

Amended Annual Budget

School District No. 70 (Pacific Rim)

June 30, 2023

School District No. 70 (Pacific Rim)

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. 70 (PACIFIC RIM) (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. 70 (Pacific Rim) 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 \$57,324,197 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 28th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2023;

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

Original signed by Pam Craig

Chairperson of the Board

Original signed by Barbara Ross

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 70 (Pacific Rim) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 28th DAY OF FEBRUARY, 2023.

Original signed by Barbara Ross

Secretary Treasurer

School District No. 70 (Pacific Rim)

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	3,946.813	4,047.000
Adult	70.500	94.000
Total Ministry Operating Grant Funded FTE's	4,017.313	4,141.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	47,569,978	44,987,216
Other	120,000	50,000
Federal Grants		175,000
Tuition	550,000	550,000
Other Revenue	4,583,364	4,653,364
Rentals and Leases	58,400	58,400
Investment Income	125,000	25,000
Amortization of Deferred Capital Revenue	3,005,626	3,005,626
Total Revenue	56,012,368	53,504,606
Expenses		
Instruction	43,233,979	40,599,227
District Administration	2,661,590	2,866,520
Operations and Maintenance	8,363,301	8,285,776
Transportation and Housing	2,341,244	2,148,870
Debt Services	9,905	9,905
Total Expense	56,610,019	53,910,298
Net Revenue (Expense)	(597,651)	(405,692)
Budgeted Allocation (Retirement) of Surplus (Deficit)	559,455	257,496
Budgeted Surplus (Deficit), for the year	(38,196)	(148,196)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(38,196)	(148,196)
Budgeted Surplus (Deficit), for the year	(38,196)	(148,196)

School District No. 70 (Pacific Rim)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	44,621,205	43,963,316
Operating - Tangible Capital Assets Purchased	714,178	604,178
Special Purpose Funds - Total Expense	8,151,403	6,109,571
Capital Fund - Total Expense	3,837,411	3,837,411
Total Budget Bylaw Amount	57,324,197	54,514,476

Approved by the Board

Original signed by Pam Craig

Signature of the Chairperson of the Board of Education

Date Signed

Original signed by Tim Davie

Signature of the Superintendent

Date Signed

Original signed by Barbara Ross

Signature of the Secretary Treasurer

Date Signed

School District No. 70 (Pacific Rim)

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	(597,651)	(405,692)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(714,178)	(604,178)
From Deferred Capital Revenue	(12,732,305)	(7,907,819)
Total Acquisition of Tangible Capital Assets	(13,446,483)	(8,511,997)
Amortization of Tangible Capital Assets	3,827,506	3,827,506
Total Effect of change in Tangible Capital Assets	(9,618,977)	(4,684,491)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(10,216,628)	(5,090,183)

School District No. 70 (Pacific Rim)

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	2,591,582	30,000	12,181,258	14,802,840
Changes for the year				
Net Revenue (Expense) for the year	234,134		(831,785)	(597,651)
Interfund Transfers				
Tangible Capital Assets Purchased	(714,178)		714,178	-
Local Capital	(79,411)		79,411	-
Net Changes for the year	(559,455)	-	(38,196)	(597,651)
Budgeted Accumulated Surplus (Deficit), end of year	2,032,127	30,000	12,143,062	14,205,189

School District No. 70 (Pacific Rim)

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	40,668,575	40,372,645
Other	120,000	50,000
Tuition	550,000	550,000
Other Revenue	3,333,364	3,333,364
Rentals and Leases	58,400	58,400
Investment Income	125,000	25,000
Total Revenue	44,855,339	44,389,409
Expenses		
Instruction	35,516,972	34,701,468
District Administration	2,661,590	2,866,520
Operations and Maintenance	5,210,408	5,211,999
Transportation and Housing	1,232,235	1,183,329
Total Expense	44,621,205	43,963,316
Net Revenue (Expense)	234,134	426,093
Budgeted Prior Year Surplus Appropriation	559,455	257,496
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(714,178)	(604,178)
Local Capital	(79,411)	(79,411)
Total Net Transfers	(793,589)	(683,589)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 70 (Pacific Rim)

