

Amended 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 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 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 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 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 \$205,365,388 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 30th DAY OF JANUARY, 2024;

READ A SECOND TIME THE 30th DAY OF JANUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 30th DAY OF JANUARY, 2024;

Original signed by Craig Brennan
Chairperson of the Board

Original signed by Lynda Minnabarriet,
Acting Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 57 (Prince George)
Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 30th DAY OF JANUARY, 2024.

Original signed by Lynda Minnabarriet,
Acting Secretary Treasurer

School District No. 57 (Prince George)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,237,188	13,224,625
Adult	10,750	7,000
Other	0,250	15,125
Total Ministry Operating Grant Funded FTE's	13,248,188	13,246,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	193,210,787	187,033,551
Other	413,688	241,380
Tuition	40,765	
Other Revenue	3,178,092	3,035,803
Rentals and Leases	740,000	690,000
Investment Income	652,000	602,000
Amortization of Deferred Capital Revenue	4,362,179	4,332,762
Total Revenue	202,597,511	195,935,496
Expenses		
Instruction	158,701,309	154,116,168
District Administration	6,979,346	6,497,242
Operations and Maintenance	32,550,448	31,967,125
Transportation and Housing	5,836,067	6,110,123
Total Expense	204,067,170	198,690,658
Net Revenue (Expense)	(1,469,659)	(2,755,162)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,859,846	1,112,642
Budgeted Surplus (Deficit), for the year	1,390,187	(1,642,520)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,390,187	(1,642,520)
Budgeted Surplus (Deficit), for the year	1,390,187	(1,642,520)

School District No. 57 (Prince George)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	172,995,830	169,364,530
Operating - Tangible Capital Assets Purchased	833,361	473,474
Special Purpose Funds - Total Expense	21,487,567	20,322,809
Capital Fund - Total Expense	9,583,773	9,003,319
Capital Fund - Tangible Capital Assets Purchased from Local Capital	464,857	
Total Budget Bylaw Amount	205,365,388	199,164,132

Approved by the Board

Original signed by Craig Brennan

January 30, 2024

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Pam Spooner

January 30, 2024

Signature of the Superintendent

Date Signed

Original signed by Lynda Minnabarriet

January 30, 2024

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, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,469,659)	(2,755,162)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(833,361)	(473,474)
From Local Capital	(464,857)	
From Deferred Capital Revenue	(4,994,231)	(2,622,674)
Total Acquisition of Tangible Capital Assets	(6,292,449)	(3,096,148)
Amortization of Tangible Capital Assets	6,634,148	6,448,756
Total Effect of change in Tangible Capital Assets	341,699	3,352,608
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,127,960)	597,446

School District No. 57 (Prince George)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,760,735	-	34,145,422	40,906,157
Changes for the year				
Net Revenue (Expense) for the year	(1,446,485)		(23,174)	(1,469,659)
Interfund Transfers				
Tangible Capital Assets Purchased	(833,361)		833,361	-
Local Capital	(580,000)		580,000	-
Net Changes for the year	(2,859,846)	-	1,390,187	(1,469,659)
Budgeted Accumulated Surplus (Deficit), end of year	3,900,889	-	35,535,609	39,436,498

School District No. 57 (Prince George)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

