

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2025

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2025

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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 2024/2025 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 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$144,915,416 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 22nd DAY OF JUNE, 2024;

READ A SECOND TIME THE 22nd DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF JUNE, 2024;

(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 2024/2025, adopted by the Board the 27th DAY OF JUNE, 2024.

Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,196,000	6,250,813
Adult	1,000	1,188
Total Ministry Operating Grant Funded FTE's	6,197,000	6,252,001
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	149,968,764	182,728,540
Other	24,000	24,908
Federal Grants	861,074	837,231
Other Revenue	1,394,129	1,483,244
Rentals and Leases	150,000	300,000
Investment Income	200,000	270,000
Amortization of Deferred Capital Revenue	5,160,000	5,090,000
Total Revenue	157,757,967	190,733,923
Expenses		
Instruction	96,659,302	92,231,510
District Administration	7,895,105	11,771,000
Operations and Maintenance	28,456,772	26,024,662
Transportation and Housing	11,364,588	10,439,161
Debt Services	65,000	65,000
Amortization of prepaid licence	20,431	20,431
Total Expense	144,461,198	140,551,764
Net Revenue (Expense)	13,296,769	50,182,159
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,700,000	132,628
Budgeted Surplus (Deficit), for the year	14,996,769	50,314,787
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	14,996,769	50,314,787
Budgeted Surplus (Deficit), for the year	14,996,769	50,314,787

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025	2024 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	111,325,121	108,735,234
Operating - Tangible Capital Assets Purchased	200,000	527,000
Special Purpose Funds - Total Expense	21,458,910	21,796,056
Special Purpose Funds - Tangible Capital Assets Purchased	254,218	254,218
Capital Fund - Total Expense	11,677,167	10,020,474
Total Budget Bylaw Amount	144,915,416	141,332,982

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, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	13,296,769	50,182,159
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(454,218)	(781,218)
From Deferred Capital Revenue	(48,863,000)	(58,963,459)
Assets acquired via leases	(850,000)	(200,000)
Total Acquisition of Tangible Capital Assets	(50,167,218)	(59,944,677)
Amortization of Tangible Capital Assets	6,931,000	6,721,000
Total Effect of change in Tangible Capital Assets	(43,236,218)	(53,223,677)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(29,939,449)	(3,041,518)

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	110,028,992	108,826,477
Other	24,000	24,908
Other Revenue	44,129	133,221
Rentals and Leases	150,000	300,000
Investment Income	200,000	270,000
Total Revenue	110,447,121	109,554,606
Expenses		
Instruction	75,224,040	70,459,102
District Administration	7,895,105	11,771,000
Operations and Maintenance	16,841,388	16,065,971
Transportation and Housing	11,364,588	10,439,161
Total Expense	111,325,121	108,735,234
Net Revenue (Expense)	(878,000)	819,372
Budgeted Prior Year Surplus Appropriation	1,700,000	132,628
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200,000)	(527,000)
Other	(622,000)	(425,000)
Total Net Transfers	(822,000)	(952,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	108,762,338	105,252,656
ISC/LEA Recovery	(33,221)	(33,221)
Other Ministry of Education and Child Care Grants		
Pay Equity	100,251	100,251
Student Transportation Fund	750,415	750,415
FSA Scorer Grant	16,579	16,579
Labour Settlement Funding		1,611,513
Recruitment and retention		390,000
Project Office	432,630	732,507
Int'l Recruitment Destination Canada		5,777
Total Provincial Grants - Ministry of Education and Child Care	110,028,992	108,826,477
Provincial Grants - Other	24,000	24,908
Other Revenues		
Funding from First Nations	33,221	33,221
Miscellaneous		
Miscellaneous	10,908	100,000
Total Other Revenue	44,129	133,221
Rentals and Leases	150,000	300,000
Investment Income	200,000	270,000
Total Operating Revenue	110,447,121	109,554,606

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	32,942,619	31,466,827
Principals and Vice Principals	7,042,182	7,099,009
Educational Assistants	6,417,913	6,040,580
Support Staff	5,995,146	5,783,686
Other Professionals	4,745,206	4,856,482
Substitutes	4,756,840	4,518,834
Total Salaries	61,899,906	59,765,418
Employee Benefits	14,615,954	13,188,849
Total Salaries and Benefits	76,515,860	72,954,267
Services and Supplies		
Services	17,774,329	19,800,406
Student Transportation	11,186,645	10,352,817
Professional Development and Travel	1,298,559	1,253,620
Rentals and Leases	864,221	835,901
Dues and Fees	130,150	109,650
Insurance	100,005	100,005
Interest	70,000	95,000
Supplies	1,414,457	1,462,180
Utilities	1,970,895	1,771,388
Total Services and Supplies	34,809,261	35,780,967
Total Operating Expense	111,325,121	108,735,234

