

Annual Budget

School District No. 57 (Prince George)

June 30, 2021

School District No. 57 (Prince George)

June 30, 2021

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.

ANNUAL BUDGET BYLAW 2020-2021

A BYLAW OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 57 (PRINCE GEORGE) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2020-2021, 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* respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 57 (Prince George) Annual Budget Bylaw for Fiscal Year 2020-2021.
3. The attached Statement 2, showing the estimated revenue and expenditures for the 2020-2021 fiscal year and the total budget amount of \$168,187,644 for the 2020-2021 fiscal year, was prepared in accordance with the *Act*.
4. Statements 2 and 4 and Schedules 2 to 4 are adopted as the annual budget of the Board for the fiscal year 2020-2021.

Read a first time the 16th day of June 2020.

Read a second time the 16th day of June 2020.

Read a third time, passed and adopted the 16th day of June 2020.

Original signed by Tim Bennett
Chairperson of the Board

Original signed by Darleen Patterson
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 57 (Prince George) Annual Budget Bylaw 2020-2021, adopted by the Board on the 16th day of June 2020.

Original signed by Darleen Patterson
Secretary Treasurer

School District No. 57 (Prince George)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,107,500	13,148,000
Adult	104,625	104,625
Other	15,000	16,750
Total Ministry Operating Grant Funded FTE's	13,227,125	13,269,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	157,061,967	157,374,613
Tuition		69,000
Other Revenue	4,047,594	4,994,143
Rentals and Leases	600,000	750,000
Investment Income	532,000	607,000
Amortization of Deferred Capital Revenue	3,480,687	3,480,687
Total Revenue	165,722,248	167,275,443
Expenses		
Instruction	127,988,019	134,166,088
District Administration	7,198,242	7,286,652
Operations and Maintenance	28,691,354	28,401,746
Transportation and Housing	4,221,942	4,374,204
Total Expense	168,099,557	174,228,690
Net Revenue (Expense)	(2,377,309)	(6,953,247)
Budgeted Allocation (Retirement) of Surplus (Deficit)	568,397	9,125,846
Budgeted Surplus (Deficit), for the year	(1,808,912)	2,172,599
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,808,912)	2,172,599
Budgeted Surplus (Deficit), for the year	(1,808,912)	2,172,599

School District No. 57 (Prince George)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	142,776,279	148,721,146
Operating - Tangible Capital Assets Purchased	88,087	2,518,791
Special Purpose Funds - Total Expense	17,323,016	17,507,282
Capital Fund - Total Expense	8,000,262	8,000,262
Capital Fund - Tangible Capital Assets Purchased from Local Capital		1,550,807
Total Budget Bylaw Amount	168,187,644	178,298,288

Approved by the Board

Original signed by Tim Bennett June 17, 2020
Signature of the Chairperson of the Board of Education Date Signed

Original signed by Anita Richardson June 17, 2020
Signature of the Superintendent Date Signed

Original signed by Darleen Patterson June 17, 2020
Signature of the Secretary Treasurer Date Signed

School District No. 57 (Prince George)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,377,309)</u>	<u>(6,953,247)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(88,087)	(2,518,791)
From Local Capital		(1,550,807)
Total Acquisition of Tangible Capital Assets	<u>(88,087)</u>	<u>(4,069,598)</u>
Amortization of Tangible Capital Assets	<u>5,387,686</u>	5,387,686
Total Effect of change in Tangible Capital Assets	<u>5,299,599</u>	<u>1,318,088</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>2,922,290</u></u>	<u><u>(5,635,159)</u></u>

School District No. 57 (Prince George)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	140,246,375	140,424,750
Tuition		69,000
Other Revenue	949,594	1,846,148
Rentals and Leases	600,000	750,000
Investment Income	500,000	575,000
Total Revenue	142,295,969	143,664,898
Expenses		
Instruction	111,432,220	117,433,023
District Administration	7,098,242	7,179,652
Operations and Maintenance	20,023,875	19,734,267
Transportation and Housing	4,221,942	4,374,204
Total Expense	142,776,279	148,721,146
Net Revenue (Expense)	(480,310)	(5,056,248)
Budgeted Prior Year Surplus Appropriation	568,397	9,125,846
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(88,087)	(2,518,791)
Local Capital	-	(1,550,807)
Total Net Transfers	(88,087)	(4,069,598)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 57 (Prince George)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	137,616,395	135,824,077
ISC/LEA Recovery	(329,375)	(329,375)
Other Ministry of Education Grants		
Pay Equity	2,271,692	2,271,692
Transportation Supplement	687,663	687,663
Carbon Tax Grant		135,000
Employer Health Tax Grant		1,100,223
Support Staff Benefits Grant	-	103,983
Support Staff Laour Settlement Funding	-	586,472
Mental Health	-	26,500
Inclusive Education	-	2,822
FSA	-	15,693
Total Provincial Grants - Ministry of Education	140,246,375	140,424,750
Tuition		
International and Out of Province Students	-	69,000
Total Tuition	-	69,000
Other Revenues		
Other School District/Education Authorities	260,000	320,000
Funding from First Nations	329,375	329,375
Miscellaneous		
Administrative Fees	100,000	107,000
After School Sports Initiative		188,000
Cafeteria Recoveries	90,000	90,000
Industry Training Authority	120,219	258,000
Miscellaneous	30,000	433,773
Municipal purchasing program group Mastercard rebate	20,000	20,000
Northern Development Iniative Trust - Trades Training	-	100,000
Total Other Revenue	949,594	1,846,148
Rentals and Leases	600,000	750,000
Investment Income	500,000	575,000
Total Operating Revenue	142,295,969	143,664,898