Schedule 2

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	168,784,172	166,216,179
Other	219,688	241,380
Tuition	40,765	
Other Revenue	1,134,720	997,803
Rentals and Leases	740,000	690,000
Investment Income	630,000	580,000
Total Revenue	171,549,345	168,725,362
Expenses		
Instruction	138,139,699	134,576,078
District Administration	6,863,970	6,381,866
Operations and Maintenance	22,299,332	22,296,463
Transportation and Housing	5,692,829	6,110,123
Total Expense	172,995,830	169,364,530
Net Revenue (Expense)	(1,446,485)	(639,168)
Budgeted Prior Year Surplus Appropriation	2,859,846	1,112,642
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(833,361)	(473,474)
Local Capital	(580,000)	
Total Net Transfers	(1,413,361)	(473,474)
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, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	163,227,347	160,738,162
ISC/LEA Recovery	(376,619)	(447,427)
Other Ministry of Education and Child Care Grants		
Pay Equity	2,271,692	2,271,692
Student Transportation Fund	687,663	687,663
Support Staff Benefits Grant	201,637	201,637
Labour Settlement Funding	1,961,392	1,961,392
Management Labour Increase Funding	803,060	803,060
Recruitment and Retention Funding	5,000	
Premier's Award	3,000	
Total Provincial Grants - Ministry of Education and Child Care	168,784,172	166,216,179
Provincial Grants - Other	219,688	241,380
Tuition		
International and Out of Province Students	40,765	
Total Tuition	40,765	-
Other Revenues		
Other School District/Education Authorities	320,000	320,000
Funding from First Nations	376,619	447,427
Miscellaneous		
Administrative Fees	115,376	115,376
Cafeteria Recoveries	80,000	80,000
Miscellaneous	207,725	
Purchase Card Rebate	35,000	35,000
Total Other Revenue	1,134,720	997,803
Rentals and Leases	740,000	690,000
Investment Income	630,000	580,000
Total Operating Revenue	171,549,345	168,725,362

School District No. 57 (Prince George)

Schedule 2B

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	66,074,526	65,712,359
Principals and Vice Principals	10,726,826	10,957,280
Educational Assistants	19,107,116	18,074,701
Support Staff	13,433,057	13,452,037
Other Professionals	8,574,065	8,545,516
Substitutes	3,878,897	3,587,628
Total Salaries	121,794,487	120,329,521
Employee Benefits	28,618,956	28,008,469
Total Salaries and Benefits	150,413,443	148,337,990
Services and Supplies		
Services	4,925,208	4,294,910
Student Transportation	5,580,247	5,967,112
Professional Development and Travel	1,850,366	1,346,014
Rentals and Leases	532,069	517,069
Dues and Fees	107,585	102,185
Insurance	426,368	380,800
Supplies	5,850,761	4,926,692
Utilities	3,309,783	3,491,758
Total Services and Supplies	22,582,387	21,026,540
Total Operating Expense	172,995,830	169,364,530

School District No. 57 (Prince George)

Amended 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	53,091,517	785,195	180,290	38,169		2,886,322	56,981,493
1.03 Career Programs	534,837			14,000			548,837
1.07 Library Services	1,654,151			483,809			2,137,960
1.08 Counselling	1,671,240	32,341					1,703,581
1.10 Special Education	5,769,383	372,177	15,975,160	118,736	2,461,923	115,820	24,813,199
1.30 English Language Learning	1,841,278						1,841,278
1.31 Indigenous Education	978,076	253,199	2,929,015	45,702	1,120,016	9,690	5,335,698
1.41 School Administration		8,751,914		3,160,945	409,162	599,643	12,921,664
1.60 Summer School							-
1.64 Other	7,081		22,651	104,400			134,132
Total Function 1	65,547,563	10,194,826	19,107,116	3,965,761	3,991,101	3,611,475	106,417,842
4 District Administration							
4.11 Educational Administration	526,963	360,487		48,481	845,365	32,404	1,813,700
4.40 School District Governance					151,780		151,780
4.41 Business Administration		171,513		867,662	1,548,873	11,710	2,599,758
Total Function 4	526,963	532,000	-	916,143	2,546,018	44,114	4,565,238
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				107,071	1,025,092		1,132,163
5.50 Maintenance Operations				7,639,752	941,814	178,815	8,760,381
5.52 Maintenance of Grounds				730,787		44,493	775,280
5.56 Utilities							-
Total Function 5	-	-	-	8,477,610	1,966,906	223,308	10,667,824
7 Transportation and Housing							
7.41 Transportation and Housing Administration				57,057	70,040		127,097
7.70 Student Transportation				16,486			16,486
7.73 Housing							-
Total Function 7	-	-	-	73,543	70,040	-	143,583
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	66,074,526	10,726,826	19,107,116	13,433,057	8,574,065	3,878,897	121,794,487

School District No. 57 (Prince George)

