

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2022

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$125,695,592 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 26th DAY OF JUNE, 2021;

READ A SECOND TIME THE 26th DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF JUNE, 2021;

(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 2021/2022, adopted by the Board the 26th DAY OF JUNE, 2021.

Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,590,750	6,478,000
Adult	1,000	0.813
Total Ministry Operating Grant Funded FTE's	6,591,750	6,478.813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	114,239,854	118,894,751
Federal Grants	383,792	383,793
Other Revenue	1,706,924	1,541,246
Rentals and Leases	50,150	
Investment Income	75,000	75,000
Amortization of Deferred Capital Revenue	4,600,000	4,446,000
Total Revenue	121,055,720	125,340,790
Expenses		
Instruction	87,761,422	87,349,286
District Administration	5,448,077	5,937,019
Operations and Maintenance	22,832,735	22,136,591
Transportation and Housing	9,112,102	8,958,609
Debt Services	24,399	39,311
Amortization prepaid licence	20,431	20,431
Total Expense	125,199,166	124,441,247
Net Revenue (Expense)	(4,143,446)	899,543
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,789,491	4,306,089
Budgeted Surplus (Deficit), for the year	(353,955)	5,205,632
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(353,955)	5,205,632
Budgeted Surplus (Deficit), for the year	(353,955)	5,205,632

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	104,054,750	99,244,855
Operating - Tangible Capital Assets Purchased	239,304	396,878
Special Purpose Funds - Total Expense	11,799,586	15,796,058
Special Purpose Funds - Tangible Capital Assets Purchased	257,122	195,512
Capital Fund - Total Expense	9,344,830	9,400,334
Total Budget Bylaw Amount	125,695,592	125,033,637

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, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(4,143,446)	899,543
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(496,426)	(592,390)
From Deferred Capital Revenue	(14,572,160)	(9,232,577)
Assets acquired via leases	(1,200,000)	(1,990,000)
Total Acquisition of Tangible Capital Assets	(16,268,586)	(11,814,967)
Amortization of Tangible Capital Assets	6,500,000	6,282,000
Total Effect of change in Tangible Capital Assets	(9,768,586)	(5,532,967)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(13,912,032)	(4,633,424)

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	100,732,891	96,206,040
Other Revenue	356,924	191,246
Rentals and Leases	50,150	
Investment Income	75,000	75,000
Total Revenue	<u>101,214,965</u>	<u>96,472,286</u>
Expenses		
Instruction	75,961,836	71,635,530
District Administration	5,448,077	5,937,019
Operations and Maintenance	13,532,735	12,713,697
Transportation and Housing	9,112,102	8,958,609
Total Expense	<u>104,054,750</u>	<u>99,244,855</u>
Net Revenue (Expense)	<u>(2,839,785)</u>	<u>(2,772,569)</u>
Budgeted Prior Year Surplus Appropriation	<u>3,789,491</u>	<u>4,306,089</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(239,304)	(396,878)
Other	(710,402)	(1,136,642)
Total Net Transfers	<u>(949,706)</u>	<u>(1,533,520)</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, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	99,689,142	93,239,348
ISC/LEA Recovery	(141,246)	(141,246)
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Student Transportation Fund	750,415	750,415
Teachers' Labour Settlement Funding		1,771,713
Early Career Mentorship Funding		145,000
FSA	14,329	14,329
Early learning framework implementation		3,230
Recruitment and retention	320,000	320,000
Equity Grant		3,000
Total Provincial Grants - Ministry of Education	100,732,891	96,206,040
Other Revenues		
Funding from First Nations	141,246	141,246
Miscellaneous		
Miscellaneous	215,678	50,000
Total Other Revenue	356,924	191,246
Rentals and Leases	50,150	
Investment Income	75,000	75,000
Total Operating Revenue	101,214,965	96,472,286

