

Annual Budget

## **School District No. 59 (Peace River South)**

June 30, 2023

# School District No. 59 (Peace River South)

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. 59 (PEACE RIVER SOUTH) (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. 59 (Peace River South) 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 \$58,719,912 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 18<sup>th</sup> DAY OF May, 2022;

READ A SECOND TIME THE 18<sup>th</sup> DAY OF May, 2022;


READ A THIRD TIME, PASSED AND ADOPTED THE 2<sup>nd</sup> DAY OF June, 2022;

  
\_\_\_\_\_  
Chairperson of the Board

( Corporate Seal )

  
\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 59 (Peace River South) Annual Budget Bylaw 2022/2023, adopted by the Board the 2<sup>nd</sup> DAY OF June, 2022.

  
\_\_\_\_\_  
Secretary Treasurer

# School District No. 59 (Peace River South)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,570,000	3,624,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>3,570,000</u>	<u>3,624,375</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	52,426,888	52,708,517
Other	253,295	272,970
Tuition	48,104	60,104
Other Revenue	2,452,045	2,456,943
Rentals and Leases	176,000	179,000
Investment Income	167,700	102,700
Amortization of Deferred Capital Revenue	1,703,519	1,638,772
<b>Total Revenue</b>	<u>57,227,551</u>	<u>57,419,006</u>
<b>Expenses</b>		
Instruction	42,094,444	42,117,071
District Administration	2,074,667	1,992,748
Operations and Maintenance	10,098,509	10,387,126
Transportation and Housing	4,282,292	3,960,707
<b>Total Expense</b>	<u>58,549,912</u>	<u>58,457,652</u>
<b>Net Revenue (Expense)</b>	<u>(1,322,361)</u>	<u>(1,038,646)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	960,933	1,844,879
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(361,428)</u>	<u>806,233</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(361,428)	806,233
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(361,428)</u>	<u>806,233</u>

# School District No. 59 (Peace River South)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	49,294,265	49,012,131
Operating - Tangible Capital Assets Purchased	170,000	1,247,173
Special Purpose Funds - Total Expense	5,838,361	6,177,389
Capital Fund - Total Expense	3,417,286	3,268,132
<b>Total Budget Bylaw Amount</b>	<b>58,719,912</b>	<b>59,704,825</b>

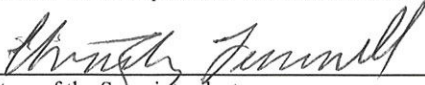
## Approved by the Board



Signature of the Chairperson of the Board of Education

June 22/2022

Date Signed



Signature of the Superintendent

June 22, 2022

Date Signed



Signature of the Secretary Treasurer

June 22/2022

Date Signed

# School District No. 59 (Peace River South)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,322,361)</u>	<u>(1,038,646)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(170,000)	(1,247,173)
From Deferred Capital Revenue	(1,964,279)	(2,237,869)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,134,279)</u>	<u>(3,485,042)</u>
Amortization of Tangible Capital Assets	<u>2,237,647</u>	<u>2,082,412</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>103,368</u>	<u>(1,402,630)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(1,218,993)</u></u>	<u><u>(2,441,276)</u></u>

# School District No. 59 (Peace River South)

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

	2023 Annual Budget \$	2022 Amended Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	46,256,488	46,096,999
Other	253,295	272,970
Tuition	48,104	60,104
Other Revenue	1,604,445	1,705,352
Rentals and Leases	176,000	179,000
Investment Income	165,000	100,000
<b>Total Revenue</b>	<u>48,503,332</u>	<u>48,414,425</u>
<b>Expenses</b>		
Instruction	36,580,818	36,616,811
District Administration	2,074,667	1,992,748
Operations and Maintenance	6,884,204	6,931,032
Transportation and Housing	3,754,576	3,471,540
<b>Total Expense</b>	<u>49,294,265</u>	<u>49,012,131</u>
<b>Net Revenue (Expense)</b>	<u>(790,933)</u>	<u>(597,706)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>960,933</u>	<u>1,844,879</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(170,000)	(1,247,173)
<b>Total Net Transfers</b>	<u>(170,000)</u>	<u>(1,247,173)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 59 (Peace River South)

