

Amended Annual Budget

School District No. 57 (Prince George)

June 30, 2022

School District No. 57 (Prince George)

June 30, 2022

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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. 57 (PRINCE GEORGE) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2021/2022 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. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 57 (Prince George) Amended Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$182,072,743 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2022;

Original Signed by Sharel Warrington

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) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 22nd DAY OF FEBRUARY, 2022.

Original Signed by Darleen Patterson

Secretary Treasurer

School District No. 57 (Prince George)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,079,063	12,916,188
Adult	51,375	51,500
Other	13,250	-
Total Ministry Operating Grant Funded FTE's	13,143,688	12,967,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education	165,876,079	161,439,704
Other	404,097	98,197
Tuition	12,000	
Other Revenue	3,542,188	3,104,785
Rentals and Leases	500,000	640,500
Investment Income	272,000	277,000
Amortization of Deferred Capital Revenue	4,246,987	3,459,994
Total Revenue	174,853,351	169,020,180
Expenses		
Instruction	138,296,681	132,239,369
District Administration	7,331,211	7,371,322
Operations and Maintenance	30,375,091	29,029,177
Transportation and Housing	4,709,184	4,676,634
Total Expense	180,712,167	173,316,502
Net Revenue (Expense)	(5,858,816)	(4,296,322)
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,953,048	2,602,215
Budgeted Surplus (Deficit), for the year	(905,768)	(1,694,107)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(905,768)	(1,694,107)
Budgeted Surplus (Deficit), for the year	(905,768)	(1,694,107)

School District No. 57 (Prince George)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	152,548,040	147,979,136
Operating - Tangible Capital Assets Purchased	1,360,576	493,582
Special Purpose Funds - Total Expense	18,882,034	17,072,107
Capital Fund - Total Expense	9,282,093	8,265,259
Total Budget Bylaw Amount	182,072,743	173,810,084

Approved by the Board

Original Signed by Sharel Warrington	February 24, 2022
Signature of the Chairperson of the Board of Education	Date Signed
Original Signed by Cindy Heitman	February 25, 2022
Signature of the Superintendent	Date Signed
Original Signed by Darleen Patterson	February 24, 2022
Signature of the Secretary Treasurer	Date Signed

School District No. 57 (Prince George)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(5,858,816)</u>	<u>(4,296,322)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(1,360,576)</u>	<u>(493,582)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,360,576)</u>	<u>(493,582)</u>
Amortization of Tangible Capital Assets	<u>6,513,331</u>	<u>5,652,683</u>
Total Effect of change in Tangible Capital Assets	<u>5,152,755</u>	<u>5,159,101</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(706,061)</u>	<u>862,779</u>

School District No. 57 (Prince George)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,475,727		38,023,414	46,499,141
Changes for the year				
Net Revenue (Expense) for the year	(3,592,472)		(2,266,344)	(5,858,816)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,360,576)		1,360,576	-
Net Changes for the year	(4,953,048)	-	(905,768)	(5,858,816)
Budgeted Accumulated Surplus (Deficit), end of year	3,522,679	-	37,117,646	40,640,325