Schedule 2C

Amended 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 Amended Annual Budget \$	2024 Annual Budget \$
1 Instruction						
1.02 Regular Instruction	56,981,493	13,269,798	70,251,291	4,499,581	74,750,872	73,497,247
1.03 Career Programs	548,837	130,277	679,114	326,008	1,005,122	734,192
1.07 Library Services	2,137,960	513,684	2,651,644	191,161	2,842,805	2,716,769
1.08 Counselling	1,703,581	403,051	2,106,632	1,200	2,107,832	2,083,756
1.10 Special Education	24,813,199	5,963,032	30,776,231	619,145	31,395,376	29,853,086
1.30 English Language Learning	1,841,278	436,319	2,277,597	13,500	2,291,097	2,020,210
1.31 Indigenous Education	5,335,698	1,297,856	6,633,554	409,168	7,042,722	7,238,444
1.41 School Administration	12,921,664	2,918,421	15,840,085	352,827	16,192,912	16,029,440
1.60 Summer School	-	-	-	-	-	54,390
1.64 Other	134,132	33,632	167,764	343,197	510,961	348,544
Total Function 1	106,417,842	24,966,070	131,383,912	6,755,787	138,139,699	134,576,078
4 District Administration						
4.11 Educational Administration	1,813,700	405,551	2,219,251	515,917	2,735,168	2,634,854
4.40 School District Governance	151,780	7,589	159,369	151,000	310,369	280,419
4.41 Business Administration	2,599,758	594,952	3,194,710	623,723	3,818,433	3,466,593
Total Function 4	4,565,238	1,008,092	5,573,330	1,290,640	6,863,970	6,381,866
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,132,163	249,886	1,382,049	548,018	1,930,067	1,948,372
5.50 Maintenance Operations	8,760,381	2,166,291	10,926,672	3,644,647	14,571,319	14,372,290
5.52 Maintenance of Grounds	775,280	194,983	970,263	977,900	1,948,163	1,944,043
5.56 Utilities	-	-	-	3,849,783	3,849,783	4,031,758
Total Function 5	10,667,824	2,611,160	13,278,984	9,020,348	22,299,332	22,296,463
7 Transportation and Housing						
7.41 Transportation and Housing Administration	127,097	29,488	156,585	500	157,085	173,977
7.70 Student Transportation	16,486	4,146	20,632	5,508,112	5,528,744	5,929,146
7.73 Housing	-	-	-	7,000	7,000	7,000
Total Function 7	143,583	33,634	177,217	5,515,612	5,692,829	6,110,123
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	121,794,487	28,618,956	150,413,443	22,582,387	172,995,830	169,364,530

