

Amended 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 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 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 and Child Care Policies 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 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 \$188,214,549 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 28th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY, 2023;

Original Signed by Rachael Weber, Chair
Chairperson of the Board

Original Signed by Darleen Patterson, Secretary Treasurer
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 57 (Prince George)
Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 28th DAY OF FEBRUARY, 2023.

Original Signed by Darleen Patterson, Secretary Treasurer
Secretary Treasurer

School District No. 57 (Prince George)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,198,500	13,079,063
Adult	13,125	51,375
Other	0,125	13,250
Total Ministry Operating Grant Funded FTE's	13,211,750	13,143,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	175,598,081	164,511,893
Other	392,360	241,380
Tuition	6,375	
Other Revenue	3,485,577	2,983,144
Rentals and Leases	765,000	765,000
Investment Income	522,000	253,000
Amortization of Deferred Capital Revenue	4,311,228	4,283,966
Total Revenue	185,080,621	173,038,383
Expenses		
Instruction	143,990,756	131,928,392
District Administration	7,151,701	7,126,119
Operations and Maintenance	30,166,184	30,219,906
Transportation and Housing	5,543,847	5,757,854
Total Expense	186,852,488	175,032,271
Net Revenue (Expense)	(1,771,867)	(1,993,888)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,030,510	335,854
Budgeted Surplus (Deficit), for the year	1,258,643	(1,658,034)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,258,643	(1,658,034)
Budgeted Surplus (Deficit), for the year	1,258,643	(1,658,034)

School District No. 57 (Prince George)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	157,942,254	148,520,499
Operating - Tangible Capital Assets Purchased	876,056	472,626
Special Purpose Funds - Total Expense	20,137,805	17,342,583
Capital Fund - Total Expense	8,772,429	9,169,189
Capital Fund - Tangible Capital Assets Purchased from Local Capital	486,005	
Total Budget Bylaw Amount	188,214,549	175,504,897

Approved by the Board

Original signed by Rachael Weber, Board Chair

February 28, 2023

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Cindy Heitman, Superintendent

February 28, 2023

Signature of the Superintendent

Date Signed

Original signed by Darleen Patterson, Secretary Treasurer

February 28, 2023

Signature of the Secretary Treasurer

Date Signed

School District No. 57 (Prince George)

Statement 4

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

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,771,867)	(1,993,888)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(876,056)	(472,626)
From Local Capital	(486,005)	
From Deferred Capital Revenue	(5,486,919)	
Total Acquisition of Tangible Capital Assets	(6,848,980)	(472,626)
Amortization of Tangible Capital Assets	6,608,361	6,414,626
Total Effect of change in Tangible Capital Assets	(240,619)	5,942,000
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,012,486)	3,948,112

School District No. 57 (Prince George)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,160,902	-	40,856,604	46,017,506
Changes for the year				
Net Revenue (Expense) for the year	(1,665,553)		(106,314)	(1,771,867)
Interfund Transfers				
Tangible Capital Assets Purchased	(876,056)		876,056	-
Local Capital	(488,901)		488,901	-
Net Changes for the year	(3,030,510)	-	1,258,643	(1,771,867)
Budgeted Accumulated Surplus (Deficit), end of year	2,130,392	-	42,115,247	44,245,639

