

Annual Budget

School District No. 52 (Prince Rupert)

June 30, 2022

School District No. 52 (Prince Rupert)

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

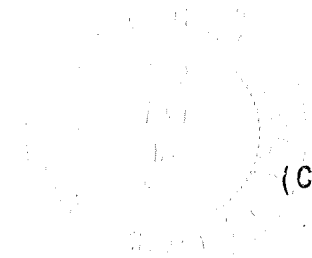
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2021/2022 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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. 52 (Prince Rupert) 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 \$31,688,785 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.

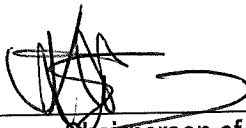
READ A FIRST TIME THE 11th DAY OF MAY, 2021;

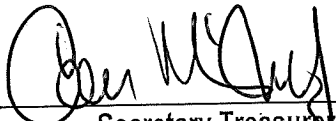
READ A SECOND TIME THE 11th DAY OF MAY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF MAY, 2021;

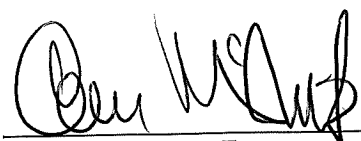


(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 52 (Prince Rupert) Annual Budget Bylaw 2021/2022, adopted by the Board the 11th DAY OF MAY, 2021.


Secretary Treasurer

School District No. 52 (Prince Rupert)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's	<u>1,900,000</u>	<u>1,831,000</u>
School-Age	<u>1,900,000</u>	<u>1,831,000</u>
Total Ministry Operating Grant Funded FTE's		
	\$	\$
Revenues		
Provincial Grants	28,086,431	29,143,409
Ministry of Education	125,656	123,656
Other	56,000	42,000
Tuition	1,959,977	2,253,847
Other Revenue	16,000	21,720
Rentals and Leases	21,123	23,219
Investment Income	1,066,757	1,066,550
Amortization of Deferred Capital Revenue	<u>31,331,944</u>	<u>32,674,401</u>
Total Revenue		
Expenses	24,132,148	26,804,467
Instruction	1,757,587	1,542,197
District Administration	5,207,946	4,664,493
Operations and Maintenance	364,514	305,519
Transportation and Housing	<u>31,462,195</u>	<u>33,316,676</u>
Total Expense		
	<u>(130,251)</u>	<u>(642,275)</u>
Net Revenue (Expense)		
	247,590	685,179
Budgeted Allocation (Retirement) of Surplus (Deficit)		
	<u>117,339</u>	<u>42,904</u>
Budgeted Surplus (Deficit), for the year		
	<u>145,703</u>	<u>26,761</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	(28,364)	16,143
Special Purpose Fund Surplus (Deficit)	<u>117,339</u>	<u>42,904</u>
Capital Fund Surplus (Deficit)		
Budgeted Surplus (Deficit), for the year		


School District No. 52 (Prince Rupert)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	26,628,370	27,030,064
Operating - Tangible Capital Assets Purchased	226,590	283,977
Special Purpose Funds - Total Expense	3,512,114	4,952,228
Capital Fund - Total Expense	1,321,711	1,334,384
Total Budget Bylaw Amount	<u>31,688,785</u>	<u>33,600,653</u>

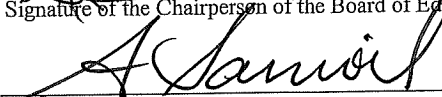
Approved by the Board



 Signature of the Chairperson of the Board of Education

JUNE 29, 2021

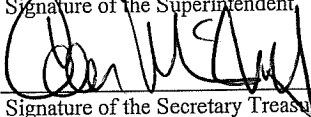
 Date Signed



 Signature of the Superintendent

JUNE 30, 2021

 Date Signed



 Signature of the Secretary Treasurer

JUNE 29, 2021

 Date Signed

School District No. 52 (Prince Rupert)

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	<u>(130,251)</u>	<u>(642,275)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(226,590)</u>	<u>(283,977)</u>
Total Acquisition of Tangible Capital Assets	<u>(226,590)</u>	<u>(283,977)</u>
Amortization of Tangible Capital Assets	<u>1,321,711</u>	<u>1,334,384</u>
Total Effect of change in Tangible Capital Assets	<u>1,095,121</u>	<u>1,050,407</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>964,870</u></u>	<u><u>408,132</u></u>

