

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, 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. 57 (PRINCE GEORGE) (called the "Board") to adopt the 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 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 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 \$173,810,084 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 21st DAY OF JUNE, 2021;

READ A SECOND TIME THE 21st DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2021;

Original Signed by Trent Derrick  
**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 2021/2022, adopted by the Board the 22nd DAY OF JUNE, 2021.

Original Signed by Darleen Patterson  
**Secretary Treasurer**

# School District No. 57 (Prince George)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	12,916,188	12,904,313
Adult	51,500	90,375
Other	-	-
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>12,967,688</u>	<u>12,994,688</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	161,439,704	166,771,664
Other	98,197	58,080
Other Revenue	3,104,785	3,624,378
Rentals and Leases	640,500	445,000
Investment Income	277,000	227,000
Amortization of Deferred Capital Revenue	3,459,994	3,459,994
<b>Total Revenue</b>	<u>169,020,180</u>	<u>174,586,116</u>
<b>Expenses</b>		
Instruction	132,239,369	140,536,865
District Administration	7,371,322	7,108,671
Operations and Maintenance	29,029,177	28,833,596
Transportation and Housing	4,676,634	4,134,504
<b>Total Expense</b>	<u>173,316,502</u>	<u>180,613,636</u>
<b>Net Revenue (Expense)</b>	<u>(4,296,322)</u>	<u>(6,027,520)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	2,602,215	4,724,276
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(1,694,107)</u>	<u>(1,303,244)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,694,107)	(1,303,244)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(1,694,107)</u>	<u>(1,303,244)</u>

# School District No. 57 (Prince George)

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

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	147,979,136	149,521,537
Operating - Tangible Capital Assets Purchased	493,582	884,445
Special Purpose Funds - Total Expense	17,072,107	22,826,840
Capital Fund - Total Expense	8,265,259	8,265,259
<b>Total Budget Bylaw Amount</b>	<b>173,810,084</b>	<b>181,498,081</b>

**Approved by the Board**

Original Signed by Trent Derrick	June 23, 2021
Signature of the Chairperson of the Board of Education	Date Signed
Original Signed by Cindy Heitman	June 23, 2021
Signature of the Superintendent	Date Signed
Original Signed by Darleen Patterson	June 23, 2021
Signature of the Secretary Treasurer	Date Signed

**School District No. 57 (Prince George)**

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(4,296,322)</u>	<u>(6,027,520)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(493,582)</u>	<u>(884,445)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(493,582)</u>	<u>(884,445)</u>
Amortization of Tangible Capital Assets	<u>5,652,683</u>	<u>5,652,683</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>5,159,101</u>	<u>4,768,238</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>862,779</u></u>	<u><u>(1,259,282)</u></u>

# School District No. 57 (Prince George)

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	143,875,021	143,452,248
Other	98,197	58,080
Other Revenue	1,006,785	1,526,378
Rentals and Leases	640,500	445,000
Investment Income	250,000	200,000
<b>Total Revenue</b>	<b>145,870,503</b>	<b>145,681,706</b>
<b>Expenses</b>		
Instruction	115,932,250	118,485,943
District Administration	7,273,551	6,999,970
Operations and Maintenance	20,096,701	19,901,120
Transportation and Housing	4,676,634	4,134,504
<b>Total Expense</b>	<b>147,979,136</b>	<b>149,521,537</b>
<b>Net Revenue (Expense)</b>	<b>(2,108,633)</b>	<b>(3,839,831)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,602,215</b>	<b>4,724,276</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(493,582)	(884,445)
<b>Total Net Transfers</b>	<b>(493,582)</b>	<b>(884,445)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 57 (Prince George)**  
**Annual Budget - Schedule of Operating Revenue by Source**  
**Year Ended June 30, 2022**

