

Annual Budget

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

June 30, 2024

# School District No. 59 (Peace River South)

June 30, 2024

## Table of Contents

Bylaw ..... 1

Annual Budget - Revenue and Expense - Statement 2 ..... 2

Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 ..... 4

Annual Budget - Operating Revenue and Expense - Schedule 2 ..... 5

    Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source ..... 6

    Schedule 2B - Annual Budget - Schedule of Operating Expense by Object ..... 7

    Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object ..... 8

Annual Budget - Special Purpose Revenue and Expense - Schedule 3 ..... 10

    Schedule 3A - Annual Budget - Changes in Special Purpose Funds ..... 11

Annual Budget - Capital Revenue and Expense - Schedule 4 ..... 13

\*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 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. 59 (Peace River South) 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 \$66,515,787 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 31 DAY OF May, 2023;

READ A SECOND TIME THE 31 DAY OF May, 2023;

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

  
\_\_\_\_\_  
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 2023/2024, adopted by the Board the 28 DAY OF June, 2023.

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

# School District No. 59 (Peace River South)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,685,000	3,701,438
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,685,000</b>	<b>3,701,438</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	58,695,194	55,054,095
Other	253,295	273,065
Tuition	24,666	24,666
Other Revenue	2,339,127	2,678,539
Rentals and Leases	158,000	157,000
Investment Income	540,600	440,600
Amortization of Deferred Capital Revenue	1,725,498	1,702,419
<b>Total Revenue</b>	<b>63,736,380</b>	<b>60,330,384</b>
<b>Expenses</b>		
Instruction	47,543,441	44,892,251
District Administration	2,439,554	2,378,439
Operations and Maintenance	11,171,630	10,644,427
Transportation and Housing	4,529,162	4,438,961
<b>Total Expense</b>	<b>65,683,787</b>	<b>62,354,078</b>
<b>Net Revenue (Expense)</b>	<b>(1,947,407)</b>	<b>(2,023,694)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,219,759</b>	<b>2,315,771</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>272,352</b>	<b>292,077</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	272,352	292,077
<b>Budgeted Surplus (Deficit), for the year</b>	<b>272,352</b>	<b>292,077</b>


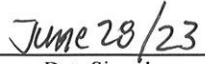
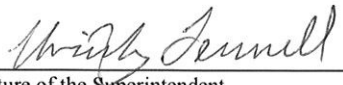
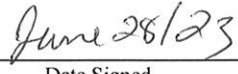

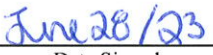
**School District No. 59 (Peace River South)**

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	55,108,044	51,624,112
Operating - Tangible Capital Assets Purchased	832,000	843,563
Special Purpose Funds - Total Expense	6,786,869	7,295,822
Capital Fund - Total Expense	3,788,874	3,434,144
<b>Total Budget Bylaw Amount</b>	<b>66,515,787</b>	<b>63,197,641</b>

**Approved by the Board**

	
Signature of the Chairperson of the Board of Education	Date Signed
	
Signature of the Superintendent	Date Signed
	
Signature of the Secretary Treasurer	Date Signed

# School District No. 59 (Peace River South)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,947,407)</u>	<u>(2,023,694)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(832,000)</u>	<u>(843,563)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(832,000)</u>	<u>(843,563)</u>
Amortization of Tangible Capital Assets	<u>2,285,746</u>	<u>2,254,505</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,453,746</u>	<u>1,410,942</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(493,661)</u></u>	<u><u>(612,752)</u></u>

