

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2027

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2027

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

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



2026/2027 ANNUAL BUDGET BYLAW / BUDGET PRÉLIMINAIRE

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 2026/2027 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, Ministry of Education and Child Care Orders, and Ministry of Education and Child Care 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 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$149,640,630 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 20TH DAY OF JUNE, 2026.

READ A SECOND TIME THE 20TH DAY OF JUNE, 2026.

READ A THIRD TIME, PASSED AND ADOPTED THE 23RD DAY OF JUNE, 2026.



Chairperson of the Board

Secretary Treasurer

csf.bc.ca



**Conseil scolaire
francophone de la
Colombie-Britannique**

Dans un esprit de réconciliation, nous reconnaissons que notre organisation et nos écoles se trouvent sur les territoires traditionnels des Premiers Peuples de la Colombie-Britannique.

I HEREBY CERTIFY this to be a true original of School District No. 93 (Conseil scolaire francophone) Annual Budget Bylaw 2026/2027, adopted by the Board the 23RD DAY OF JUNE, 2026.

A handwritten signature in blue ink, which appears to read 'L. J. J. J.', is written over a horizontal line.

Secretary Treasurer



School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5 858.375	5 962.000
Adult	2.250	0.625
Total Ministry Operating Grant Funded FTE's	5 860.625	5 962.625
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	161 196 087	189 830 681
Other		34 908
Federal Grants	984 711	920 000
Tuition	164 000	
Other Revenue	2 062 857	1 389 256
Rentals and Leases	200 000	200 000
Investment Income	250 000	550 000
Amortization of Deferred Capital Revenue	5 690 000	5 250 000
Total Revenue	170 547 655	198 174 845
Expenses		
Instruction	102 841 379	100 209 124
District Administration	6 566 169	6 996 006
Operations and Maintenance	28 018 141	29 112 583
Transportation and Housing	11 618 124	11 466 367
Debt Services	122 168	80 786
Amortization of prepaid licences	20 431	20 431
Total Expense	149 186 412	147 885 297
Budgeted Surplus (Deficit), for the year	21 361 243	50 289 548
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	1 400 000	1 249 986
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	19 961 243	49 039 562
Budgeted Surplus (Deficit), for the year	21 361 243	50 289 548

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	114 258 471	112 021 583
Operating - Tangible Capital Assets Purchased	200 000	200 000
Special Purpose Funds - Total Expense	24 371 224	24 515 379
Special Purpose Funds - Tangible Capital Assets Purchased	254 218	254 218
Capital Fund - Total Expense	10 556 717	11 348 335
Total Budget Bylaw Amount	149 640 630	148 339 515

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, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>21 361 243</u>	<u>50 289 548</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(454 218)	(454 218)
From Deferred Capital Revenue	(67 856 000)	(81 121 000)
Assets acquired via leases	(1 438 000)	(897 000)
Total Acquisition of Tangible Capital Assets	<u>(69 748 218)</u>	<u>(82 472 218)</u>
Amortization of Tangible Capital Assets	<u>7 200 000</u>	<u>7 200 000</u>
Total Effect of change in Tangible Capital Assets	<u>(62 548 218)</u>	<u>(75 272 218)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(41 186 975)</u>	<u>(24 982 670)</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	115 257 238	112 926 365
Other		34 908
Tuition	164 000	
Other Revenue	262 857	12 857
Rentals and Leases	200 000	200 000
Investment Income	250 000	550 000
Total Revenue	<u>116 134 095</u>	<u>113 724 130</u>
Expenses		
Instruction	78 493 803	75 717 393
District Administration	6 566 169	6 996 006
Operations and Maintenance	17 580 375	17 841 817
Transportation and Housing	11 618 124	11 466 367
Total Expense	<u>114 258 471</u>	<u>112 021 583</u>
Net Revenue (Expense)	<u>1 875 624</u>	1 702 547
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200 000)	(200 000)
Other	(275 624)	(252 561)
Total Net Transfers	<u>(475 624)</u>	<u>(452 561)</u>
Budgeted Surplus (Deficit), for the year	<u>1 400 000</u>	<u>1 249 986</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	110 402 850	112 057 977
ISC/LEA Recovery	(12 857)	(12 857)
Other Ministry of Education and Child Care Grants		
Pay Equity	100 251	100 251
Student Transportation Fund	750 415	750 415
Foundation Skills Assessment (FSA) Scorer Grant	16 579	16 579
School district coordinated procurement		14 000
Labour Settlement Funding	4 000 000	
Total Provincial Grants - Ministry of Education and Child Care	115 257 238	112 926 365
Provincial Grants - Other	-	34 908
Tuition		
International and Out of Province Students	164 000	
Total Tuition	164 000	-
Other Revenues		
Funding from First Nations	12 857	12 857
Miscellaneous		
CEF	250 000	
Total Other Revenue	262 857	12 857
Rentals and Leases	200 000	200 000
Investment Income	250 000	550 000
Total Operating Revenue	116 134 095	113 724 130