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	141,306,120	136,854,380
ISC/LEA Recovery	(390,454)	(390,454)
Other Ministry of Education Grants		
Pay Equity	2,271,692	2,271,692
Student Transportation Fund	687,663	687,663
Teachers' Labour Settlement Funding		3,726,145
Early Career Mentorship Funding		300,000
Early Learning Framework		2,822
<b>Total Provincial Grants - Ministry of Education</b>	<b>143,875,021</b>	<b>143,452,248</b>
<b>Provincial Grants - Other</b>	<b>98,197</b>	<b>58,080</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	320,000	350,000
Funding from First Nations	390,454	390,454
Miscellaneous		
Administrative Fees	95,000	108,701
After School Sports Initiative	-	198,000
Cafeteria Recoveries	50,000	40,000
Industry Training Authority	-	64,500
Miscellaneous	111,331	324,723
Municipal Purchasing Program Group Mastercard	20,000	20,000
Career Education Society Grant	20,000	30,000
<b>Total Other Revenue</b>	<b>1,006,785</b>	<b>1,526,378</b>
<b>Rentals and Leases</b>	<b>640,500</b>	<b>445,000</b>
<b>Investment Income</b>	<b>250,000</b>	<b>200,000</b>
<b>Total Operating Revenue</b>	<b>145,870,503</b>	<b>145,681,706</b>



**School District No. 57 (Prince George)**

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	56,659,575	57,415,324
Principals and Vice Principals	9,138,086	9,029,818
Educational Assistants	12,664,390	13,455,245
Support Staff	12,313,839	12,321,700
Other Professionals	8,633,838	7,738,831
Substitutes	3,737,788	3,968,485
<b>Total Salaries</b>	<b>103,147,516</b>	<b>103,929,403</b>
<b>Employee Benefits</b>	<b>23,417,147</b>	<b>23,580,763</b>
<b>Total Salaries and Benefits</b>	<b>126,564,663</b>	<b>127,510,166</b>
<b>Services and Supplies</b>		
Services	6,376,497	6,695,726
Student Transportation	4,581,329	4,064,763
Professional Development and Travel	1,244,806	1,283,746
Rentals and Leases	453,336	466,636
Dues and Fees	83,235	81,830
Insurance	340,155	335,500
Supplies	5,327,705	6,073,860
Utilities	3,007,410	3,009,310
<b>Total Services and Supplies</b>	<b>21,414,473</b>	<b>22,011,371</b>
<b>Total Operating Expense</b>	<b>147,979,136</b>	<b>149,521,537</b>

**School District No. 57 (Prince George)**

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	44,683,346	634,781	162,240	72,349		2,862,666	48,415,382
1.03 Career Programs	690,901					2,500	693,401
1.07 Library Services	1,224,241	27,811		464,111			1,716,163
1.08 Counselling	1,565,607	16,406					1,582,013
1.10 Special Education	5,532,896		9,883,433	138,789	2,522,812	68,074	18,146,004
1.30 English Language Learning	1,670,082						1,670,082
1.31 Indigenous Education	565,812	247,263	2,618,717	41,518	950,347	36,871	4,460,528
1.41 School Administration		7,902,410		2,729,915	432,909	498,333	11,563,567
1.60 Summer School							-
1.64 Other	90,144			88,398			178,542
<b>Total Function 1</b>	<b>56,023,029</b>	<b>8,828,671</b>	<b>12,664,390</b>	<b>3,535,080</b>	<b>3,906,068</b>	<b>3,468,444</b>	<b>88,425,682</b>
<b>4 District Administration</b>							
4.11 Educational Administration	636,546	309,415		184,838	1,215,029	32,600	2,378,428
4.40 School District Governance					144,936		144,936
4.41 Business Administration				887,136	1,556,932	9,956	2,454,024
<b>Total Function 4</b>	<b>636,546</b>	<b>309,415</b>	<b>-</b>	<b>1,071,974</b>	<b>2,916,897</b>	<b>42,556</b>	<b>4,977,388</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				96,217	855,216		951,433
5.50 Maintenance Operations				6,875,042	900,721	142,906	7,918,669
5.52 Maintenance of Grounds				673,141		83,882	757,023
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,644,400</b>	<b>1,755,937</b>	<b>226,788</b>	<b>9,627,125</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				51,404	54,936		106,340
7.70 Student Transportation				10,981			10,981
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,385</b>	<b>54,936</b>	<b>-</b>	<b>117,321</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>56,659,575</b>	<b>9,138,086</b>	<b>12,664,390</b>	<b>12,313,839</b>	<b>8,633,838</b>	<b>3,737,788</b>	<b>103,147,516</b>

