

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2020

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2020

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

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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$109,401,894 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 22nd DAY OF JUNE, 2019;

READ A SECOND TIME THE 22nd DAY OF JUNE, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2019;

(Corporate Seal)

Chairperson 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 2019/2020, adopted by the Board the 22nd DAY OF JUNE, 2019.

Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,234,500	6,130,313
Total Ministry Operating Grant Funded FTE's	6,234,500	6,130,313
Revenues	\$	\$
Provincial Grants		
Ministry of Education	102,444,406	100,051,669
Federal Grants	205,000	214,016
Other Revenue	2,275,963	1,293,865
Rentals and Leases	55,000	55,000
Investment Income	175,000	135,000
Amortization of Deferred Capital Revenue	4,150,000	4,060,000
Total Revenue	109,305,369	105,809,550
Expenses		
Instruction	75,134,508	71,436,810
District Administration	5,205,938	5,670,878
Operations and Maintenance	20,337,664	20,088,953
Transportation and Housing	8,219,411	8,234,159
Debt Services	58,031	157,000
Amortization prepaid licence	20,431	20,431
Total Expense	108,975,983	105,608,231
Net Revenue (Expense)	329,386	201,319
Budgeted Allocation (Retirement) of Surplus (Deficit)		316,288
Budgeted Surplus (Deficit), for the year	329,386	517,607
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	329,386	517,607
Budgeted Surplus (Deficit), for the year	329,386	517,607

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	88,541,654	84,618,784
Operating - Tangible Capital Assets Purchased	240,000	240,000
Special Purpose Funds - Total Expense	10,451,202	10,762,934
Special Purpose Funds - Tangible Capital Assets Purchased	185,911	185,909
Capital Fund - Total Expense	9,983,127	10,226,513
Total Budget Bylaw Amount	109,401,894	106,034,140

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)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	329,386	201,319
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(425,911)	(425,909)
From Deferred Capital Revenue	(2,000,000)	(8,083,001)
Assets acquired via leases	(545,678)	(566,269)
Total Acquisition of Tangible Capital Assets	(2,971,589)	(9,075,179)
Amortization of Tangible Capital Assets	5,552,192	5,689,000
Total Effect of change in Tangible Capital Assets	2,580,603	(3,386,179)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,909,989	(3,184,860)

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	88,492,599	85,006,157
Other Revenue	1,225,963	243,865
Rentals and Leases	55,000	55,000
Investment Income	175,000	135,000
Total Revenue	89,948,562	85,440,022
Expenses		
Instruction	64,683,306	60,673,876
District Administration	5,205,938	5,670,878
Operations and Maintenance	10,432,999	10,039,871
Transportation and Housing	8,219,411	8,234,159
Total Expense	88,541,654	84,618,784
Net Revenue (Expense)	1,406,908	821,238
Budgeted Prior Year Surplus Appropriation		316,288
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240,000)	(240,000)
Other	(1,166,908)	(897,526)
Total Net Transfers	(1,406,908)	(1,137,526)
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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	87,072,742	83,943,845
DISC/LEA Recovery	(117,952)	
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Transportation Supplement	750,415	750,415
Economic Stability Dividend		40,000
Carbon Tax Grant	45,000	45,000
Literacy assessment fees	79,317	79,317
FSA	15,000	14,329
Strategic Priorities		33,000
Health Tax	547,826	
Total Provincial Grants - Ministry of Education	88,492,599	85,006,157
Other Revenues		
LEA/Direct Funding from First Nations	117,952	
Miscellaneous		
Miscellaneous	1,108,011	243,865
Total Other Revenue	1,225,963	243,865
Rentals and Leases	55,000	55,000
Investment Income	175,000	135,000
Total Operating Revenue	89,948,562	85,440,022