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Salaries		
Teachers	33 678 490	32 261 648
Principals and Vice Principals	7 482 715	7 095 522
Educational Assistants	6 905 719	6 635 135
Support Staff	6 817 439	6 296 157
Other Professionals	4 864 256	4 888 780
Substitutes	5 065 213	5 461 545
Total Salaries	64 813 832	62 638 787
Employee Benefits	16 083 701	15 183 230
Total Salaries and Benefits	80 897 533	77 822 017
Services and Supplies		
Services	15 885 540	15 873 984
Student Transportation	11 331 794	11 195 769
Professional Development and Travel	1 309 842	1 351 875
Rentals and Leases	756 223	1 019 310
Dues and Fees	179 450	129 450
Insurance	324 185	294 185
Interest	70 000	70 000
Supplies	1 473 702	1 594 099
Utilities	2 030 202	2 670 894
Total Services and Supplies	33 360 938	34 199 566
Total Operating Expense	114 258 471	112 021 583

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	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	28 152 550	1 174 686	257 369	1 589 902	522 839	4 460 262	36 157 608
1.03 Career Programs	331 763						331 763
1.07 Library Services	20 606			53 585		2 000	76 191
1.08 Counselling	1 434 736						1 434 736
1.10 Inclusive Education	2 169 658		6 223 455	64 264	490 858	23 561	8 971 796
1.20 Early Learning and Child Care							-
1.30 English Language Learning	1 517 661					10 000	1 527 661
1.31 Indigenous Education	51 516		424 895				476 411
1.41 School Administration		6 308 029		2 633 776		369 390	9 311 195
Total Function 1	33 678 490	7 482 715	6 905 719	4 341 527	1 013 697	4 865 213	58 287 361
4 District Administration							
4.11 Educational Administration				130 003	1 189 140		1 319 143
4.40 School District Governance					138 124		138 124
4.41 Business Administration				984 097	1 235 068	180 000	2 399 165
Total Function 4	-	-	-	1 114 100	2 562 332	180 000	3 856 432
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				135 135	272 080		407 215
5.50 Maintenance Operations				1 150 744	861 066	20 000	2 031 810
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	1 285 879	1 133 146	20 000	2 439 025
7 Transportation and Housing							
7.41 Transportation and Housing Administration				75 933	155 081		231 014
7.70 Student Transportation							-
Total Function 7	-	-	-	75 933	155 081	-	231 014
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	33 678 490	7 482 715	6 905 719	6 817 439	4 864 256	5 065 213	64 813 832

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	36 157 608	8 671 654	44 829 262	3 004 888	47 834 150	45 940 940
1.03 Career Programs	331 763	84 268	416 031	-	416 031	388 595
1.07 Library Services	76 191	19 756	95 947	4 000	99 947	92 248
1.08 Counselling	1 434 736	364 423	1 799 159	36 500	1 835 659	1 920 053
1.10 Inclusive Education	8 971 796	2 365 017	11 336 813	452 676	11 789 489	11 323 349
1.20 Early Learning and Child Care	-	-	-	-	-	119 103
1.30 English Language Learning	1 527 661	385 486	1 913 147	8 000	1 921 147	1 789 606
1.31 Indigenous Education	476 411	128 232	604 643	41 547	646 190	685 487
1.41 School Administration	9 311 195	2 518 295	11 829 490	2 121 700	13 951 190	13 458 012
Total Function 1	58 287 361	14 537 131	72 824 492	5 669 311	78 493 803	75 717 393
4 District Administration						
4.11 Educational Administration	1 319 143	312 655	1 631 798	259 208	1 891 006	1 637 278
4.40 School District Governance	138 124	9 037	147 161	493 000	640 161	1 070 731
4.41 Business Administration	2 399 165	573 345	2 972 510	1 062 492	4 035 002	4 287 997
Total Function 4	3 856 432	895 037	4 751 469	1 814 700	6 566 169	6 996 006
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	407 215	97 568	504 783	509 000	1 013 783	956 046
5.50 Maintenance Operations	2 031 810	498 649	2 530 459	10 584 389	13 114 848	13 405 335
5.52 Maintenance of Grounds	-	-	-	1 551 542	1 551 542	1 509 542
5.56 Utilities	-	-	-	1 900 202	1 900 202	1 970 894
Total Function 5	2 439 025	596 217	3 035 242	14 545 133	17 580 375	17 841 817
7 Transportation and Housing						
7.41 Transportation and Housing Administration	231 014	55 316	286 330	-	286 330	270 598
7.70 Student Transportation	-	-	-	11 331 794	11 331 794	11 195 769
Total Function 7	231 014	55 316	286 330	11 331 794	11 618 124	11 466 367
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	64 813 832	16 083 701	80 897 533	33 360 938	114 258 471	112 021 583

