

Amended Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2024

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2024

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*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 2023/2024 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$141,332,982 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 29th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 29th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF FEBRUARY, 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) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 29th DAY OF FEBRUARY, 2024.

Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,250,813	6,262,375
Adult	1,188	
Total Ministry Operating Grant Funded FTE's	6,252,001	6,262,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	182,728,540	135,197,132
Other	24,908	
Federal Grants	837,231	572,141
Other Revenue	1,483,244	1,478,114
Rentals and Leases	300,000	160,000
Investment Income	270,000	155,000
Amortization of Deferred Capital Revenue	5,090,000	4,740,000
Total Revenue	190,733,923	142,302,387
Expenses		
Instruction	92,231,510	88,647,242
District Administration	11,771,000	6,846,872
Operations and Maintenance	26,024,662	23,272,678
Transportation and Housing	10,439,161	9,932,248
Debt Services	65,000	44,538
Amortization of prepaid licence	20,431	20,431
Total Expense	140,551,764	128,764,009
Net Revenue (Expense)	50,182,159	13,538,378
Budgeted Allocation (Retirement) of Surplus (Deficit)	132,628	1,224,918
Budgeted Surplus (Deficit), for the year	50,314,787	14,763,296
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	50,314,787	14,763,296
Budgeted Surplus (Deficit), for the year	50,314,787	14,763,296

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	108,735,234	102,399,637
Operating - Tangible Capital Assets Purchased	527,000	140,000
Special Purpose Funds - Total Expense	21,796,056	16,696,625
Special Purpose Funds - Tangible Capital Assets Purchased	254,218	254,218
Capital Fund - Total Expense	10,020,474	9,667,747
Total Budget Bylaw Amount	141,332,982	129,158,227

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

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

Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	50,182,159	13,538,378
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(781,218)	(394,218)
From Deferred Capital Revenue	(58,963,459)	(22,199,716)
Assets acquired via leases	(200,000)	(858,000)
Total Acquisition of Tangible Capital Assets	(59,944,677)	(23,451,934)
Amortization of Tangible Capital Assets	6,721,000	6,600,000
Total Effect of change in Tangible Capital Assets	(53,223,677)	(16,851,934)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,041,518)	(3,313,556)

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	359,471	52,000	95,422,784	95,834,255
Changes for the year				
Net Revenue (Expense) for the year	819,372	1,004,218	48,358,569	50,182,159
Interfund Transfers				
Tangible Capital Assets Purchased	(527,000)	(254,218)	781,218	-
Other	(425,000)	(750,000)	1,175,000	-
Net Changes for the year	(132,628)	-	50,314,787	50,182,159
Budgeted Accumulated Surplus (Deficit), end of year	226,843	52,000	145,737,571	146,016,414

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	108,826,477	101,273,649
Other	24,908	
Other Revenue	133,221	124,700
Rentals and Leases	300,000	160,000
Investment Income	270,000	155,000
Total Revenue	109,554,606	101,713,349
Expenses		
Instruction	70,459,102	71,974,265
District Administration	11,771,000	6,846,872
Operations and Maintenance	16,065,971	13,646,252
Transportation and Housing	10,439,161	9,932,248
Total Expense	108,735,234	102,399,637
Net Revenue (Expense)	819,372	(686,288)
Budgeted Prior Year Surplus Appropriation	132,628	1,224,918
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(527,000)	(140,000)
Other	(425,000)	(398,630)
Total Net Transfers	(952,000)	(538,630)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	105,252,656	97,878,258
ISC/LEA Recovery	(33,221)	(33,896)
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	2,242,042
Recruitment and retention	390,000	320,000
Project office	732,507	
Int'l Recruitment Destination Canada	5,777	
Total Provincial Grants - Ministry of Education and Child Care	108,826,477	101,273,649
Provincial Grants - Other	24,908	
Other Revenues		
Funding from First Nations	33,221	33,896
Miscellaneous		
Miscellaneous	100,000	90,804
Total Other Revenue	133,221	124,700
Rentals and Leases	300,000	160,000
Investment Income	270,000	155,000
Total Operating Revenue	109,554,606	101,713,349

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	31,466,827	32,207,691
Principals and Vice Principals	7,099,009	7,485,634
Educational Assistants	6,040,580	6,330,330
Support Staff	5,783,686	5,607,848
Other Professionals	4,856,482	4,096,625
Substitutes	4,518,834	3,897,063
Total Salaries	59,765,418	59,625,191
Employee Benefits	13,188,849	13,309,782
Total Salaries and Benefits	72,954,267	72,934,973
Services and Supplies		
Services	19,800,406	15,025,766
Student Transportation	10,352,817	9,892,248
Professional Development and Travel	1,253,620	730,613
Rentals and Leases	835,901	790,611
Dues and Fees	109,650	116,695
Insurance	100,005	100,005
Interest	95,000	60,500
Supplies	1,462,180	1,310,941
Utilities	1,771,388	1,437,285
Total Services and Supplies	35,780,967	29,464,664
Total Operating Expense	108,735,234	102,399,637