**School District No. 57 (Prince George)**  
**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 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	48,415,382	10,672,683	59,088,065	4,380,149	63,468,214	65,300,236
1.03 Career Programs	693,401	155,857	849,258	157,920	1,007,178	1,220,224
1.07 Library Services	1,716,163	394,449	2,110,612	217,671	2,328,283	2,405,402
1.08 Counselling	1,582,013	355,260	1,937,273	1,450	1,938,723	2,109,999
1.10 Special Education	18,146,004	4,269,592	22,415,596	1,835,566	24,251,162	23,792,863
1.30 English Language Learning	1,670,082	374,933	2,045,015	8,150	2,053,165	2,222,023
1.31 Indigenous Education	4,460,528	1,051,726	5,512,254	575,114	6,087,368	6,012,082
1.41 School Administration	11,563,567	2,697,815	14,261,382	296,436	14,557,818	14,465,501
1.60 Summer School	-	-	-	-	-	53,959
1.64 Other	178,542	41,797	220,339	20,000	240,339	903,654
<b>Total Function 1</b>	<b>88,425,682</b>	<b>20,014,112</b>	<b>108,439,794</b>	<b>7,492,456</b>	<b>115,932,250</b>	<b>118,485,943</b>
<b>4 District Administration</b>						
4.11 Educational Administration	2,378,428	537,883	2,916,311	624,310	3,540,621	3,563,009
4.40 School District Governance	144,936	3,565	148,501	160,500	309,001	274,632
4.41 Business Administration	2,454,024	547,465	3,001,489	422,440	3,423,929	3,162,329
<b>Total Function 4</b>	<b>4,977,388</b>	<b>1,088,913</b>	<b>6,066,301</b>	<b>1,207,250</b>	<b>7,273,551</b>	<b>6,999,970</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	951,433	202,379	1,153,812	455,155	1,608,967	1,404,289
5.50 Maintenance Operations	7,918,669	1,899,425	9,818,094	3,388,569	13,206,663	13,229,514
5.52 Maintenance of Grounds	757,023	184,638	941,661	827,000	1,768,661	1,743,507
5.56 Utilities	-	-	-	3,512,410	3,512,410	3,523,810
<b>Total Function 5</b>	<b>9,627,125</b>	<b>2,286,442</b>	<b>11,913,567</b>	<b>8,183,134</b>	<b>20,096,701</b>	<b>19,901,120</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	106,340	25,002	131,342	5,300	136,642	146,508
7.70 Student Transportation	10,981	2,678	13,659	4,514,333	4,527,992	3,985,996
7.73 Housing	-	-	-	12,000	12,000	2,000
<b>Total Function 7</b>	<b>117,321</b>	<b>27,680</b>	<b>145,001</b>	<b>4,531,633</b>	<b>4,676,634</b>	<b>4,134,504</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>103,147,516</b>	<b>23,417,147</b>	<b>126,564,663</b>	<b>21,414,473</b>	<b>147,979,136</b>	<b>149,521,537</b>

