

Annual Budget

School District No. 57 (Prince George)

June 30, 2025

School District No. 57 (Prince George)

June 30, 2025

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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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$207,554,415 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 28th DAY OF MAY, 2024;

READ A SECOND TIME THE 28th DAY OF MAY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF MAY, 2024;

Original signed by Craig Brennan
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 2024/2025, adopted by the Board the 28th DAY OF MAY, 2024.

Original signed by Lynda Minnabarriet
Secretary Treasurer

School District No. 57 (Prince George)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	13,171,000	13,237,188
Adult	10,750	10,750
Other	0,250	0,250
Total Ministry Operating Grant Funded FTE's	13,182,000	13,248,188
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	195,840,155	193,210,787
Other	218,980	413,688
Tuition	74,500	40,765
Other Revenue	3,028,970	3,178,092
Rentals and Leases	765,000	740,000
Investment Income	862,000	652,000
Amortization of Deferred Capital Revenue	4,348,121	4,362,179
Total Revenue	205,137,726	202,597,511
Expenses		
Instruction	161,616,758	158,701,309
District Administration	6,704,153	6,979,346
Operations and Maintenance	32,547,222	32,550,448
Transportation and Housing	6,017,659	5,836,067
Total Expense	206,885,792	204,067,170
Net Revenue (Expense)	(1,748,066)	(1,469,659)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,760,000	2,859,846
Budgeted Surplus (Deficit), for the year	11,934	1,390,187
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	11,934	1,390,187
Budgeted Surplus (Deficit), for the year	11,934	1,390,187

School District No. 57 (Prince George)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	176,729,036	172,995,830
Operating - Tangible Capital Assets Purchased	458,623	833,361
Special Purpose Funds - Total Expense	20,557,975	21,487,567
Capital Fund - Total Expense	9,598,781	9,583,773
Capital Fund - Tangible Capital Assets Purchased from Local Capital	210,000	464,857
Total Budget Bylaw Amount	207,554,415	205,365,388

Approved by the Board

Original signed by Chair Brennan

June 25, 2024

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Jameel Aziz

June 3, 2024

Signature of the Superintendent

Date Signed

Original signed by Lynda Minnabarriet

June 3, 2024

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, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,748,066)	(1,469,659)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(458,623)	(833,361)
From Local Capital	(210,000)	(464,857)
From Deferred Capital Revenue	(1,300,000)	(4,994,231)
Total Acquisition of Tangible Capital Assets	(1,968,623)	(6,292,449)
Amortization of Tangible Capital Assets	6,450,810	6,634,148
Total Effect of change in Tangible Capital Assets	4,482,187	341,699
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,734,121	(1,127,960)

School District No. 57 (Prince George)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	173,038,209	168,784,172
Other	218,980	219,688
Tuition	74,500	40,765
Other Revenue	990,970	1,134,720
Rentals and Leases	765,000	740,000
Investment Income	840,000	630,000
Total Revenue	175,927,659	171,549,345
Expenses		
Instruction	141,831,126	138,139,699
District Administration	6,599,153	6,863,970
Operations and Maintenance	22,281,098	22,299,332
Transportation and Housing	6,017,659	5,692,829
Total Expense	176,729,036	172,995,830
Net Revenue (Expense)	(801,377)	(1,446,485)
Budgeted Prior Year Surplus Appropriation	1,760,000	2,859,846
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(458,623)	(833,361)
Local Capital	(500,000)	(580,000)
Total Net Transfers	(958,623)	(1,413,361)
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, 2025

	2025 Annual Budget \$	2024 Amended Annual Budget \$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	170,253,536	163,227,347
ISC/LEA Recovery	(376,619)	(376,619)
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	201,937	201,637
Labour Settlement Funding		1,961,392
Management Labour Increase Funding		803,060
Recruitment and Retention Funding		5,000
Premier's Award		3,000
Total Provincial Grants - Ministry of Education and Child Care	173,038,209	168,784,172
Provincial Grants - Other	218,980	219,688
Tuition		
International and Out of Province Students	74,500	40,765
Total Tuition	74,500	40,765
Other Revenues		
Other School District/Education Authorities	360,000	320,000
Funding from First Nations	376,619	376,619
Miscellaneous		
Administrative Fees	104,351	115,376
Cafeteria Recoveries	105,000	80,000
Miscellaneous		207,725
Purchase Card Rebate	45,000	35,000
Total Other Revenue	990,970	1,134,720
Rentals and Leases	765,000	740,000
Investment Income	840,000	630,000
Total Operating Revenue	175,927,659	171,549,345

