
Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2018

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2018

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



2017/2018 ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE (SD 93) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2017/2018 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 CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE (SD 93) Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$96,538,230 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 24TH DAY OF JUNE, 2017;

READ A SECOND TIME THE 24TH DAY OF JUNE, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 24TH DAY OF JUNE, 2017.

(Corporate Seal)

Chairperson of the Board

Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE (SD 93) Annual Budget Bylaw 2017/2018, adopted by the Board the 24TH DAY OF JUNE, 2017.

Secretary-Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget--Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,782.875	5,711.125
Adult	2.000	2.000
Total Ministry Operating Grant Funded FTE's	<u>5,784.875</u>	<u>5,713.125</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	91,408,665	84,821,367
Federal Grants	215,678	215,000
Other Revenue	1,169,585	969,585
Rentals and Leases	55,000	55,000
Investment Income	90,000	90,000
Amortization of Deferred Capital Revenue	3,116,000	3,296,000
Total Revenue	<u>96,054,928</u>	<u>89,446,952</u>
Expenses		
Instruction	66,966,816	62,549,588
District Administration	5,268,421	5,166,263
Operations and Maintenance	15,956,242	16,209,136
Transportation and Housing	7,735,008	6,878,679
Debt Services	157,000	154,000
Amortization prepaid licence	20,431	20,431
Total Expense	<u>96,103,918</u>	<u>90,978,097</u>
Net Revenue (Expense)	<u>(48,990)</u>	<u>(1,531,145)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)		1,413,876
Budgeted Surplus (Deficit), for the year	<u>(48,990)</u>	<u>(117,269)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(48,990)	(117,269)
Budgeted Surplus (Deficit), for the year	<u>(48,990)</u>	<u>(117,269)</u>

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	79,424,336	78,654,745
Operating - Tangible Capital Assets Purchased	240,000	240,000
Special Purpose Funds - Total Expense	11,638,951	7,253,821
Special Purpose Funds - Tangible Capital Assets Purchased	194,312	171,162
Capital Fund - Total Expense	5,040,631	5,069,531
Total Budget Bylaw Amount	96,538,230	91,389,259

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, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(48,990)	(1,531,145)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(434,312)	(411,162)
From Deferred Capital Revenue	(7,500,000)	(15,500,000)
Total Acquisition of Tangible Capital Assets	(7,934,312)	(15,911,162)
Amortization of Tangible Capital Assets	4,856,000	4,888,000
Total Effect of change in Tangible Capital Assets	(3,078,312)	(11,023,162)
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,127,302)	(12,554,307)

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	80,347,277	78,017,215
Other Revenue	69,585	19,585
Rentals and Leases	55,000	55,000
Investment Income	90,000	90,000
Total Revenue	<u>80,561,862</u>	<u>78,181,800</u>
Expenses		
Instruction	55,327,865	55,295,767
District Administration	5,268,421	5,166,263
Operations and Maintenance	11,093,042	11,314,036
Transportation and Housing	7,735,008	6,878,679
Total Expense	<u>79,424,336</u>	<u>78,654,745</u>
Net Revenue (Expense)	<u>1,137,526</u>	<u>(472,945)</u>
Budgeted Prior Year Surplus Appropriation	<u>-</u>	<u>1,413,876</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240,000)	(240,000)
Other	(897,526)	(700,931)
Total Net Transfers	<u>(1,137,526)</u>	<u>(940,931)</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, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	77,686,125	75,656,063
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Transportation Supplement	150,415	150,415
Return of Administrative Savings	386,075	386,075
Lease Costs	1,984,411	1,684,411
FSA	15,000	15,000
Carbon Tax	25,000	25,000
Total Provincial Grants - Ministry of Education	80,347,277	78,017,215
Other Revenues		
Miscellaneous		
Miscellaneous	69,585	19,585
Total Other Revenue	69,585	19,585
Rentals and Leases	55,000	55,000
Investment Income	90,000	90,000
Total Operating Revenue	80,561,862	78,181,800

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget-- Schedule of Operating Expense by-Object
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	25,463,961	26,486,300
Principals and Vice Principals	4,451,426	3,685,685
Educational Assistants	4,064,054	4,100,174
Support Staff	4,195,212	4,040,277
Other Professionals	2,574,275	2,346,798
Substitutes	2,285,074	2,153,300
Total Salaries	43,034,002	42,812,534
Employee Benefits	10,886,539	11,603,955
Total Salaries and Benefits	53,920,541	54,416,489
Services and Supplies		
Services	10,939,360	10,041,260
Student Transportation	7,687,508	6,839,543
Professional Development and Travel	1,782,902	1,793,459
Rentals and Leases	2,545,245	2,771,978
Dues and Fees	47,495	84,936
Insurance	100,005	109,805
Interest	8,850	10,000
Supplies	1,189,917	1,302,579
Utilities	1,202,513	1,284,696
Total Services and Supplies	25,503,795	24,238,256
Total Operating Expense	79,424,336	78,654,745

