

Annual Budget

School District No. 70 (Pacific Rim)

June 30, 2022

School District No. 70 (Pacific Rim)

June 30, 2022

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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. 70 (PACIFIC RIM) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2021/2022 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. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 70 (Pacific Rim) Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$51,379,888 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 8th DAY OF JUNE, 2021;

READ A SECOND TIME THE 8th DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF JUNE, 2021;



Original signed by Pam Craig

Chairperson of the Board

Original signed by Lindsay Cheetham

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 70 (Pacific Rim) Annual Budget Bylaw 2021/2022, adopted by the Board the 8th DAY OF JUNE, 2021.

Original signed by Lindsay Cheetham

Secretary Treasurer

School District No. 70 (Pacific Rim)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,901.625	3,776.688
Adult	32.375	32.375
Other	98.000	142.250
Total Ministry Operating Grant Funded FTE's	4,032.000	3,951.313
 Revenues	 \$	 \$
Provincial Grants		
Ministry of Education	42,713,862	43,986,749
Other	22,000	
Tuition	250,000	81,800
Other Revenue	4,692,356	5,039,798
Rentals and Leases	58,400	46,255
Investment Income	20,000	10,000
Amortization of Deferred Capital Revenue	2,439,690	2,405,369
Total Revenue	50,174,308	51,591,971
 Expenses	 \$	 \$
Instruction	39,031,427	39,258,727
District Administration	2,334,948	2,187,302
Operations and Maintenance	8,095,051	8,800,434
Transportation and Housing	1,912,786	2,095,460
Debt Services	5,676	6,878
Total Expense	51,379,888	52,348,801
 Net Revenue (Expense)	 (1,205,580)	 (756,830)
 Budgeted Allocation (Retirement) of Surplus (Deficit)	 493,608	
 Budgeted Surplus (Deficit), for the year	 (711,972)	 (756,830)
 Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	(711,972)	(756,830)
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(711,972)	(756,830)
Budgeted Surplus (Deficit), for the year	(711,972)	(756,830)

School District No. 70 (Pacific Rim)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2022

Budget Bylaw Amount	2022 Annual Budget	2021 Amended Annual Budget
Operating - Total Expense	43,161,206	41,766,669
Special Purpose Funds - Total Expense	5,027,346	7,379,693
Capital Fund - Total Expense	3,191,336	3,202,439
Total Budget Bylaw Amount	51,379,888	52,348,801

Approved by the Board

Original signed by Pam Craig
Signature of the Chairperson of the Board of Education

2021/06/09

Date Signed

Original signed by Greg Smyth
Signature of the Superintendent

2021/06/09

Date Signed

Original signed by Lindsay Cheetham
Signature of the Secretary Treasurer

March 6, 2021

Date Signed

School District No. 70 (Pacific Rim)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,205,580)	(756,830)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(26,092,040)	(15,855,288)
From Ministry of Children and Family Development	(2,031,965)	
Total Acquisition of Tangible Capital Assets	(28,124,005)	(15,855,288)
Amortization of Tangible Capital Assets	3,185,660	3,195,561
Total Effect of change in Tangible Capital Assets	(24,938,345)	(12,659,727)
 (Increase) Decrease in Net Financial Assets (Debt)	 (26,143,925)	 (13,416,557)

School District No. 70 (Pacific Rim)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	38,956,516	37,899,438
Other	22,000	22,000
Tuition	250,000	81,800
Other Revenue	3,422,356	3,747,416
Rentals and Leases	58,400	46,255
Investment Income	20,000	10,000
Total Revenue	42,707,272	41,806,909
Expenses		
Instruction	34,369,654	32,787,736
District Administration	2,186,677	2,045,903
Operations and Maintenance	5,488,504	5,720,237
Transportation and Housing	1,116,371	1,212,793
Total Expense	43,161,206	41,766,669
Net Revenue (Expense)	(453,934)	40,240
Budgeted Prior Year Surplus Appropriation	493,608	
Net Transfers (to) from other funds		
Local Capital	(39,674)	(40,240)
Total Net Transfers	(39,674)	(40,240)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 70 (Pacific Rim)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	41,010,911	38,830,995
ISC/LEA Recovery	(3,402,356)	(3,747,416)
Other Ministry of Education Grants		
Pay Equity	595,220	595,220
Funding for Graduated Adults	23,514	23,514
Student Transportation Fund	71,717	71,717
Support Staff Benefits Grant	46,119	46,119
Teachers' Labour Settlement Funding		1,021,152
Early Career Mentorship Funding		80,000
Additional CE and DL Feb/May funding	603,204	967,920
FSA Exam Allocation	8,187	8,187
ELF Funding		2,030
Total Provincial Grants - Ministry of Education	38,956,516	37,899,438
Provincial Grants - Other		22,000
Tuition		
International and Out of Province Students	250,000	81,800
Total Tuition	250,000	81,800
Other Revenues		
Funding from First Nations	3,402,356	3,747,416
Miscellaneous		
Other	20,000	
Total Other Revenue	3,422,356	3,747,416
Rentals and Leases	58,400	46,255
Investment Income	20,000	10,000
Total Operating Revenue	42,707,272	41,806,909

