

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2023

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2023

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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 2022/2023 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*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$124,960,904 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE _____ DAY OF _____, 2022;

READ A SECOND TIME THE _____ DAY OF _____, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2022;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 93 (Conseil Scolaire Francophone) Annual Budget Bylaw 2022/2023, adopted by the Board the _____ DAY OF _____, 2022.

Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,431,750	6,441,875
Total Ministry Operating Grant Funded FTE's	6,431,750	6,441,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	134,356,184	156,241,369
Federal Grants	572,141	383,792
Other Revenue	2,423,595	2,975,696
Rentals and Leases	80,000	80,000
Investment Income	105,000	75,000
Amortization of Deferred Capital Revenue	4,740,000	4,540,000
Total Revenue	142,276,920	164,295,857
Expenses		
Instruction	86,098,398	88,088,204
District Administration	5,323,200	6,479,772
Operations and Maintenance	22,953,373	22,555,670
Transportation and Housing	10,026,746	9,572,658
Debt Services	44,538	47,435
Amortization prepaid licence	20,431	20,431
Total Expense	124,466,686	126,764,170
Net Revenue (Expense)	17,810,234	37,531,687
Budgeted Allocation (Retirement) of Surplus (Deficit)	100,000	2,297,689
Budgeted Surplus (Deficit), for the year	17,910,234	39,829,376
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	17,910,234	39,829,376
Budgeted Surplus (Deficit), for the year	17,910,234	39,829,376

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	100,571,201	102,300,723
Operating - Tangible Capital Assets Purchased	240,000	247,191
Special Purpose Funds - Total Expense	14,227,738	14,867,803
Special Purpose Funds - Tangible Capital Assets Purchased	254,218	311,004
Capital Fund - Total Expense	9,667,747	9,595,644
Total Budget Bylaw Amount	124,960,904	127,322,365

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Signed

Signature of the Secretary/Treasurer

Signed

DRAFT

School District No. 93 (Conseil Scolaire Francophone)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	17,810,234	37,531,687
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(494,218)	(558,195)
From Deferred Capital Revenue	(21,049,716)	(49,244,121)
Assets acquired via leases	(800,000)	(1,428,834)
Total Acquisition of Tangible Capital Assets	(22,343,934)	(51,231,150)
Amortization of Tangible Capital Assets	6,600,000	6,525,000
Total Effect of change in Tangible Capital Assets	(15,743,934)	(44,706,150)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,066,300	(7,174,463)

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	100,117,606	99,394,529
Other Revenue	1,073,595	1,625,696
Rentals and Leases	80,000	80,000
Investment Income	105,000	75,000
Total Revenue	101,376,201	101,175,225
Expenses		
Instruction	71,894,308	73,326,351
District Administration	5,323,200	6,479,772
Operations and Maintenance	13,326,947	12,921,942
Transportation and Housing	10,026,746	9,572,658
Total Expense	100,571,201	102,300,723
Net Revenue (Expense)	805,000	(1,125,498)
Budgeted Prior Year Surplus Appropriation	100,000	2,297,689
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240,000)	(247,191)
Other	(665,000)	(925,000)
Total Net Transfers	(905,000)	(1,172,191)
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	99,061,124	98,334,816
ISC/LEA Recovery	(128,513)	(128,513)
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Student Transportation Fund	750,415	750,416
FSA Scorer Grant	14,329	14,329
Early learning framework implementation		3,230
Recruitment and retention	320,000	320,000
Total Provincial Grants - Ministry of Education	100,117,606	99,394,529
Other Revenues		
Funding from First Nations	128,513	125,283
Miscellaneous		
Miscellaneous	945,082	300,413
Reimbursement of legal costs		1,200,000
Total Other Revenue	1,073,595	1,625,696
Rentals and Leases	80,000	80,000
Investment Income	105,000	75,000
Total Operating Revenue	101,376,201	101,175,225