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	42,081,234	42,946,787
ISC/LEA Recovery	(3,313,364)	(3,313,364)
Other Ministry of Education and Child Care 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	46,741	46,741
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	572	2,030
Equity Scan Implementation	2,381	2,381
Labour Settlement Funding - Excluded / Exempt	210,174	210,174
Labour Settlement Funding - Teachers	942,199	942,199
Total Provincial Grants - Ministry of Education and Child Care	40,668,575	40,372,645
Provincial Grants - Other	120,000	50,000
Tuition		
International and Out of Province Students	550,000	550,000
Total Tuition	550,000	550,000
Other Revenues		
Funding from First Nations	3,313,364	3,313,364
Miscellaneous		
Other	20,000	20,000
Total Other Revenue	3,333,364	3,333,364
Rentals and Leases	58,400	58,400
Investment Income	125,000	25,000
Total Operating Revenue	44,855,339	44,389,409

School District No. 70 (Pacific Rim)

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	18,304,438	18,084,567
Principals and Vice Principals	3,810,962	3,362,233
Educational Assistants	3,239,583	3,137,915
Support Staff	4,357,269	4,296,033
Other Professionals	1,236,248	1,530,791
Substitutes	1,704,195	1,650,712
Total Salaries	32,652,695	32,062,251
 Employee Benefits	 7,510,120	 7,374,319
 Total Salaries and Benefits	 40,162,815	 39,436,570
 Services and Supplies	 	
Services	1,440,233	1,440,233
Student Transportation	366,832	366,832
Professional Development and Travel	288,389	288,389
Rentals and Leases	155,226	155,226
Dues and Fees	100,326	100,326
Insurance	100,268	100,268
Supplies	1,233,965	1,302,321
Utilities	773,151	773,151
Total Services and Supplies	4,458,390	4,526,746
 Total Operating Expense	 44,621,205	 43,963,316

School District No. 70 (Pacific Rim)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C

	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	14,249,725	661,339	58,733	379,408		1,005,653	16,354,858
1.03 Career Programs		81,117					81,117
1.07 Library Services		394,836		29,387			424,223
1.08 Counselling		534,279		153,695			687,974
1.10 Special Education	1,979,251	337,194	3,068,673			215,954	5,601,072
1.30 English Language Learning		146,010					146,010
1.31 Indigenous Education	919,220	143,863	112,177				1,175,260
1.41 School Administration		2,528,874		428,233		83,947	3,041,054
1.62 International and Out of Province Students		139,692		68,526			208,218
Total Function 1	18,304,438	3,810,962	3,239,583	990,723	68,526	1,305,554	27,719,786
4 District Administration							
4.11 Educational Administration				10,817	270,423		281,240
4.40 School District Governance					103,546		103,546
4.41 Business Administration				349,766	569,669		919,435
Total Function 4	-	-	-	360,583	943,638	-	1,304,221
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					197,674		197,674
5.50 Maintenance Operations				2,461,219		396,905	2,858,124
5.52 Maintenance of Grounds				121,031			121,031
5.56 Utilities							-
Total Function 5	-	-	-	2,582,250	197,674	396,905	3,176,829
7 Transportation and Housing							
7.70 Student Transportation				423,713	26,410	1,736	451,859
7.73 Housing							-
Total Function 7	-	-	-	423,713	26,410	1,736	451,859
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	18,304,438	3,810,962	3,239,583	4,357,269	1,236,248	1,704,195	32,652,695

School District No. 70 (Pacific Rim)