School District No. 57 (Prince George)Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	55,402,834	56,237,775
Principals and Vice Principals	9,402,835	9,242,558
Educational Assistants	12,295,918	15,579,908
Support Staff	12,441,648	11,931,732
Other Professionals	7,233,886	7,052,869
Substitutes	3,801,495	4,139,109
Total Salaries	100,578,616	104,183,951
Employee Benefits	23,107,178	23,629,030
Total Salaries and Benefits	123,685,794	127,812,981
Services and Supplies		
Services	4,635,343	4,833,354
Student Transportation	4,169,164	4,290,790
Professional Development and Travel	1,217,625	1,572,626
Rentals and Leases	499,021	479,221
Dues and Fees	77,000	77,403
Insurance	335,500	315,972
Supplies	5,147,322	6,318,638
Utilities	3,009,510	3,020,161
Total Services and Supplies	19,090,485	20,908,165
Total Operating Expense	142,776,279	148,721,146

School District No. 57 (Prince George)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	43,358,360	1,078,680	157,916	61,036	-	2,893,300	47,549,292
1.03 Career Programs	670,184	27,185	-	42,868	-	2,500	742,737
1.07 Library Services	963,294	-	-	470,383	-	-	1,433,677
1.08 Counselling	1,693,871	16,585	-	-	-	-	1,710,456
1.10 Special Education	5,627,988	139,989	9,616,428	135,223	2,012,066	153,324	17,685,018
1.30 English Language Learning	2,057,726	-	-	-	-	-	2,057,726
1.31 Indigenous Education	370,430	235,354	2,521,574	39,869	891,399	3,008	4,061,634
1.41 School Administration	-	7,281,082	-	2,777,279	385,629	373,466	10,817,456
1.60 Summer School	44,048	-	-	-	-	-	44,048
1.64 Other	-	-	-	75,738	-	-	75,738
Total Function 1	54,785,901	8,778,875	12,295,918	3,602,396	3,289,094	3,425,598	86,177,782
4 District Administration							
4.11 Educational Administration	616,933	484,489	-	233,894	942,382	135,369	2,413,067
4.40 School District Governance	-	-	-	-	137,512	-	137,512
4.41 Business Administration	-	139,471	-	876,037	1,259,636	9,556	2,284,700
Total Function 4	616,933	623,960	-	1,109,931	2,339,530	144,925	4,835,279
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	94,324	743,673	-	837,997
5.50 Maintenance Operations	-	-	-	6,925,212	852,573	148,527	7,926,312
5.52 Maintenance of Grounds	-	-	-	608,298	-	82,445	690,743
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	7,627,834	1,596,246	230,972	9,455,052
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	90,663	9,016	-	99,679
7.70 Student Transportation	-	-	-	10,824	-	-	10,824
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	101,487	9,016	-	110,503
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	55,402,834	9,402,835	12,295,918	12,441,648	7,233,886	3,801,495	100,578,616

School District No. 57 (Prince George)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	47,549,292	10,748,880	58,298,172	3,462,749	61,760,921	63,634,776
1.03 Career Programs	742,737	168,263	911,000	175,521	1,086,521	1,469,119
1.07 Library Services	1,433,677	331,468	1,765,145	210,057	1,975,202	2,209,338
1.08 Counselling	1,710,456	384,944	2,095,400	2,250	2,097,650	2,203,391
1.10 Special Education	17,685,018	4,169,081	21,854,099	773,906	22,628,005	25,346,537
1.30 English Language Learning	2,057,726	462,988	2,520,714	7,850	2,528,564	1,725,400
1.31 Indigenous Education	4,061,634	958,115	5,019,749	526,921	5,546,670	5,418,000
1.41 School Administration	10,817,456	2,523,832	13,341,288	274,656	13,615,944	14,424,398
1.60 Summer School	44,048	9,911	53,959	-	53,959	53,959
1.64 Other	75,738	23,046	98,784	40,000	138,784	948,105
Total Function 1	86,177,782	19,780,528	105,958,310	5,473,910	111,432,220	117,433,023
4 District Administration						
4.11 Educational Administration	2,413,067	535,136	2,948,203	688,138	3,636,341	4,013,577
4.40 School District Governance	137,512	3,383	140,895	136,500	277,395	289,806
4.41 Business Administration	2,284,700	511,505	2,796,205	388,301	3,184,506	2,876,269
Total Function 4	4,835,279	1,050,024	5,885,303	1,212,939	7,098,242	7,179,652
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	837,997	178,582	1,016,579	424,450	1,441,029	1,393,779
5.50 Maintenance Operations	7,926,312	1,902,933	9,829,245	3,551,876	13,381,121	13,059,912
5.52 Maintenance of Grounds	690,743	168,472	859,215	824,000	1,683,215	1,751,415
5.56 Utilities	-	-	-	3,518,510	3,518,510	3,529,161
Total Function 5	9,455,052	2,249,987	11,705,039	8,318,836	20,023,875	19,734,267
7 Transportation and Housing						
7.41 Transportation and Housing Administration	99,679	23,999	123,678	5,300	128,978	184,866
7.70 Student Transportation	10,824	2,640	13,464	4,077,500	4,090,964	4,187,338
7.73 Housing	-	-	-	2,000	2,000	2,000
Total Function 7	110,503	26,639	137,142	4,084,800	4,221,942	4,374,204
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	100,578,616	23,107,178	123,685,794	19,090,485	142,776,279	148,721,146