School District No. 70 (Pacific Rim)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	18,286,129	17,038,623
Principals and Vice Principals	3,232,204	3,182,338
Educational Assistants	2,651,572	2,289,160
Support Staff	4,201,638	4,149,438
Other Professionals	1,253,355	983,911
Substitutes	1,530,000	1,499,999
Total Salaries	31,154,898	29,143,469
Employee Benefits	7,153,956	6,924,824
Total Salaries and Benefits	38,308,854	36,068,293
Services and Supplies		
Services	1,541,631	1,810,420
Student Transportation	393,479	462,083
Professional Development and Travel	309,338	363,272
Rentals and Leases	166,502	195,532
Dues and Fees	107,613	126,376
Insurance	107,551	126,303
Supplies	1,396,923	1,640,482
Utilities	829,315	973,908
Total Services and Supplies	841,524	4,852,352
Total Operating Expense	43,161,206	41,766,669

School District No. 70 (Pacific Rim)Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	15,654,883	962,663	29,400	340,133		837,525	17,824,604
1.03 Career Programs	182,557						182,557
1.07 Library Services	151,702			24,126			175,828
1.08 Counselling	339,487			120,497			459,984
1.10 Special Education	1,220,147	176,027	2,588,598	7,954	24,346	231,919	4,248,991
1.30 English Language Learning	152,905						152,905
1.31 Indigenous Education	584,448	326,732	33,574	40,297			985,051
1.41 School Administration		1,683,633		417,111	75,346	73,370	2,249,460
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	18,286,129	3,149,055	2,651,572	950,118	99,692	1,142,814	26,279,380
4 District Administration							
4.11 Educational Administration		83,149		8,213	404,394		495,756
4.40 School District Governance					98,958		98,958
4.41 Business Administration				259,462	538,156		797,618
Total Function 4	-	83,149	-	267,675	1,041,508	-	1,392,332
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					112,155		112,155
5.50 Maintenance Operations				2,426,434		387,186	2,813,620
5.52 Maintenance of Grounds					126,976		126,976
5.56 Utilities							-
Total Function 5	-	-	-	2,553,410	112,155	387,186	3,052,751
7 Transportation and Housing							
7.70 Student Transportation						430,435	430,435
7.73 Housing							-
Total Function 7	-	-	-	430,435	-	-	430,435
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	18,286,129	3,232,204	2,651,572	4,201,638	1,253,355	1,530,000	31,154,898