School District No. 57 (Prince George)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	67,518,442	66,074,526
Principals and Vice Principals	10,647,533	10,726,826
Educational Assistants	20,867,964	19,107,116
Support Staff	13,662,170	13,433,057
Other Professionals	8,788,693	8,574,065
Substitutes	3,970,337	3,878,897
Total Salaries	125,455,139	121,794,487
Employee Benefits	30,337,674	28,618,956
Total Salaries and Benefits	155,792,813	150,413,443
Services and Supplies		
Services	4,765,064	4,925,208
Student Transportation	5,902,313	5,580,247
Professional Development and Travel	1,396,942	1,850,366
Rentals and Leases	421,200	532,069
Dues and Fees	116,770	107,585
Insurance	431,000	426,368
Supplies	4,628,151	5,850,761
Utilities	3,274,783	3,309,783
Total Services and Supplies	20,936,223	22,582,387
Total Operating Expense	176,729,036	172,995,830

School District No. 57 (Prince George)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	54,869,137	908,324	184,492	43,208		2,963,547	58,968,708
1.03 Career Programs	551,434		10,133	9,575			571,142
1.07 Library Services	1,586,061			411,466			1,997,527
1.08 Counselling	1,759,344						1,759,344
1.10 Inclusive Education	5,350,720	384,413	17,787,816	122,358	2,842,060	567,953	27,055,320
1.30 English Language Learning	1,901,735						1,901,735
1.31 Indigenous Education	957,316	290,218	2,885,523	48,724	1,032,081	9,690	5,223,552
1.41 School Administration		8,660,152		3,240,748	421,437	147,713	12,470,050
1.64 Other				112,469			112,469
Total Function 1	66,975,747	10,243,107	20,867,964	3,988,548	4,295,578	3,688,903	110,059,847
4 District Administration							
4.11 Educational Administration	542,695	241,131		49,935	1,105,682	33,464	1,972,907
4.40 School District Governance					156,333		156,333
4.41 Business Administration		163,295		851,410	1,403,309	12,091	2,430,105
Total Function 4	542,695	404,426	-	901,345	2,665,324	45,555	4,559,345
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				110,283	867,281		977,564
5.50 Maintenance Operations				7,844,835	882,411	184,461	8,911,707
5.52 Maintenance of Grounds				752,711		51,418	804,129
5.56 Utilities							-
Total Function 5	-	-	-	8,707,829	1,749,692	235,879	10,693,400
7 Transportation and Housing							
7.41 Transportation and Housing Administration				47,467	78,099		125,566
7.70 Student Transportation				16,981			16,981
7.73 Housing							-
Total Function 7	-	-	-	64,448	78,099	-	142,547
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	67,518,442	10,647,533	20,867,964	13,662,170	8,788,693	3,970,337	125,455,139

School District No. 57 (Prince George)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	58,968,708	14,271,524	73,240,232	3,035,604	76,275,836	74,750,872
1.03 Career Programs	571,142	137,882	709,024	379,060	1,088,084	1,005,122
1.07 Library Services	1,997,527	486,342	2,483,869	187,161	2,671,030	2,842,805
1.08 Counselling	1,759,344	424,002	2,183,346	1,200	2,184,546	2,107,832
1.10 Inclusive Education	27,055,320	6,579,268	33,634,588	663,375	34,297,963	31,395,376
1.30 English Language Learning	1,901,735	458,318	2,360,053	13,500	2,373,553	2,291,097
1.31 Indigenous Education	5,223,552	1,283,094	6,506,646	486,233	6,992,879	7,042,722
1.41 School Administration	12,470,050	2,962,280	15,432,330	363,981	15,796,311	16,192,912
1.64 Other	112,469	28,455	140,924	10,000	150,924	510,961
Total Function 1	110,059,847	26,631,165	136,691,012	5,140,114	141,831,126	138,139,699
4 District Administration						
4.11 Educational Administration	1,972,907	446,886	2,419,793	398,959	2,818,752	2,735,168
4.40 School District Governance	156,333	12,507	168,840	158,000	326,840	310,369
4.41 Business Administration	2,430,105	564,242	2,994,347	459,214	3,453,561	3,818,433
Total Function 4	4,559,345	1,023,635	5,582,980	1,016,173	6,599,153	6,863,970
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	977,564	219,571	1,197,135	542,150	1,739,285	1,930,067
5.50 Maintenance Operations	8,911,707	2,226,425	11,138,132	3,522,675	14,660,807	14,571,319
5.52 Maintenance of Grounds	804,129	203,444	1,007,573	1,058,650	2,066,223	1,948,163
5.56 Utilities	-	-	-	3,814,783	3,814,783	3,849,783
Total Function 5	10,693,400	2,649,440	13,342,840	8,938,258	22,281,098	22,299,332
7 Transportation and Housing						
7.41 Transportation and Housing Administration	125,566	29,138	154,704	500	155,204	157,085
7.70 Student Transportation	16,981	4,296	21,277	5,834,178	5,855,455	5,528,744
7.73 Housing	-	-	-	7,000	7,000	7,000
Total Function 7	142,547	33,434	175,981	5,841,678	6,017,659	5,692,829
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	125,455,139	30,337,674	155,792,813	20,936,223	176,729,036	172,995,830