School District No. 57 (Prince George)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	153,210,761	146,474,747
Other	392,360	241,380
Tuition	6,375	
Other Revenue	1,402,205	926,144
Rentals and Leases	765,000	765,000
Investment Income	500,000	250,000
Total Revenue	156,276,701	148,657,271
Expenses		
Instruction	124,919,200	115,337,266
District Administration	7,049,194	7,042,005
Operations and Maintenance	20,592,552	20,383,374
Transportation and Housing	5,381,308	5,757,854
Total Expense	157,942,254	148,520,499
Net Revenue (Expense)	(1,665,553)	136,772
Budgeted Prior Year Surplus Appropriation	3,030,510	335,854
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(876,056)	(472,626)
Local Capital	(488,901)	
Total Net Transfers	(1,364,957)	(472,626)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 57 (Prince George)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	146,188,794	143,533,836
ISC/LEA Recovery	(447,427)	(441,144)
Other Ministry of Education and Child Care Grants		
Pay Equity	2,271,692	2,271,692
Funding for Graduated Adults	75,136	
Student Transportation Fund	687,663	687,663
Support Staff Benefits Grant	198,514	
FSA Scorer Grant	15,693	
Early Learning Framework (ELF) Implementation	1,908	
Teachers and Excluded/Exempt Labour Settlement Funding	4,218,788	
Special Education Funding Receivable		422,700
Total Provincial Grants - Ministry of Education and Child Care	153,210,761	146,474,747
Provincial Grants - Other	392,360	241,380
Tuition		
International and Out of Province Students	6,375	
Total Tuition	6,375	-
Other Revenues		
Other School District/Education Authorities	300,000	320,000
Funding from First Nations	447,427	441,144
Miscellaneous		
Administrative Fees	102,507	100,000
Cafeteria Recoveries	40,000	40,000
Miscellaneous	487,271	
Municipal Purchasing Program Group Mastercard	25,000	25,000
Total Other Revenue	1,402,205	926,144
Rentals and Leases	765,000	765,000
Investment Income	500,000	250,000
Total Operating Revenue	156,276,701	148,657,271

School District No. 57 (Prince George)

Schedule 2B

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

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	60,013,292	57,050,420
Principals and Vice Principals	10,418,162	10,009,816
Educational Assistants	16,200,881	14,195,794
Support Staff	12,081,541	11,971,309
Other Professionals	8,262,485	7,885,501
Substitutes	3,926,531	3,416,275
Total Salaries	110,902,892	104,529,115
Employee Benefits	24,521,007	23,086,896
Total Salaries and Benefits	135,423,899	127,616,011
Services and Supplies		
Services	5,058,335	4,801,968
Student Transportation	5,297,560	5,671,197
Professional Development and Travel	1,655,089	1,214,766
Rentals and Leases	427,435	431,235
Dues and Fees	96,235	115,235
Insurance	387,500	344,000
Supplies	6,321,093	4,815,766
Utilities	3,275,108	3,510,321
Total Services and Supplies	22,518,355	20,904,488
Total Operating Expense	157,942,254	148,520,499

School District No. 57 (Prince George)

Schedule 2C

Amended 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	48,589,875	783,658	158,432	38,753		3,056,633	52,627,351
1.03 Career Programs	514,157			4,236			518,393
1.07 Library Services	1,274,552			445,135			1,719,687
1.08 Counselling	1,550,634	1,370					1,552,004
1.10 Special Education	5,363,210	330,160	13,136,281	87,551	2,348,664	134,520	21,400,386
1.30 English Language Learning	1,373,085						1,373,085
1.31 Indigenous Education	886,758	398,427	2,875,348	72,152	930,294	9,690	5,172,669
1.41 School Administration		8,169,633		2,822,847	385,474	502,043	11,879,997
1.60 Summer School							-
1.64 Other			30,820	96,286		1,270	128,376
Total Function 1	59,552,271	9,683,248	16,200,881	3,566,960	3,664,432	3,704,156	96,371,948
4 District Administration							
4.11 Educational Administration	461,021	583,502		86,648	1,032,445	30,129	2,193,745
4.40 School District Governance					145,305		145,305
4.41 Business Administration		151,412		832,601	1,473,808	10,465	2,468,286
Total Function 4	461,021	734,914	-	919,249	2,651,558	40,594	4,807,336
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				98,088	954,758		1,052,846
5.50 Maintenance Operations				6,780,806	944,303	140,104	7,865,213
5.52 Maintenance of Grounds				654,430		41,677	696,107
5.56 Utilities							-
Total Function 5	-	-	-	7,533,324	1,899,061	181,781	9,614,166
7 Transportation and Housing							
7.41 Transportation and Housing Administration				46,138	47,434		93,572
7.70 Student Transportation				15,870			15,870
7.73 Housing							-
Total Function 7	-	-	-	62,008	47,434	-	109,442
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	60,013,292	10,418,162	16,200,881	12,081,541	8,262,485	3,926,531	110,902,892