School District No. 70 (Pacific Rim)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Annual Budget	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	17,824,604	4,156,173	21,980,777	791,544	22,772,321	21,674,491	
1.03 Career Programs	182,557	39,502	222,059	100,461	322,520	326,925	
1.07 Library Services	175,828	41,745	217,573	10,929	228,502	218,486	
1.08 Counselling	459,984	109,793	569,777	354	570,131	542,022	
1.10 Special Education	4,248,991	1,045,401	5,294,392	134,526	5,328,918	4,989,614	
1.30 English Language Learning	152,905	34,766	187,671	172	187,843	176,329	
1.31 Indigenous Education	985,051	207,131	1,192,182	768,475	1,960,657	2,042,664	
1.41 School Administration	2,249,460	466,527	2,715,987	3,176	2,719,163	2,654,612	
1.62 International and Out of Province Students	-	-	-	16,599	16,599	19,593	
1.64 Other	-	-	-	163,000	163,000	163,000	
Total Function 1	26,279,380	6,101,038	32,380,418	1,989,236	34,369,654	32,787,736	
4 District Administration							
4.11 Educational Administration	495,756	102,923	598,679	69,119	667,798	581,199	
4.40 School District Governance	98,958	5,460	104,418	49,739	154,157	162,956	
4.41 Business Administration	797,618	171,599	969,217	395,505	1,364,722	1,301,748	
Total Function 4	1,392,332	279,982	1,672,314	514,363	2,186,677	2,045,903	
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	112,155	22,757	134,912	4,837	139,749	113,716	
5.50 Maintenance Operations	2,813,620	616,999	3,430,619	905,413	4,336,032	4,441,883	
5.52 Maintenance of Grounds	126,976	29,697	156,673	54,593	211,266	218,587	
5.56 Utilities	-	-	-	801,457	801,457	946,051	
Total Function 5	3,052,751	669,453	3,722,204	1,766,300	5,488,504	5,720,237	
7 Transportation and Housing							
7.70 Student Transportation	430,435	103,483	533,918	548,320	1,082,238	1,117,501	
7.73 Housing	-	-	-	34,133	34,133	40,292	
Total Function 7	430,435	103,483	533,918	582,453	1,116,371	1,212,793	
9 Debt Services							
Total Function 9	-	-	-	-	-	-	
Total Functions 1 - 9	31,154,898	7,153,956	38,308,854	4,852,352	43,161,206	41,766,669	

School District No. 70 (Pacific Rim)
 Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2022

Schedule 3

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,757,346	6,087,311
Other Revenue	1,270,000	1,292,382
Total Revenue	5,027,346	7,379,693
Expenses		
Instruction	4,661,773	6,470,991
District Administration	148,271	141,399
Operations and Maintenance	217,302	698,199
Transportation and Housing		69,104
Total Expense	5,027,346	7,379,693
Budgeted Surplus (Deficit), for the year		-

School District No. 70 (Pacific Rim) Annual Budget - Changes in Special Purpose Funds Year Ended June 30, 2022

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30 2022

Year Ended June 30 2022

Schedule 3A

School District No. 70 (Pacific Rim)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

Schedule 3A

	Classroom Enhancement Fund - Staffing	NON Strong Start	School Meals	Early Years Centre	Learning Lab (Early Years)	PRP Kackaamain	TOTAL
Deferred Revenue, beginning of year							
Add: Restricted Grants							
Provincial Grants - Ministry of Education	1,851,208	20,000	40,000	150,000	20,000	212,862	3,757,346
Other	1,851,208	20,000	40,000	150,000	20,000	212,862	1,270,000
Less: Allocated to Revenue							
Deferred Revenue, end of year	1,851,208	20,000	40,000	150,000	20,000	212,862	5,027,346
Revenues							
Provincial Grants - Ministry of Education	1,851,208	20,000	40,000	150,000	20,000	212,862	3,757,346
Other Revenue	1,851,208	20,000	40,000	150,000	20,000	212,862	1,270,000
Expenses							
Salaries							
Teachers	1,406,918	-	-	103,157	-	98,053	1,504,971
Principals and Vice Principals							109,261
Educational Assistants						49,639	624,278
Support Staff							153,500
Other Professionals							116,035
Employee Benefits	1,406,918	-	-	103,157	-	147,692	2,508,045
Services and Supplies	444,290	20,000	40,000	22,404	20,000	35,458	696,634
				24,439		29,712	1,322,667
Net Revenue (Expense)	1,851,208	20,000	40,000	150,000	20,000	212,862	5,027,346
	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,439,690		2,439,690	2,405,369
Total Revenue	2,439,690		2,439,690	2,405,369
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,389,245		2,389,245	2,381,998
Transportation and Housing	796,415		796,415	813,563
Debt Services				
Capital Loan Interest		5,676	5,676	6,878
Total Expense	3,185,660	5,676	3,191,336	3,202,439
Net Revenue (Expense)	(745,970)	(5,676)	(751,646)	(797,070)
Net Transfers (to) from other funds				
Local Capital		39,674	39,674	40,240
Total Net Transfers	-	39,674	39,674	40,240
Other Adjustments to Fund Balances				
Principal Payment				
Capital Loan	33,998	(33,998)		-
Total Other Adjustments to Fund Balances	33,998	(33,998)		
Budgeted Surplus (Deficit), for the year	(711,972)		(711,972)	(756,830)

