

Annual Budget

## **School District No. 70 (Pacific Rim)**

June 30, 2022

# School District No. 70 (Pacific Rim)

June 30, 2022

## 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 .....	12

\*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
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,901,625	3,776,688
Adult	32,375	32,375
Other	98,000	142,250
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>4,032,000</b>	<b>3,951,313</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
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
<b>Total Revenue</b>	<b>50,174,308</b>	<b>51,591,971</b>
<b>Expenses</b>		
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
<b>Total Expense</b>	<b>51,379,888</b>	<b>52,348,801</b>
<b>Net Revenue (Expense)</b>	<b>(1,205,580)</b>	<b>(756,830)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>493,608</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(711,972)</b>	<b>(756,830)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(711,972)	(756,830)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(711,972)</b>	<b>(756,830)</b>



# 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
<b>Budget Bylaw Amount</b>		
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
<b>Total Budget Bylaw Amount</b>	<b>51,379,888</b>	<b>52,348,801</b>

## Approved by the Board

Original signed by Pam Craig	2021/06/09
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Greg Smyth	2021/06/09
Signature of the Superintendent	Date Signed
Original signed by Lindsay Cheetham	March 6, 2021
Signature of the Secretary Treasurer	Date Signed

**School District No. 70 (Pacific Rim)**  
Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2022

Statement 4

	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)**

Schedule 2

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

	2022 Annual Budget \$	2021 Amended Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	38,956,516	37,899,438
Other		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
<b>Total Revenue</b>	<b>42,707,272</b>	<b>41,806,909</b>
<b>Expenses</b>		
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
<b>Total Expense</b>	<b>43,161,206</b>	<b>41,766,669</b>
<b>Net Revenue (Expense)</b>	<b>(453,934)</b>	<b>40,240</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>493,608</b>	
<b>Net Transfers (to) from other funds</b>		
Local Capital	(39,674)	(40,240)
<b>Total Net Transfers</b>	<b>(39,674)</b>	<b>(40,240)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**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
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
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
<b>Total Provincial Grants - Ministry of Education</b>	<b>38,956,516</b>	<b>37,899,438</b>
<b>Provincial Grants - Other</b>		<b>22,000</b>
<b>Tuition</b>		
International and Out of Province Students	250,000	81,800
<b>Total Tuition</b>	<b>250,000</b>	<b>81,800</b>
<b>Other Revenues</b>		
Funding from First Nations	3,402,356	3,747,416
Miscellaneous		
Other	20,000	
<b>Total Other Revenue</b>	<b>3,422,356</b>	<b>3,747,416</b>
<b>Rentals and Leases</b>	<b>58,400</b>	<b>46,255</b>
<b>Investment Income</b>	<b>20,000</b>	<b>10,000</b>
<b>Total Operating Revenue</b>	<b>42,707,272</b>	<b>41,806,909</b>

**School District No. 70 (Pacific Rim)**

Schedule 2B

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

	2022 Annual Budget \$	2021 Amended Annual Budget \$
<b>Salaries</b>		
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
<b>Total Salaries</b>	<b>31,154,898</b>	<b>29,143,469</b>
<b>Employee Benefits</b>	<b>7,153,956</b>	<b>6,924,824</b>
<b>Total Salaries and Benefits</b>	<b>38,308,854</b>	<b>36,068,293</b>
<b>Services and Supplies</b>		
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
<b>Total Services and Supplies</b>	<b>4,852,352</b>	<b>5,698,376</b>
<b>Total Operating Expense</b>	<b>43,161,206</b>	<b>41,766,669</b>

846,024



# School District No. 70 (Pacific Rim)

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

Schedule 2C

	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	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							-
<b>Total Function 1</b>	<b>18,286,129</b>	<b>3,149,055</b>	<b>2,651,572</b>	<b>950,118</b>	<b>99,692</b>	<b>1,142,814</b>	<b>26,279,380</b>
<b>4 District Administration</b>							
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
<b>Total Function 4</b>	<b>-</b>	<b>83,149</b>	<b>-</b>	<b>267,675</b>	<b>1,041,508</b>	<b>-</b>	<b>1,392,332</b>
<b>5 Operations and Maintenance</b>							
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							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,553,410</b>	<b>112,155</b>	<b>387,186</b>	<b>3,052,751</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				430,435			430,435
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>430,435</b>	<b>-</b>	<b>-</b>	<b>430,435</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>18,286,129</b>	<b>3,232,204</b>	<b>2,651,572</b>	<b>4,201,638</b>	<b>1,253,355</b>	<b>1,530,000</b>	<b>31,154,898</b>

