

Annual Budget

School District No. 57 (Prince George)

June 30, 2024

School District No. 57 (Prince George)

June 30, 2024

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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 2023/2024 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 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$199,164,132 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 27th DAY OF JUNE, 2023;

READ A SECOND TIME THE 27th DAY OF JUNE, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF JUNE, 2023;

Original Signed by Rachael Weber
Chairperson of the Board

Original Signed by Lynda Minnabarriet
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 57 (Prince George) Annual Budget Bylaw 2023/2024, adopted by the Board the 27th DAY OF JUNE, 2023.

Original Signed by Lynda Minnabarriet
Secretary Treasurer

School District No. 57 (Prince George)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,224,625	13,198,500
Adult	7,000	13,125
Other	15,125	0,125
Total Ministry Operating Grant Funded FTE's	13,246,750	13,211,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	187,033,551	175,598,081
Other	241,380	392,360
Tuition		6,375
Other Revenue	3,035,803	3,485,577
Rentals and Leases	690,000	765,000
Investment Income	602,000	522,000
Amortization of Deferred Capital Revenue	4,332,762	4,311,228
Total Revenue	195,935,496	185,080,621
Expenses		
Instruction	154,116,168	143,990,756
District Administration	6,497,242	7,151,701
Operations and Maintenance	31,967,125	30,166,184
Transportation and Housing	6,110,123	5,543,847
Total Expense	198,690,658	186,852,488
Net Revenue (Expense)	(2,755,162)	(1,771,867)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,112,642	3,030,510
Budgeted Surplus (Deficit), for the year	(1,642,520)	1,258,643
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,642,520)	1,258,643
Budgeted Surplus (Deficit), for the year	(1,642,520)	1,258,643

School District No. 57 (Prince George)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	169,364,530	157,942,254
Operating - Tangible Capital Assets Purchased	473,474	876,056
Special Purpose Funds - Total Expense	20,322,809	20,137,805
Capital Fund - Total Expense	9,003,319	8,772,429
Capital Fund - Tangible Capital Assets Purchased from Local Capital		486,005
Total Budget Bylaw Amount	199,164,132	188,214,549

Approved by the Board

Original signed by Rachael Weber

June 27, 2023

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Pamela Spooner

June 28, 2023

Signature of the Superintendent

Date Signed

Original signed by Lynda Minnabarriet

June 28, 2023

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, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,755,162)	(1,771,867)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(473,474)	(876,056)
From Local Capital		(486,005)
From Deferred Capital Revenue	(2,622,674)	(5,486,919)
Total Acquisition of Tangible Capital Assets	(3,096,148)	(6,848,980)
Amortization of Tangible Capital Assets	6,448,756	6,608,361
Total Effect of change in Tangible Capital Assets	3,352,608	(240,619)
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	597,446	(2,012,486)

School District No. 57 (Prince George)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	166,216,179	153,210,761
Other	241,380	392,360
Tuition		6,375
Other Revenue	997,803	1,402,205
Rentals and Leases	690,000	765,000
Investment Income	580,000	500,000
Total Revenue	168,725,362	156,276,701
Expenses		
Instruction	134,576,078	124,919,200
District Administration	6,381,866	7,049,194
Operations and Maintenance	22,296,463	20,592,552
Transportation and Housing	6,110,123	5,381,308
Total Expense	169,364,530	157,942,254
Net Revenue (Expense)	(639,168)	(1,665,553)
Budgeted Prior Year Surplus Appropriation	1,112,642	3,030,510
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(473,474)	(876,056)
Local Capital		(488,901)
Total Net Transfers	(473,474)	(1,364,957)
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, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	160,738,162	146,188,794
ISC/LEA Recovery	(447,427)	(447,427)
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	201,637	198,514
FSA Scorer Grant	-	15,693
Early Learning Framework (ELF) Implementation	-	1,908
Teacher and Support Staff Labour Settlement Funding	1,961,392	4,218,788
Management Labour Increase Funding	803,060	-
Total Provincial Grants - Ministry of Education and Child Care	166,216,179	153,210,761
Provincial Grants - Other	241,380	392,360
Tuition		
International and Out of Province Students	-	6,375
Total Tuition	-	6,375
Other Revenues		
Other School District/Education Authorities	320,000	300,000
Funding from First Nations	447,427	447,427
Miscellaneous		
Administrative Fees	115,376	102,507
Cafeteria Recoveries	80,000	40,000
Miscellaneous	-	487,271
Municipal Purchasing Program Group Mastercard	35,000	25,000
Total Other Revenue	997,803	1,402,205
Rentals and Leases	690,000	765,000
Investment Income	580,000	500,000
Total Operating Revenue	168,725,362	156,276,701