School District No. 57 (Prince George)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	146,330,655	143,875,021
Other	404,097	98,197
Tuition	12,000	
Other Revenue	1,458,816	1,006,785
Rentals and Leases	500,000	640,500
Investment Income	250,000	250,000
Total Revenue	148,955,568	145,870,503
Expenses		
Instruction	120,297,087	115,932,250
District Administration	7,233,440	7,273,551
Operations and Maintenance	20,439,854	20,096,701
Transportation and Housing	4,577,659	4,676,634
Total Expense	152,548,040	147,979,136
Net Revenue (Expense)	(3,592,472)	(2,108,633)
Budgeted Prior Year Surplus Appropriation	4,953,048	2,602,215
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,360,576)	(493,582)
Total Net Transfers	(1,360,576)	(493,582)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 57 (Prince George)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	143,792,719	141,306,120
ISC/LEA Recovery	(441,144)	(390,454)
Other Ministry of Education Grants		
Pay Equity	2,271,692	2,271,692
Student Transportation Fund	687,663	687,663
FSA Scorer Grant	15,693	
Early Learning Framework	4,032	
Total Provincial Grants - Ministry of Education	146,330,655	143,875,021
Provincial Grants - Other	404,097	98,197
Tuition		
International and Out of Province Students	12,000	
Total Tuition	12,000	-
Other Revenues		
Other School District/Education Authorities	320,000	320,000
Funding from First Nations	441,144	390,454
Miscellaneous		
Administrative Fees	97,771	95,000
Cafeteria Recoveries	40,000	50,000
Miscellaneous	519,901	111,331
Municipal Purchasing Program Group Mastercard	20,000	20,000
Career Education Society Grant	20,000	20,000
Total Other Revenue	1,458,816	1,006,785
Rentals and Leases	500,000	640,500
Investment Income	250,000	250,000
Total Operating Revenue	148,955,568	145,870,503

School District No. 57 (Prince George)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	57,302,455	56,659,575
Principals and Vice Principals	9,983,727	9,138,086
Educational Assistants	15,141,906	12,664,390
Support Staff	12,165,145	12,313,839
Other Professionals	7,782,403	8,633,838
Substitutes	4,000,478	3,737,788
Total Salaries	106,376,114	103,147,516
Employee Benefits	23,982,798	23,417,147
Total Salaries and Benefits	130,358,912	126,564,663
Services and Supplies		
Services	5,864,437	6,376,497
Student Transportation	4,521,359	4,581,329
Professional Development and Travel	1,636,162	1,244,806
Rentals and Leases	488,077	453,336
Dues and Fees	86,098	83,235
Insurance	335,705	340,155
Supplies	6,247,080	5,327,705
Utilities	3,010,210	3,007,410
Total Services and Supplies	22,189,128	21,414,473
Total Operating Expense	152,548,040	147,979,136

School District No. 57 (Prince George)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2022

	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	46,106,542	508,300	164,536	55,465		3,000,523	49,835,366
1.03 Career Programs	630,124		36,634			2,500	669,258
1.07 Library Services	1,249,545	27,811		463,348			1,740,704
1.08 Counselling	1,696,088	17,032					1,713,120
1.10 Special Education	4,775,442	300,102	12,288,298	130,850	2,285,176	208,223	19,988,091
1.30 English Language Learning	1,720,041						1,720,041
1.31 Indigenous Education	420,510	250,323	2,623,028	64,612	784,488	9,690	4,152,651
1.41 School Administration		7,972,777		2,736,038	449,026	514,630	11,672,471
1.60 Summer School	10,304					1,335	11,639
1.64 Other	95,498		29,410	91,140		6,865	222,913
Total Function 1	56,704,094	9,076,345	15,141,906	3,541,453	3,518,690	3,743,766	91,726,254
4 District Administration							
4.11 Educational Administration	598,361	760,854		176,442	960,649	24,450	2,520,756
4.40 School District Governance					136,765		136,765
4.41 Business Administration		146,528		816,449	1,370,366	9,921	2,343,264
Total Function 4	598,361	907,382	-	992,891	2,467,780	34,371	5,000,785
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				97,734	856,648		954,382
5.50 Maintenance Operations				6,798,120	909,693	140,104	7,847,917
5.52 Maintenance of Grounds				673,108		82,237	755,345
5.56 Utilities							-
Total Function 5	-	-	-	7,568,962	1,766,341	222,341	9,557,644
7 Transportation and Housing							
7.41 Transportation and Housing Administration				51,397	29,592		80,989
7.70 Student Transportation				10,442			10,442
7.73 Housing							-
Total Function 7	-	-	-	61,839	29,592	-	91,431
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	57,302,455	9,983,727	15,141,906	12,165,145	7,782,403	4,000,478	106,376,114