School District No. 57 (Prince George)

Schedule 2C

Amended 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 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	52,627,351	11,122,085	63,749,436	4,441,240	68,190,676	63,538,384
1.03 Career Programs	518,393	119,289	637,682	337,793	975,475	806,695
1.07 Library Services	1,719,687	401,715	2,121,402	195,135	2,316,537	2,293,623
1.08 Counselling	1,552,004	356,961	1,908,965	1,450	1,910,415	1,890,213
1.10 Special Education	21,400,386	4,820,321	26,220,707	709,397	26,930,104	24,581,947
1.30 English Language Learning	1,373,085	315,810	1,688,895	11,844	1,700,739	1,586,114
1.31 Indigenous Education	5,172,669	1,228,779	6,401,448	830,268	7,231,716	5,924,633
1.41 School Administration	11,879,997	2,730,412	14,610,409	330,791	14,941,200	14,336,052
1.60 Summer School	-	-	-	-	-	43,499
1.64 Other	128,376	31,001	159,377	562,961	722,338	336,106
Total Function 1	96,371,948	21,126,373	117,498,321	7,420,879	124,919,200	115,337,266
4 District Administration						
4.11 Educational Administration	2,193,745	502,907	2,696,652	510,178	3,206,830	3,341,288
4.40 School District Governance	145,305	7,411	152,716	236,000	388,716	322,716
4.41 Business Administration	2,468,286	564,842	3,033,128	420,520	3,453,648	3,378,001
Total Function 4	4,807,336	1,075,160	5,882,496	1,166,698	7,049,194	7,042,005
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,052,846	233,971	1,286,817	488,600	1,775,417	1,629,976
5.50 Maintenance Operations	7,865,213	1,889,887	9,755,100	3,533,840	13,288,940	12,930,683
5.52 Maintenance of Grounds	696,107	169,780	865,887	847,000	1,712,887	1,772,194
5.56 Utilities	-	-	-	3,815,308	3,815,308	4,050,521
Total Function 5	9,614,166	2,293,638	11,907,804	8,684,748	20,592,552	20,383,374
7 Transportation and Housing						
7.41 Transportation and Housing Administration	93,572	21,965	115,537	4,300	119,837	121,182
7.70 Student Transportation	15,870	3,871	19,741	5,229,730	5,249,471	5,624,672
7.73 Housing	-	-	-	12,000	12,000	12,000
Total Function 7	109,442	25,836	135,278	5,246,030	5,381,308	5,757,854
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	110,902,892	24,521,007	135,423,899	22,518,355	157,942,254	148,520,499

School District No. 57 (Prince George)

Schedule 3

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

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	18,032,433	15,282,583
Other Revenue	2,083,372	2,057,000
Investment Income	22,000	3,000
Total Revenue	20,137,805	17,342,583
Expenses		
Instruction	19,071,556	16,591,126
District Administration	102,507	84,114
Operations and Maintenance	801,203	667,343
Transportation and Housing	162,539	
Total Expense	20,137,805	17,342,583
Budgeted Surplus (Deficit), for the year	-	-

School District No. 57 (Prince George)

