

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2021

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2021

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



2020/2021 ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 93 (CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE (SD 93) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2020/2021 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 School District No. 93 (Conseil scolaire francophone de la Colombie-Britannique) Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$117,167,978 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 20TH DAY OF JUNE, 2020;

READ A SECOND TIME THE 20TH DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 20TH DAY OF


JUNE, 2020.




Chairperson of the Board


Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 93 (Conseil scolaire francophone de la Colombie-Britannique) Annual Budget Bylaw 2020/2021, adopted by the Board the 20TH DAY OF JUNE, 2020.


Secretary-Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,411,500	6,240,438
Total Ministry Operating Grant Funded FTE's	6,411,500	6,240,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	110,295,116	109,295,925
Federal Grants	275,000	205,000
Other Revenue	1,604,431	1,304,517
Rentals and Leases	55,000	55,000
Investment Income	100,000	100,000
Amortization of Deferred Capital Revenue	4,420,000	4,312,000
Total Revenue	116,749,547	115,272,442
Expenses		
Instruction	79,325,260	77,738,756
District Administration	6,955,754	4,976,889
Operations and Maintenance	21,091,045	23,921,830
Transportation and Housing	9,200,315	8,607,482
Debt Services	75,000	67,098
Amortization prepaid licence	20,431	20,431
Total Expense	116,667,805	115,332,486
Net Revenue (Expense)	81,742	(60,044)
Budgeted Allocation (Retirement) of Surplus (Deficit)		219,887
Budgeted Surplus (Deficit), for the year	81,742	159,843
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	81,742	159,843
Budgeted Surplus (Deficit), for the year	81,742	159,843

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	93,642,795	88,153,327
Operating - Tangible Capital Assets Purchased	315,000	327,514
Special Purpose Funds - Total Expense	13,364,579	13,674,788
Special Purpose Funds - Tangible Capital Assets Purchased	185,173	183,729
Capital Fund - Total Expense	9,660,431	13,504,371
Total Budget Bylaw Amount	117,167,978	115,843,729

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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	81,742	(60,044)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(500,173)	(511,243)
From Deferred Capital Revenue	(3,087,818)	(12,550,000)
Assets acquired vis leases	(800,000)	(824,000)
Total Acquisition of Tangible Capital Assets	(4,387,991)	(13,885,243)
Amortization of Tangible Capital Assets	6,240,000	6,100,000
Total Effect of change in Tangible Capital Assets	1,852,009	(7,785,243)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,933,751	(7,845,287)

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	94,748,364	89,008,418
Other Revenue	254,431	254,517
Rentals and Leases	55,000	55,000
Investment Income	100,000	100,000
Total Revenue	95,157,795	89,417,935
Expenses		
Instruction	66,053,322	64,063,968
District Administration	6,955,754	4,976,889
Operations and Maintenance	11,433,404	10,504,988
Transportation and Housing	9,200,315	8,607,482
Total Expense	93,642,795	88,153,327
Net Revenue (Expense)	1,515,000	1,264,608
Budgeted Prior Year Surplus Appropriation		219,887
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(315,000)	(327,514)
Other	(1,200,000)	(1,156,981)
Total Net Transfers	(1,515,000)	(1,484,495)
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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	92,172,914	87,585,331
ISC/LEA Recovery	(141,246)	(117,952)
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Transportation Supplement	750,415	750,415
Carbon Tax Grant		45,000
Employer Health Tax Grant		547,826
Literacy assessment fees	79,317	79,317
FSA	15,000	15,000
Early learning framework implementation		3,230
Teachers Labour settlement	1,771,713	
Total Provincial Grants - Ministry of Education	<u>94,748,364</u>	<u>89,008,418</u>
Other Revenues		
Funding from First Nations	141,246	117,952
Miscellaneous		
Miscellaneous	113,185	136,565
Total Other Revenue	<u>254,431</u>	<u>254,517</u>
Rentals and Leases	<u>55,000</u>	<u>55,000</u>
Investment Income	<u>100,000</u>	<u>100,000</u>
Total Operating Revenue	<u>95,157,795</u>	<u>89,417,935</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	28,853,949	28,885,238
Principals and Vice Principals	6,281,360	6,015,550
Educational Assistants	5,491,487	5,662,243
Support Staff	4,874,372	5,282,086
Other Professionals	3,106,713	2,722,691
Substitutes	3,864,458	4,277,850
Total Salaries	52,472,339	52,845,658
Employee Benefits	12,257,245	9,865,081
Total Salaries and Benefits	64,729,584	62,710,739
Services and Supplies		
Services	14,397,999	11,732,522
Student Transportation	9,130,315	8,559,982
Professional Development and Travel	1,899,713	1,875,694
Rentals and Leases	516,223	307,749
Dues and Fees	107,280	107,280
Insurance	100,005	100,005
Interest	10,500	10,500
Supplies	1,381,492	1,491,698
Utilities	1,369,684	1,257,158
Total Services and Supplies	28,913,211	25,442,588
Total Operating Expense	93,642,795	88,153,327

