

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2017

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2017

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Source	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

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



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").

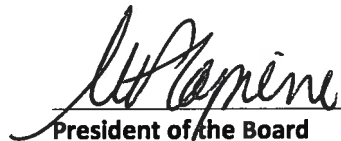
1. The Board has complied with the provisions of the *Act* respecting the amended annual budget adopted by this bylaw.
2. This bylaw may be cited as BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD 93 Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached 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.




President of the Board


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.


Secretary-Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,691,125	5,563,863
Adult	2,500	2,500
Total Ministry Operating Grant Funded FTE's	5,693,625	5,566,363
Revenues	\$	\$
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
Total Revenue	88,133,634	86,910,296
Expenses		
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
Total Expense	88,003,474	87,335,729
Net Revenue (Expense)	130,160	(425,433)
Budgeted Allocation (Retirement) of Surplus (Deficit)	110,000	674,593
Budgeted Surplus (Deficit), for the year	240,160	249,160
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	240,160	249,160
Budgeted Surplus (Deficit), for the year	240,160	249,160

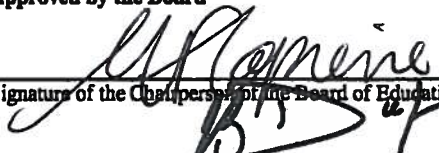


School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
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
Total Budget Bylaw Amount	88,494,936	87,827,191

Approved by the Board

	16.6.25
Signature of the Chairperson of the Board of Education	Date Signed
	25 June 2016
Signature of the Superintendent	Date Signed
	25 June 2016
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
	\$	\$
Surplus (Deficit) for the year	130,160	(425,433)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(491,462)	(491,462)
From Deferred Capital Revenue		(1,663,325)
Total Acquisition of Tangible Capital Assets	(491,462)	(2,154,787)
Amortization of Tangible Capital Assets	4,665,000	4,760,000
Total Effect of change in Tangible Capital Assets	4,173,538	2,605,213
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	4,303,698	2,179,780

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
	\$	\$
Revenues		
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
Total Revenue	77,161,122	75,880,291
Expenses		
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
Total Expense	76,134,032	75,397,794
Net Revenue (Expense)	1,027,090	482,497
Budgeted Prior Year Surplus Appropriation	110,000	674,593
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240,000)	(240,000)
Other	(897,090)	(917,090)
Total Net Transfers	(1,137,090)	(1,157,090)
Budgeted Surplus (Deficit), for the year	-	-

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
	\$	\$
Provincial Grants - Ministry of Education		
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	
Total Provincial Grants - Ministry of Education	76,881,122	75,095,698
Other Revenues		
Miscellaneous		
Miscellaneous	170,000	674,593
Total Other Revenue	170,000	674,593
Rentals and Leases	20,000	20,000
Investment Income	90,000	90,000
Total Operating Revenue	77,161,122	75,880,291

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
	\$	\$
Salaries		
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
Total Salaries	41,522,288	41,397,201
Employee Benefits	11,141,943	10,621,178
Total Salaries and Benefits	52,664,231	52,018,379
Services and Supplies		
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
Total Services and Supplies	23,469,801	23,379,415
Total Operating Expense	76,134,032	75,397,794

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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			63,869
1.08 Counseling	915,187					3,000	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
Total Function 1	25,277,372	3,936,864	3,846,501	2,986,179	584,479	1,907,850	38,539,245
4 District Administration							
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
Total Function 4	-	104,028	-	400,383	1,227,824	64,050	1,796,285
5 Operations and Maintenance							
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							-
Total Function 5	-	-	-	570,897	520,131	58,560	1,149,588
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	25,277,372	4,040,892	3,846,501	3,957,459	2,369,604	2,030,460	41,522,288