School District No. 57 (Prince George)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	18,497,975	19,228,195
Other		194,000
Other Revenue	2,038,000	2,043,372
Investment Income	22,000	22,000
Total Revenue	20,557,975	21,487,567
Expenses		
Instruction	19,785,632	20,561,610
District Administration	105,000	115,376
Operations and Maintenance	667,343	667,343
Transportation and Housing		143,238
Total Expense	20,557,975	21,487,567
Budgeted Surplus (Deficit), for the year	-	-

School District No. 57 (Prince George)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

Schedule 3A

	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						15,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	667,343	602,836			320,000	78,400	175,961	2,417,153	441,415
Other			40,000	1,998,000					
Investment Income			20,000	2,000					
	667,343	602,836	60,000	2,000,000	320,000	78,400	175,961	2,417,153	441,415
Less: Allocated to Revenue	667,343	602,836	60,000	2,000,000	320,000	93,400	175,961	2,417,153	441,415
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	667,343	602,836			320,000	93,400	175,961	2,417,153	441,415
Other Revenue			40,000	1,998,000					
Investment Income			20,000	2,000					
	667,343	602,836	60,000	2,000,000	320,000	93,400	175,961	2,417,153	441,415
Expenses									
Salaries									
Teachers						22,604	62,152	487,963	
Principals and Vice Principals						7,952			
Educational Assistants		481,114			246,531	22,036		201,284	
Support Staff									130,322
Other Professionals	112,054							1,250,393	
Substitutes									213,311
	112,054	481,114	-	-	246,531	52,592	62,152	1,939,640	343,633
Employee Benefits	24,764	121,722			62,372	12,764	14,979	468,691	84,380
Services and Supplies	530,525		60,000	2,000,000	11,097	28,044	98,830	8,822	13,402
	667,343	602,836	60,000	2,000,000	320,000	93,400	175,961	2,417,153	441,415
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

Schedule 3A

	Classroom Enhancement Fund - Staffing	Changing Results for Young Children	Seamless Day Kindergarten	ECL Early Care & Learning	Feeding Futures Fund	Health Career Dual Credit Expansion	PRP UHNBC	PRP FASD Outreach	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				11,000		50,000			76,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	10,404,480	6,000	55,400	175,000	1,667,742		536,537	873,708	18,421,975
Other									2,038,000
Investment Income									22,000
	10,404,480	6,000	55,400	175,000	1,667,742	-	536,537	873,708	20,481,975
Less: Allocated to Revenue	10,404,480	6,000	55,400	186,000	1,667,742	50,000	536,537	873,708	20,557,975
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	10,404,480	6,000	55,400	186,000	1,667,742	50,000	536,537	873,708	18,497,975
Other Revenue									2,038,000
Investment Income									22,000
	10,404,480	6,000	55,400	186,000	1,667,742	50,000	536,537	873,708	20,557,975
Expenses									
Salaries									
Teachers	8,383,949				22,021		301,684	368,950	9,649,323
Principals and Vice Principals				151,082	167,555				326,589
Educational Assistants			40,000		160,136	39,904	39,218		1,230,223
Support Staff					204,344			24,513	359,179
Other Professionals								153,686	1,516,133
Substitutes							10,322		223,633
	8,383,949	-	40,000	151,082	554,056	39,904	351,224	547,149	13,305,080
Employee Benefits	2,020,531		10,000	33,087	134,215	10,096	83,706	129,089	3,210,396
Services and Supplies		6,000	5,400	1,831	979,471		101,607	197,470	4,042,499
	10,404,480	6,000	55,400	186,000	1,667,742	50,000	536,537	873,708	20,557,975
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	4,303,971		4,303,971	5,198,420
Amortization of Deferred Capital Revenue	4,348,121		4,348,121	4,362,179
Total Revenue	8,652,092	-	8,652,092	9,560,599
Expenses				
Operations and Maintenance	3,147,971		3,147,971	2,949,625
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,450,810		6,450,810	6,634,148
Total Expense	9,598,781	-	9,598,781	9,583,773
Net Revenue (Expense)	(946,689)	-	(946,689)	(23,174)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	458,623		458,623	833,361
Local Capital		500,000	500,000	580,000
Total Net Transfers	458,623	500,000	958,623	1,413,361
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	210,000	(210,000)	-	
Total Other Adjustments to Fund Balances	210,000	(210,000)	-	
Budgeted Surplus (Deficit), for the year	(278,066)	290,000	11,934	1,390,187