School District No. 57 (Prince George)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	49,835,366	10,782,162	60,617,528	3,909,766	64,527,294	63,468,214
1.03 Career Programs	669,258	151,148	820,406	251,962	1,072,368	1,007,178
1.07 Library Services	1,740,704	399,944	2,140,648	210,131	2,350,779	2,328,283
1.08 Counselling	1,713,120	384,698	2,097,818	1,700	2,099,518	1,938,723
1.10 Special Education	19,988,091	4,731,067	24,719,158	1,098,885	25,818,043	24,251,162
1.30 English Language Learning	1,720,041	386,149	2,106,190	9,050	2,115,240	2,053,165
1.31 Indigenous Education	4,152,651	983,059	5,135,710	1,459,764	6,595,474	6,087,368
1.41 School Administration	11,672,471	2,722,790	14,395,261	338,378	14,733,639	14,557,818
1.60 Summer School	11,639	2,450	14,089	3,751	17,840	
1.64 Other	222,913	52,387	275,300	691,592	966,892	240,339
Total Function 1	91,726,254	20,595,854	112,322,108	7,974,979	120,297,087	115,932,250
4 District Administration						
4.11 Educational Administration	2,520,756	575,229	3,095,985	473,539	3,569,524	3,540,621
4.40 School District Governance	136,765	4,494	141,259	235,500	376,759	309,001
4.41 Business Administration	2,343,264	521,849	2,865,113	422,044	3,287,157	3,423,929
Total Function 4	5,000,785	1,101,572	6,102,357	1,131,083	7,233,440	7,273,551
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	954,382	203,048	1,157,430	427,655	1,585,085	1,608,967
5.50 Maintenance Operations	7,847,917	1,876,822	9,724,739	3,832,272	13,557,011	13,206,663
5.52 Maintenance of Grounds	755,345	184,229	939,574	827,000	1,766,574	1,768,661
5.56 Utilities	-	-	-	3,531,184	3,531,184	3,512,410
Total Function 5	9,557,644	2,264,099	11,821,743	8,618,111	20,439,854	20,096,701
7 Transportation and Housing						
7.41 Transportation and Housing Administration	80,989	18,726	99,715	5,300	105,015	136,642
7.70 Student Transportation	10,442	2,547	12,989	4,447,655	4,460,644	4,527,992
7.73 Housing	-	-	-	12,000	12,000	12,000
Total Function 7	91,431	21,273	112,704	4,464,955	4,577,659	4,676,634
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	106,376,114	23,982,798	130,358,912	22,189,128	152,548,040	147,979,136

