

Amended Annual Budget

School District No. 60 (Peace River North)

June 30, 2023

School District No. 60 (Peace River North)

June 30, 2023

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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. 60 (PEACE RIVER NORTH) (called the "Board") to adopt the Amended 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 and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 60 (Peace River North) Amended 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 \$93,746,893 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2023;

(Corporate Seal)



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 60 (Peace River North) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 21st DAY OF FEBRUARY, 2023.



Secretary Treasurer

School District No. 60 (Peace River North)

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

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,210.625	6,279.000
Adult	14.875	14.500
Other	0.250	2.150
Total Ministry Operating Grant Funded FTE's	<u>6,225.750</u>	<u>6,295.650</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	80,696,246	75,309,282
Other	152,002	121,519
Federal Grants	262,114	240,000
Tuition	744,289	910,000
Other Revenue	3,913,517	3,363,870
Rentals and Leases	101,200	101,200
Investment Income	320,000	80,000
Amortization of Deferred Capital Revenue	4,419,938	4,446,101
Total Revenue	<u>90,609,306</u>	<u>84,571,972</u>
Expenses		
Instruction	69,122,672	63,545,697
District Administration	2,537,874	2,374,938
Operations and Maintenance	15,499,544	14,889,721
Transportation and Housing	5,886,803	4,616,874
Total Expense	<u>93,046,893</u>	<u>85,427,230</u>
Net Revenue (Expense)	<u>(2,437,587)</u>	<u>(855,258)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,573,877	
Budgeted Surplus (Deficit), for the year	<u>(863,710)</u>	<u>(855,258)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(863,710)	(855,258)
Budgeted Surplus (Deficit), for the year	<u>(863,710)</u>	<u>(855,258)</u>

School District No. 60 (Peace River North)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	75,598,657	71,276,031
Operating - Tangible Capital Assets Purchased	700,000	500,000
Special Purpose Funds - Total Expense	11,464,588	8,349,840
Capital Fund - Total Expense	5,983,648	5,801,359
Total Budget Bylaw Amount	93,746,893	85,927,230

Approved by the Board

Kelvin Gillest Feb. 27/2023

 Signature of the Chairperson of the Board of Education Date Signed

Stephen Peter Feb. 27, 2023

 Signature of the Superintendent Date Signed

Angela [Signature] Feb. 27, 2023

 Signature of the Secretary Treasurer Date Signed

School District No. 60 (Peace River North)
 Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,437,587)</u>	<u>(855,258)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(700,000)	(500,000)
From Deferred Capital Revenue	<u>(6,218,414)</u>	<u>(6,614,516)</u>
Total Acquisition of Tangible Capital Assets	<u>(6,918,414)</u>	<u>(7,114,516)</u>
Amortization of Tangible Capital Assets	<u>5,983,648</u>	<u>5,801,359</u>
Total Effect of change in Tangible Capital Assets	<u>(934,766)</u>	<u>(1,313,157)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(3,372,353)</u></u>	<u><u>(2,168,415)</u></u>

School District No. 60 (Peace River North)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,616,671		22,991,893	27,608,564
Changes for the year				
Net Revenue (Expense) for the year	(873,877)		(1,563,710)	(2,437,587)
Interfund Transfers				
Tangible Capital Assets Purchased	(700,000)		700,000	-
Net Changes for the year	<u>(1,573,877)</u>	<u>-</u>	<u>(863,710)</u>	<u>(2,437,587)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>3,042,794</u></u>	<u>-</u>	<u><u>22,128,183</u></u>	<u><u>25,170,977</u></u>

School District No. 60 (Peace River North)