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	29,508,964	27,928,697
Principals and Vice Principals	5,608,332	5,356,538
Educational Assistants	5,286,510	4,475,906
Support Staff	4,958,697	4,091,157
Other Professionals	2,690,113	2,806,840
Substitutes	2,899,410	2,874,200
Total Salaries	50,952,026	47,533,338
Employee Benefits	12,202,204	11,591,393
Total Salaries and Benefits	63,154,230	59,124,731
Services and Supplies		
Services	11,280,952	11,597,827
Student Transportation	8,171,911	8,186,659
Professional Development and Travel	1,887,346	2,312,645
Rentals and Leases	919,693	285,659
Dues and Fees	155,780	69,580
Insurance	100,000	100,005
Interest	10,500	10,500
Supplies	1,639,021	1,708,957
Utilities	1,222,221	1,222,221
Total Services and Supplies	25,387,424	25,494,053
Total Operating Expense	88,541,654	84,618,784

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	22,294,752	1,467,808	477,767	1,067,493	126,653	2,636,312	28,070,785
1.03 Career Programs	175,519						175,519
1.07 Library Services	616,266	48,344		84,370		4,000	752,980
1.08 Counselling	1,218,070					2,673	1,220,743
1.10 Special Education	2,751,414	115,877	4,622,032	43,341	399,086	110,757	8,042,507
1.30 English Language Learning	2,327,106	17,089					2,344,195
1.31 Aboriginal Education	125,837	985	186,711			19,951	333,484
1.41 School Administration		3,958,229		2,438,431		61,717	6,458,377
Total Function 1	29,508,964	5,608,332	5,286,510	3,633,635	525,739	2,835,410	47,398,590
4 District Administration							
4.11 Educational Administration				196,077	534,950	1,000	732,027
4.40 School District Governance					111,024		111,024
4.41 Business Administration				437,861	928,091	53,000	1,418,952
Total Function 4	-	-	-	633,938	1,574,065	54,000	2,262,003
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				46,410	197,991		244,401
5.50 Maintenance Operations				644,714	392,318	10,000	1,047,032
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	691,124	590,309	10,000	1,291,433
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	29,508,964	5,608,332	5,286,510	4,958,697	2,690,113	2,899,410	50,952,026

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	28,070,785	6,228,699	34,299,484	2,805,003	37,104,487	34,603,477
1.03 Career Programs	175,519	44,090	219,609		219,609	232,533
1.07 Library Services	752,980	189,851	942,831	46,000	988,831	946,002
1.08 Counselling	1,220,743	330,979	1,551,722	104,371	1,656,093	1,657,516
1.10 Special Education	8,042,507	2,155,935	10,198,442	362,579	10,561,021	9,469,349
1.30 English Language Learning	2,344,195	438,159	2,782,354	141,222	2,923,576	2,620,189
1.31 Aboriginal Education	333,484	86,690	420,174	383,126	803,300	669,027
1.41 School Administration	6,458,377	1,899,917	8,358,294	2,068,095	10,426,389	10,475,783
Total Function 1	47,398,590	11,374,320	58,772,910	5,910,396	64,683,306	60,673,876
4 District Administration						
4.11 Educational Administration	732,027	180,607	912,634	1,359,360	2,271,994	2,585,929
4.40 School District Governance	111,024	2,600	113,624	368,300	481,924	731,924
4.41 Business Administration	1,418,952	335,543	1,754,495	697,525	2,452,020	2,353,025
Total Function 4	2,262,003	518,750	2,780,753	2,425,185	5,205,938	5,670,878
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	244,401	55,285	299,686	208,820	508,506	459,407
5.50 Maintenance Operations	1,047,032	253,849	1,300,881	6,732,851	8,033,732	7,689,703
5.52 Maintenance of Grounds	-	-	-	668,540	668,540	668,540
5.56 Utilities	-	-	-	1,222,221	1,222,221	1,222,221
Total Function 5	1,291,433	309,134	1,600,567	8,832,432	10,432,999	10,039,871
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	47,500	47,500	47,500
7.70 Student Transportation	-	-	-	8,171,911	8,171,911	8,186,659
Total Function 7	-	-	-	8,219,411	8,219,411	8,234,159
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	50,952,026	12,202,204	63,154,230	25,387,424	88,541,654	84,618,784