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2027

	2027	2026 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	22 724 731	23 357 198
Federal Grants	984 711	920 000
Other Revenue	1 800 000	1 376 399
Total Revenue	25 509 442	25 653 597
Expenses		
Instruction	24 347 576	24 491 731
Operations and Maintenance	23 648	23 648
Total Expense	24 371 224	24 515 379
Net Revenue (Expense)	1 138 218	1 138 218
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(254 218)	(254 218)
Other	(884 000)	(884 000)
Total Net Transfers	(1 138 218)	(1 138 218)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Mental Health in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			258 253						
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	277 866	382 161		256 000	7 600 000	140 301	382 263	11 482 701	52 000
Federal Grants									
Other			1 800 000						
	277 866	382 161	1 800 000	256 000	7 600 000	140 301	382 263	11 482 701	52 000
Less: Allocated to Revenue	277 866	382 161	1 800 000	256 000	7 600 000	140 301	382 263	11 482 701	52 000
Deferred Revenue, end of year	-	-	258 253	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	277 866	382 161		256 000	7 600 000	140 301	382 263	11 482 701	52 000
Federal Grants									
Other Revenue			1 800 000						
	277 866	382 161	1 800 000	256 000	7 600 000	140 301	382 263	11 482 701	52 000
Expenses									
Salaries									
Teachers					1 844 289			9 159 690	
Principals and Vice Principals							254 494		
Educational Assistants		300 669		187 656	988 346	107 276			
Support Staff				11 032	1 167 971				
Other Professionals					318 943		59 815		
Substitutes					158 325				
	-	300 669	-	198 688	4 477 874	107 276	314 309	9 159 690	-
Employee Benefits				57 312	1 137 588	29 072	67 954	2 323 011	
Services and Supplies	23 648	81 492	1 800 000		1 100 538	3 953			52 000
	23 648	382 161	1 800 000	256 000	6 716 000	140 301	382 263	11 482 701	52 000
Net Revenue (Expense) before Interfund Transfers	254 218	-	-	-	884 000	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(254 218)								
Other					(884 000)				
	(254 218)	-	-	-	(884 000)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	ECL Early Care & Learning	Feeding Futures Fund	National School Food Program	BC Settlement Program	Program 4 ans	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						258 253
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	175 000	1 056 439	150 000		770 000	22 724 731
Federal Grants				984 711		984 711
Other						1 800 000
	175 000	1 056 439	150 000	984 711	770 000	25 509 442
Less: Allocated to Revenue	175 000	1 056 439	150 000	984 711	770 000	25 509 442
Deferred Revenue, end of year	-	-	-	-	-	258 253
Revenues						
Provincial Grants - Ministry of Education and Child Care	175 000	1 056 439	150 000		770 000	22 724 731
Federal Grants				984 711		984 711
Other Revenue						1 800 000
	175 000	1 056 439	150 000	984 711	770 000	25 509 442
Expenses						
Salaries						
Teachers	111 592				445 098	11 560 669
Principals and Vice Principals						254 494
Educational Assistants				655 500	182 200	2 421 647
Support Staff		344 312				1 523 315
Other Professionals		31 218		96 880		506 856
Substitutes						158 325
	111 592	375 530	-	752 380	627 298	16 425 306
Employee Benefits	28 344	100 301		177 661	142 702	4 063 945
Services and Supplies	35 064	580 608	150 000	54 670		3 881 973
	175 000	1 056 439	150 000	984 711	770 000	24 371 224
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	1 138 218
Interfund Transfers						
Tangible Capital Assets Purchased						(254 218)
Other						(884 000)
	-	-	-	-	-	(1 138 218)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	23 214 118		23 214 118	53 547 118
Amortization of Deferred Capital Revenue	5 690 000		5 690 000	5 250 000
Total Revenue	28 904 118	-	28 904 118	58 797 118
Expenses				
Operations and Maintenance	3 214 118		3 214 118	4 047 118
Amortization of Tangible Capital Assets				
Operations and Maintenance	7 200 000		7 200 000	7 200 000
Debt Services				
Capital Lease Interest		122 168	122 168	80 786
Amortization of prepaid licence	20 431		20 431	20 431
Total Expense	10 434 549	122 168	10 556 717	11 348 335
Net Revenue (Expense)	18 469 569	(122 168)	18 347 401	47 448 783
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	454 218		454 218	454 218
Capital Lease Payment		1 159 624	1 159 624	1 136 561
Total Net Transfers	454 218	1 159 624	1 613 842	1 590 779
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1 037 456	(1 037 456)	-	
Total Other Adjustments to Fund Balances	1 037 456	(1 037 456)	-	
Budgeted Surplus (Deficit), for the year	19 961 243	-	19 961 243	49 039 562