School District No. 57 (Prince George)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	<u>2022 Amended Annual Budget</u>	<u>2022 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	16,776,662	14,952,107
Other Revenue	2,083,372	2,098,000
Investment Income	22,000	22,000
Total Revenue	<u>18,882,034</u>	<u>17,072,107</u>
Expenses		
Instruction	17,999,594	16,307,119
District Administration	97,771	97,771
Operations and Maintenance	653,144	667,217
Transportation and Housing	131,525	
Total Expense	<u>18,882,034</u>	<u>17,072,107</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 57 (Prince George)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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		155,918	846,474	1,224,985	48,936	36,997	119,380	511,048	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	653,144	491,986			320,000	78,400	172,306	2,197,842	395,411
Other			40,000	1,998,000					
Investment Income			20,000	2,000					
	653,144	491,986	60,000	2,000,000	320,000	78,400	172,306	2,197,842	395,411
Less: Allocated to Revenue	653,144	647,904	60,000	2,000,000	368,936	115,397	291,686	2,708,890	395,411
Deferred Revenue, end of year	-	-	846,474	1,224,985	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	653,144	647,904			368,936	115,397	291,686	2,708,890	395,411
Other Revenue			40,000	1,998,000					
Investment Income			20,000	2,000					
	653,144	647,904	60,000	2,000,000	368,936	115,397	291,686	2,708,890	395,411
Expenses									
Salaries									
Teachers						17,810	50,605	241,413	
Educational Assistants		520,256			227,108	18,676	22,511	432,757	
Support Staff								174,636	117,649
Other Professionals	68,054							942,977	
Substitutes									235,451
	68,054	520,256	-	-	227,108	36,486	73,116	1,791,783	353,100
Employee Benefits	14,237	127,648			55,392	8,553	16,851	414,028	28,695
Services and Supplies	570,853		60,000	2,000,000	86,436	70,358	201,719	503,079	13,616
	653,144	647,904	60,000	2,000,000	368,936	115,397	291,686	2,708,890	395,411
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	PRP Regional Hospital	PRP Two Wolves Centre	PRP FASD Outreach
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year		102,331	51,000	31,882	44,550	85,196	8,216	-	50,596
Add: Restricted Grants									
Provincial Grants - Ministry of Education	9,417,824	29,194	120,482	6,000	341,931		352,661	259,059	753,184
Other									
Investment Income									
	9,417,824	29,194	120,482	6,000	341,931	-	352,661	259,059	753,184
Less: Allocated to Revenue	9,417,824	131,525	171,482	37,882	386,481	85,196	352,661	259,059	753,184
Deferred Revenue, end of year	-	-	-	-	-	-	8,216	-	50,596
Revenues									
Provincial Grants - Ministry of Education	9,417,824	131,525	171,482	37,882	386,481	85,196	352,661	259,059	753,184
Other Revenue									
Investment Income									
	9,417,824	131,525	171,482	37,882	386,481	85,196	352,661	259,059	753,184
Expenses									
Salaries									
Teachers	7,691,159		20,375				212,157	182,574	312,303
Educational Assistants					5,756	5,926	28,250		
Support Staff					122,561	11,829		8,547	19,351
Other Professionals									124,095
Substitutes							6,279		
	7,691,159	-	20,375	-	128,317	17,755	246,686	191,121	455,749
Employee Benefits	1,726,665		4,574		31,060	12,588	55,730	43,072	100,792
Services and Supplies		131,525	146,533	37,882	227,104	54,853	50,245	24,866	196,643
	9,417,824	131,525	171,482	37,882	386,481	85,196	352,661	259,059	753,184
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	PRP Camp Trapping	FASD Other	Community LINK Other	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	21,865	4,472	-	3,343,846
Add: Restricted Grants				
Provincial Grants - Ministry of Education	-			15,589,424
Other		900	40,000	2,078,900
Investment Income				22,000
	-	900	40,000	17,690,324
Less: Allocated to Revenue	-	5,372	40,000	18,882,034
Deferred Revenue, end of year	21,865	-	-	2,152,136
Revenues				
Provincial Grants - Ministry of Education				16,776,662
Other Revenue		5,372	40,000	2,083,372
Investment Income				22,000
	-	5,372	40,000	18,882,034
Expenses				
Salaries				
Teachers				8,728,396
Educational Assistants				1,261,240
Support Staff				454,573
Other Professionals				1,135,126
Substitutes				241,730
	-	-	-	11,821,065
Employee Benefits				2,639,885
Services and Supplies		5,372	40,000	4,421,084
	-	5,372	40,000	18,882,034
Net Revenue (Expense)	-	-	-	-

School District No. 57 (Prince George)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,768,762		2,768,762	2,612,576
Investment Income			-	5,000
Amortization of Deferred Capital Revenue	4,246,987		4,246,987	3,459,994
Total Revenue	7,015,749	-	7,015,749	6,077,570
Expenses				
Operations and Maintenance	2,768,762		2,768,762	2,612,576
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,513,331		6,513,331	5,652,683
Total Expense	9,282,093	-	9,282,093	8,265,259
Net Revenue (Expense)	(2,266,344)	-	(2,266,344)	(2,187,689)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,360,576		1,360,576	493,582
Total Net Transfers	1,360,576	-	1,360,576	493,582
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(905,768)	-	(905,768)	(1,694,107)