Schedule 2A

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

	2023 Annual Budget \$	2022 Amended Annual Budget \$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	46,050,799	46,047,632
ISC/LEA Recovery	(1,204,445)	(1,204,445)
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Student Transportation Fund	441,458	441,458
Support Staff Benefits Grant	16,094	
FSA Scorer Grant	8,187	8,187
District Online Learning Adjustment Estimate		(141,907)
Early Learning Framework Implementation		1,679
<b>Total Provincial Grants - Ministry of Education</b>	<b>46,256,488</b>	<b>46,096,999</b>
<b>Provincial Grants - Other</b>	<b>253,295</b>	<b>272,970</b>
<b>Tuition</b>		
International and Out of Province Students	48,104	60,104
<b>Total Tuition</b>	<b>48,104</b>	<b>60,104</b>
<b>Other Revenues</b>		
Funding from First Nations	1,204,445	1,204,445
Miscellaneous		
Seconded Staff Recoveries	215,000	215,000
Substitute Staff Recoveries	80,000	100,000
Bus Charges	50,000	50,000
Miscellaneous	55,000	135,907
<b>Total Other Revenue</b>	<b>1,604,445</b>	<b>1,705,352</b>
<b>Rentals and Leases</b>	<b>176,000</b>	<b>179,000</b>
<b>Investment Income</b>	<b>165,000</b>	<b>100,000</b>
<b>Total Operating Revenue</b>	<b>48,503,332</b>	<b>48,414,425</b>



**School District No. 59 (Peace River South)**

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	15,913,227	16,297,810
Principals and Vice Principals	3,210,865	3,194,963
Educational Assistants	4,262,680	4,532,460
Support Staff	5,752,883	5,747,890
Other Professionals	2,066,796	1,977,545
Substitutes	1,765,581	1,646,512
<b>Total Salaries</b>	<b>32,972,032</b>	<b>33,397,180</b>
<b>Employee Benefits</b>	<b>7,855,625</b>	<b>8,158,111</b>
<b>Total Salaries and Benefits</b>	<b>40,827,657</b>	<b>41,555,291</b>
<b>Services and Supplies</b>		
Services	1,578,109	1,643,284
Student Transportation	1,008,300	992,002
Professional Development and Travel	463,405	428,762
Rentals and Leases	26,000	26,000
Dues and Fees	393,291	266,741
Insurance	180,973	180,973
Supplies	2,669,209	2,081,758
Utilities	2,147,321	1,837,320
<b>Total Services and Supplies</b>	<b>8,466,608</b>	<b>7,456,840</b>
<b>Total Operating Expense</b>	<b>49,294,265</b>	<b>49,012,131</b>

# School District No. 59 (Peace River South)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	13,054,792	787,508	61,350	500,263	169,123	968,104	15,541,140
1.03 Career Programs	36,465	28,043			170,202	2,381	237,091
1.07 Library Services	201,034		84,641			17,382	303,057
1.08 Counselling	555,186			68,541		17,915	641,642
1.10 Special Education	1,461,951		3,734,145	130,638	88,856	331,275	5,746,865
1.30 English Language Learning	45,641		62,631			4,968	113,240
1.31 Indigenous Education	530,168	307,166	297,949	118,101	145,036	40,000	1,438,420
1.41 School Administration	27,990	2,088,148		618,411		56,682	2,791,231
1.62 International and Out of Province Students							-
<b>Total Function 1</b>	<b>15,913,227</b>	<b>3,210,865</b>	<b>4,240,716</b>	<b>1,435,954</b>	<b>573,217</b>	<b>1,438,707</b>	<b>26,812,686</b>
<b>4 District Administration</b>							
4.11 Educational Administration				17,959	458,866	2,000	478,825
4.40 School District Governance					119,326		119,326
4.41 Business Administration				157,360	517,316		674,676
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,319</b>	<b>1,095,508</b>	<b>2,000</b>	<b>1,272,827</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				48,817	303,012	1,000	352,829
5.50 Maintenance Operations				2,482,549		240,168	2,722,717
5.52 Maintenance of Grounds				430,664			430,664
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,962,030</b>	<b>303,012</b>	<b>241,168</b>	<b>3,506,210</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				52,229	95,059		147,288
7.70 Student Transportation			21,964	1,127,351		83,706	1,233,021
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>21,964</b>	<b>1,179,580</b>	<b>95,059</b>	<b>83,706</b>	<b>1,380,309</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>15,913,227</b>	<b>3,210,865</b>	<b>4,262,680</b>	<b>5,752,883</b>	<b>2,066,796</b>	<b>1,765,581</b>	<b>32,972,032</b>

