Revenue	301,462	1,531,064	10,000	900,000	128,000	68,600	4,433,400	128,290	7,500,816
Deferred Revenue, end of year	-	-	7,000	550,000	-	-	-	-	557,000
Revenues									
Provincial Grants - Ministry of Education	301,462	1,531,064	10,000	900,000	128,000	68,600	4,433,400	128,290	6,600,816
Other Revenue	301,462	1,531,064	10,000	900,000	128,000	68,600	4,433,400	128,290	7,500,816
Expenses									
Salaries									
Teachers		1,160,000					500,000		1,660,000
Educational Assistants		290,000					100,000	50,000	440,000
Support Staff	40,000								40,000
Other Professionals							100,000		100,000
Substitutes							100,000		100,000
Employee Benefits	40,000	1,450,000					800,000	50,000	2,340,000
Services and Supplies	10,000	81,064					175,000	10,000	276,064
Net Revenue (Expense) before Interfund Transfers	50,000	1,531,064	10,000	900,000	128,000	68,600	2,921,361	68,290	4,096,251
Interfund Transfers									
Tangible Capital Assets Purchased	251,462						537,039		788,501
Other	(251,462)						(537,039)		(788,501)
Net Revenue (Expense)									

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	7,000		7,000	6,900
Amortization of Deferred Capital Revenue	3,369,000		3,369,000	3,392,000
Total Revenue	3,376,000	-	3,376,000	3,398,900
Expenses				
Operations and Maintenance	7,000		7,000	6,900
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,305,000		5,305,000	5,272,000
Interest Payment				
Capital Lease		114,410	114,410	122,000
Amortization prepaid licence	20,431		20,431	20,431
Total Expense	5,332,431	114,410	5,446,841	5,421,331
Net Revenue (Expense)	(1,956,431)	(114,410)	(2,070,841)	(2,022,431)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	491,462		491,462	487,071
Capital Lease Payment		1,320,339	1,320,339	923,418
Total Net Transfers	491,462	1,320,339	1,811,801	1,410,489
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,205,929	(1,205,929)	-	
Total Other Adjustments to Fund Balances	1,205,929	(1,205,929)	-	-
Budgeted Surplus (Deficit), for the year	(259,040)	-	(259,040)	(611,942)