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
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 Counseling	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
Total Function 1	38,539,245	10,411,203	48,950,448	4,939,222	53,889,670	53,245,364
4 District Administration						
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
Total Function 4	1,796,285	445,497	2,241,782	2,073,241	4,315,023	4,971,146
5 Operations and Maintenance						
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
Total Function 5	1,149,588	276,880	1,426,468	9,503,659	10,930,127	10,230,199
7 Transportation and Housing						
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
Total Function 7	37,170	8,363	45,533	6,953,679	6,999,212	6,951,085
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	41,522,288	11,141,943	52,664,231	23,469,801	76,134,032	75,397,794

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

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

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	OLSEP	Community/Link Transformation	Service Delivery
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			10,000	400,000					34,637
Add: Restricted Grants									
Provincial Grants - Ministry of Education	301,462	1,544,302	5,000		128,000	68,600	4,433,400	128,648	
Federal Grants				950,000					
Other									
	301,462	1,544,302	5,000	950,000	128,000	68,600	4,433,400	128,648	
Less: Allocated to Revenue									
Deferred Revenue, end of year			10,000	1,000,000	128,000	68,600	4,433,400	128,648	
			5,000	350,000					34,637
Revenues									
Provincial Grants - Ministry of Education	301,462	1,544,302	10,000		128,000	68,600	4,433,400	128,648	
Federal Grants				1,000,000					
Other Revenue									
	301,462	1,544,302	10,000	1,000,000	128,000	68,600	4,433,400	128,648	
Expenses									
Salaries									
Teachers		964,577							180,447
Principals and Vice Principals		35,628							42,000
Educational Assistants		226,098							78,545
Support Staff	40,000								40,409
Other Professionals									32,500
Substitutes									1,029,045
	40,000	1,226,283							1,402,946
Employee Benefits	10,000	318,019							99,701
Services and Supplies			10,000	1,000,000	128,000	68,600	2,393,714	68,648	50,000
	50,000	1,544,302	10,000	1,000,000	128,000	68,600	3,896,361	128,648	
Net Revenue (Expense) before Interfund Transfers	251,462						537,039		
Interfund Transfers									
Tangible Capital Assets Purchased	(251,462)						(537,039)		
Other	(251,462)						(537,039)		
Net Revenue (Expense)									

School District No. 93 (Conseil Scolaire Francophone)

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

	EC Settlement Adaptation Programs	TOTAL
Deferred Revenue, beginning of year	\$	\$ 444,637
Add: Restricted Grants		
Provincial Grants - Ministry of Education	195,000	6,609,412
Federal Grants		195,000
Other	195,000	950,000
		7,754,412
Less: Allocated to Revenue	195,000	7,809,412
Deferred Revenue, end of year	-	389,637
Revenues		
Provincial Grants - Ministry of Education		6,614,412
Federal Grants	195,000	195,000
Other Revenue	195,000	1,000,000
		7,809,412
Expenses		
Salaries		1,145,004
Teachers		77,628
Principals and Vice Principals		498,198
Educational Assistants	143,555	80,409
Support Staff		32,500
Other Professionals		1,029,045
Substitutes	143,555	2,862,784
Employee Benefits	31,125	468,845
Services and Supplies	20,320	3,689,282
	195,000	7,020,911
Net Revenue (Expense) before Interfund Transfers	-	788,501
Interfund Transfers		
Tangible Capital Assets Purchased		(251,462)
Other		(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, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
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
Total Revenue	3,163,100	-	3,163,100	3,255,000
Expenses				
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
Total Expense	4,692,531	156,000	4,848,531	4,951,431
Net Revenue (Expense)	(1,529,431)	(156,000)	(1,685,431)	(1,696,431)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	491,462		491,462	491,462
Capital Lease Payment		1,434,129	1,434,129	1,454,129
Total Net Transfers	491,462	1,434,129	1,925,591	1,945,591
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,278,129	(1,278,129)	-	-
Total Other Adjustments to Fund Balances	1,278,129	(1,278,129)	-	-
Budgeted Surplus (Deficit), for the year	240,160	-	240,160	249,160