

Annual Budget

School District No. 57 (Prince George)

June 30, 2023

School District No. 57 (Prince George)

June 30, 2023

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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 2022/2023 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 Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$175,504,897 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 16th DAY OF MAY, 2022;

READ A SECOND TIME THE 16th DAY OF MAY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 31st DAY OF MAY, 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) Annual Budget Bylaw 2022/2023, adopted by the Board the 31st DAY OF MAY, 2022.

Original signed Darleen Patterson

Secretary Treasurer

School District No. 57 (Prince George)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,045,000	13,079,063
Adult	11,375	51,375
Other	12,500	13,250
Total Ministry Operating Grant Funded FTE's	13,068,875	13,143,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education	164,511,893	165,876,079
Other	241,380	404,097
Tuition		12,000
Other Revenue	2,983,144	3,542,188
Rentals and Leases	765,000	500,000
Investment Income	253,000	272,000
Amortization of Deferred Capital Revenue	4,283,966	4,246,987
Total Revenue	173,038,383	174,853,351
Expenses		
Instruction	131,928,392	138,296,681
District Administration	7,126,119	7,331,211
Operations and Maintenance	30,219,906	30,375,091
Transportation and Housing	5,757,854	4,709,184
Total Expense	175,032,271	180,712,167
Net Revenue (Expense)	(1,993,888)	(5,858,816)
Budgeted Allocation (Retirement) of Surplus (Deficit)	335,854	4,953,048
Budgeted Surplus (Deficit), for the year	(1,658,034)	(905,768)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,658,034)	(905,768)
Budgeted Surplus (Deficit), for the year	(1,658,034)	(905,768)

School District No. 57 (Prince George)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	148,520,499	152,548,040
Operating - Tangible Capital Assets Purchased	472,626	1,360,576
Special Purpose Funds - Total Expense	17,342,583	18,882,034
Capital Fund - Total Expense	9,169,189	9,282,093
Total Budget Bylaw Amount	175,504,897	182,072,743

Approved by the Board

Original signed by Sharel Warrington

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Cindy Heitman

Signature of the Superintendent

Date Signed

Original signed by Darleen Patterson

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, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,993,888)</u>	<u>(5,858,816)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(472,626)</u>	<u>(1,360,576)</u>
Total Acquisition of Tangible Capital Assets	<u>(472,626)</u>	<u>(1,360,576)</u>
Amortization of Tangible Capital Assets	<u>6,414,626</u>	<u>6,513,331</u>
Total Effect of change in Tangible Capital Assets	<u>5,942,000</u>	<u>5,152,755</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>3,948,112</u></u>	<u><u>(706,061)</u></u>

School District No. 57 (Prince George)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	146,474,747	146,330,655
Other	241,380	404,097
Tuition		12,000
Other Revenue	926,144	1,458,816
Rentals and Leases	765,000	500,000
Investment Income	250,000	250,000
Total Revenue	148,657,271	148,955,568
Expenses		
Instruction	115,337,266	120,297,087
District Administration	7,042,005	7,233,440
Operations and Maintenance	20,383,374	20,439,854
Transportation and Housing	5,757,854	4,577,659
Total Expense	148,520,499	152,548,040
Net Revenue (Expense)	136,772	(3,592,472)
Budgeted Prior Year Surplus Appropriation	335,854	4,953,048
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(472,626)	(1,360,576)
Total Net Transfers	(472,626)	(1,360,576)
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	143,533,836	143,792,719
ISC/LEA Recovery	(441,144)	(441,144)
Other Ministry of Education Grants		
Pay Equity	2,271,692	2,271,692
Support Staff Benefits Grant	687,663	687,663
FSA Scorer Grant	-	15,693
Early Learning Framework	-	4,032
Special Education Funding Receivable	422,700	-
Total Provincial Grants - Ministry of Education	146,474,747	146,330,655
Provincial Grants - Other	241,380	404,097
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	441,144
Miscellaneous		
Administrative Fees	100,000	97,771
Cafeteria Recoveries	40,000	40,000
Miscellaneous	-	519,901
Municipal Purchasing Program Group Mastercard	25,000	20,000
Career Education Society Grant	-	20,000
Total Other Revenue	926,144	1,458,816
Rentals and Leases	765,000	500,000
Investment Income	250,000	250,000
Total Operating Revenue	148,657,271	148,955,568