# School District No. 70 (Pacific Rim)

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

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2022 Annual Budget \$	2021 Amended Annual Budget \$
<b>1 Instruction</b>						
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	5,428,918	4,969,614
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
<b>Total Function 1</b>	<b>26,279,380</b>	<b>6,101,038</b>	<b>32,380,418</b>	<b>1,989,236</b>	<b>34,369,654</b>	<b>32,787,736</b>
<b>4 District Administration</b>						
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
<b>Total Function 4</b>	<b>1,392,332</b>	<b>279,982</b>	<b>1,672,314</b>	<b>514,363</b>	<b>2,186,677</b>	<b>2,045,903</b>
<b>5 Operations and Maintenance</b>						
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
<b>Total Function 5</b>	<b>3,052,751</b>	<b>669,453</b>	<b>3,722,204</b>	<b>1,766,300</b>	<b>5,488,504</b>	<b>5,720,237</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	430,435	103,483	533,918	548,320	1,082,238	1,172,501
7.73 Housing	-	-	-	34,133	34,133	40,292
<b>Total Function 7</b>	<b>430,435</b>	<b>103,483</b>	<b>533,918</b>	<b>582,453</b>	<b>1,116,371</b>	<b>1,212,793</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>31,154,898</b>	<b>7,153,956</b>	<b>38,308,854</b>	<b>4,852,352</b>	<b>43,161,206</b>	<b>41,766,669</b>

# 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
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	3,757,346	6,087,311
Other Revenue	1,270,000	1,292,382
<b>Total Revenue</b>	<b>5,027,346</b>	<b>7,379,693</b>
<b>Expenses</b>		
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
<b>Total Expense</b>	<b>5,027,346</b>	<b>7,379,693</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants

Provincial Grants - Ministry of Education  
Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education  
Other Revenue

Expenses

Salaries

Teachers

Principals and Vice Principals

Educational Assistants

Support Staff

Other Professionals

Employee Benefits

Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/Link Fund - Overhead	Classroom Enhancement
\$	\$	\$	\$	\$	\$	\$	\$	\$
211,772	142,788	40,000	1,000,000	128,000	28,665	113,933	948,283	119,835 ✓
211,772	142,788	40,000	1,000,000	128,000	28,665	113,933	948,283	119,835
211,772	142,788	40,000	1,000,000	128,000	28,665	113,933	948,283	119,835
-	-	-	-	-	-	-	-	-
211,772	142,788	40,000	1,000,000	128,000	28,665	113,933	948,283	119,835
211,772	142,788	40,000	1,000,000	128,000	28,665	113,933	948,283	119,835
68,500	105,663			85,000		22,787	468,976	86,474
68,500	105,663	-	-	85,000	-	22,787	468,976	12,878
13,500	37,125	40,000	1,000,000	21,500	28,665	91,146	101,874	20,483
129,772	142,788	40,000	1,000,000	128,000	28,665	113,933	377,433	119,835
211,772	142,788	40,000	1,000,000	128,000	28,665	113,933	948,283	119,835
-	-	-	-	-	-	-	-	-



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

Schedule 3A

**Deferred Revenue, beginning of year**

Add: Restricted Grants  
Provincial Grants - Ministry of Education  
Other

Less: Allocated to Revenue  
**Deferred Revenue, end of year**

**Revenues**  
Provincial Grants - Ministry of Education  
Other Revenue

**Expenses**  
Salaries  
Teachers  
Principals and Vice Principals  
Educational Assistants  
Support Staff  
Other Professionals

Employee Benefits  
Services and Supplies

**Net Revenue (Expense)**

Classroom Enhancement Fund - Staffing	NON Strong Start	School Meals	Early Years Centre	Learning Lab (Early Years)	PRP Kackaamin	TOTAL
\$	\$	\$	\$	\$	\$	\$
1,851,208	20,000	40,000	150,000	20,000	212,862	3,757,346
1,851,208	20,000	40,000	150,000	20,000	212,862	5,027,346
1,851,208	20,000	40,000	150,000	20,000	212,862	5,027,346
-	-	-	-	-	-	-
1,851,208	20,000	40,000	150,000	20,000	212,862	3,757,346
1,851,208	20,000	40,000	150,000	20,000	212,862	5,027,346
1,406,918	-	-	103,157	-	147,692	2,508,045
444,290	20,000	40,000	22,404	20,000	35,458	696,634
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	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	2,439,690		2,439,690	2,405,369
<b>Total Revenue</b>	<u>2,439,690</u>	<u>-</u>	<u>2,439,690</u>	<u>2,405,369</u>
<b>Expenses</b>				
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
<b>Total Expense</b>	<u>3,185,660</u>	<u>5,676</u>	<u>3,191,336</u>	<u>3,202,439</u>
<b>Net Revenue (Expense)</b>	<u>(745,970)</u>	<u>(5,676)</u>	<u>(751,646)</u>	<u>(797,070)</u>
<b>Net Transfers (to) from other funds</b>				
Local Capital		39,674	39,674	40,240
<b>Total Net Transfers</b>	<u>-</u>	<u>39,674</u>	<u>39,674</u>	<u>40,240</u>
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Loan	33,998	(33,998)	-	-
<b>Total Other Adjustments to Fund Balances</b>	<u>33,998</u>	<u>(33,998)</u>	<u>-</u>	<u>-</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(711,972)</u>	<u>-</u>	<u>(711,972)</u>	<u>(756,830)</u>

