

Annual Budget

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

June 30, 2019

# School District No. 93 (Conseil Scolaire Francophone)

June 30, 2019

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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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## 2018/2019 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 2018/2019 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 2018/2019.
3. The attached statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$105,620,806 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 23RD DAY OF JUNE, 2018;

READ A SECOND TIME THE 23RD DAY OF JUNE, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 23RD DAY OF JUNE, 2018.

(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 2018/2019, adopted by the Board the 23RD DAY OF JUNE, 2018.

\_\_\_\_\_  
Secretary-Treasurer

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	6,116,875	5,977,563
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>6,116,875</u>	<u>5,977,563</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	99,557,374	96,402,235
Federal Grants	205,000	215,678
Other Revenue	1,134,385	1,288,840
Rentals and Leases	55,000	55,000
Investment Income	115,000	115,000
Amortization of Deferred Capital Revenue	3,899,789	3,459,457
<b>Total Revenue</b>	<u>104,966,548</u>	<u>101,536,210</u>
<b>Expenses</b>		
Instruction	71,837,305	70,030,586
District Administration	5,207,347	5,499,632
Operations and Maintenance	19,856,308	18,751,931
Transportation and Housing	8,116,506	7,826,408
Debt Services	157,000	157,000
Amortization prepaid licence	20,431	20,431
<b>Total Expense</b>	<u>105,194,897</u>	<u>102,285,988</u>
<b>Net Revenue (Expense)</b>	<u>(228,349)</u>	<u>(749,778)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		798,317
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(228,349)</u>	<u>48,539</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(228,349)	48,539
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(228,349)</u>	<u>48,539</u>

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	83,937,753	81,256,770
Operating - Tangible Capital Assets Purchased	240,000	240,000
Special Purpose Funds - Total Expense	10,864,667	11,182,557
Special Purpose Funds - Tangible Capital Assets Purchased	185,909	194,312
Capital Fund - Total Expense	10,392,477	9,846,661
<b>Total Budget Bylaw Amount</b>	<u>105,620,806</u>	<u>102,720,300</u>

**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, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(228,349)</u>	<u>(749,778)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(425,909)	(434,312)
From Deferred Capital Revenue	<u>(2,500,000)</u>	<u>(17,062,911)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,925,909)</u>	<u>(17,497,223)</u>
Amortization of Tangible Capital Assets	<u>5,810,745</u>	<u>5,101,928</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,884,836</u>	<u>(12,395,295)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>2,656,487</u></u>	<u><u>(13,145,073)</u></u>

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	84,820,894	81,237,139
Other Revenue	84,385	188,840
Rentals and Leases	55,000	55,000
Investment Income	115,000	115,000
<b>Total Revenue</b>	<u>85,075,279</u>	<u>81,595,979</u>
<b>Expenses</b>		
Instruction	60,972,638	58,848,029
District Administration	5,207,347	5,499,632
Operations and Maintenance	9,641,262	9,082,701
Transportation and Housing	8,116,506	7,826,408
<b>Total Expense</b>	<u>83,937,753</u>	<u>81,256,770</u>
<b>Net Revenue (Expense)</b>	<u>1,137,526</u>	<u>339,209</u>
<b>Budgeted Prior Year Surplus Appropriation</b>		<u>798,317</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(240,000)	(240,000)
Other	(897,526)	(897,526)
<b>Total Net Transfers</b>	<u>(1,137,526)</u>	<u>(1,137,526)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<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, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	83,945,228	79,975,398
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Transportation Supplement	750,415	750,415
Return of Administrative Savings		386,075
Carbon Tax Grant	25,000	25,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>84,820,894</b>	<b>81,237,139</b>
<b>Other Revenues</b>		
Miscellaneous		
Miscellaneous	84,385	188,840
<b>Total Other Revenue</b>	<b>84,385</b>	<b>188,840</b>
<b>Rentals and Leases</b>	<b>55,000</b>	<b>55,000</b>
<b>Investment Income</b>	<b>115,000</b>	<b>115,000</b>
<b>Total Operating Revenue</b>	<b>85,075,279</b>	<b>81,595,979</b>