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	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	19,353,548	604,502	830,077	878,112	165,000	2,010,000	23,841,239
1.03 Career Programs	164,486						164,486
1.07 Library Services	620,278					13,800	634,078
1.08 Counselling	942,538					8,000	950,538
1.10 Special Education	2,462,305	294,366	3,146,950	42,520	388,759	23,000	6,357,900
1.30 English Language Learning	1,763,032	231,260	36,115			16,200	2,046,607
1.31 Aboriginal Education	157,774		50,912	8,504	63,364	19,550	300,104
1.41 School Administration		3,321,298		2,168,804		47,000	5,537,102
Total Function 1	25,463,961	4,451,426	4,064,054	3,097,940	617,123	2,137,550	39,832,054
4 District Administration							
4.11 Educational Administration				102,994	454,001	76,124	633,119
4.40 School District Governance					100,000		100,000
4.41 Business Administration				360,309	790,028	49,000	1,199,337
Total Function 4	-	-	-	463,303	1,344,029	125,124	1,932,456
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				42,497	206,457		248,954
5.50 Maintenance Operations				591,472	406,666	22,400	1,020,538
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	633,969	613,123	22,400	1,269,492
7 Transportation and Housing							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	25,463,961	4,451,426	4,064,054	4,195,212	2,574,275	2,285,074	43,034,002

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	23,841,239	5,820,112	29,661,351	2,377,230	32,038,581	34,850,358
1.03 Career Programs	164,486	43,128	207,614		207,614	208,128
1.07 Library Services	634,078	163,508	797,586	23,349	820,935	190,930
1.08 Counselling	950,538	247,133	1,197,671	32,500	1,230,171	1,251,864
1.10 Special Education	6,357,900	1,661,054	8,018,954	272,295	8,291,249	6,969,582
1.30 English Language Learning	2,046,607	522,110	2,568,717	100,007	2,668,724	2,208,649
1.31 Aboriginal Education	300,104	71,628	371,732	269,111	640,843	585,350
1.41 School Administration	5,537,102	1,599,344	7,136,446	2,293,302	9,429,748	9,030,906
Total Function 1	39,832,054	10,128,017	49,960,071	5,367,794	55,327,865	55,295,767
4 District Administration						
4.11 Educational Administration	633,119	133,648	766,767	1,198,050	1,964,817	1,954,753
4.40 School District Governance	100,000	2,600	102,600	1,129,425	1,232,025	1,232,025
4.41 Business Administration	1,199,337	312,942	1,512,279	559,300	2,071,579	1,979,485
Total Function 4	1,932,456	449,190	2,381,646	2,886,775	5,268,421	5,166,263
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	248,954	56,287	305,241	207,820	513,061	433,787
5.50 Maintenance Operations	1,020,538	253,045	1,273,583	7,580,345	8,853,928	9,316,925
5.52 Maintenance of Grounds	-	-	-	523,540	523,540	385,540
5.56 Utilities	-	-	-	1,202,513	1,202,513	1,177,784
Total Function 5	1,269,492	309,332	1,578,824	9,514,218	11,093,042	11,314,036
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	47,500	47,500	47,500
7.70 Student Transportation	-	-	-	7,687,508	7,687,508	6,831,179
Total Function 7	-	-	-	7,735,008	7,735,008	6,878,679
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	43,034,002	10,886,539	53,920,541	25,503,795	79,424,336	78,654,745