School District No. 52 (Prince Rupert)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants	25,037,107	24,951,943
Ministry of Education	64,056	62,056
Other	56,000	42,000
Tuition	1,564,910	1,562,904
Other Revenue	16,000	21,720
Rentals and Leases	15,000	15,000
Investment Income	26,753,073	26,655,623
Total Revenue	<u>26,753,073</u>	<u>26,655,623</u>
Expenses		
Instruction	21,049,806	22,049,238
District Administration	1,757,587	1,542,197
Operations and Maintenance	3,494,516	3,172,536
Transportation and Housing	326,461	266,093
Total Expense	<u>26,628,370</u>	<u>27,030,064</u>
Net Revenue (Expense)	<u>124,703</u>	<u>(374,441)</u>
Budgeted Prior Year Surplus Appropriation	<u>247,590</u>	<u>685,179</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(226,590)	(283,977)
Total Net Transfers	<u>(226,590)</u>	<u>(283,977)</u>
Budgeted Surplus (Deficit), for the year	<u>145,703</u>	<u>26,761</u>

School District No. 52 (Prince Rupert)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	25,126,779	24,401,950
ISC/LEA Recovery	(920,802)	(920,802)
Other Ministry of Education Grants		
Pay Equity	706,027	706,027
Funding for Graduated Adults		-
Student Transportation Fund	117,597	117,597
Support Staff Benefits Grant		-
Teachers' Labour Settlement Funding		627,342
Early Career Mentorship Funding		1,842
Foundation Skills Assessment	7,506	3,753
Provincial Benefits Plan Supplement		14,234
Total Provincial Grants - Ministry of Education	<u>25,037,107</u>	<u>24,951,943</u>
	<u>64,056</u>	<u>62,056</u>
Provincial Grants - Other		
Tuition		
International and Out of Province Students	56,000	42,000
Total Tuition	<u>56,000</u>	<u>42,000</u>
Other Revenues		
Funding from First Nations	1,200,000	1,192,624
Miscellaneous		
Cultural	10,850	2,625
Jordan's Principle	50,000	75,000
Sundry Other Revenue	304,060	292,655
Total Other Revenue	<u>1,564,910</u>	<u>1,562,904</u>
	<u>16,000</u>	<u>21,720</u>
Rentals and Leases		
	<u>15,000</u>	<u>15,000</u>
Investment Income		
	<u>26,753,073</u>	<u>26,655,623</u>
Total Operating Revenue		

School District No. 52 (Prince Rupert)
 Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2022

	2022 Annual Budget \$	2021 Amended Annual Budget \$
Salaries	9,849,604	10,959,569
Teachers	2,045,347	2,237,162
Principals and Vice Principals	2,057,700	2,277,256
Educational Assistants	2,110,404	2,171,870
Support Staff	1,692,626	1,596,075
Other Professionals	1,084,101	784,101
Substitutes	18,839,782	20,026,033
Total Salaries	4,239,008	4,377,960
Employee Benefits	23,078,790	24,403,993
Total Salaries and Benefits		
Services and Supplies	1,051,854	804,389
Services	212,043	131,239
Student Transportation	505,329	323,823
Professional Development and Travel	179,552	159,014
Rentals and Leases	50,785	51,004
Dues and Fees	47,466	53,305
Insurance	-	-
Interest	1,051,809	730,727
Supplies	450,742	372,570
Utilities	3,549,580	2,626,071
Total Services and Supplies	26,628,370	27,030,064
Total Operating Expense		

School District No. 52 (Prince Rupert)

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	7,218,934	668,639	154,299	332,906	74,720	558,047	9,007,545
1.03 Career Programs	102,181						102,181
1.07 Library Services	151,769			193,405		5,603	350,777
1.08 Counselling	336,166			39,226		1,511	376,903
1.10 Special Education	1,274,614	149,365	1,573,642	44,147	303,480	216,276	3,561,524
1.30 English Language Learning							-
1.31 Indigenous Education	765,940	149,365	329,759	38,546	82,044	39,700	1,405,354
1.41 School Administration	1,077,978			181,607		22,766	1,282,351
Total Function 1	9,849,604	2,045,347	2,057,700	829,837	460,244	843,903	16,086,635
4 District Administration							
4.11 Educational Administration					287,981		287,981
4.40 School District Governance					91,333		91,333
4.41 Business Administration				43,070	709,543		752,613
Total Function 4				43,070	1,088,857		1,131,927
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					140,023	3,392	143,415
5.50 Maintenance Operations				1,092,040		229,721	1,321,761
5.52 Maintenance of Grounds				56,612			56,612
5.56 Utilities							-
Total Function 5				1,148,652	140,023	233,113	1,521,788
7 Transportation and Housing							
7.41 Transportation and Housing Administration					3,502		3,502
7.70 Student Transportation				88,845		7,085	95,930
7.73 Housing							-
Total Function 7				88,845	3,502	7,085	99,432
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9							
Total Functions 1 - 9	9,849,604	2,045,347	2,057,700	2,110,404	1,692,626	1,084,101	18,839,782