School District No. 57 (Prince George)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	57,050,420	57,302,455
Principals and Vice Principals	10,009,816	9,983,727
Educational Assistants	14,195,794	15,141,906
Support Staff	11,971,309	12,165,145
Other Professionals	7,885,501	7,782,403
Substitutes	3,416,275	4,000,478
Total Salaries	104,529,115	106,376,114
Employee Benefits	23,086,896	23,982,798
Total Salaries and Benefits	127,616,011	130,358,912
Services and Supplies		
Services	4,801,968	5,864,437
Student Transportation	5,671,197	4,521,359
Professional Development and Travel	1,214,766	1,636,162
Rentals and Leases	431,235	488,077
Dues and Fees	115,235	86,098
Insurance	344,000	335,705
Supplies	4,815,766	6,247,080
Utilities	3,510,321	3,010,210
Total Services and Supplies	20,904,488	22,189,128
Total Operating Expense	148,520,499	152,548,040

School District No. 57 (Prince George)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	46,262,492	785,718	164,536	61,969	-	2,591,163	49,865,878
1.03 Career Programs	531,914	-	-	4,197	-	-	536,111
1.07 Library Services	1,262,265	-	-	431,751	-	-	1,694,016
1.08 Counselling	1,518,548	17,032	-	-	-	-	1,535,580
1.10 Special Education	5,094,053	412,941	11,336,122	79,454	2,232,635	69,074	19,224,279
1.30 English Language Learning	1,280,133	-	-	-	-	-	1,280,133
1.31 Indigenous Education	537,196	250,530	2,695,136	40,925	879,848	9,690	4,413,325
1.41 School Administration	-	7,842,947	-	2,724,441	369,109	447,086	11,383,583
1.60 Summer School	35,365	-	-	-	-	-	35,365
1.64 Other	-	-	-	91,034	-	-	91,034
Total Function 1	56,521,966	9,309,168	14,195,794	3,433,771	3,481,592	3,117,013	90,059,304
4 District Administration							
4.11 Educational Administration	528,454	554,120	-	128,513	1,019,196	66,800	2,297,083
4.40 School District Governance	-	-	-	-	145,305	-	145,305
4.41 Business Administration	-	146,528	-	824,999	1,414,881	10,121	2,396,529
Total Function 4	528,454	700,648	-	953,512	2,579,382	76,921	4,838,917
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	97,734	871,561	-	969,295
5.50 Maintenance Operations	-	-	-	6,748,545	909,693	140,104	7,798,342
5.52 Maintenance of Grounds	-	-	-	671,195	-	82,237	753,432
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	7,517,474	1,781,254	222,341	9,521,069
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	51,324	43,273	-	94,597
7.70 Student Transportation	-	-	-	15,228	-	-	15,228
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	66,552	43,273	-	109,825
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	57,050,420	10,009,816	14,195,794	11,971,309	7,885,501	3,416,275	104,529,115

School District No. 57 (Prince George)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	49,865,878	10,565,859	60,431,737	3,106,647	63,538,384	64,527,294
1.03 Career Programs	536,111	123,364	659,475	147,220	806,695	1,072,368
1.07 Library Services	1,694,016	395,625	2,089,641	203,982	2,293,623	2,350,779
1.08 Counselling	1,535,580	353,183	1,888,763	1,450	1,890,213	2,099,518
1.10 Special Education	19,224,279	4,289,863	23,514,142	1,067,805	24,581,947	25,818,043
1.30 English Language Learning	1,280,133	294,431	1,574,564	11,550	1,586,114	2,115,240
1.31 Indigenous Education	4,413,325	1,051,047	5,464,372	460,261	5,924,633	6,595,474
1.41 School Administration	11,383,583	2,657,819	14,041,402	294,650	14,336,052	14,733,639
1.60 Summer School	35,365	8,134	43,499	-	43,499	17,840
1.64 Other	91,034	22,203	113,237	222,869	336,106	966,892
Total Function 1	90,059,304	19,761,528	109,820,832	5,516,434	115,337,266	120,297,087
4 District Administration						
4.11 Educational Administration	2,297,083	527,304	2,824,387	516,901	3,341,288	3,569,524
4.40 School District Governance	145,305	7,411	152,716	170,000	322,716	376,759
4.41 Business Administration	2,396,529	548,792	2,945,321	432,680	3,378,001	3,287,157
Total Function 4	4,838,917	1,083,507	5,922,424	1,119,581	7,042,005	7,233,440
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	969,295	215,581	1,184,876	445,100	1,629,976	1,585,085
5.50 Maintenance Operations	7,798,342	1,816,519	9,614,861	3,315,822	12,930,683	13,557,011
5.52 Maintenance of Grounds	753,432	183,762	937,194	835,000	1,772,194	1,766,574
5.56 Utilities	-	-	-	4,050,521	4,050,521	3,531,184
Total Function 5	9,521,069	2,215,862	11,736,931	8,646,443	20,383,374	20,439,854
7 Transportation and Housing						
7.41 Transportation and Housing Administration	94,597	22,285	116,882	4,300	121,182	105,015
7.70 Student Transportation	15,228	3,714	18,942	5,605,730	5,624,672	4,460,644
7.73 Housing	-	-	-	12,000	12,000	12,000
Total Function 7	109,825	25,999	135,824	5,622,030	5,757,854	4,577,659
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	104,529,115	23,086,896	127,616,011	20,904,488	148,520,499	152,548,040

