

Amended Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2025

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2025

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

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

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 93 (CONSEIL SCOLAIRE FRANCOPHONE) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 93 (Conseil Scolaire Francophone) Amended 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 \$146,809,159 for the 2024/2025 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2024/2025.

READ A FIRST TIME THE 13th DAY OF MARCH, 2025;

READ A SECOND TIME THE 13th DAY OF MARCH, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF MARCH, 2025;

(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) Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 14th DAY OF MARCH, 2025.

Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,082,938	6,250,813
Adult	2,188	1,188
Total Ministry Operating Grant Funded FTE's	6,085,125	6,252,001
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	152,179,856	182,728,540
Other	34,908	24,908
Federal Grants	863,727	837,231
Other Revenue	1,464,645	1,483,244
Rentals and Leases	160,000	300,000
Investment Income	300,000	270,000
Amortization of Deferred Capital Revenue	5,090,000	5,090,000
Total Revenue	160,093,136	190,733,923
Expenses		
Instruction	97,194,953	92,231,510
District Administration	9,369,766	11,771,000
Operations and Maintenance	28,523,777	26,024,662
Transportation and Housing	11,168,514	10,439,161
Debt Services	77,500	65,000
Amortization of prepaid license	20,431	20,431
Total Expense	146,354,941	140,551,764
Net Revenue (Expense)	13,738,195	50,182,159
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,354,574	132,628
Budgeted Surplus (Deficit), for the year	15,092,769	50,314,787
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	15,092,769	50,314,787
Budgeted Surplus (Deficit), for the year	15,092,769	50,314,787

School District No. 93 (Conseil Scolaire Francophone)

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	112,399,591	108,735,234
Operating - Tangible Capital Assets Purchased	200,000	527,000
Special Purpose Funds - Total Expense	22,473,070	21,796,056
Special Purpose Funds - Tangible Capital Assets Purchased	254,218	254,218
Capital Fund - Total Expense	11,482,280	10,020,474
Total Budget Bylaw Amount	146,809,159	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)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	13,738,195	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	6,721,000	6,721,000
Total Effect of change in Tangible Capital Assets	(43,446,218)	(53,223,677)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(29,708,023)	(3,041,518)

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,354,574	52,000	126,103,546	127,510,120
Changes for the year				
Net Revenue (Expense) for the year	(672,074)	1,138,218	13,272,051	13,738,195
Interfund Transfers				
Tangible Capital Assets Purchased	(200,000)	(254,218)	454,218	-
Other	(482,500)	(884,000)	1,366,500	-
Net Changes for the year	<u>(1,354,574)</u>	<u>-</u>	<u>15,092,769</u>	13,738,195
Budgeted Accumulated Surplus (Deficit), end of year	<u>-</u>	52,000	141,196,315	141,248,315

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	111,158,163	108,826,477
Other	34,908	24,908
Other Revenue	74,446	133,221
Rentals and Leases	160,000	300,000
Investment Income	300,000	270,000
Total Revenue	<u>111,727,517</u>	<u>109,554,606</u>
Expenses		
Instruction	74,745,531	70,459,102
District Administration	9,369,766	11,771,000
Operations and Maintenance	17,115,780	16,065,971
Transportation and Housing	11,168,514	10,439,161
Total Expense	<u>112,399,591</u>	<u>108,735,234</u>
Net Revenue (Expense)	<u>(672,074)</u>	819,372
Budgeted Prior Year Surplus Appropriation	<u>1,354,574</u>	132,628
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200,000)	(527,000)
Other	(482,500)	(425,000)
Total Net Transfers	<u>(682,500)</u>	<u>(952,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	109,040,570	105,252,656
ISC/LEA Recovery	(24,446)	(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	842,164	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	111,158,163	108,826,477
Provincial Grants - Other	34,908	24,908
Other Revenues		
Funding from First Nations	24,446	33,221
Miscellaneous		
Miscellaneous	50,000	100,000
Total Other Revenue	74,446	133,221
Rentals and Leases	160,000	300,000
Investment Income	300,000	270,000
Total Operating Revenue	111,727,517	109,554,606

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	32,550,384	31,466,827
Principals and Vice Principals	6,946,217	7,099,009
Educational Assistants	6,535,671	6,040,580
Support Staff	5,966,625	5,783,686
Other Professionals	4,799,985	4,856,482
Substitutes	4,979,909	4,518,834
Total Salaries	61,778,791	59,765,418
Employee Benefits	14,722,757	13,188,849
Total Salaries and Benefits	76,501,548	72,954,267
Services and Supplies		
Services	18,878,817	19,800,406
Student Transportation	10,989,908	10,352,817
Professional Development and Travel	1,300,692	1,253,620
Rentals and Leases	931,410	835,901
Dues and Fees	130,150	109,650
Insurance	100,005	100,005
Interest	70,000	95,000
Supplies	1,426,167	1,462,180
Utilities	2,070,894	1,771,388
Total Services and Supplies	35,898,043	35,780,967
Total Operating Expense	112,399,591	108,735,234