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	16,354,858	3,761,617	20,116,475	271,449	20,387,924	20,545,405
1.03 Career Programs	81,117	18,657	99,774	85,506	185,280	181,104
1.07 Library Services	424,223	97,571	521,794	10,724	532,518	571,527
1.08 Counselling	687,974	158,234	846,208	449	846,657	831,719
1.10 Special Education	5,601,072	1,288,247	6,889,319	122,478	7,011,797	6,771,907
1.30 English Language Learning	146,010	33,582	179,592	575	180,167	172,652
1.31 Indigenous Education	1,175,260	270,310	1,445,570	624,925	2,070,495	2,070,495
1.41 School Administration	3,041,054	699,442	3,740,496	3,345	3,743,841	3,006,659
1.62 International and Out of Province Students	208,218	47,890	256,108	302,185	558,293	550,000
Total Function 1	27,719,786	6,375,550	34,095,336	1,421,636	35,516,972	34,701,468
4 District Administration						
4.11 Educational Administration	281,240	64,685	345,925	38,458	384,383	833,702
4.40 School District Governance	103,546	23,816	127,362	76,552	203,914	200,705
4.41 Business Administration	919,435	211,470	1,130,905	942,388	2,073,293	1,832,113
Total Function 4	1,304,221	299,971	1,604,192	1,057,398	2,661,590	2,866,520
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	197,674	45,465	243,139	7,967	251,106	274,822
5.50 Maintenance Operations	2,858,124	657,369	3,515,493	166,233	3,681,726	3,664,272
5.52 Maintenance of Grounds	121,031	27,837	148,868	78,647	227,515	222,844
5.56 Utilities	-	-	-	1,050,061	1,050,061	1,050,061
Total Function 5	3,176,829	730,671	3,907,500	1,302,908	5,210,408	5,211,999
7 Transportation and Housing						
7.70 Student Transportation	451,859	103,928	555,787	618,048	1,173,835	1,124,929
7.73 Housing	-	-	-	58,400	58,400	58,400
Total Function 7	451,859	103,928	555,787	676,448	1,232,235	1,183,329
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	32,652,695	7,510,120	40,162,815	4,458,390	44,621,205	43,963,316

School District No. 70 (Pacific Rim)

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	6,901,403	4,614,571
Federal Grants		175,000
Other Revenue	1,250,000	1,320,000
Total Revenue	8,151,403	6,109,571
Expenses		
Instruction	7,717,007	5,897,759
Operations and Maintenance	290,928	211,812
Transportation and Housing	143,468	
Total Expense	8,151,403	6,109,571
Budgeted Surplus (Deficit), for the year		-