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

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	72,072,250	69,262,409
Other	127,502	121,519
Tuition	744,289	910,000
Other Revenue	1,359,539	1,300,903
Rentals and Leases	101,200	101,200
Investment Income	320,000	80,000
Total Revenue	<u>74,724,780</u>	<u>71,776,031</u>
Expenses		
Instruction	58,551,265	55,641,715
District Administration	2,537,874	2,374,938
Operations and Maintenance	9,561,919	9,293,354
Transportation and Housing	4,947,599	3,966,024
Total Expense	<u>75,598,657</u>	<u>71,276,031</u>
Net Revenue (Expense)	<u>(873,877)</u>	<u>500,000</u>
Budgeted Prior Year Surplus Appropriation	<u>1,573,877</u>	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(700,000)	(500,000)
Total Net Transfers	<u>(700,000)</u>	<u>(500,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 60 (Peace River North)

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

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	70,759,203	69,524,990
ISC/LEA Recovery	(1,041,556)	(976,903)
Other Ministry of Education and Child Care Grants		
Pay Equity	241,350	241,350
Funding for Graduated Adults	39,000	39,000
Student Transportation Fund	425,785	425,785
Support Staff Benefits Grant	68,232	
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	991	
Wage Increases - Teacher, Excluded, Exempt	1,925,098	
Decrease Enrollment in Distance Learning	(354,040)	
Total Provincial Grants - Ministry of Education and Child Care	<u>72,072,250</u>	<u>69,262,409</u>
Provincial Grants - Other	<u>127,502</u>	<u>121,519</u>
Tuition		
International and Out of Province Students	744,289	910,000
Total Tuition	<u>744,289</u>	<u>910,000</u>
Other Revenues		
Funding from First Nations	1,041,556	976,903
Miscellaneous		
Miscellaneous	317,983	324,000
Total Other Revenue	<u>1,359,539</u>	<u>1,300,903</u>
Rentals and Leases	<u>101,200</u>	<u>101,200</u>
Investment Income	<u>320,000</u>	<u>80,000</u>
Total Operating Revenue	<u><u>74,724,780</u></u>	<u><u>71,776,031</u></u>

School District No. 60 (Peace River North)

Amended Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	28,212,741	26,896,882
Principals and Vice Principals	5,325,599	5,229,188
Educational Assistants	5,372,471	4,993,525
Support Staff	8,786,152	7,977,811
Other Professionals	1,890,448	1,870,622
Substitutes	2,163,772	2,148,363
Total Salaries	51,751,183	49,116,391
Employee Benefits	11,831,576	11,423,879
Total Salaries and Benefits	63,582,759	60,540,270
Services and Supplies		
Services	1,464,890	1,520,202
Student Transportation	1,656,842	618,694
Professional Development and Travel	925,957	836,364
Rentals and Leases	26,758	37,400
Dues and Fees	43,852	43,774
Insurance	278,999	282,000
Interest	13,061	13,772
Supplies	5,392,994	5,385,980
Utilities	2,212,545	1,997,575
Total Services and Supplies	12,015,898	10,735,761
Total Operating Expense	75,598,657	71,276,031

School District No. 60 (Peace River North)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	21,625,513	1,585,473	4,785	1,815,130	445,431	1,441,727	26,918,059
1.03 Career Programs	250,303	45,446		25,894		480	322,123
1.07 Library Services	785,099	64,506		72,976			922,581
1.08 Counselling	804,282				10,878		815,160
1.10 Special Education	3,385,789	392,048	4,748,525	83,706		332,292	8,942,360
1.30 English Language Learning	754,723					5,000	759,723
1.31 Indigenous Education	456,432	136,666	619,161	41,202	16,219	784	1,270,464
1.41 School Administration		2,738,408		582,085			3,320,493
1.62 International and Out of Province Students	150,600	57,670		25,907	22,586	5,000	261,763
Total Function 1	28,212,741	5,020,217	5,372,471	2,646,900	495,114	1,785,283	43,532,726
4 District Administration							
4.11 Educational Administration		305,382			331,699		637,081
4.40 School District Governance					105,001		105,001
4.41 Business Administration				122,464	670,870		793,334
Total Function 4	-	305,382	-	122,464	1,107,570	-	1,535,416
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				56,020	199,865		255,885
5.50 Maintenance Operations				3,367,333		79,992	3,447,325
5.52 Maintenance of Grounds				469,865		132,062	601,927
5.56 Utilities							-
Total Function 5	-	-	-	3,893,218	199,865	212,054	4,305,137
7 Transportation and Housing							
7.41 Transportation and Housing Administration					87,899		87,899
7.70 Student Transportation				2,123,570		166,435	2,290,005
Total Function 7	-	-	-	2,123,570	87,899	166,435	2,377,904
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	28,212,741	5,325,599	5,372,471	8,786,152	1,890,448	2,163,772	51,751,183