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	32,467,772	33,004,194
Principals and Vice Principals	7,051,425	6,884,043
Educational Assistants	6,879,903	6,724,269
Support Staff	5,632,514	6,102,360
Other Professionals	4,203,014	3,978,952
Substitutes	3,402,813	3,195,511
Total Salaries	59,637,441	59,889,329
Employee Benefits	13,376,797	13,771,328
Total Salaries and Benefits	73,014,238	73,660,657
Services and Supplies		
Services	13,101,602	14,537,657
Student Transportation	9,986,746	9,527,658
Professional Development and Travel	972,034	902,545
Rentals and Leases	671,688	671,688
Dues and Fees	108,099	149,149
Insurance	100,005	100,005
Interest	10,500	10,500
Supplies	1,169,004	1,309,069
Utilities	1,437,285	1,431,795
Total Services and Supplies	27,556,963	28,640,066
Total Operating Expense	100,571,201	102,300,723

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	27,747,437	1,431,518	673,737	973,479	113,793	3,218,813	34,158,777
1.03 Career Programs	256,843						256,843
1.07 Library Services				615,377		29,000	644,377
1.08 Counselling	715,744						715,744
1.10 Special Education	1,890,049		5,539,848	45,785	571,681	52,000	8,099,363
1.30 English Language Learning	1,857,699					18,000	1,875,699
1.31 Indigenous Education			555,555				555,555
1.41 School Administration		5,619,907		2,186,097		30,000	7,836,004
Total Function 1	32,467,772	7,051,425	6,769,140	3,820,738	685,474	3,347,813	54,142,362
4 District Administration							
4.11 Educational Administration			110,763	266,877	1,313,110		1,690,750
4.40 School District Governance					117,929		117,929
4.41 Business Administration				548,539	1,091,588	35,000	1,675,127
Total Function 4	-	-	110,763	815,416	2,522,627	35,000	3,483,806
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				138,361	317,620		455,981
5.50 Maintenance Operations				857,999	677,293	20,000	1,555,292
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	996,360	994,913	20,000	2,011,273
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	32,467,772	7,051,425	6,879,903	5,632,514	4,203,014	3,402,813	59,637,441

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	34,158,777	7,154,948	41,313,725	2,965,900	44,279,625	44,496,692
1.03 Career Programs	256,843	59,331	316,174		316,174	248,203
1.07 Library Services	644,377	159,998	804,375	23,000	827,375	420,289
1.08 Counselling	715,744	165,337	881,081		881,081	1,507,312
1.10 Special Education	8,099,363	2,006,061	10,105,424	346,174	10,451,598	11,159,712
1.30 English Language Learning	1,875,699	429,128	2,304,827		2,304,827	2,400,029
1.31 Indigenous Education	555,555	144,445	700,000	54,330	754,330	1,054,894
1.41 School Administration	7,836,004	2,027,334	9,863,338	2,215,960	12,079,298	12,039,220
Total Function 1	54,142,362	12,146,582	66,288,944	5,605,364	71,894,308	73,326,351
4 District Administration						
4.11 Educational Administration	1,690,750	372,270	2,063,020	222,882	2,285,902	2,453,186
4.40 School District Governance	117,929	2,600	120,529	237,200	357,729	1,287,229
4.41 Business Administration	1,675,127	396,396	2,071,523	608,046	2,679,569	2,739,357
Total Function 4	3,483,806	771,266	4,255,072	1,068,128	5,323,200	6,479,772
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	455,981	101,086	557,067	273,820	830,887	841,732
5.50 Maintenance Operations	1,555,292	357,863	1,913,155	8,251,080	10,164,235	9,770,875
5.52 Maintenance of Grounds	-	-	-	894,540	894,540	877,540
5.56 Utilities	-	-	-	1,437,285	1,437,285	1,431,795
Total Function 5	2,011,273	458,949	2,470,222	10,856,725	13,326,947	12,921,942
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	40,000	40,000	45,000
7.70 Student Transportation	-	-	-	9,986,746	9,986,746	9,527,658
Total Function 7	-	-	-	10,026,746	10,026,746	9,572,658
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	59,637,441	13,376,797	73,014,238	27,556,963	100,571,201	102,300,723