School District No. 57 (Prince George)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,282,583	16,776,662
Other Revenue	2,057,000	2,083,372
Investment Income	3,000	22,000
Total Revenue	17,342,583	18,882,034
Expenses		
Instruction	16,591,126	17,999,594
District Administration	84,114	97,771
Operations and Maintenance	667,343	653,144
Transportation and Housing	-	131,525
Total Expense	17,342,583	18,882,034
Budgeted Surplus (Deficit), for the year	-	-

School District No. 57 (Prince George)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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	-	-	-	-	-	-	-	225,000	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	667,343	488,553	-	-	320,000	78,400	172,306	2,197,842	395,411
Other	-	-	59,000	1,998,000	-	-	-	-	-
Investment Income	-	-	1,000	2,000	-	-	-	-	-
	667,343	488,553	60,000	2,000,000	320,000	78,400	172,306	2,197,842	395,411
Less: Allocated to Revenue	667,343	488,553	60,000	2,000,000	320,000	78,400	172,306	2,422,842	395,411
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	667,343	488,553	-	-	320,000	78,400	172,306	2,422,842	395,411
Other Revenue	-	-	59,000	1,998,000	-	-	-	-	-
Investment Income	-	-	1,000	2,000	-	-	-	-	-
	667,343	488,553	60,000	2,000,000	320,000	78,400	172,306	2,422,842	395,411
Expenses									
Salaries									
Teachers	-	-	-	-	-	17,810	50,605	206,783	-
Educational Assistants	-	392,759	-	-	228,521	25,760	-	189,890	-
Support Staff	-	-	-	-	-	-	-	178,113	117,649
Other Professionals	68,054	-	-	-	-	-	-	964,137	-
Substitutes	-	-	-	-	-	-	-	-	-
	68,054	392,759	-	-	228,521	43,570	50,605	1,538,923	117,649
Employee Benefits	14,972	95,794	-	-	55,736	10,379	11,639	358,604	28,695
Services and Supplies	584,317	-	60,000	2,000,000	35,743	24,451	110,062	525,315	249,067
	667,343	488,553	60,000	2,000,000	320,000	78,400	172,306	2,422,842	395,411
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	PRP Hospital Program	PRP Two Wolves	POP FASD	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	225,000
Add: Restricted Grants					
Provincial Grants - Ministry of Education	9,417,824	352,661	259,059	708,184	15,057,583
Other	-	-	-	-	2,057,000
Investment Income	-	-	-	-	3,000
	<u>9,417,824</u>	<u>352,661</u>	<u>259,059</u>	<u>708,184</u>	<u>17,117,583</u>
Less: Allocated to Revenue	9,417,824	352,661	259,059	708,184	17,342,583
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues					
Provincial Grants - Ministry of Education	9,417,824	352,661	259,059	708,184	15,282,583
Other Revenue	-	-	-	-	2,057,000
Investment Income	-	-	-	-	3,000
	<u>9,417,824</u>	<u>352,661</u>	<u>259,059</u>	<u>708,184</u>	<u>17,342,583</u>
Expenses					
Salaries					
Teachers	7,656,767	212,157	182,574	312,303	8,638,999
Educational Assistants	-	28,250	-	-	865,180
Support Staff	-	-	8,547	20,418	324,727
Other Professionals	-	-	-	124,095	1,156,286
Substitutes	-	6,279	-	-	6,279
	<u>7,656,767</u>	<u>246,686</u>	<u>191,121</u>	<u>456,816</u>	<u>10,991,471</u>
Employee Benefits	1,761,057	56,896	44,076	104,111	2,541,959
Services and Supplies	-	49,079	23,862	147,257	3,809,153
	<u>9,417,824</u>	<u>352,661</u>	<u>259,059</u>	<u>708,184</u>	<u>17,342,583</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 57 (Prince George)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	2,754,563		2,754,563	2,768,762
Amortization of Deferred Capital Revenue	4,283,966		4,283,966	4,246,987
Total Revenue	7,038,529	-	7,038,529	7,015,749
Expenses				
Operations and Maintenance	2,754,563		2,754,563	2,768,762
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,414,626		6,414,626	6,513,331
Total Expense	9,169,189	-	9,169,189	9,282,093
Net Revenue (Expense)	(2,130,660)	-	(2,130,660)	(2,266,344)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	472,626		472,626	1,360,576
Total Net Transfers	472,626	-	472,626	1,360,576
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,658,034)	-	(1,658,034)	(905,768)