School District No. 57 (Prince George)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	14,203,016	14,337,287
Other Revenue	3,098,000	3,147,995
Investment Income	22,000	22,000
Total Revenue	17,323,016	17,507,282
Expenses		
Instruction	16,555,799	16,733,065
District Administration	100,000	107,000
Operations and Maintenance	667,217	667,217
Total Expense	17,323,016	17,507,282
Budgeted Surplus (Deficit), for the year	-	-

School District No. 57 (Prince George)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	800,000	1,300,000	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	667,217	498,079			320,000	78,400	163,625	2,157,419	395,411
Other			100,000	2,998,000					
Investment Income			20,000	2,000					
	667,217	498,079	120,000	3,000,000	320,000	78,400	163,625	2,157,419	395,411
Less: Allocated to Revenue	667,217	498,079	120,000	3,000,000	320,000	78,400	163,625	2,157,419	395,411
Deferred Revenue, end of year	-	-	800,000	1,300,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	667,217	498,079			320,000	78,400	163,625	2,157,419	395,411
Other Revenue			100,000	2,998,000					
Investment Income			20,000	2,000					
	667,217	498,079	120,000	3,000,000	320,000	78,400	163,625	2,157,419	395,411
Expenses									
Salaries									
Teachers							27,322	842,384	
Educational Assistants		400,417			213,323			325,117	
Support Staff								174,035	110,527
Other Professionals	62,422				42,399	28,266			63,566
Substitutes									
	62,422	400,417	-	-	255,722	28,266	27,322	1,341,536	174,093
Employee Benefits	13,059	97,662			60,899	5,913	6,147	308,086	40,272
Services and Supplies	591,736		120,000	3,000,000	3,379	44,221	130,156	507,797	181,046
	667,217	498,079	120,000	3,000,000	320,000	78,400	163,625	2,157,419	395,411
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	PRP Regional Hospital	PRP Two Wolves Centre	PRP FASD Outreach	PRP Camp Trapping	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	-	2,100,000
Add: Restricted Grants								
Provincial Grants - Ministry of Education	8,471,770			334,792	287,186	686,741	142,376	14,203,016
Other								3,098,000
Investment Income								22,000
	8,471,770	-	-	334,792	287,186	686,741	142,376	17,323,016
Less: Allocated to Revenue	8,471,770	-	-	334,792	287,186	686,741	142,376	17,323,016
Deferred Revenue, end of year	-	-	-	-	-	-	-	2,100,000
Revenues								
Provincial Grants - Ministry of Education	8,471,770			334,792	287,186	686,741	142,376	14,203,016
Other Revenue								3,098,000
Investment Income								22,000
	8,471,770	-	-	334,792	287,186	686,741	142,376	17,323,016
Expenses								
Salaries								
Teachers	6,915,731			202,916	169,077	266,021	88,998	8,512,449
Educational Assistants				30,877				969,734
Support Staff					8,294	18,850	9,220	320,926
Other Professionals						127,444		324,097
Substitutes				6,109			2,635	8,744
	6,915,731	-	-	239,902	177,371	412,315	100,853	10,135,950
Employee Benefits	1,556,039			54,567	40,000	91,113	22,761	2,296,518
Services and Supplies				40,323	69,815	183,313	18,762	4,890,548
	8,471,770	-	-	334,792	287,186	686,741	142,376	17,323,016
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,612,576		2,612,576	2,612,576
Investment Income		10,000	10,000	10,000
Amortization of Deferred Capital Revenue	3,480,687		3,480,687	3,480,687
Total Revenue	6,093,263	10,000	6,103,263	6,103,263
Expenses				
Operations and Maintenance	2,612,576		2,612,576	2,612,576
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,387,686		5,387,686	5,387,686
Total Expense	8,000,262	-	8,000,262	8,000,262
Net Revenue (Expense)	(1,906,999)	10,000	(1,896,999)	(1,896,999)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	88,087		88,087	2,518,791
Local Capital			-	1,550,807
Total Net Transfers	88,087	-	88,087	4,069,598
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,818,912)	10,000	(1,808,912)	2,172,599