School District No. 70 (Pacific Rim)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year		\$ 6,198	\$ 399	\$ 336,747	\$ 1,498,070	\$	4,563	\$ 22,795	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	211,812	151,647				128,000	22,050	171,836	967,263
Other				40,000	1,000,000				
	211,812	151,647	-	40,000	1,000,000	128,000	22,050	171,836	967,263
Less: Allocated to Revenue									
Recovered	211,812	157,845	399	40,000	1,000,000	128,000	26,613	194,631	967,263
Deferred Revenue, end of year		-	-	336,747	1,498,070	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	211,812	157,845	399			128,000	26,613	194,631	967,263
Other Revenue				40,000	1,000,000				
	211,812	157,845	399	40,000	1,000,000	128,000	26,613	194,631	967,263
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								37,051	
Educational Assistants									
Support Staff		128,560				85,000			468,976
Other Professionals	68,500								
Substitutes							85,000	-	37,051
	68,500	128,560	-	-	-				468,976
Employee Benefits	15,755	29,285				19,550		8,522	107,864
Services and Supplies	127,557		399	40,000	1,000,000	23,450	26,613	149,058	390,423
	211,812	157,845	399	40,000	1,000,000	128,000	26,613	194,631	967,263
Net Revenue (Expense)		-	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Safe Return to School / Restart: Health & Safety	Federal Safe Return to Class / Ventilation Fund	Student & Family Affordability	JUST B4
Deferred Revenue, beginning of year					140	7,256	71,860		20,729
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	124,317	3,420,057	538,662	143,468	55,000			427,481	25,000
Other	124,317	3,420,057	538,662	143,468	55,000	-	-	427,481	25,000
Less: Allocated to Revenue									
Recovered	124,317	3,420,057	538,662	143,468	55,140	7,256	71,860	427,481	25,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	20,729
Revenues									
Provincial Grants - Ministry of Education and Child Care	124,317	3,420,057	538,662	143,468	55,140	7,256	71,860	427,481	25,000
Other Revenue	124,317	3,420,057	538,662	143,468	55,140	7,256	71,860	427,481	25,000
Expenses									
Salaries									
Teachers			2,780,291		40,000				
Principals and Vice Principals	90,474								
Educational Assistants									
Support Staff				12,195					20,000
Other Professionals	12,878								
Substitutes			437,148						
	103,352	2,780,291	437,148	12,195	40,000	-	-	-	20,000
Employee Benefits	20,965	639,766	101,514	2,805	9,200				5,000
Services and Supplies				128,468	5,940	7,256	71,860	427,481	
	124,317	3,420,057	538,662	143,468	55,140	7,256	71,860	427,481	25,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	NON Strong Start	School Meals	PRP Kackaamin	Early Years Centre	Learning Lab	Elementary Sports Council	After School Sports & Arts Initiative	\$ TOTAL
Deferred Revenue, beginning of year	\$ 34,499	\$	\$ 120,307	\$ 253,566	\$ 41,821	\$	\$ 14,623	\$ 6,161	\$ 72,244	\$ 2,511,978
Add: Restricted Grants										
Provincial Grants - Ministry of Education and Child Care	19,000	175,000			173,100					6,753,693
Other			20,000	40,000		80,000	20,000			1,200,000
	19,000	175,000	20,000	40,000	173,100	80,000	20,000	-	-	7,953,693
Less: Allocated to Revenue										
Recovered					173,100	80,000	20,000	-	-	8,151,403
	53,499	175,000	20,000	90,000	41,821					41,821
Deferred Revenue, end of year	-	-	120,307	203,566	-	-	14,623	6,161	72,244	2,272,447
Revenues										
Provincial Grants - Ministry of Education and Child Care	53,499	175,000			173,100					6,901,403
Other Revenue			20,000	90,000		80,000	20,000			1,250,000
	53,499	175,000	20,000	90,000	173,100	80,000	20,000	-	-	8,151,403
Expenses										
Salaries										
Teachers					65,718					2,886,009
Principals and Vice Principals			33,168							160,693
Educational Assistants										128,560
Support Staff										654,671
Other Professionals		105,680				43,090				161,648
Substitutes					65,718	43,090				437,148
	-	138,848	-	-			-	-	-	4,428,729
Employee Benefits										
Services and Supplies		24,306			15,773	9,910				1,010,215
	53,499	11,846	20,000	90,000	91,609	27,000	20,000			2,712,459
	53,499	175,000	20,000	90,000	173,100	80,000	20,000	-	-	8,151,403
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-

School District No. 70 (Pacific Rim)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget		
	Invested in Tangible Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenues			
Amortization of Deferred Capital Revenue	3,005,626		3,005,626
Total Revenue	3,005,626	-	3,005,626
Expenses			
Amortization of Tangible Capital Assets			
Operations and Maintenance	2,861,965		2,861,965
Transportation and Housing	965,541		965,541
Debt Services			
Capital Loan Interest	9,905		9,905
Total Expense	3,827,506	9,905	3,837,411
Net Revenue (Expense)	(821,880)	(9,905)	(831,785)
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	714,178		714,178
Local Capital	79,411		79,411
Total Net Transfers	714,178	79,411	793,589
Other Adjustments to Fund Balances			
Principal Payment			
Capital Loan	69,506	(69,506)	-
Total Other Adjustments to Fund Balances	69,506	(69,506)	-
Budgeted Surplus (Deficit), for the year	(38,196)	-	(38,196)
			(148,196)