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

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	27,237,812	25,674,165
Principals and Vice Principals	5,302,450	4,930,288
Educational Assistants	4,912,807	4,821,244
Support Staff	4,600,720	4,441,826
Other Professionals	2,578,778	2,284,163
Substitutes	2,805,088	2,768,288
<b>Total Salaries</b>	<u>47,437,655</u>	<u>44,919,974</u>
<b>Employee Benefits</b>	<u>11,434,336</u>	<u>10,890,174</u>
<b>Total Salaries and Benefits</b>	<u>58,871,991</u>	<u>55,810,148</u>
<b>Services and Supplies</b>		
Services	11,402,243	11,415,693
Student Transportation	8,069,006	7,778,908
Professional Development and Travel	2,023,008	2,940,256
Rentals and Leases	581,822	487,936
Dues and Fees	69,580	53,758
Insurance	100,005	100,005
Interest	10,500	10,500
Supplies	1,605,377	1,390,345
Utilities	1,204,221	1,269,221
<b>Total Services and Supplies</b>	<u>25,065,762</u>	<u>25,446,622</u>
<b>Total Operating Expense</b>	<u>83,937,753</u>	<u>81,256,770</u>

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	20,747,565	1,440,543	326,403	929,159	110,000	2,578,000	26,131,670
1.03 Career Programs	174,474						174,474
1.07 Library Services	309,377			62,550		1,138	373,065
1.08 Counselling	1,179,135					32,000	1,211,135
1.10 Special Education	2,766,557	23,810	4,448,453	43,325	401,759	60,000	7,743,904
1.30 English Language Learning	1,918,927	87,655					2,006,582
1.31 Aboriginal Education	141,777		137,951	8,665	72,516	19,550	380,459
1.41 School Administration		3,750,442		2,388,737		47,000	6,186,179
<b>Total Function 1</b>	<b>27,237,812</b>	<b>5,302,450</b>	<b>4,912,807</b>	<b>3,432,436</b>	<b>584,275</b>	<b>2,737,688</b>	<b>44,207,468</b>
<b>4 District Administration</b>							
4.11 Educational Administration				154,135	532,535	1,000	687,670
4.40 School District Governance					111,024		111,024
4.41 Business Administration				341,111	802,021	49,000	1,192,132
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>495,246</b>	<b>1,445,580</b>	<b>50,000</b>	<b>1,990,826</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				45,609	184,471		230,080
5.50 Maintenance Operations				627,429	364,452	17,400	1,009,281
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>673,038</b>	<b>548,923</b>	<b>17,400</b>	<b>1,239,361</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>27,237,812</b>	<b>5,302,450</b>	<b>4,912,807</b>	<b>4,600,720</b>	<b>2,578,778</b>	<b>2,805,088</b>	<b>47,437,655</b>

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	26,131,670	5,823,477	31,955,147	2,810,290	34,765,437	32,977,445
1.03 Career Programs	174,474	44,002	218,476		218,476	205,620
1.07 Library Services	373,065	171,196	544,261	35,453	579,714	876,979
1.08 Counselling	1,211,135	297,378	1,508,513	122,200	1,630,713	1,246,571
1.10 Special Education	7,743,904	2,060,824	9,804,728	368,058	10,172,786	9,899,938
1.30 English Language Learning	2,006,582	502,799	2,509,381	142,507	2,651,888	2,593,121
1.31 Aboriginal Education	380,459	19,550	400,009	269,111	669,120	645,848
1.41 School Administration	6,186,179	1,753,191	7,939,370	2,345,134	10,284,504	10,402,507
<b>Total Function 1</b>	<b>44,207,468</b>	<b>10,672,417</b>	<b>54,879,885</b>	<b>6,092,753</b>	<b>60,972,638</b>	<b>58,848,029</b>
<b>4 District Administration</b>						
4.11 Educational Administration	687,670	164,852	852,522	1,434,460	2,286,982	2,228,719
4.40 School District Governance	111,024	2,600	113,624	629,425	743,049	1,232,025
4.41 Business Administration	1,192,132	306,246	1,498,378	678,938	2,177,316	2,038,888
<b>Total Function 4</b>	<b>1,990,826</b>	<b>473,698</b>	<b>2,464,524</b>	<b>2,742,823</b>	<b>5,207,347</b>	<b>5,499,632</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	230,080	52,432	282,512	208,820	491,332	414,152
5.50 Maintenance Operations	1,009,281	235,789	1,245,070	6,116,099	7,361,169	6,954,788
5.52 Maintenance of Grounds	-	-	-	584,540	584,540	509,540
5.56 Utilities	-	-	-	1,204,221	1,204,221	1,204,221
<b>Total Function 5</b>	<b>1,239,361</b>	<b>288,221</b>	<b>1,527,582</b>	<b>8,113,680</b>	<b>9,641,262</b>	<b>9,082,701</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	-	-	-	47,500	47,500	47,500
7.70 Student Transportation	-	-	-	8,069,006	8,069,006	7,778,908
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,116,506</b>	<b>8,116,506</b>	<b>7,826,408</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>47,437,655</b>	<b>11,434,336</b>	<b>58,871,991</b>	<b>25,065,762</b>	<b>83,937,753</b>	<b>81,256,770</b>