# School District No. 59 (Peace River South)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	51,170,197	47,349,321
Other	253,295	273,065
Tuition	24,666	24,666
Other Revenue	1,574,127	1,907,852
Rentals and Leases	158,000	157,000
Investment Income	540,000	440,000
<b>Total Revenue</b>	<b>53,720,285</b>	<b>50,151,904</b>
<b>Expenses</b>		
Instruction	41,072,143	38,289,770
District Administration	2,439,554	2,378,439
Operations and Maintenance	7,601,977	7,051,655
Transportation and Housing	3,994,370	3,904,248
<b>Total Expense</b>	<b>55,108,044</b>	<b>51,624,112</b>
<b>Net Revenue (Expense)</b>	<b>(1,387,759)</b>	<b>(1,472,208)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,219,759</b>	<b>2,315,771</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(832,000)	(843,563)
<b>Total Net Transfers</b>	<b>(832,000)</b>	<b>(843,563)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 59 (Peace River South)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	50,067,243	46,111,425
ISC/LEA Recovery	(1,136,627)	(1,426,352)
Other Ministry of Education and Child Care Grants		
Pay Equity	944,395	944,395
Student Transportation Fund	441,458	441,458
Support Staff Benefits Grant	16,094	16,094
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation		522
Labour Settlement Funding	829,447	1,252,592
Premier's Award for Excellence in Education Bursary		1,000
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<u>51,170,197</u>	<u>47,349,321</u>
<b>Provincial Grants - Other</b>	<u>253,295</u>	<u>273,065</u>
<b>Tuition</b>		
International and Out of Province Students	24,666	24,666
<b>Total Tuition</b>	<u>24,666</u>	<u>24,666</u>
<b>Other Revenues</b>		
Funding from First Nations	1,136,627	1,426,352
Miscellaneous		
Seconded Staff Recoveries	235,000	229,000
Substitute Staff Recoveries	80,000	95,000
Bus Charges	50,000	50,000
Miscellaneous	72,500	107,500
<b>Total Other Revenue</b>	<u>1,574,127</u>	<u>1,907,852</u>
<b>Rentals and Leases</b>	<u>158,000</u>	<u>157,000</u>
<b>Investment Income</b>	<u>540,000</u>	<u>440,000</u>
<b>Total Operating Revenue</b>	<u><u>53,720,285</u></u>	<u><u>50,151,904</u></u>



# School District No. 59 (Peace River South)

Schedule 2B

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	17,777,120	16,831,170
Principals and Vice Principals	3,999,055	3,366,278
Educational Assistants	4,808,470	4,715,076
Support Staff	6,489,188	5,907,237
Other Professionals	2,300,391	2,103,065
Substitutes	1,882,728	1,858,832
<b>Total Salaries</b>	<b>37,256,952</b>	<b>34,781,658</b>
<b>Employee Benefits</b>	<b>8,933,588</b>	<b>8,192,893</b>
<b>Total Salaries and Benefits</b>	<b>46,190,540</b>	<b>42,974,551</b>
<b>Services and Supplies</b>		
Services	1,651,391	1,792,294
Student Transportation	1,117,600	1,065,035
Professional Development and Travel	545,117	526,803
Rentals and Leases	26,000	26,000
Dues and Fees	296,847	393,988
Insurance	186,800	180,973
Supplies	3,109,549	2,493,868
Utilities	1,984,200	2,170,600
<b>Total Services and Supplies</b>	<b>8,917,504</b>	<b>8,649,561</b>
<b>Total Operating Expense</b>	<b>55,108,044</b>	<b>51,624,112</b>

# School District No. 59 (Peace River South)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	14,862,701	932,218	45,256	622,734	189,786	1,122,227	17,774,922
1.03 Career Programs	40,045	32,912	-	-	124,767	2,480	200,204
1.07 Library Services	209,267	-	74,484	-	-	14,424	298,175
1.08 Counselling	573,075	-	34,790	76,040	63,964	35,378	719,283
1.10 Special Education	1,589,479	-	4,226,418	124,418	-	275,793	6,280,072
1.30 English Language Learning	99,898	-	30,994	-	-	2,633	133,525
1.31 Indigenous Education	372,094	639,014	372,031	131,023	68,671	40,000	1,622,833
1.41 School Administration	30,561	2,394,911	-	679,801	-	44,980	3,150,253
1.62 International and Out of Province Students	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>17,777,120</b>	<b>3,999,055</b>	<b>4,783,973</b>	<b>1,634,016</b>	<b>447,188</b>	<b>1,537,915</b>	<b>30,179,267</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	-	-	19,973	579,042	8,000	607,015
4.20 Early Learning and Child Care	-	-	-	-	44,435	-	44,435
4.40 School District Governance	-	-	-	-	125,143	-	125,143
4.41 Business Administration	-	-	-	175,851	583,572	1,000	760,423
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195,824</b>	<b>1,332,192</b>	<b>9,000</b>	<b>1,537,016</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	-	-	-	54,258	337,849	5,000	397,107
5.50 Maintenance Operations	-	-	-	2,812,917	-	267,370	3,080,287
5.52 Maintenance of Grounds	-	-	-	484,618	-	-	484,618
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,351,793</b>	<b>337,849</b>	<b>272,370</b>	<b>3,962,012</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	58,059	183,162	-	241,221
7.70 Student Transportation	-	-	24,497	1,249,496	-	63,443	1,337,436
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>24,497</b>	<b>1,307,555</b>	<b>183,162</b>	<b>63,443</b>	<b>1,578,657</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>17,777,120</b>	<b>3,999,055</b>	<b>4,808,470</b>	<b>6,489,188</b>	<b>2,300,391</b>	<b>1,882,728</b>	<b>37,256,952</b>