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	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	22,709,161	1,518,616	589,581	559,454	141,469	3,604,728	29,123,009
1 03 Career Programs	179,239						179,239
1 07 Library Services	620,000	57,567		645,844		3,800	1,327,211
1 08 Counselling	1,254,379					23,750	1,278,129
1 10 Special Education	1,741,010	102,002	4,688,360	571,648	308,391	99,750	7,511,161
1 30 English Language Learning	2,210,231	87,318					2,297,549
1 31 Indigenous Education	139,929	11,417	213,546	14,669	59,348	14,630	453,539
1 41 School Administration		4,504,440		1,791,078		44,650	6,340,168
Total Function 1	28,853,949	6,281,360	5,491,487	3,582,693	509,208	3,791,308	48,510,005
4 District Administration							
4 11 Educational Administration				171,275	915,418	950	1,087,643
4 40 School District Governance					113,570		113,570
4 41 Business Administration				387,364	947,443	53,200	1,388,007
Total Function 4	-	-	-	558,639	1,976,431	54,150	2,589,220
5 Operations and Maintenance							
5 41 Operations and Maintenance Administration				82,566	211,121		293,687
5 50 Maintenance Operations				650,474	409,953	19,000	1,079,427
5 52 Maintenance of Grounds							-
5 56 Utilities							-
Total Function 5	-	-	-	733,040	621,074	19,000	1,373,114
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	28,853,949	6,281,360	5,491,487	4,874,372	3,106,713	3,864,458	52,472,339

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1 02 Regular Instruction	29,123,009	6,019,360	35,142,369	2,704,037	37,846,406	35,932,768
1 03 Career Programs	179,239	43,037	222,276		222,276	225,543
1 07 Library Services	1,327,211	377,311	1,704,522	84,632	1,789,154	1,882,911
1 08 Counselling	1,278,129	301,184	1,579,313	103,700	1,683,013	1,710,405
1 10 Special Education	7,511,161	2,135,864	9,647,025	360,759	10,007,784	10,050,170
1 30 English Language Learning	2,297,549	547,914	2,845,463	45,000	2,890,463	3,127,138
1 31 Indigenous Education	453,539	127,619	581,158	270,842	852,000	840,554
1 41 School Administration	6,340,168	1,740,305	8,080,473	2,681,753	10,762,226	10,294,479
Total Function 1	48,510,005	11,292,594	59,802,599	6,250,723	66,053,322	64,063,968
4 District Administration						
4 11 Educational Administration	1,087,643	273,121	1,360,764	1,183,089	2,543,853	1,964,472
4 40 School District Governance	113,570	2,472	116,042	1,708,700	1,824,742	572,970
4 41 Business Administration	1,388,007	366,002	1,754,009	833,150	2,587,159	2,439,447
Total Function 4	2,589,220	641,595	3,230,815	3,724,939	6,955,754	4,976,889
5 Operations and Maintenance						
5 41 Operations and Maintenance Administration	293,687	68,727	362,414	243,820	606,234	554,235
5 50 Maintenance Operations	1,079,427	254,329	1,333,756	7,311,190	8,644,946	8,000,055
5 52 Maintenance of Grounds	-	-	-	812,540	812,540	693,540
5 56 Utilities	-	-	-	1,369,684	1,369,684	1,257,158
Total Function 5	1,373,114	323,056	1,696,170	9,737,234	11,433,404	10,504,988
7 Transportation and Housing						
7 41 Transportation and Housing Administration	-	-	-	70,000	70,000	47,500
7 70 Student Transportation	-	-	-	9,130,315	9,130,315	8,559,982
Total Function 7	-	-	-	9,200,315	9,200,315	8,607,482
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	52,472,339	12,257,245	64,729,584	28,913,211	93,642,795	88,153,327