School District No. 93 (Conseil Scolaire Francophone)

Amended 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	27,126,520	1,084,468	192,165	1,261,925	717,015	4,378,840	34,760,933
1.03 Career Programs	276,450						276,450
1.07 Library Services	11,400			19,900		2,000	33,300
1.08 Counselling	1,481,100						1,481,100
1.10 Inclusive Education	2,009,514		5,849,217	75,211	431,557	37,000	8,402,499
1.20 Early Learning and Child Care			84,059	2,862			86,921
1.30 English Language Learning	1,597,900					10,000	1,607,900
1.31 Indigenous Education	47,500		410,230				457,730
1.41 School Administration		5,861,749		2,494,030		320,000	8,675,779
Total Function 1	32,550,384	6,946,217	6,535,671	3,853,928	1,148,572	4,747,840	55,782,612
4 District Administration							
4.11 Educational Administration				119,792	1,066,371		1,186,163
4.40 School District Governance					134,889		134,889
4.41 Business Administration				788,347	1,063,083	212,069	2,063,499
Total Function 4	-	-	-	908,139	2,264,343	212,069	3,384,551
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				127,364	258,970		386,334
5.50 Maintenance Operations				1,077,194	980,492	20,000	2,077,686
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	1,204,558	1,239,462	20,000	2,464,020
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	32,550,384	6,946,217	6,535,671	5,966,625	4,799,985	4,979,909	61,778,791

School District No. 93 (Conseil Scolaire Francophone)

Amended 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 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	34,760,933	8,000,137	42,761,070	2,786,300	45,547,370	42,645,628
1.03 Career Programs	276,450	67,454	343,904		343,904	274,594
1.07 Library Services	33,300	8,035	41,335	4,000	45,335	142,609
1.08 Counselling	1,481,100	361,388	1,842,488		1,842,488	1,674,546
1.10 Inclusive Education	8,402,499	2,148,687	10,551,186	515,821	11,067,007	10,811,920
1.20 Early Learning and Child Care	86,921	22,947	109,868	8,000	117,868	110,758
1.30 English Language Learning	1,607,900	389,888	1,997,788	8,000	2,005,788	2,201,465
1.31 Indigenous Education	457,730	119,891	577,621	144,037	721,658	707,551
1.41 School Administration	8,675,779	2,266,091	10,941,870	2,112,243	13,054,113	11,890,031
Total Function 1	55,782,612	13,384,518	69,167,130	5,578,401	74,745,531	70,459,102
4 District Administration						
4.11 Educational Administration	1,186,163	266,891	1,453,054	171,208	1,624,262	1,536,468
4.40 School District Governance	134,889	8,515	143,404	4,207,114	4,350,518	6,583,547
4.41 Business Administration	2,063,499	461,371	2,524,870	870,116	3,394,986	3,650,985
Total Function 4	3,384,551	736,777	4,121,328	5,248,438	9,369,766	11,771,000
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	386,334	88,008	474,342	284,820	759,162	748,654
5.50 Maintenance Operations	2,077,686	482,456	2,560,142	10,316,040	12,876,182	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	2,464,020	570,464	3,034,484	14,081,296	17,115,780	16,065,971
7 Transportation and Housing						
7.41 Transportation and Housing Administration	147,608	30,998	178,606		178,606	86,344
7.70 Student Transportation	-	-	-	10,989,908	10,989,908	10,352,817
Total Function 7	147,608	30,998	178,606	10,989,908	11,168,514	10,439,161
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	61,778,791	14,722,757	76,501,548	35,898,043	112,399,591	108,735,234

School District No. 93 (Conseil Scolaire Francophone)