School District No. 57 (Prince George)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	65,712,359	60,013,292
Principals and Vice Principals	10,957,280	10,418,162
Educational Assistants	18,074,701	16,200,881
Support Staff	13,452,037	12,081,541
Other Professionals	8,545,516	8,262,485
Substitutes	3,587,628	3,926,531
Total Salaries	120,329,521	110,902,892
Employee Benefits	28,008,469	24,521,007
Total Salaries and Benefits	148,337,990	135,423,899
Services and Supplies		
Services	4,294,910	5,058,335
Student Transportation	5,967,112	5,297,560
Professional Development and Travel	1,346,014	1,655,089
Rentals and Leases	517,069	427,435
Dues and Fees	102,185	96,235
Insurance	380,800	387,500
Supplies	4,926,692	6,321,093
Utilities	3,491,758	3,275,108
Total Services and Supplies	21,026,540	22,518,355
Total Operating Expense	169,364,530	157,942,254

School District No. 57 (Prince George)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	53,315,983	795,473	192,450	35,752		2,726,914	57,066,572
1.03 Career Programs	465,602			4,751			470,353
1.07 Library Services	1,545,482			492,631			2,038,113
1.08 Counselling	1,687,444						1,687,444
1.10 Special Education	5,546,253	531,167	14,880,013	120,892	2,409,110	69,860	23,557,295
1.20 Early Learning and Child Care							-
1.30 English Language Learning	1,623,347						1,623,347
1.31 Indigenous Education	951,113	431,571	2,967,982	80,409	1,099,345	9,690	5,540,110
1.41 School Administration		8,720,872		3,173,143	410,614	526,408	12,831,037
1.60 Summer School	43,899						43,899
1.64 Other			34,256	107,635			141,891
Total Function 1	65,179,123	10,479,083	18,074,701	4,015,213	3,919,069	3,332,872	105,000,061
4 District Administration							
4.11 Educational Administration	533,236	320,331		47,030	916,621	18,788	1,836,006
4.40 School District Governance					153,478		153,478
4.41 Business Administration		157,866		857,575	1,451,725	11,667	2,478,833
Total Function 4	533,236	478,197	-	904,605	2,521,824	30,455	4,468,317
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				107,070	1,083,472		1,190,542
5.50 Maintenance Operations				7,622,982	936,878	179,811	8,739,671
5.52 Maintenance of Grounds				728,424		44,490	772,914
5.56 Utilities							-
Total Function 5	-	-	-	8,458,476	2,020,350	224,301	10,703,127
7 Transportation and Housing							
7.41 Transportation and Housing Administration				57,062	84,273		141,335
7.70 Student Transportation				16,681			16,681
7.73 Housing							-
Total Function 7	-	-	-	73,743	84,273	-	158,016
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	65,712,359	10,957,280	18,074,701	13,452,037	8,545,516	3,587,628	120,329,521

School District No. 57 (Prince George)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	57,066,572	13,213,753	70,280,325	3,216,922	73,497,247	68,190,676
1.03 Career Programs	470,353	110,139	580,492	153,700	734,192	975,475
1.07 Library Services	2,038,113	484,801	2,522,914	193,855	2,716,769	2,316,537
1.08 Counselling	1,687,444	394,862	2,082,306	1,450	2,083,756	1,910,415
1.10 Special Education	23,557,295	5,587,670	29,144,965	708,121	29,853,086	26,930,104
1.20 Early Learning and Child Care	-	-	-	-	-	-
1.30 English Language Learning	1,623,347	379,863	2,003,210	17,000	2,020,210	1,700,739
1.31 Indigenous Education	5,540,110	1,329,309	6,869,419	369,025	7,238,444	7,231,716
1.41 School Administration	12,831,037	2,862,762	15,693,799	335,641	16,029,440	14,941,200
1.60 Summer School	43,899	10,491	54,390	-	54,390	-
1.64 Other	141,891	35,473	177,364	171,180	348,544	722,338
Total Function 1	105,000,061	24,409,123	129,409,184	5,166,894	134,576,078	124,919,200
4 District Administration						
4.11 Educational Administration	1,836,006	403,462	2,239,468	395,386	2,634,854	3,206,830
4.40 School District Governance	153,478	8,441	161,919	118,500	280,419	388,716
4.41 Business Administration	2,478,833	556,985	3,035,818	430,775	3,466,593	3,453,648
Total Function 4	4,468,317	968,888	5,437,205	944,661	6,381,866	7,049,194
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,190,542	255,380	1,445,922	502,450	1,948,372	1,775,417
5.50 Maintenance Operations	8,739,671	2,145,537	10,885,208	3,487,082	14,372,290	13,288,940
5.52 Maintenance of Grounds	772,914	193,229	966,143	977,900	1,944,043	1,712,887
5.56 Utilities	-	-	-	4,031,758	4,031,758	3,815,308
Total Function 5	10,703,127	2,594,146	13,297,273	8,999,190	22,296,463	20,592,552
7 Transportation and Housing						
7.41 Transportation and Housing Administration	141,335	32,142	173,477	500	173,977	119,837
7.70 Student Transportation	16,681	4,170	20,851	5,908,295	5,929,146	5,249,471
7.73 Housing	-	-	-	7,000	7,000	12,000
Total Function 7	158,016	36,312	194,328	5,915,795	6,110,123	5,381,308
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	120,329,521	28,008,469	148,337,990	21,026,540	169,364,530	157,942,254