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	9,599,334	10,221,430
Federal Grants	205,000	214,016
Other Revenue	1,050,000	1,050,000
Total Revenue	<u>10,854,334</u>	<u>11,485,446</u>
Expenses		
Instruction	10,451,202	10,762,934
Total Expense	<u>10,451,202</u>	<u>10,762,934</u>
Net Revenue (Expense)	<u>403,132</u>	<u>722,512</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(185,911)	(185,909)
Other	(217,221)	(536,603)
Total Net Transfers	<u>(403,132)</u>	<u>(722,512)</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, 2020

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						57,732			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	277,814	326,744		1,000,000	317,714	75,950	4,433,400	130,230	377,836
Federal Grants									
Other				1,000,000					
	277,814	326,744		1,000,000	317,714	75,950	4,433,400	130,230	377,836
Less: Allocated to Revenue									
Deferred Revenue, end of year				300,000					
				300,000					
Revenues									
Provincial Grants - Ministry of Education	277,814	326,744	3,000		317,714	133,682	4,433,400	130,230	377,836
Federal Grants									
Other Revenue				1,050,000					
	277,814	326,744	3,000	1,050,000	317,714	133,682	4,433,400	130,230	377,836
Expenses									
Salaries									
Teachers							501,060		
Principals and Vice Principals							38,220		
Educational Assistants		255,000			166,496		237,745	35,000	
Support Staff	53,326				16,650		420,010		
Other Professionals									254,152
Substitutes						47,045	738,834		
Employee Benefits	53,326	255,000			183,146	47,045	1,935,869	35,000	254,152
Services and Supplies	14,931	71,744			54,028	10,687	325,176	8,000	42,484
	23,646		3,000	1,050,000	80,540	75,950	1,955,134	87,230	81,200
	91,903	326,744	3,000	1,050,000	317,714	133,682	4,216,179	130,230	377,836
Net Revenue (Expense) before Interfund Transfers	185,911						217,221		
Interfund Transfers									
Tangible Capital Assets Purchased	(185,911)						(217,221)		
Other									
	(185,911)						(217,221)		
Net Revenue (Expense)									

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	BC settlement Program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			418,523
Add: Restricted Grants			
Provincial Grants - Ministry of Education	3,598,914	205,000	9,538,602
Federal Grants			205,000
Other	3,598,914	205,000	10,743,602
Less: Allocated to Revenue			
Deferred Revenue, end of year			307,791
Revenues			
Provincial Grants - Ministry of Education	3,598,914		9,599,334
Federal Grants		205,000	205,000
Other Revenue	3,598,914	205,000	1,050,000
			10,854,334
Expenses			
Salaries			3,380,191
Teachers	2,879,131		38,220
Principals and Vice Principals			694,241
Educational Assistants		155,000	644,986
Support Staff			254,152
Other Professionals			785,879
Substitutes	2,879,131	155,000	5,797,669
Employee Benefits			1,286,833
Services and Supplies	719,783	40,000	3,366,700
	3,598,914	205,000	10,451,202
Net Revenue (Expense) before Interfund Transfers			403,132
Interfund Transfers			
Tangible Capital Assets Purchased			(185,911)
Other			(217,221)
Net Revenue (Expense)			(403,132)

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	4,352,473		4,352,473	4,824,082
Amortization of Deferred Capital Revenue	4,150,000		4,150,000	4,060,000
Total Revenue	8,502,473	-	8,502,473	8,884,082
Expenses				
Operations and Maintenance	4,352,473		4,352,473	4,360,082
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,552,192		5,552,192	5,689,000
Debt Services				
Capital Lease Interest		58,031	58,031	157,000
Amortization prepaid licence	20,431		20,431	20,431
Total Expense	9,925,096	58,031	9,983,127	10,226,513
Net Revenue (Expense)	(1,422,623)	(58,031)	(1,480,654)	(1,342,431)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	425,911		425,911	425,909
Capital Lease Payment		1,384,129	1,384,129	1,434,129
Total Net Transfers	425,911	1,384,129	1,810,040	1,860,038
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,326,098	(1,326,098)	-	
Total Other Adjustments to Fund Balances	1,326,098	(1,326,098)	-	
Budgeted Surplus (Deficit), for the year	329,386	-	329,386	517,607