# School District No. 59 (Peace River South)

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
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	17,774,922	4,082,066	21,856,988	2,750,749	24,607,737	22,454,937
1.03 Career Programs	200,204	51,284	251,488	95,900	347,388	372,385
1.07 Library Services	298,175	72,101	370,276	62,421	432,697	403,987
1.08 Counselling	719,283	166,783	886,066	19,200	905,266	877,107
1.10 Special Education	6,280,072	1,799,762	8,079,834	276,316	8,356,150	8,100,769
1.30 English Language Learning	133,525	32,375	165,900	23,239	189,139	218,709
1.31 Indigenous Education	1,622,833	384,428	2,007,261	157,770	2,165,031	2,078,219
1.41 School Administration	3,150,253	685,268	3,835,521	129,937	3,965,458	3,682,739
1.62 International and Out of Province Students	-	-	-	103,277	103,277	100,918
<b>Total Function 1</b>	<b>30,179,267</b>	<b>7,274,067</b>	<b>37,453,334</b>	<b>3,618,809</b>	<b>41,072,143</b>	<b>38,289,770</b>
<b>4 District Administration</b>						
4.11 Educational Administration	607,015	131,039	738,054	76,350	814,404	735,594
4.20 Early Learning and Child Care	44,435	11,534	55,969	2,100	58,069	-
4.40 School District Governance	125,143	7,120	132,263	104,200	236,463	249,033
4.41 Business Administration	760,423	172,485	932,908	397,710	1,330,618	1,393,812
<b>Total Function 4</b>	<b>1,537,016</b>	<b>322,178</b>	<b>1,859,194</b>	<b>580,360</b>	<b>2,439,554</b>	<b>2,378,439</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	397,107	88,977	486,084	217,600	703,684	665,932
5.50 Maintenance Operations	3,080,287	735,620	3,815,907	998,650	4,814,557	4,356,128
5.52 Maintenance of Grounds	484,618	117,518	602,136	147,400	749,536	708,995
5.56 Utilities	-	-	-	1,334,200	1,334,200	1,320,600
<b>Total Function 5</b>	<b>3,962,012</b>	<b>942,115</b>	<b>4,904,127</b>	<b>2,697,850</b>	<b>7,601,977</b>	<b>7,051,655</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	241,221	56,425	297,646	14,400	312,046	288,975
7.70 Student Transportation	1,337,436	338,803	1,676,239	2,006,085	3,682,324	3,615,273
<b>Total Function 7</b>	<b>1,578,657</b>	<b>395,228</b>	<b>1,973,885</b>	<b>2,020,485</b>	<b>3,994,370</b>	<b>3,904,248</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>37,256,952</b>	<b>8,933,588</b>	<b>46,190,540</b>	<b>8,917,504</b>	<b>55,108,044</b>	<b>51,624,112</b>