# School District No. 59 (Peace River South)

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
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	15,541,140	3,622,405	19,163,545	2,487,421	21,650,966	21,503,666
1.03 Career Programs	237,091	54,946	292,037	117,300	409,337	464,815
1.07 Library Services	303,057	73,528	376,585	64,053	440,638	463,965
1.08 Counselling	641,642	144,023	785,665	16,150	801,815	807,492
1.10 Special Education	5,746,865	1,586,132	7,332,997	271,745	7,604,742	7,616,930
1.30 English Language Learning	113,240	30,320	143,560	17,339	160,899	233,379
1.31 Indigenous Education	1,438,420	341,709	1,780,129	130,771	1,910,900	2,001,503
1.41 School Administration	2,791,231	589,322	3,380,553	113,512	3,494,065	3,417,605
1.62 International and Out of Province Students	-	-	-	107,456	107,456	107,456
<b>Total Function 1</b>	<b>26,812,686</b>	<b>6,442,385</b>	<b>33,255,071</b>	<b>3,325,747</b>	<b>36,580,818</b>	<b>36,616,811</b>
<b>4 District Administration</b>						
4.11 Educational Administration	478,825	104,753	583,578	74,350	657,928	653,476
4.40 School District Governance	119,326	7,007	126,333	105,200	231,533	211,033
4.41 Business Administration	674,676	155,100	829,776	355,430	1,185,206	1,128,239
<b>Total Function 4</b>	<b>1,272,827</b>	<b>266,860</b>	<b>1,539,687</b>	<b>534,980</b>	<b>2,074,667</b>	<b>1,992,748</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	352,829	80,323	433,152	216,250	649,402	644,887
5.50 Maintenance Operations	2,722,717	627,712	3,350,429	906,450	4,256,879	4,352,159
5.52 Maintenance of Grounds	430,664	102,539	533,203	147,400	680,603	666,666
5.56 Utilities	-	-	-	1,297,320	1,297,320	1,267,320
<b>Total Function 5</b>	<b>3,506,210</b>	<b>810,574</b>	<b>4,316,784</b>	<b>2,567,420</b>	<b>6,884,204</b>	<b>6,931,032</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	147,288	34,344	181,632	59,500	241,132	236,961
7.70 Student Transportation	1,233,021	301,462	1,534,483	1,978,961	3,513,444	3,234,579
<b>Total Function 7</b>	<b>1,380,309</b>	<b>335,806</b>	<b>1,716,115</b>	<b>2,038,461</b>	<b>3,754,576</b>	<b>3,471,540</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>32,972,032</b>	<b>7,855,625</b>	<b>40,827,657</b>	<b>8,466,608</b>	<b>49,294,265</b>	<b>49,012,131</b>