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	13,188,862	13,874,062
Federal Grants	572,141	383,792
Other Revenue	1,350,000	1,350,000
Total Revenue	15,111,003	15,607,854
Expenses		
Instruction	14,204,090	14,761,853
Operations and Maintenance	23,648	105,950
Total Expense	14,227,738	14,867,803
Net Revenue (Expense)	883,265	740,051
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(254,218)	(311,004)
Other	(629,047)	(429,047)
Total Net Transfers	(883,265)	(740,051)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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			9,942	322,577		150,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	277,866	337,179			192,000	80,850	5,430,915	133,009	335,128
Provincial Grants - Other				1,350,000					
Other									
	277,866	337,179	-	1,350,000	192,000	80,850	5,430,915	133,009	335,128
Less: Allocated to Revenue	277,866	337,179	-	1,350,000	192,000	80,850	5,430,915	133,009	335,128
Deferred Revenue, end of year	-	-	9,942	322,577	-	150,000	-	-	-
Revenues									
Provincial Grants - Ministry of Education	277,866	337,179			192,000	80,850	5,430,915	133,009	335,128
Federal Grants				1,350,000					
Other Revenue									
	277,866	337,179	-	1,350,000	192,000	80,850	5,430,915	133,009	335,128
Expenses									
Salaries									
Teachers						45,502	912,764		
Principals and Vice Principals							39,022		268,102
Educational Assistants					149,969				
Support Staff		267,600					522,682		
Other Professionals							90,976		
Substitutes						2,000	345,437		
	-	267,600	-	-	149,969	47,502	1,910,881	-	268,102
Employee Benefits		69,579			38,991	10,498	359,091		67,026
Services and Supplies	23,648			1,350,000	3,040	22,850	2,531,896	133,009	
	23,648	337,179	-	1,350,000	192,000	80,850	4,801,868	133,009	335,128
Net Revenue (Expense) before Interfund Transfers	254,218	-	-	-	-	-	629,047	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(254,218)								
Other							(629,047)		
	(254,218)	-	-	-	-	-	(629,047)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	BC settlement program	Service delivery transformation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		1,290		21,855			457	506,121
Add: Restricted Grants								
Provincial Grants - Ministry of Education	6,299,915		52,000		50,000			13,188,862
Provincial Grants - Other						572,141		572,141
Other								1,350,000
	6,299,915	-	52,000	-	50,000	572,141	-	15,111,003
Less: Allocated to Revenue	6,299,915	-	52,000	-	50,000	572,141	-	15,111,003
Deferred Revenue, end of year	-	1,290	-	21,855	-	-	457	506,121
Revenues								
Provincial Grants - Ministry of Education	6,299,915		52,000		50,000			13,188,862
Federal Grants						572,141		572,141
Other Revenue								1,350,000
	6,299,915	-	52,000	-	50,000	572,141	-	15,111,003
Expenses								
Salaries								
Teachers	5,109,955							6,068,221
Principals and Vice Principals								307,124
Educational Assistants					39,370	421,149		610,488
Support Staff								790,282
Other Professionals								90,976
Substitutes								347,437
	5,109,955	-	-	-	39,370	421,149	-	8,214,528
Employee Benefits	1,189,960				10,630	105,058		1,850,833
Services and Supplies			52,000			45,934		4,162,377
	6,299,915	-	52,000	-	50,000	572,141	-	14,227,738
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	883,265
Interfund Transfers								
Tangible Capital Assets Purchased								(254,218)
Other								(629,047)
	-	-	-	-	-	-	-	(883,265)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	21,049,716		21,049,716	42,972,778
Amortization of Deferred Capital Revenue	4,740,000		4,740,000	4,540,000
Total Revenue	25,789,716	-	25,789,716	47,512,778
Expenses				
Operations and Maintenance	3,002,778		3,002,778	3,002,778
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,600,000		6,600,000	6,525,000
Debt Services				
Capital Lease Interest		44,538	44,538	47,435
Amortization prepaid licence	20,431		20,431	20,431
Total Expense	9,623,209	44,538	9,667,747	9,595,644
Net Revenue (Expense)	16,166,507	(44,538)	16,121,969	37,917,134
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	494,218		494,218	558,195
Capital Lease Payment		1,294,047	1,294,047	1,354,047
Total Net Transfers	494,218	1,294,047	1,788,265	1,912,242
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,249,509	(1,249,509)	-	
Total Other Adjustments to Fund Balances	1,249,509	(1,249,509)	-	
Budgeted Surplus (Deficit), for the year	17,910,234	-	17,910,234	39,829,376