# School District No. 59 (Peace River South)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2024

	2024 <u>Annual Budget</u>	2023 Amended <u>Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	6,021,869	6,525,135
Other Revenue	765,000	770,687
<b>Total Revenue</b>	<u>6,786,869</u>	<u>7,295,822</u>
<b>Expenses</b>		
Instruction	6,471,298	6,602,481
Operations and Maintenance	285,789	654,100
Transportation and Housing	29,782	39,241
<b>Total Expense</b>	<u>6,786,869</u>	<u>7,295,822</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 59 (Peace River South)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			878,000	70,000		30,000			
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	285,789	189,511	680,000	192,000	31,850	86,872	408,136	320,690	3,525,562
Other	285,789	189,511	680,000	192,000	31,850	86,872	408,136	320,690	3,525,562
<b>Less:</b> Allocated to Revenue	285,789	189,511	700,000	262,000	31,850	116,872	408,136	320,690	3,525,562
<b>Deferred Revenue, end of year</b>	-	-	<b>858,000</b>	-	-	-	-	-	-
<b>Revenues</b>	285,789	189,511	700,000	262,000	31,850	116,872	408,136	320,690	3,525,562
Provincial Grants - Ministry of Education and Child Care	285,789	189,511	700,000	262,000	31,850	116,872	408,136	320,690	3,525,562
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers					31,221		46,233	175,998	2,860,328
Educational Assistants		146,212			32,435		180,878	19,365	
Support Staff	61,831			149,251	7,642		32,756	27,154	
Other Professionals				30,568	6,000	9,000	15,779	34,940	
Substitutes	61,831	146,212	-	179,819	13,642	72,656	275,646	257,457	2,860,328
Employee Benefits	15,102	43,299		64,238	2,844	17,865	74,250	58,326	665,234
Services and Supplies	208,856		700,000	17,943	15,364	26,351	58,240	4,907	
	285,789	189,511	700,000	262,000	31,850	116,872	408,136	320,690	3,525,562
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 59 (Peace River South)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2024

	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education Dual Credit Program	JUST B4	ECL Early Care & Learning	Feeding Futures Fund	Career Grants	Early Learning Funds	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	15,000	60,000	110,000				15,000	45,000	1,223,000
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education and Child Care	14,782			25,000	135,000	521,677	10,000	10,000	5,736,869
Other	14,782	-	-	25,000	135,000	521,677	10,000	10,000	700,000
	29,782	60,000	110,000	25,000	135,000	521,677	25,000	40,000	6,786,869
<b>Less: Allocated to Revenue</b>	-	-	-	-	-	-	-	15,000	873,000
<b>Deferred Revenue, end of year</b>									
<b>Revenues</b>	29,782	60,000	110,000	25,000	135,000	521,677	25,000	40,000	6,021,869
Provincial Grants - Ministry of Education and Child Care	29,782	60,000	110,000	25,000	135,000	521,677	25,000	40,000	765,000
Other Revenue									6,786,869
<b>Expenses</b>									
Salaries		15,000							3,113,780
Teachers									359,525
Educational Assistants									279,883
Support Staff			19,122	16,680	93,039				193,304
Other Professionals									64,940
Substitutes									4,011,432
Employee Benefits		2,154	5,169	5,516	19,341				973,338
Services and Supplies	29,782	42,846	85,709	2,804	22,620	521,677	25,000	40,000	1,802,099
	29,782	60,000	110,000	25,000	135,000	521,677	25,000	40,000	6,786,869
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 59 (Peace River South)

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	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education and Child Care	1,503,128		1,503,128	1,179,639
Investment Income		600	600	600
Amortization of Deferred Capital Revenue	1,725,498		1,725,498	1,702,419
<b>Total Revenue</b>	<b>3,228,626</b>	<b>600</b>	<b>3,229,226</b>	<b>2,882,658</b>
<b>Expenses</b>				
Operations and Maintenance	1,503,128		1,503,128	1,179,639
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,780,736		1,780,736	1,759,033
Transportation and Housing	505,010		505,010	495,472
<b>Total Expense</b>	<b>3,788,874</b>	<b>-</b>	<b>3,788,874</b>	<b>3,434,144</b>
<b>Net Revenue (Expense)</b>	<b>(560,248)</b>	<b>600</b>	<b>(559,648)</b>	<b>(551,486)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	832,000		832,000	843,563
<b>Total Net Transfers</b>	<b>832,000</b>	<b>-</b>	<b>832,000</b>	<b>843,563</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>271,752</b>	<b>600</b>	<b>272,352</b>	<b>292,077</b>