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	36,190,639	32,223,905
Principals and Vice Principals	6,522,866	6,254,846
Educational Assistants	6,401,108	5,754,569
Support Staff	6,093,989	6,343,843
Other Professionals	4,051,418	3,446,100
Substitutes	3,179,821	3,203,648
Total Salaries	62,439,841	57,226,911
Employee Benefits	14,503,305	13,354,604
Total Salaries and Benefits	76,943,146	70,581,515
Services and Supplies		
Services	13,107,255	14,450,210
Student Transportation	9,049,602	9,061,682
Professional Development and Travel	1,152,625	1,290,671
Rentals and Leases	835,321	711,735
Dues and Fees	130,745	114,480
Insurance	100,005	100,005
Interest	10,500	10,500
Supplies	1,313,756	1,544,262
Utilities	1,411,795	1,379,795
Total Services and Supplies	27,111,604	28,663,340
Total Operating Expense	104,054,750	99,244,855

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	30,953,693	988,106	626,160	1,054,430	28,379	3,014,671	36,665,439
1.03 Career Programs	200,018						200,018
1.07 Library Services	99,003			765,677		42,000	906,680
1.08 Counselling	1,180,488						1,180,488
1.10 Special Education	1,890,069		5,545,734	45,785	400,668	2,000	7,884,256
1.30 English Language Learning	1,779,795					18,000	1,797,795
1.31 Indigenous Education	87,573		229,214	25,640	34,525	17,150	394,102
1.41 School Administration		5,534,760		2,205,477		30,000	7,770,237
Total Function 1	36,190,639	6,522,866	6,401,108	4,097,009	463,572	3,123,821	56,799,015
4 District Administration							
4.11 Educational Administration				512,906	1,353,999	1,000	1,867,905
4.40 School District Governance					117,929		117,929
4.41 Business Administration				486,483	1,005,940	35,000	1,527,423
Total Function 4	-	-	-	999,389	2,477,868	36,000	3,513,257
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				182,473	383,227		565,700
5.50 Maintenance Operations				815,118	726,751	20,000	1,561,869
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	997,591	1,109,978	20,000	2,127,569
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	36,190,639	6,522,866	6,401,108	6,093,989	4,051,418	3,179,821	62,439,841

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	36,665,439	8,017,506	44,682,945	2,826,082	47,509,027	42,989,392
1.03 Career Programs	200,018	47,504	247,522		247,522	232,691
1.07 Library Services	906,680	227,949	1,134,629	89,632	1,224,261	1,303,083
1.08 Counselling	1,180,488	280,366	1,460,854	45,069	1,505,923	1,558,701
1.10 Special Education	7,884,256	2,027,530	9,911,786	352,559	10,264,345	10,901,361
1.30 English Language Learning	1,797,795	422,701	2,220,496		2,220,496	3,369,883
1.31 Indigenous Education	394,102	96,229	490,331	376,590	866,921	897,714
1.41 School Administration	7,770,237	2,079,615	9,849,852	2,273,489	12,123,341	10,382,705
Total Function 1	56,799,015	13,199,400	69,998,415	5,963,421	75,961,836	71,635,530
4 District Administration						
4.11 Educational Administration	1,867,905	450,833	2,318,738	137,882	2,456,620	2,035,794
4.40 School District Governance	117,929	2,600	120,529	302,700	423,229	1,125,917
4.41 Business Administration	1,527,423	375,061	1,902,484	665,744	2,568,228	2,775,308
Total Function 4	3,513,257	828,494	4,341,751	1,106,326	5,448,077	5,937,019
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	565,700	110,180	675,880	253,820	929,700	611,793
5.50 Maintenance Operations	1,561,869	365,231	1,927,100	8,386,600	10,313,700	9,884,569
5.52 Maintenance of Grounds	-	-	-	877,540	877,540	837,540
5.56 Utilities	-	-	-	1,411,795	1,411,795	1,379,795
Total Function 5	2,127,569	475,411	2,602,980	10,929,755	13,532,735	12,713,697
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	62,500	62,500	100,000
7.70 Student Transportation	-	-	-	9,049,602	9,049,602	8,858,609
Total Function 7	-	-	-	9,112,102	9,112,102	8,958,609
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	62,439,841	14,503,305	76,943,146	27,111,604	104,054,750	99,244,855