Schedule 3A

Amended 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	\$ -	\$ 61,554	\$ 846,083	\$ 1,222,828	\$ 57,601	44,849	\$ 30,943	\$ 311,092	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	667,343	506,825			320,000	78,400	200,961	2,261,144	410,199
Other			40,000	1,998,000					
Investment Income			20,000	2,000					
	667,343	506,825	60,000	2,000,000	320,000	78,400	200,961	2,261,144	410,199
Less: Allocated to Revenue	667,343	568,379	60,000	2,000,000	377,601	123,249	231,904	2,572,236	410,199
Deferred Revenue, end of year	-	-	846,083	1,222,828	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	667,343	568,379			377,601	123,249	231,904	2,572,236	410,199
Other Revenue			40,000	1,998,000					
Investment Income			20,000	2,000					
	667,343	568,379	60,000	2,000,000	377,601	123,249	231,904	2,572,236	410,199
Expenses									
Salaries									
Teachers						18,476	39,526	298,690	203,785
Principals and Vice Principals									
Educational Assistants		456,933			227,246	11,331	16,646	189,890	
Support Staff								181,369	117,649
Other Professionals	70,890							982,009	
Substitutes									
	70,890	456,933	-	-	227,246	29,807	56,172	1,651,958	321,434
Employee Benefits	15,596	111,446			55,425	7,013	13,151	384,647	75,565
Services and Supplies	580,857		60,000	2,000,000	94,930	86,429	162,581	535,631	13,200
	667,343	568,379	60,000	2,000,000	377,601	123,249	231,904	2,572,236	410,199
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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 / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	ECL Early Care & Learning
Deferred Revenue, beginning of year	\$ -	\$ 36,291	\$ -	\$ 37,882	\$ 30,193	\$ 103,667	\$ -	\$ -	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	9,628,563	126,248	51,000	6,000			55,400	1,439,982	175,000
Other									
Investment Income									
	9,628,563	126,248	51,000	6,000	-	-	55,400	1,439,982	175,000
Less: Allocated to Revenue	9,628,563	162,539	51,000	43,882	30,193	103,667	55,400	1,439,982	175,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	9,628,563	162,539	51,000	43,882	30,193	103,667	55,400	1,439,982	175,000
Other Revenue									
Investment Income									
	9,628,563	162,539	51,000	43,882	30,193	103,667	55,400	1,439,982	175,000
Expenses									
Salaries									
Teachers	7,828,101								
Principals and Vice Principals									120,253
Educational Assistants			2,582						
Support Staff								11,460	
Other Professionals									
Substitutes									
	7,828,101	-	2,582	-	-	-	-	11,460	120,253
Employee Benefits	1,800,462		501					2,795	27,658
Services and Supplies		162,539	47,917	43,882	30,193	103,667	55,400	1,425,727	27,089
	9,628,563	162,539	51,000	43,882	30,193	103,667	55,400	1,439,982	175,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	PRP UHNBC	PRP Two Wolves Centre	PRP FASD Outreach	FASD - Other	Community LINK - Other	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	3,999	-	215,183	5,372	-	3,007,537
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	371,127	281,842	730,872	-	-	17,310,906
Other					40,000	2,078,000
Investment Income						22,000
	371,127	281,842	730,872	-	40,000	19,410,906
Less: Allocated to Revenue	372,127	281,842	737,327	5,372	40,000	20,137,805
Deferred Revenue, end of year	2,999	-	208,728	-	-	2,280,638
Revenues						
Provincial Grants - Ministry of Education and Child Care	372,127	281,842	737,327			18,032,433
Other Revenue				5,372	40,000	2,083,372
Investment Income						22,000
	372,127	281,842	737,327	5,372	40,000	20,137,805
Expenses						
Salaries						
Teachers	221,718	193,686	320,824			9,124,806
Principals and Vice Principals						120,253
Educational Assistants	33,626					938,254
Support Staff		8,832	20,830			340,140
Other Professionals			129,756			1,182,655
Substitutes	7,147					7,147
	262,491	202,518	471,410	-	-	11,713,255
Employee Benefits	60,611	46,702	107,416			2,708,988
Services and Supplies	49,025	32,622	158,501	5,372	40,000	5,715,562
	372,127	281,842	737,327	5,372	40,000	20,137,805
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 57 (Prince George)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	4,354,887		4,354,887	2,754,563
Amortization of Deferred Capital Revenue	4,311,228		4,311,228	4,283,966
Total Revenue	8,666,115	-	8,666,115	7,038,529
Expenses				
Operations and Maintenance	2,164,068		2,164,068	2,754,563
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,608,361		6,608,361	6,414,626
Total Expense	8,772,429	-	8,772,429	9,169,189
Net Revenue (Expense)	(106,314)	-	(106,314)	(2,130,660)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	876,056		876,056	472,626
Local Capital		488,901	488,901	
Total Net Transfers	876,056	488,901	1,364,957	472,626
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	486,005	(486,005)	-	
Total Other Adjustments to Fund Balances	486,005	(486,005)	-	
Budgeted Surplus (Deficit), for the year	1,255,747	2,896	1,258,643	(1,658,034)