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	12,221,752	12,970,665
Federal Grants	275,000	205,000
Other Revenue	1,350,000	1,050,000
Total Revenue	13,846,752	14,225,665
Expenses		
Instruction	13,271,938	13,674,788
Operations and Maintenance	92,641	
Total Expense	13,364,579	13,674,788
Net Revenue (Expense)	482,173	550,877
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(185,173)	(183,729)
Other	(297,000)	(367,148)
Total Net Transfers	(482,173)	(550,877)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2021

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			10,791	115,000		60,264			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	277,814	333,566			179,200	80,850	5,500,665	131,778	335,128
Federal Grants									
Other				1,350,000					
	277,814	333,566	-	1,350,000	179,200	80,850	5,500,665	131,778	335,128
Less: Allocated to Revenue									
Deferred Revenue, end of year	277,814	333,566	10,791	1,350,000	179,200	141,114	5,500,665	131,778	335,128
	-	-	-	115,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	277,814	333,566	10,791		179,200	141,114	5,500,665	131,778	335,128
Federal Grants									
Other Revenue				1,350,000					
	277,814	333,566	10,791	1,350,000	179,200	141,114	5,500,665	131,778	335,128
Expenses									
Salaries									
Teachers						44,790	628,008		
Principals and Vice Principals							39,339		
Educational Assistants		262,205			145,000		283,398		
Support Staff	55,612						467,886		
Other Professionals									175,000
Substitutes						4,500	737,524		
	55,612	262,205	-	-	145,000	49,290	2,156,155	-	175,000
Employee Benefits	16,337	71,361			34,200	10,974	520,536		40,128
Services and Supplies	20,692		10,791	1,350,000	80,850	2,526,974		131,778	120,000
	92,641	333,566	10,791	1,350,000	179,200	141,114	5,203,665	131,778	335,128
Net Revenue (Expense) before Interfund Transfers	185,173	-	-	-	-	-	297,000	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(185,173)								
Other							(297,000)		
	(185,173)	-	-	-	-	-	(297,000)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

Schedule 3A

	Classroom Enhancement Fund - Staffing	BC Settlement program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			186,055
Add: Restricted Grants			
Provincial Grants - Ministry of Education	5,311,696		12,150,697
Federal Grants		275,000	275,000
Other			1,350,000
	5,311,696	275,000	13,775,697
Less: Allocated to Revenue	5,311,696	275,000	13,846,752
Deferred Revenue, end of year	-	-	115,000
Revenues			
Provincial Grants - Ministry of Education	5,311,696		12,221,752
Federal Grants		275,000	275,000
Other Revenue			1,350,000
	5,311,696	275,000	13,846,752
Expenses			
Salaries			
Teachers	4,266,422		4,939,220
Principals and Vice Principals			39,339
Educational Assistants		150,000	840,603
Support Staff			523,498
Other Professionals		60,000	235,000
Substitutes			742,024
	4,266,422	210,000	7,319,684
Employee Benefits	1,045,274	50,000	1,788,810
Services and Supplies		15,000	4,256,085
	5,311,696	275,000	13,364,579
Net Revenue (Expense) before Interfund Transfers	-	-	482,173
Interfund Transfers			
Tangible Capital Assets Purchased			(185,173)
Other			(297,000)
	-	-	(482,173)
Net Revenue (Expense)	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	3,325,000		3,325,000	7,316,842
Amortization of Deferred Capital Revenue	4,420,000		4,420,000	4,312,000
Total Revenue	7,745,000	-	7,745,000	11,628,842
Expenses				
Operations and Maintenance	3,325,000		3,325,000	7,316,842
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,240,000		6,240,000	6,100,000
Debt Services				
Capital Lease Interest		75,000	75,000	67,098
Amortization prepaid licence	20,431		20,431	20,431
Total Expense	9,585,431	75,000	9,660,431	13,504,371
Net Revenue (Expense)	(1,840,431)	(75,000)	(1,915,431)	(1,875,529)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	500,173		500,173	511,243
Capital Lease Payment		1,497,000	1,497,000	1,524,129
Total Net Transfers	500,173	1,497,000	1,997,173	2,035,372
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,422,000	(1,422,000)	-	
Total Other Adjustments to Fund Balances	1,422,000	(1,422,000)	-	
Budgeted Surplus (Deficit), for the year	81,742	-	81,742	159,843