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	10,332,179	10,597,794
Federal Grants	205,000	215,678
Other Revenue	1,050,000	1,100,000
<b>Total Revenue</b>	<u>11,587,179</u>	<u>11,913,472</u>
<b>Expenses</b>		
Instruction	10,864,667	11,182,557
<b>Total Expense</b>	<u>10,864,667</u>	<u>11,182,557</u>
<b>Net Revenue (Expense)</b>	<u>722,512</u>	<u>730,915</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(185,909)	(194,312)
Other	(536,603)	(536,603)
<b>Total Net Transfers</b>	<u>(722,512)</u>	<u>(730,915)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			10,700	360,000		57,458			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	277,814	325,350			128,000	68,600	4,433,400	129,674	732,773
Federal Grants				1,090,000					
Other	277,814	325,350		1,090,000		68,600	4,433,400	129,674	732,773
Less: Allocated to Revenue	277,814	325,350	3,000	1,050,000	128,000	126,058	4,433,400	129,674	732,773
Deferred Revenue, end of year	-	-	7,700	310,000	-	-	-	-	-
Revenues	277,814	325,350	3,000		128,000	126,058	4,433,400	129,674	732,773
Provincial Grants - Ministry of Education									
Federal Grants	277,814	325,350	3,000	1,050,000	128,000	126,058	4,433,400	129,674	732,773
Other Revenue									
Expenses	53,326	254,180							
Salaries									
Teachers						42,292	747,505		
Principals and Vice Principals							29,700		
Educational Assistants		254,180					238,730	35,000	
Support Staff	53,326						287,757		
Other Professionals									399,163
Substitutes						4,500	931,627		
Employee Benefits						46,792	2,235,319	35,000	399,163
Services and Supplies	14,931	71,170				10,666	329,322	8,000	92,010
Interfund Transfers	23,648		3,000	1,050,000	128,000	68,600	1,332,156	86,674	241,600
Tangible Capital Assets Purchased	91,905	325,350	3,000	1,050,000	128,000	126,058	3,896,797	129,674	732,773
Other	185,909						536,603		
Net Revenue (Expense) before Interfund Transfers	(185,909)						(536,603)		
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
Net Revenue (Expense)									

# School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	BC settlement Program	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			428,158
<b>Add: Restricted Grants</b>			
Provincial Grants - Ministry of Education	4,176,110		10,271,721
Federal Grants		205,000	205,000
Other	4,176,110	205,000	1,000,000
			11,476,721
<b>Less: Allocated to Revenue</b>	4,176,110	205,000	11,587,179
<b>Deferred Revenue, end of year</b>	-	-	317,700
<b>Revenues</b>			
Provincial Grants - Ministry of Education	4,176,110		10,332,179
Federal Grants		205,000	205,000
Other Revenue	4,176,110	205,000	1,050,000
			11,587,179
<b>Expenses</b>			
Salaries			
Teachers	3,335,018	155,000	4,279,815
Principals and Vice Principals			29,700
Educational Assistants			527,910
Support Staff			341,083
Other Professionals			399,163
Substitutes			936,127
	3,335,018	155,000	6,513,798
Employee Benefits	841,092	40,000	1,407,191
Services and Supplies		10,000	2,943,678
	4,176,110	205,000	10,864,667
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	722,512
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(185,909)
Other			(536,603)
			(722,512)
<b>Net Revenue (Expense)</b>	-	-	-

# School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	4,404,301		4,404,301	4,567,302
Amortization of Deferred Capital Revenue	3,899,789		3,899,789	3,459,457
<b>Total Revenue</b>	<b>8,304,090</b>	<b>-</b>	<b>8,304,090</b>	<b>8,026,759</b>
<b>Expenses</b>				
Operations and Maintenance	4,404,301		4,404,301	4,567,302
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,810,745		5,810,745	5,101,928
Debt Services				
Capital Lease Interest		157,000	157,000	157,000
Amortization prepaid licence	20,431		20,431	20,431
<b>Total Expense</b>	<b>10,235,477</b>	<b>157,000</b>	<b>10,392,477</b>	<b>9,846,661</b>
<b>Net Revenue (Expense)</b>	<b>(1,931,387)</b>	<b>(157,000)</b>	<b>(2,088,387)</b>	<b>(1,819,902)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	425,909		425,909	434,312
Capital Lease Payment		1,434,129	1,434,129	1,434,129
<b>Total Net Transfers</b>	<b>425,909</b>	<b>1,434,129</b>	<b>1,860,038</b>	<b>1,868,441</b>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	1,277,129	(1,277,129)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,277,129</b>	<b>(1,277,129)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(228,349)</b>	<b>-</b>	<b>(228,349)</b>	<b>48,539</b>