School District No. 60 (Peace River North)

Amended 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 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	26,918,059	6,195,798	33,113,857	2,884,244	35,998,101	34,929,291
1.03 Career Programs	322,123	69,018	391,141	38,157	429,298	531,566
1.07 Library Services	922,581	207,547	1,130,128	98,317	1,228,445	1,145,579
1.08 Counselling	815,160	181,572	996,732	5,000	1,001,732	1,008,300
1.10 Special Education	8,942,360	2,154,197	11,096,557	1,282,252	12,378,809	10,826,110
1.30 English Language Learning	759,723	169,473	929,196	18,140	947,336	808,350
1.31 Indigenous Education	1,270,464	306,914	1,577,378	449,018	2,026,396	1,915,560
1.41 School Administration	3,320,493	677,362	3,997,855	3,500	4,001,355	3,957,367
1.62 International and Out of Province Students	261,763	22,170	283,933	255,860	539,793	519,592
Total Function 1	43,532,726	9,984,051	53,516,777	5,034,488	58,551,265	55,641,715
4 District Administration						
4.11 Educational Administration	637,081	123,280	760,361	121,335	881,696	829,716
4.40 School District Governance	105,001	6,498	111,499	112,261	223,760	218,587
4.41 Business Administration	793,334	173,579	966,913	465,505	1,432,418	1,326,635
Total Function 4	1,535,416	303,357	1,838,773	699,101	2,537,874	2,374,938
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	255,885	58,851	314,736	369,727	684,463	591,944
5.50 Maintenance Operations	3,447,325	823,623	4,270,948	1,307,277	5,578,225	5,489,693
5.52 Maintenance of Grounds	601,927	121,665	723,592	210,753	934,345	1,054,258
5.56 Utilities	-	-	-	2,364,886	2,364,886	2,157,459
Total Function 5	4,305,137	1,004,139	5,309,276	4,252,643	9,561,919	9,293,354
7 Transportation and Housing						
7.41 Transportation and Housing Administration	87,899	18,924	106,823	17,949	124,772	124,204
7.70 Student Transportation	2,290,005	521,105	2,811,110	2,011,717	4,822,827	3,841,820
Total Function 7	2,377,904	540,029	2,917,933	2,029,666	4,947,599	3,966,024
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	51,751,183	11,831,576	63,582,759	12,015,898	75,598,657	71,276,031

School District No. 60 (Peace River North)

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

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	8,623,996	6,046,873
Other	24,500	
Federal Grants	262,114	240,000
Other Revenue	2,553,978	2,062,967
Total Revenue	11,464,588	8,349,840
Expenses		
Instruction	10,571,407	7,903,982
Operations and Maintenance	644,970	445,858
Transportation and Housing	248,211	
Total Expense	11,464,588	8,349,840
Budgeted Surplus (Deficit), for the year	-	-

School District No. 60 (Peace River North)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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	230,310	-	142,673	1,655,883	2,249	45,642	52,223	190,448	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	299,020	245,496	-	1,703,260	148,000	46,550	123,119	600,374	378,958
Federal Grants									
Other				1,703,260					
Less: Allocated to Revenue									
Deferred Revenue, end of year	529,330	245,496	142,673	1,655,883	150,248	62,358	87,608	734,207	378,958
Revenues									
Provincial Grants - Ministry of Education and Child Care	529,330	245,496	-	1,703,260	150,248	62,358	87,608	734,207	378,958
Provincial Grants - Other									
Federal Grants				1,703,260					
Other Revenue									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals					74,396	5,607		64,256	189,118
Educational Assistants		188,447			33,808	680	27,196	181,201	46,950
Support Staff								46,181	73,720
Other Professionals	112,458				584				1,000
Substitutes					7,829	5,760			
Employee Benefits	112,458	188,447	-	-	116,617	12,047	32,196	487,063	313,268
Services and Supplies	21,909	57,049	-	-	27,351	2,566	5,552	107,665	65,690
	394,963			1,703,260	6,280	47,745	49,860	139,479	
	529,330	245,496	-	1,703,260	150,248	62,358	87,608	734,207	378,958
Net Revenue (Expense)									
	-	-	-	-	-	-	-	-	-