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget \$	2017 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	11,054,188	6,797,052
Federal Grants	215,678	215,000
Other Revenue	1,100,000	950,000
Total Revenue	<u>12,369,866</u>	<u>7,962,052</u>
Expenses		
Instruction	11,638,951	7,253,821
Total Expense	<u>11,638,951</u>	<u>7,253,821</u>
Net Revenue (Expense)	<u>730,915</u>	<u>708,231</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(194,312)	(171,162)
Other	(536,603)	(537,069)
Total Net Transfers	<u>(730,915)</u>	<u>(708,231)</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, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	Special Education Technology	School Generated Funds	Related Entities
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	16,000	-	29,903	-	376,657	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	277,814	311,372	-	1,000	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	1,000,000	-
Less: Allocated to Revenue	277,814	311,372	-	2,000	-	29,903	-	1,100,000	-
Deferred Revenue, end of year	-	-	-	15,000	-	-	-	276,657	-
Revenues	277,814	311,372	-	2,000	2,000	29,903	-	1,100,000	-
Provincial Grants - Ministry of Education									
Federal Grants									
Other Revenue	277,814	311,372	-	2,000	2,000	29,903	-	1,100,000	-
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		243,259							
Support Staff	47,200								
Other Professionals									
Substitutes									
Employee Benefits	47,200	243,259	-	-	-	-	-	-	-
Services and Supplies	12,654	68,113	-	2,000	-	29,903	-	1,100,000	-
Net Revenue (Expense) before Interfund Transfers	83,502	311,372	-	2,000	-	29,903	-	1,100,000	-
Interfund Transfers	194,312	-	-	-	-	-	-	-	-
Tangible Capital Assets Purchased	(194,312)	-	-	-	-	-	-	-	-
Other	(194,312)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	BC settlement program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	55,000	-	-	-	67,756	148,475	-	18,456
Add: Restricted Grants	128,000	68,600	4,433,400	128,648	-	-	-	5,403,220	205,000
Provincial Grants - Ministry of Education									
Federal Grants									
Other									
Less: Allocated to Revenue	128,000	68,600	4,433,400	128,648	-	-	-	5,403,220	205,000
Deferred Revenue, end of year	-	-	-	-	-	67,756	148,475	5,403,220	215,678
Revenues	128,000	123,600	4,433,400	128,648	-	67,756	148,475	5,403,220	215,678
Provincial Grants - Ministry of Education									
Federal Grants									
Other Revenue									
Expenses	-	46,863	1,501,361	35,000	-	-	117,632	4,033,162	165,000
Salaries									
Teachers		42,363	731,536						
Principals and Vice Principals			42,000						
Educational Assistants			279,733	35,000			117,632	3,841,705	165,000
Support Staff			170,357						
Other Professionals		4,500	33,813					191,457	
Substitutes		46,863	243,922						
Employee Benefits		11,108	333,707	8,000					
Services and Supplies	128,000	65,629	2,061,729	85,648		67,756	30,843	1,048,458	40,876
	128,000	123,600	3,896,797	128,648	-	67,756	148,475	5,403,220	215,678
Net Revenue (Expense) before Interfund Transfers	-	-	536,603	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(536,603)						
Other			(536,603)						
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

	<u>TOTAL</u>
	\$ 712,247
Deferred Revenue, beginning of year	
Add: Restricted Grants	
Provincial Grants - Ministry of Education	10,752,054
Federal Grants	205,000
Other	1,000,000
	<u>11,957,054</u>
Less: Allocated to Revenue	<u>12,369,866</u>
Deferred Revenue, end of year	<u>299,435</u>
Revenues	
Provincial Grants - Ministry of Education	11,054,188
Federal Grants	215,678
Other Revenue	1,100,000
	<u>12,369,866</u>
Expenses	
Salaries	
Teachers	4,733,236
Principals and Vice Principals	42,000
Educational Assistants	722,992
Support Staff	217,557
Other Professionals	225,270
Substitutes	248,422
	<u>6,189,477</u>
Employee Benefits	1,553,759
Services and Supplies	3,895,715
	<u>11,638,951</u>
Net Revenue (Expense) before Interfund Transfers	<u>730,915</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(194,312)
Other	(536,603)
	<u>(730,915)</u>
Net Revenue (Expense)	<u>-</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	7,200		7,200	7,100
Amortization of Deferred Capital Revenue	3,116,000		3,116,000	3,296,000
Total Revenue	3,123,200	-	3,123,200	3,303,100
Expenses				
Operations and Maintenance	7,200		7,200	7,100
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,856,000		4,856,000	4,888,000
Debt Services				
Capital Lease Interest		157,000	157,000	154,000
Amortization Prepaid licence	20,431		20,431	20,431
Total Expense	4,883,631	157,000	5,040,631	5,069,531
Net Revenue (Expense)	(1,760,431)	(157,000)	(1,917,431)	(1,766,431)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	434,312		434,312	411,162
Capital Lease Payment		1,434,129	1,434,129	1,238,000
Total Net Transfers	434,312	1,434,129	1,868,441	1,649,162
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,277,129	(1,277,129)	-	-
Total Other Adjustments to Fund Balances	1,277,129	(1,277,129)	-	-
Budgeted Surplus (Deficit), for the year	(48,990)	-	(48,990)	(117,269)