School District No. 57 (Prince George)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	18,262,809	18,032,433
Other Revenue	2,038,000	2,083,372
Investment Income	22,000	22,000
Total Revenue	20,322,809	20,137,805
Expenses		
Instruction	19,540,090	19,071,556
District Administration	115,376	102,507
Operations and Maintenance	667,343	801,203
Transportation and Housing	-	162,539
Total Expense	20,322,809	20,137,805
Budgeted Surplus (Deficit), for the year	-	-

School District No. 57 (Prince George)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	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					31,845				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	667,343	608,416			320,000	78,400	175,961	2,357,716	432,760
Other			40,000	1,998,000					
Investment Income			20,000	2,000					
	667,343	608,416	60,000	2,000,000	320,000	78,400	175,961	2,357,716	432,760
Less: Allocated to Revenue	667,343	608,416	60,000	2,000,000	351,845	78,400	175,961	2,357,716	432,760
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	667,343	608,416			351,845	78,400	175,961	2,357,716	432,760
Other Revenue			40,000	1,998,000					
Investment Income			20,000	2,000					
	667,343	608,416	60,000	2,000,000	351,845	78,400	175,961	2,357,716	432,760
Expenses									
Salaries									
Teachers						19,724	57,493	469,700	
Principals and Vice Principals									
Educational Assistants		486,733			273,636			187,401	
Support Staff					68,409				126,616
Other Professionals	75,935							1,178,661	
Substitutes									211,904
	75,935	486,733	-	-	342,045	19,724	57,493	1,835,762	338,520
Employee Benefits	16,022	121,683				4,615	13,453	430,963	81,240
Services and Supplies	575,386		60,000	2,000,000	9,800	54,061	105,015	90,991	13,000
	667,343	608,416	60,000	2,000,000	351,845	78,400	175,961	2,357,716	432,760
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

	Classroom Enhancement Fund - Staffing	Changing Results for Young Children	ECL Early Care & Learning	Feeding Futures Fund	PRP UHNBC	PRP Two Wolves Centre	PRP FASD Outreach	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			11,226					43,071
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	10,158,134	6,000	175,000	1,682,425	413,128	320,615	823,840	18,219,738
Other								2,038,000
Investment Income								22,000
	10,158,134	6,000	175,000	1,682,425	413,128	320,615	823,840	20,279,738
Less: Allocated to Revenue	10,158,134	6,000	186,226	1,682,425	413,128	320,615	823,840	20,322,809
Deferred Revenue, end of year	-	-	-	-	-	-	-	-
Revenues								
Provincial Grants - Ministry of Education and Child Care	10,158,134	6,000	186,226	1,682,425	413,128	320,615	823,840	18,262,809
Other Revenue								2,038,000
Investment Income								22,000
	10,158,134	6,000	186,226	1,682,425	413,128	320,615	823,840	20,322,809
Expenses								
Salaries								
Teachers	8,231,875			20,408	236,684	206,283	356,525	9,598,692
Principals and Vice Principals			153,589					153,589
Educational Assistants					33,413			981,183
Support Staff				235,972		9,892	23,162	464,051
Other Professionals							137,055	1,391,651
Substitutes					7,431	5,232		224,567
	8,231,875	-	153,589	256,380	277,528	221,407	516,742	12,813,733
Employee Benefits	1,926,259		32,637	63,768	65,525	51,993	118,136	2,926,294
Services and Supplies		6,000		1,362,277	70,075	47,215	188,962	4,582,782
	10,158,134	6,000	186,226	1,682,425	413,128	320,615	823,840	20,322,809
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	2,554,563		2,554,563	4,354,887
Amortization of Deferred Capital Revenue	4,332,762		4,332,762	4,311,228
Total Revenue	6,887,325	-	6,887,325	8,666,115
Expenses				
Operations and Maintenance	2,554,563		2,554,563	2,164,068
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,448,756		6,448,756	6,608,361
Total Expense	9,003,319	-	9,003,319	8,772,429
Net Revenue (Expense)	(2,115,994)	-	(2,115,994)	(106,314)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	473,474		473,474	876,056
Local Capital			-	488,901
Total Net Transfers	473,474	-	473,474	1,364,957
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,642,520)	-	(1,642,520)	1,258,643