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	25,909,403	1,219,117	161,715	1,017,608	637,877	4,267,840	33,213,560
1.03 Career Programs	222,704						222,704
1.07 Library Services	4,490			104,026		2,000	110,516
1.08 Counselling	1,358,107						1,358,107
1.10 Special Education	2,150,979		5,382,044	219,303	453,152	12,000	8,217,478
1.20 Early Learning and Child Care			78,775	2,779			81,554
1.30 English Language Learning	1,770,856					10,000	1,780,856
1.31 Indigenous Education	50,288		418,046				468,334
1.41 School Administration		5,879,892		2,441,447		50,000	8,371,339
Total Function 1	31,466,827	7,099,009	6,040,580	3,785,163	1,091,029	4,341,840	53,824,448
4 District Administration							
4.11 Educational Administration				124,927	970,571		1,095,498
4.40 School District Governance					130,961		130,961
4.41 Business Administration				740,754	1,250,493	156,994	2,148,241
Total Function 4	-	-	-	865,681	2,352,025	156,994	3,374,700
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				116,243	263,376		379,619
5.50 Maintenance Operations				1,016,599	1,078,397	20,000	2,114,996
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	1,132,842	1,341,773	20,000	2,494,615
7 Transportation and Housing							
7.41 Transportation and Housing Administration					71,655		71,655
7.70 Student Transportation							-
Total Function 7	-	-	-	-	71,655	-	71,655
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	31,466,827	7,099,009	6,040,580	5,783,686	4,856,482	4,518,834	59,765,418

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	33,213,560	6,751,677	39,965,237	2,680,391	42,645,628	45,235,431
1.03 Career Programs	222,704	51,890	274,594		274,594	288,188
1.07 Library Services	110,516	28,093	138,609	4,000	142,609	233,325
1.08 Counselling	1,358,107	316,439	1,674,546		1,674,546	882,512
1.10 Special Education	8,217,478	2,041,425	10,258,903	553,017	10,811,920	10,043,986
1.20 Early Learning and Child Care	81,554	21,204	102,758	8,000	110,758	
1.30 English Language Learning	1,780,856	412,609	2,193,465	8,000	2,201,465	2,308,543
1.31 Indigenous Education	468,334	120,409	588,743	118,808	707,551	729,250
1.41 School Administration	8,371,339	2,147,022	10,518,361	1,371,670	11,890,031	12,253,030
Total Function 1	53,824,448	11,890,768	65,715,216	4,743,886	70,459,102	71,974,265
4 District Administration						
4.11 Educational Administration	1,095,498	245,870	1,341,368	195,100	1,536,468	2,279,440
4.40 School District Governance	130,961	8,515	139,476	6,444,071	6,583,547	1,684,698
4.41 Business Administration	2,148,241	463,947	2,612,188	1,038,797	3,650,985	2,882,734
Total Function 4	3,374,700	718,332	4,093,032	7,677,968	11,771,000	6,846,872
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	379,619	84,215	463,834	284,820	748,654	788,319
5.50 Maintenance Operations	2,114,996	480,845	2,595,841	9,540,546	12,136,387	10,526,108
5.52 Maintenance of Grounds	-	-	-	1,409,542	1,409,542	894,540
5.56 Utilities	-	-	-	1,771,388	1,771,388	1,437,285
Total Function 5	2,494,615	565,060	3,059,675	13,006,296	16,065,971	13,646,252
7 Transportation and Housing						
7.41 Transportation and Housing Administration	71,655	14,689	86,344		86,344	40,000
7.70 Student Transportation	-	-	-	10,352,817	10,352,817	9,892,248
Total Function 7	71,655	14,689	86,344	10,352,817	10,439,161	9,932,248
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	59,765,418	13,188,849	72,954,267	35,780,967	108,735,234	102,399,637

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	20,613,020	15,920,705
Federal Grants	837,231	572,141
Other Revenue	1,350,023	1,353,414
Total Revenue	22,800,274	17,846,260
Expenses		
Instruction	21,772,408	16,672,977
Operations and Maintenance	23,648	23,648
Total Expense	21,796,056	16,696,625
Net Revenue (Expense)	1,004,218	1,149,635
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(254,218)	(254,218)
Other	(750,000)	(895,417)
Total Net Transfers	(1,004,218)	(1,149,635)
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, 2024