School District No. 57 (Prince George)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	19,228,195	18,262,809
Other	194,000	
Other Revenue	2,043,372	2,038,000
Investment Income	22,000	22,000
Total Revenue	21,487,567	20,322,809
Expenses		
Instruction	20,561,610	19,540,090
District Administration	115,376	115,376
Operations and Maintenance	667,343	667,343
Transportation and Housing	143,238	
Total Expense	21,487,567	20,322,809
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, 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			878,522	1,469,499	29,400	67,133	85,125	51,436	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	667,343	608,416			320,000	78,400	175,961	2,379,665	432,760
Provincial Grants - Other									
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	2,379,665	432,760
Less: Allocated to Revenue	667,343	608,416	60,000	2,000,000	349,400	145,533	261,086	2,431,101	432,760
Deferred Revenue, end of year	-	-	878,522	1,469,499	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	667,343	608,416			349,400	145,533	261,086	2,431,101	432,760
Provincial Grants - Other									
Other Revenue			40,000	1,998,000					
Investment Income			20,000	2,000					
	667,343	608,416	60,000	2,000,000	349,400	145,533	261,086	2,431,101	432,760
Expenses									
Salaries									
Teachers						21,946	60,171	472,500	
Principals and Vice Principals									
Educational Assistants		486,150			258,952	3,402	7,809	203,558	
Support Staff									126,618
Other Professionals	81,617							1,213,646	
Substitutes					1,100				210,910
	81,617	486,150	-	-	260,052	25,348	67,980	1,889,704	337,528
Employee Benefits	17,752	122,266			65,327	6,056	16,225	448,929	81,830
Services and Supplies	567,974		60,000	2,000,000	24,021	114,129	176,881	92,468	13,402
	667,343	608,416	60,000	2,000,000	349,400	145,533	261,086	2,431,101	432,760
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		42,663	25,672	40,369	55,400	280,751		25,204	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	10,200,471	143,238	51,000	6,000	55,400		19,000	175,000	1,682,425
Provincial Grants - Other									
Other									
Investment Income									
	10,200,471	143,238	51,000	6,000	55,400	-	19,000	175,000	1,682,425
Less: Allocated to Revenue	10,200,471	185,901	76,672	46,369	40,170	280,751	19,000	200,204	1,682,425
Deferred Revenue, end of year	-	-	-	-	70,630	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	10,200,471	185,901	76,672	46,369	40,170	280,751	19,000	200,204	1,682,425
Provincial Grants - Other									
Other Revenue									
Investment Income									
	10,200,471	185,901	76,672	46,369	40,170	280,751	19,000	200,204	1,682,425
Expenses									
Salaries									
Teachers	8,266,184								21,380
Principals and Vice Principals								153,588	104,681
Educational Assistants			18,064		30,100		3,200		
Support Staff									229,349
Other Professionals									
Substitutes									
	8,266,184	-	18,064	-	30,100	-	3,200	153,588	355,410
Employee Benefits	1,934,287		4,542		7,570		800	33,176	85,360
Services and Supplies		185,901	54,066	46,369	2,500	280,751	15,000	13,440	1,241,655
	10,200,471	185,901	76,672	46,369	40,170	280,751	19,000	200,204	1,682,425
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

	PRP Regional Hospital	PRP Two Wolves Centre	PRP FASD Outreach	ASSAI After School Sports & Arts	FASD - Other	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	10,140	24,494	205,431		5,372	3,296,611
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	497,502	249,692	824,735			18,567,008
Provincial Grants - Other				194,000		194,000
Other						2,038,000
Investment Income						22,000
	497,502	249,692	824,735	194,000	-	20,821,008
Less: Allocated to Revenue	498,502	250,692	851,399	194,000	5,372	21,487,567
Deferred Revenue, end of year	9,140	23,494	178,767	-	-	2,630,052
Revenues						
Provincial Grants - Ministry of Education and Child Care	498,502	250,692	851,399			19,228,195
Provincial Grants - Other				194,000		194,000
Other Revenue					5,372	2,043,372
Investment Income						22,000
	498,502	250,692	851,399	194,000	5,372	21,487,567
Expenses						
Salaries						
Teachers	287,948	159,422	357,526			9,647,077
Principals and Vice Principals						258,269
Educational Assistants	38,076			34,310		1,083,621
Support Staff		9,761	23,232			388,960
Other Professionals			153,331			1,448,594
Substitutes	9,392	5,232				226,634
	335,416	174,415	534,089	34,310	-	13,053,155
Employee Benefits	79,698	41,488	124,350	8,629		3,078,285
Services and Supplies	83,388	34,789	192,960	151,061	5,372	5,356,127
	498,502	250,692	851,399	194,000	5,372	21,487,567
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 57 (Prince George)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	5,198,420		5,198,420	2,554,563
Amortization of Deferred Capital Revenue	4,362,179		4,362,179	4,332,762
Total Revenue	9,560,599	-	9,560,599	6,887,325
Expenses				
Operations and Maintenance	2,949,625		2,949,625	2,554,563
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,634,148		6,634,148	6,448,756
Total Expense	9,583,773	-	9,583,773	9,003,319
Net Revenue (Expense)	(23,174)	-	(23,174)	(2,115,994)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	833,361		833,361	473,474
Local Capital		580,000	580,000	
Total Net Transfers	833,361	580,000	1,413,361	473,474
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	464,857	(464,857)	-	
Total Other Adjustments to Fund Balances	464,857	(464,857)	-	
Budgeted Surplus (Deficit), for the year	1,275,044	115,143	1,390,187	(1,642,520)