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	27,251,805	1,128,830	119,128	1,248,277	807,014	4,387,840	34,942,894
1.03 Career Programs	276,450						276,450
1.07 Library Services	11,400			107,156		2,000	120,556
1.08 Counselling	1,481,100						1,481,100
1.10 Inclusive Education	2,009,514		5,802,364	60,569	418,696	37,000	8,328,143
1.20 Early Learning and Child Care			83,787	2,862			86,649
1.30 English Language Learning	1,859,150					10,000	1,869,150
1.31 Indigenous Education	53,200		412,634				465,834
1.41 School Administration		5,913,352		2,469,576		200,000	8,582,928
Total Function 1	32,942,619	7,042,182	6,417,913	3,888,440	1,225,710	4,636,840	56,153,704
4 District Administration							
4.11 Educational Administration				119,792	1,070,135		1,189,927
4.40 School District Governance					130,961		130,961
4.41 Business Administration				782,263	1,014,393	100,000	1,896,656
Total Function 4	-	-	-	902,055	2,215,489	100,000	3,217,544
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				127,364	250,229		377,593
5.50 Maintenance Operations				1,077,287	906,170	20,000	2,003,457
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	1,204,651	1,156,399	20,000	2,381,050
7 Transportation and Housing							
7.41 Transportation and Housing Administration					147,608		147,608
7.70 Student Transportation							-
Total Function 7	-	-	-	-	147,608	-	147,608
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	32,942,619	7,042,182	6,417,913	5,995,146	4,745,206	4,756,840	61,899,906

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	34,942,894	7,970,010	42,912,904	2,891,254	45,804,158	42,645,628
1.03 Career Programs	276,450	66,901	343,351		343,351	274,594
1.07 Library Services	120,556	30,619	151,175	4,000	155,175	142,609
1.08 Counselling	1,481,100	358,426	1,839,526		1,839,526	1,674,546
1.10 Inclusive Education	8,328,143	2,096,707	10,424,850	516,821	10,941,671	10,811,920
1.20 Early Learning and Child Care	86,649	22,529	109,178	8,000	117,178	110,758
1.30 English Language Learning	1,869,150	449,914	2,319,064	8,000	2,327,064	2,201,465
1.31 Indigenous Education	465,834	120,159	585,993	216,509	802,502	707,551
1.41 School Administration	8,582,928	2,208,109	10,791,037	2,102,378	12,893,415	11,890,031
Total Function 1	56,153,704	13,323,374	69,477,078	5,746,962	75,224,040	70,459,102
4 District Administration						
4.11 Educational Administration	1,189,927	265,882	1,455,809	145,002	1,600,811	1,536,468
4.40 School District Governance	130,961	8,515	139,476	2,958,200	3,097,676	6,583,547
4.41 Business Administration	1,896,656	441,846	2,338,502	858,116	3,196,618	3,650,985
Total Function 4	3,217,544	716,243	3,933,787	3,961,318	7,895,105	11,771,000
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	377,593	84,537	462,130	284,820	746,950	748,654
5.50 Maintenance Operations	2,003,457	461,467	2,464,924	10,149,078	12,614,002	12,136,387
5.52 Maintenance of Grounds	-	-	-	1,509,542	1,509,542	1,409,542
5.56 Utilities	-	-	-	1,970,894	1,970,894	1,771,388
Total Function 5	2,381,050	546,004	2,927,054	13,914,334	16,841,388	16,065,971
7 Transportation and Housing						
7.41 Transportation and Housing Administration	147,608	30,333	177,941		177,941	86,344
7.70 Student Transportation	-	-	-	11,186,647	11,186,647	10,352,817
Total Function 7	147,608	30,333	177,941	11,186,647	11,364,588	10,439,161
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	61,899,906	14,615,954	76,515,860	34,809,261	111,325,121	108,735,234