	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			2,203	152,850	45,616	15,747			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	277,866	394,475			256,000	88,200	7,300,792	138,578	366,783
Federal Grants				1,350,000					
Other									
	277,866	394,475	-	1,350,000	256,000	88,200	7,300,792	138,578	366,783
Less: Allocated to Revenue	277,866	394,475	2,203	1,350,000	301,616	103,947	7,300,792	138,578	366,783
Recovered									
Deferred Revenue, end of year	-	-	-	152,850	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	277,866	394,475	2,203		301,616	103,947	7,300,792	138,578	366,783
Federal Grants				1,350,000					
Other Revenue									
	277,866	394,475	2,203	1,350,000	301,616	103,947	7,300,792	138,578	366,783
Expenses									
Salaries									
Teachers							1,263,740		
Principals and Vice Principals									304,391
Educational Assistants		313,063			188,448	71,840	1,013,180		
Support Staff							1,183,465	57,822	
Other Professionals							143,308		
Substitutes							175,000		
	-	313,063	-	-	188,448	71,840	3,778,693	57,822	304,391
Employee Benefits		81,412			48,996	16,739	894,958	15,034	62,392
Services and Supplies	23,648		2,203	1,350,000	64,172	15,368	1,877,141	65,722	
	23,648	394,475	2,203	1,350,000	301,616	103,947	6,550,792	138,578	366,783
Net Revenue (Expense) before Interfund Transfers	254,218	-	-	-	-	-	750,000	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(254,218)								
Other							(750,000)		
	(254,218)	-	-	-	-	-	(750,000)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		27,895		30,927		119,913	25,000	14,676	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	9,978,917	81,480	52,000		110,800		25,000	19,000	175,000
Federal Grants									
Other									
	9,978,917	81,480	52,000	-	110,800	-	25,000	19,000	175,000
Less: Allocated to Revenue	9,978,917	81,480	52,000	30,927	110,800	119,913	50,000	33,676	175,000
Recovered		27,895							
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	9,978,917	81,480	52,000	30,927	110,800	119,913	50,000	33,676	175,000
Federal Grants									
Other Revenue									
	9,978,917	81,480	52,000	30,927	110,800	119,913	50,000	33,676	175,000
Expenses									
Salaries									
Teachers	8,093,180								88,000
Principals and Vice Principals									
Educational Assistants					87,945				45,126
Support Staff									
Other Professionals							13,253		
Substitutes		70,241							
	8,093,180	70,241	-	-	87,945	-	13,253	-	133,126
Employee Benefits	1,885,737	11,239			22,855		3,446		32,237
Services and Supplies			52,000	30,927		119,913	33,301	33,676	9,637
	9,978,917	81,480	52,000	30,927	110,800	119,913	50,000	33,676	175,000
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, 2024

	Feeding Futures Fund	Service Delivery Transformation	Adopt a school	BC Settlement Program	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		457	23		435,307
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	1,093,590				20,358,481
Federal Grants				837,231	837,231
Other					1,350,000
	1,093,590	-	-	837,231	22,545,712
Less: Allocated to Revenue	1,093,590	457	23	837,231	22,800,274
Recovered					27,895
Deferred Revenue, end of year	-	-	-	-	152,850
Revenues					
Provincial Grants - Ministry of Education and Child Care	1,093,590	457			20,613,020
Federal Grants				837,231	837,231
Other Revenue			23		1,350,023
	1,093,590	457	23	837,231	22,800,274
Expenses					
Salaries					
Teachers					9,444,920
Principals and Vice Principals					304,391
Educational Assistants				545,328	2,264,930
Support Staff	181,302				1,422,589
Other Professionals				87,684	244,245
Substitutes					245,241
	181,302	-	-	633,012	13,926,316
Employee Benefits	47,138			159,760	3,281,943
Services and Supplies	865,150	457	23	44,459	4,587,797
	1,093,590	457	23	837,231	21,796,056
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	1,004,218
Interfund Transfers					
Tangible Capital Assets Purchased					(254,218)
Other					(750,000)
	-	-	-	-	(1,004,218)
Net Revenue (Expense)	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	53,289,043		53,289,043	18,002,778
Amortization of Deferred Capital Revenue	5,090,000		5,090,000	4,740,000
Total Revenue	58,379,043	-	58,379,043	22,742,778
Expenses				
Operations and Maintenance	3,214,043		3,214,043	3,002,778
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,721,000		6,721,000	6,600,000
Debt Services				
Capital Lease Interest		65,000	65,000	44,538
Amortization of prepaid licence	20,431		20,431	20,431
Total Expense	9,955,474	65,000	10,020,474	9,667,747
Net Revenue (Expense)	48,423,569	(65,000)	48,358,569	13,075,031
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	781,218		781,218	394,218
Capital Lease Payment		1,175,000	1,175,000	1,294,047
Total Net Transfers	781,218	1,175,000	1,956,218	1,688,265
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,110,000	(1,110,000)	-	
Total Other Adjustments to Fund Balances	1,110,000	(1,110,000)	-	
Budgeted Surplus (Deficit), for the year	50,314,787	-	50,314,787	14,763,296