School District No. 60 (Peace River North)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year			35,569	89,295	14,380	115,640	667	24,500	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,265,992	742,976	242,642	52,000	6,750	-	55,400		687,149
Federal Grants									
Other									
Less: Allocated to Revenue									
Deferred Revenue, end of year	4,265,992	742,976	248,211	68,682	7,074	115,640	56,067	24,500	687,149
			30,000	72,613	14,056				
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,265,992	742,976	248,211	68,682	7,074	115,640	56,067	24,500	687,149
Provincial Grants - Other									
Federal Grants									
Other Revenue									
Expenses									
Salaries									
Teachers	3,474,624	270,839		693				19,273	
Principals and Vice Principals		1,017		25,453					
Educational Assistants									
Support Staff			129,363				35,622		
Other Professionals							8,185		29,414
Substitutes		17,856		2,208	5,077				
Employee Benefits	3,474,624	289,712	129,363	28,354	5,077	-	43,807	19,273	29,414
Services and Supplies	791,368	69,658	31,819	4,744			9,866	5,227	7,542
	4,265,992	383,606	87,029	35,584	1,997	115,640	2,394		650,193
		742,976	248,211	68,682	7,074	115,640	56,067	24,500	687,149
Net Revenue (Expense)									

School District No. 60 (Peace River North)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	SWIS	Misc	EFAP	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	29,871	329,078	-	2,958,428
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	50,000	19,000	175,000				8,138,426
Federal Grants				262,114			262,114
Other	50,000	19,000	175,000	262,114	802,842	55,060	2,561,162
	50,000	19,000	175,000	262,114	795,658	55,060	10,961,702
Less: Allocated to Revenue	-	-	-	29,871	336,262	-	11,464,588
Deferred Revenue, end of year	-	-	-	29,871	336,262	-	2,455,542
Revenues							
Provincial Grants - Ministry of Education and Child Care	50,000	19,000	175,000				8,623,996
Provincial Grants - Other				262,114			24,500
Federal Grants							262,114
Other Revenue	50,000	19,000	175,000	262,114	795,658	55,060	2,553,978
	50,000	19,000	175,000	262,114	795,658	55,060	11,464,588
Expenses							
Salaries							
Teachers					49,444		3,959,132
Principals and Vice Principals	14,635	14,460	120,568	43,253	46,499		575,578
Educational Assistants					318,098		467,084
Support Staff	23,465		26,574	139,711	62,045		718,486
Other Professionals	215				384		383,291
Substitutes	38,315	14,460	147,142	182,964	476,470		37,500
	9,261	2,719	27,858	48,225	109,454		6,141,071
Employee Benefits	2,424	1,821	30,925	209,734	55,060		1,405,523
Services and Supplies	50,000	19,000	175,000	262,114	795,658	55,060	3,917,994
	-	-	-	-	-	-	11,464,588
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 60 (Peace River North)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,419,938		4,419,938	4,446,101
Total Revenue	4,419,938	-	4,419,938	4,446,101
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,292,655		5,292,655	5,150,509
Transportation and Housing	690,993		690,993	650,850
Total Expense	5,983,648	-	5,983,648	5,801,359
Net Revenue (Expense)	(1,563,710)	-	(1,563,710)	(1,355,258)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	700,000		700,000	500,000
Total Net Transfers	700,000	-	700,000	500,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(863,710)	-	(863,710)	(855,258)