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2025

	2025	2024 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	20,278,054	20,613,020
Federal Grants	861,074	837,231
Other Revenue	1,350,000	1,350,023
Total Revenue	22,489,128	22,800,274
Expenses		
Instruction	21,435,262	21,772,408
Operations and Maintenance	23,648	23,648
Total Expense	21,458,910	21,796,056
Net Revenue (Expense)	1,030,218	1,004,218
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(254,218)	(254,218)
Other	(776,000)	(750,000)
Total Net Transfers	(1,030,218)	(1,004,218)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	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									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	277,866	384,773		255,576	88,200	7,330,915	139,727	374,119	10,178,495
Federal Grants									
Other			1,350,000						
	277,866	384,773	1,350,000	255,576	88,200	7,330,915	139,727	374,119	10,178,495
Less: Allocated to Revenue	277,866	384,773	1,350,000	255,576	88,200	7,330,915	139,727	374,119	10,178,495
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	277,866	384,773		255,576	88,200	7,330,915	139,727	374,119	10,178,495
Federal Grants									
Other Revenue			1,350,000						
	277,866	384,773	1,350,000	255,576	88,200	7,330,915	139,727	374,119	10,178,495
Expenses									
Salaries									
Teachers						1,685,194			8,199,036
Principals and Vice Principals							312,049		
Educational Assistants		305,377		198,469	66,500	996,647			
Support Staff						1,242,971	59,553		
Other Professionals						165,367			
Substitutes						10,000			
	-	305,377	-	198,469	66,500	4,100,179	59,553	312,049	8,199,036
Employee Benefits		79,396		51,602	16,093	1,024,101	15,484	62,070	1,979,459
Services and Supplies	23,648		1,350,000	5,505	5,607	1,430,635	64,690		
	23,648	384,773	1,350,000	255,576	88,200	6,554,915	139,727	374,119	10,178,495
Net Revenue (Expense) before Interfund Transfers	254,218	-	-	-	-	776,000	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(254,218)								
Other						(776,000)			
	(254,218)	-	-	-	-	(776,000)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Mental Health in Schools	Seamless Day Kindergarten	SEY2KT (Early Years to Kindergarten)	Feeding Futures Fund	BC Settlement Program	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						-
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	52,000	110,800	19,000	1,066,583		20,278,054
Federal Grants					861,074	861,074
Other						1,350,000
	52,000	110,800	19,000	1,066,583	861,074	22,489,128
Less: Allocated to Revenue	52,000	110,800	19,000	1,066,583	861,074	22,489,128
Deferred Revenue, end of year	-	-	-	-	-	-
Revenues						
Provincial Grants - Ministry of Education and Child Care	52,000	110,800	19,000	1,066,583		20,278,054
Federal Grants					861,074	861,074
Other Revenue						1,350,000
	52,000	110,800	19,000	1,066,583	861,074	22,489,128
Expenses						
Salaries						
Teachers						9,884,230
Principals and Vice Principals						312,049
Educational Assistants		87,937			561,699	2,216,629
Support Staff				186,758		1,489,282
Other Professionals					90,314	255,681
Substitutes						10,000
	-	87,937	-	186,758	652,013	14,167,871
Employee Benefits		22,863		48,557	164,601	3,464,226
Services and Supplies	52,000		19,000	831,268	44,460	3,826,813
	52,000	110,800	19,000	1,066,583	861,074	21,458,910
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	1,030,218
Interfund Transfers						
Tangible Capital Assets Purchased						(254,218)
Other						(776,000)
	-	-	-	-	-	(1,030,218)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	19,661,718		19,661,718	53,289,043
Amortization of Deferred Capital Revenue	5,160,000		5,160,000	5,090,000
Total Revenue	24,821,718	-	24,821,718	58,379,043
Expenses				
Operations and Maintenance	4,660,736		4,660,736	3,214,043
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,931,000		6,931,000	6,721,000
Debt Services				
Capital Lease Interest		65,000	65,000	65,000
Amortization of prepaid licence	20,431		20,431	20,431
Total Expense	11,612,167	65,000	11,677,167	10,020,474
Net Revenue (Expense)	13,209,551	(65,000)	13,144,551	48,358,569
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	454,218		454,218	781,218
Capital Lease Payment		1,398,000	1,398,000	1,175,000
Total Net Transfers	454,218	1,398,000	1,852,218	1,956,218
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,333,000	(1,333,000)	-	
Total Other Adjustments to Fund Balances	1,333,000	(1,333,000)	-	
Budgeted Surplus (Deficit), for the year	14,996,769	-	14,996,769	50,314,787