# School District No. 57 (Prince George)

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

	<b>2022</b>	<b>2021 Amended</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>14,952,107</b>	20,706,840
Other Revenue	<b>2,098,000</b>	2,098,000
Investment Income	<b>22,000</b>	22,000
<b>Total Revenue</b>	<b>17,072,107</b>	<b>22,826,840</b>
<b>Expenses</b>		
Instruction	<b>16,307,119</b>	22,050,922
District Administration	<b>97,771</b>	108,701
Operations and Maintenance	<b>667,217</b>	667,217
<b>Total Expense</b>	<b>17,072,107</b>	<b>22,826,840</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 57 (Prince George)**  
 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
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			800,000	1,000,000					
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	667,217	491,986			320,000	78,400	163,625	2,197,842	395,411
Other			100,000	1,998,000					
Investment Income			20,000	2,000					
	667,217	491,986	120,000	2,000,000	320,000	78,400	163,625	2,197,842	395,411
<b>Less: Allocated to Revenue</b>	667,217	491,986	120,000	2,000,000	320,000	78,400	163,625	2,197,842	395,411
<b>Deferred Revenue, end of year</b>	-	-	800,000	1,000,000	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	667,217	491,986			320,000	78,400	163,625	2,197,842	395,411
Other Revenue			100,000	1,998,000					
Investment Income			20,000	2,000					
	667,217	491,986	120,000	2,000,000	320,000	78,400	163,625	2,197,842	395,411
<b>Expenses</b>									
<b>Salaries</b>									
Teachers						16,300	24,450	23,285	
Educational Assistants		395,519			236,641	23,459		195,820	
Support Staff								206,055	130,229
Other Professionals	65,580							904,651	
Substitutes									174,291
	65,580	395,519	-	-	236,641	39,759	24,450	1,329,811	304,520
Employee Benefits	13,719	96,467			57,717	9,381	5,489	305,878	70,891
Services and Supplies	587,918		120,000	2,000,000	25,642	29,260	133,686	562,153	20,000
	667,217	491,986	120,000	2,000,000	320,000	78,400	163,625	2,197,842	395,411
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 57 (Prince George)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	PRP Regional Hospital	PRP Two Wolves Centre	PRP FASD Outreach	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					<b>1,800,000</b>
<b>Add: Restricted Grants</b>					
Provincial Grants - Ministry of Education	9,317,721	352,661	259,060	708,184	14,952,107
Other					2,098,000
Investment Income					22,000
	<u>9,317,721</u>	<u>352,661</u>	<u>259,060</u>	<u>708,184</u>	<u>17,072,107</u>
<b>Less: Allocated to Revenue</b>	9,317,721	352,661	259,060	708,184	17,072,107
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,800,000</u>
<b>Revenues</b>					
Provincial Grants - Ministry of Education	9,317,721	352,661	259,060	708,184	14,952,107
Other Revenue					2,098,000
Investment Income					22,000
	<u>9,317,721</u>	<u>352,661</u>	<u>259,060</u>	<u>708,184</u>	<u>17,072,107</u>
<b>Expenses</b>					
<b>Salaries</b>					
Teachers	7,609,409	210,369	179,295	302,624	8,365,732
Educational Assistants		29,947			881,386
Support Staff			8,718	20,126	365,128
Other Professionals				122,977	1,093,208
Substitutes		6,279			180,570
	<u>7,609,409</u>	<u>246,595</u>	<u>188,013</u>	<u>445,727</u>	<u>10,886,024</u>
Employee Benefits	1,708,312	55,742	42,378	97,899	2,463,873
Services and Supplies		50,324	28,669	164,558	3,722,210
	<u>9,317,721</u>	<u>352,661</u>	<u>259,060</u>	<u>708,184</u>	<u>17,072,107</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# School District No. 57 (Prince George)

Schedule 4

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

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	2,612,576		2,612,576	2,612,576
Investment Income		5,000	5,000	5,000
Amortization of Deferred Capital Revenue	3,459,994		3,459,994	3,459,994
<b>Total Revenue</b>	<b>6,072,570</b>	<b>5,000</b>	<b>6,077,570</b>	<b>6,077,570</b>
<b>Expenses</b>				
Operations and Maintenance	2,612,576		2,612,576	2,612,576
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,652,683		5,652,683	5,652,683
<b>Total Expense</b>	<b>8,265,259</b>	<b>-</b>	<b>8,265,259</b>	<b>8,265,259</b>
<b>Net Revenue (Expense)</b>	<b>(2,192,689)</b>	<b>5,000</b>	<b>(2,187,689)</b>	<b>(2,187,689)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	493,582		493,582	884,445
<b>Total Net Transfers</b>	<b>493,582</b>	<b>-</b>	<b>493,582</b>	<b>884,445</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,699,107)</b>	<b>5,000</b>	<b>(1,694,107)</b>	<b>(1,303,244)</b>