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

	2025 Amended Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	21,357,362	20,613,020
Federal Grants	863,727	837,231
Other Revenue	1,390,199	1,350,023
Total Revenue	23,611,288	22,800,274
Expenses		
Instruction	22,449,422	21,772,408
Operations and Maintenance	23,648	23,648
Total Expense	22,473,070	21,796,056
Net Revenue (Expense)	1,138,218	1,004,218
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(254,218)	(254,218)
Other	(884,000)	(750,000)
Total Net Transfers	(1,138,218)	(1,004,218)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			1,392	47	57,272	42,644			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	277,866	385,102				256,000	90,650	7,600,000	140,301
Federal Grants					1,350,000				
Other									
	277,866	385,102	-	-	1,350,000	256,000	90,650	7,600,000	140,301
Less: Allocated to Revenue	277,866	385,102	1,392	47	1,350,000	298,644	90,650	7,600,000	140,301
Recovered									
Deferred Revenue, end of year	-	-	-	-	57,272	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	277,866	385,102	1,392	47		298,644	90,650	7,600,000	140,301
Federal Grants					1,350,000				
Other Revenue									
	277,866	385,102	1,392	47	1,350,000	298,644	90,650	7,600,000	140,301
Expenses									
Salaries									
Teachers							66,500	1,756,444	
Principals and Vice Principals									
Educational Assistants		304,659				198,469		1,015,630	101,128
Support Staff								1,286,869	
Other Professionals								216,598	
Substitutes								79,085	
	-	304,659	-	-	-	198,469	66,500	4,354,626	101,128
Employee Benefits		80,443				52,396	16,226	1,084,684	26,698
Services and Supplies	23,648		1,392	47	1,350,000	47,779	7,924	1,276,690	12,475
	23,648	385,102	1,392	47	1,350,000	298,644	90,650	6,716,000	140,301
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)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			24,468			30,927			28,897
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	382,263	10,307,494	111,793	293	52,000		110,800	50,000	
Federal Grants									
Other									
	382,263	10,307,494	111,793	293	52,000	-	110,800	50,000	-
Less: Allocated to Revenue									
Recovered	382,263	10,307,494	111,793	293	52,000	30,927	110,800	50,000	28,897
			24,468						
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	382,263	10,307,494	111,793	293	52,000	30,927	110,800	50,000	28,897
Federal Grants									
Other Revenue									
	382,263	10,307,494	111,793	293	52,000	30,927	110,800	50,000	28,897
Expenses									
Salaries									
Teachers		8,289,214							
Principals and Vice Principals	315,900								
Educational Assistants							87,666	10,000	
Support Staff									
Other Professionals									
Substitutes			97,211						
	315,900	8,289,214	97,211	-	-	-	87,666	10,000	-
Employee Benefits	66,363	2,018,280	14,582				23,134	2,000	
Services and Supplies				293	52,000	30,927		38,000	28,897
	382,263	10,307,494	111,793	293	52,000	30,927	110,800	50,000	28,897
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	Adopt A School	BC Settlement Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	50,000	30,099		91,586		27,199		384,531
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	25,000	19,000	175,000	1,066,583	31,625			21,081,770
Federal Grants							863,727	863,727
Other						13,000		1,363,000
	25,000	19,000	175,000	1,066,583	31,625	13,000	863,727	23,308,497
Less: Allocated to Revenue	75,000	49,099	175,000	1,158,169	31,625	40,199	863,727	23,611,288
Recovered								24,468
Deferred Revenue, end of year	-	-	-	-	-	-	-	57,272
Revenues								
Provincial Grants - Ministry of Education and Child Care	75,000	49,099	175,000	1,158,169	31,625			21,357,362
Federal Grants							863,727	863,727
Other Revenue						40,199		1,390,199
	75,000	49,099	175,000	1,158,169	31,625	40,199	863,727	23,611,288
Expenses								
Salaries								
Teachers			111,592					10,223,750
Principals and Vice Principals								315,900
Educational Assistants							561,698	2,279,250
Support Staff				186,758				1,473,627
Other Professionals				30,000			92,212	338,810
Substitutes					3,000			179,296
	-	-	111,592	216,758	3,000	-	653,910	14,810,633
Employee Benefits			27,228	55,604	350		167,653	3,635,641
Services and Supplies	75,000	49,099	36,180	885,807	28,275	40,199	42,164	4,026,796
	75,000	49,099	175,000	1,158,169	31,625	40,199	863,727	22,473,070
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

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

	2025 Amended Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	19,664,331		19,664,331	53,289,043
Amortization of Deferred Capital Revenue	5,090,000		5,090,000	5,090,000
Total Revenue	24,754,331	-	24,754,331	58,379,043
Expenses				
Operations and Maintenance	4,663,349		4,663,349	3,214,043
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,721,000		6,721,000	6,721,000
Debt Services				
Capital Lease Interest		77,500	77,500	65,000
Amortization of prepaid license	20,431		20,431	20,431
Total Expense	11,404,780	77,500	11,482,280	10,020,474
Net Revenue (Expense)	13,349,551	(77,500)	13,272,051	48,358,569
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	454,218		454,218	781,218
Capital Lease Payment		1,366,500	1,366,500	1,175,000
Total Net Transfers	454,218	1,366,500	1,820,718	1,956,218
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,289,000	(1,289,000)	-	
Total Other Adjustments to Fund Balances	1,289,000	(1,289,000)	-	
Budgeted Surplus (Deficit), for the year	15,092,769	-	15,092,769	50,314,787