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	10,706,963	14,554,925
Federal Grants	383,792	383,793
Other Revenue	1,350,000	1,350,000
Total Revenue	12,440,755	16,288,718
Expenses		
Instruction	11,799,586	15,713,756
Operations and Maintenance		82,302
Total Expense	11,799,586	15,796,058
Net Revenue (Expense)	641,169	492,660
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(257,122)	(195,512)
Other	(384,047)	(297,148)
Total Net Transfers	(641,169)	(492,660)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			300,000	120,000	110,000				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	277,814	347,088		192,000	80,850	5,487,012	133,009	335,128	3,802,062
Federal Grants									
Other			1,350,000						
	277,814	347,088	1,350,000	192,000	80,850	5,487,012	133,009	335,128	3,802,062
Less: Allocated to Revenue	277,814	347,088	1,350,000	192,000	80,850	5,487,012	133,009	335,128	3,802,062
Deferred Revenue, end of year	-	-	300,000	120,000	110,000	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	277,814	347,088		192,000	80,850	5,487,012	133,009	335,128	3,802,062
Federal Grants									
Other Revenue			1,350,000						
	277,814	347,088	1,350,000	192,000	80,850	5,487,012	133,009	335,128	3,802,062
Expenses									
Salaries									
Teachers					2,424	1,374,633			3,072,373
Principals and Vice Principals						245,659	276,075		
Educational Assistants		273,822		132,612					
Support Staff				13,246		294,574			
Other Professionals						174,688			
	-	273,822	-	145,858	2,424	2,089,554	-	276,075	3,072,373
Employee Benefits		73,266		38,944	576	420,059		59,053	729,689
Services and Supplies	20,692		1,350,000	7,198	77,850	2,593,352	133,009		
	20,692	347,088	1,350,000	192,000	80,850	5,102,965	133,009	335,128	3,802,062
Net Revenue (Expense) before Interfund Transfers	257,122	-	-	-	-	384,047	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(257,122)								
Other						(384,047)			
	(257,122)	-	-	-	-	(384,047)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Mental Health in Schools \$	Bc Settlement program \$	TOTAL \$
Deferred Revenue, beginning of year			530,000
Add: Restricted Grants			
Provincial Grants - Ministry of Education	52,000		10,706,963
Federal Grants		383,792	383,792
Other			1,350,000
	52,000	383,792	12,440,755
Less: Allocated to Revenue	52,000	383,792	12,440,755
Deferred Revenue, end of year	-	-	530,000
Revenues			
Provincial Grants - Ministry of Education	52,000		10,706,963
Federal Grants		383,792	383,792
Other Revenue			1,350,000
	52,000	383,792	12,440,755
Expenses			
Salaries			
Teachers			4,449,430
Principals and Vice Principals			521,734
Educational Assistants		211,347	617,781
Support Staff			307,820
Other Professionals		75,219	249,907
	-	286,566	6,146,672
Employee Benefits		92,226	1,413,813
Services and Supplies	52,000	5,000	4,239,101
	52,000	383,792	11,799,586
Net Revenue (Expense) before Interfund Transfers	-	-	641,169
Interfund Transfers			
Tangible Capital Assets Purchased			(257,122)
Other			(384,047)
	-	-	(641,169)
Net Revenue (Expense)	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,800,000		2,800,000	8,133,786
Amortization of Deferred Capital Revenue	4,600,000		4,600,000	4,446,000
Total Revenue	7,400,000	-	7,400,000	12,579,786
Expenses				
Operations and Maintenance	2,800,000		2,800,000	3,058,592
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,500,000		6,500,000	6,282,000
Debt Services				
Capital Lease Interest		24,399	24,399	39,311
Amortization prepaid licence	20,431		20,431	20,431
Total Expense	9,320,431	24,399	9,344,830	9,400,334
Net Revenue (Expense)	(1,920,431)	(24,399)	(1,944,830)	3,179,452
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	496,426		496,426	592,390
Capital Lease Payment		1,094,449	1,094,449	1,433,790
Total Net Transfers	496,426	1,094,449	1,590,875	2,026,180
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,070,050	(1,070,050)	-	
Total Other Adjustments to Fund Balances	1,070,050	(1,070,050)	-	
Budgeted Surplus (Deficit), for the year	(353,955)	-	(353,955)	5,205,632