# School District No. 59 (Peace River South)

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

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	4,990,761	5,425,798
Other Revenue	847,600	751,591
<b>Total Revenue</b>	<b>5,838,361</b>	<b>6,177,389</b>
<b>Expenses</b>		
Instruction	5,513,626	5,500,260
Operations and Maintenance	285,789	632,286
Transportation and Housing	38,946	44,843
<b>Total Expense</b>	<b>5,838,361</b>	<b>6,177,389</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 59 (Peace River South)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OIEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			700,000	20,000		40,000			
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	285,789	156,844	650,000	192,000	36,750	91,128	380,505	293,013	3,200,786
Other	285,789	156,844	650,000	192,000	36,750	91,128	380,505	293,013	3,200,786
<b>Less:</b> Allocated to Revenue	285,789	156,844	800,000	212,000	36,750	131,128	380,505	293,013	3,200,786
<b>Deferred Revenue, end of year</b>	-	-	<b>550,000</b>	-	-	-	-	-	-
<b>Revenues</b>	285,789	156,844	800,000	212,000	36,750	131,128	380,505	293,013	3,200,786
Provincial Grants - Ministry of Education			800,000						
Other Revenue	285,789	156,844	800,000	212,000	36,750	131,128	380,505	293,013	3,200,786
<b>Expenses</b>									
Salaries									
Teachers						39,584	20,142	146,111	2,598,998
Educational Assistants						29,154	184,701		
Support Staff	82,438	121,167	134,329	134,329	8,891	14,225	29,525	18,361	
Other Professionals					6,000		14,152	36,704	
Substitutes	82,438	121,167	-	148,554	14,891	68,738	248,520	235,176	2,598,998
Employee Benefits	20,261	35,677		47,748	3,328	17,284	66,109	52,623	601,788
Services and Supplies	183,090		800,000	15,698	18,531	45,106	65,876	5,214	
	285,789	156,844	800,000	212,000	36,750	131,128	380,505	293,013	3,200,786
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 59 (Peace River South)**

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

	First Nation Student Transportation	Mental Health in Schools	Career Grants	Early Learning Funds	ECE Dual Credit Project	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	24,660	80,000	2,600	62,000	175,000	1,104,260
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education	14,286	-	5,000	10,000	-	4,651,101
Other	14,286	-	5,000	10,000	-	665,000
						5,316,101
<b>Less:</b> Allocated to Revenue	38,946	80,000	7,600	40,000	175,000	5,838,361
<b>Deferred Revenue, end of year</b>	-	-	-	<b>32,000</b>	-	<b>582,000</b>
<b>Revenues</b>	38,946	80,000	7,600	40,000	175,000	4,990,761
Provincial Grants - Ministry of Education						847,600
Other Revenue	38,946	80,000	7,600	40,000	175,000	5,838,361
<b>Expenses</b>						
Salaries						2,804,835
Teachers						261,516
Educational Assistants		47,661				385,820
Support Staff						73,972
Other Professionals						40,000
Substitutes		47,661				3,566,143
Employee Benefits	38,946	11,879				856,697
Services and Supplies	38,946	20,460	7,600	40,000	175,000	1,415,521
		80,000	7,600	40,000	175,000	5,838,361
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

# School District No. 59 (Peace River South)

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	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	1,179,639		1,179,639	1,185,720
Investment Income		2,700	2,700	2,700
Amortization of Deferred Capital Revenue	1,703,519		1,703,519	1,638,772
<b>Total Revenue</b>	<b>2,883,158</b>	<b>2,700</b>	<b>2,885,858</b>	<b>2,827,192</b>
<b>Expenses</b>				
Operations and Maintenance	1,179,639		1,179,639	1,185,720
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,748,877		1,748,877	1,638,088
Transportation and Housing	488,770		488,770	444,324
<b>Total Expense</b>	<b>3,417,286</b>	<b>-</b>	<b>3,417,286</b>	<b>3,268,132</b>
<b>Net Revenue (Expense)</b>	<b>(534,128)</b>	<b>2,700</b>	<b>(531,428)</b>	<b>(440,940)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	170,000		170,000	1,247,173
<b>Total Net Transfers</b>	<b>170,000</b>	<b>-</b>	<b>170,000</b>	<b>1,247,173</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(364,128)</b>	<b>2,700</b>	<b>(361,428)</b>	<b>806,233</b>