School District No. 52 (Prince Rupert)

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	9,007,545	2,080,812	11,088,357	712,995	11,801,352	12,771,328
1.03 Career Programs	102,181	20,572	122,753	11,619	134,372	105,554
1.07 Library Services	350,777	86,527	437,304	22,486	459,790	476,146
1.08 Counselling	376,903	81,228	458,131	2,748	460,879	427,640
1.10 Special Education	3,561,524	808,073	4,369,597	174,372	4,543,969	4,807,849
1.30 English Language Learning	-	-	-	3,900	3,900	696
1.31 Indigenous Education	1,405,354	311,138	1,716,492	274,169	1,990,661	2,015,080
1.41 School Administration	1,282,351	263,931	1,546,282	108,601	1,654,883	1,444,945
Total Function 1	16,086,635	3,652,281	19,738,916	1,310,890	21,049,806	22,049,238
4 District Administration						
4.11 Educational Administration	287,981	57,486	345,467	45,079	390,546	352,722
4.40 School District Governance	91,333	4,858	96,191	80,263	176,454	141,776
4.41 Business Administration	752,613	145,689	898,302	292,285	1,190,587	1,047,699
Total Function 4	1,131,927	208,033	1,339,960	417,627	1,757,587	1,542,197
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	143,415	25,701	169,116	63,195	232,311	236,453
5.50 Maintenance Operations	1,321,761	314,335	1,636,096	1,052,438	2,688,534	2,440,790
5.52 Maintenance of Grounds	56,612	15,317	71,929	51,000	122,929	122,723
5.56 Utilities	-	-	-	450,742	450,742	372,570
Total Function 5	1,521,788	355,353	1,877,141	1,617,375	3,494,516	3,172,536
7 Transportation and Housing						
7.41 Transportation and Housing Administration	3,502	628	4,130	-	4,130	4,010
7.70 Student Transportation	95,930	22,713	118,643	203,688	322,331	262,083
7.73 Housing	-	-	-	-	-	-
Total Function 7	99,432	23,341	122,773	203,688	326,461	266,093
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	18,839,782	4,239,008	23,078,790	3,549,580	26,628,370	27,030,064

School District No. 52 (Prince Rupert)

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

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants	3,049,324	4,191,466
Ministry of Education	61,600	61,600
Other	395,067	690,943
Other Revenue	6,123	8,219
Investment Income		
Total Revenue	3,512,114	4,952,228
Expenses	3,082,342	4,755,229
Instruction	429,772	196,999
Operations and Maintenance		
Total Expense	3,512,114	4,952,228
Budgeted Surplus (Deficit), for the year	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			195,333	14,777	502,145				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	135,633	87,484				128,000	14,700	76,110	529,342
Provincial Grants - Other			10,900	58	338,000				
Other			1,518		4,418				
Investment Income			12,418	58	342,418	128,000	14,700	76,110	529,342
Less: Allocated to Revenue									
Deferred Revenue, end of year			15,000		351,418	128,000	14,700	76,110	529,342
			192,771	14,835	493,145				
Revenues									
Provincial Grants - Ministry of Education	135,633	87,484				128,000	14,700	76,110	529,342
Provincial Grants - Other			13,482		347,000				
Other Revenue			1,518		4,418				
Investment Income			15,000		351,418	128,000	14,700	76,110	529,342
Expenses									
Salaries									
Teachers						4,000		35,434	
Principals and Vice Principals									236,070
Educational Assistants		69,265				92,218			
Support Staff	100,998								
Other Professionals							1,800		48,761
Substitutes							1,800	35,434	291,581
Employee Benefits	24,533	18,219				19,992	200	8,168	70,794
Services and Supplies	10,102		15,000		351,418	11,790	12,700	32,508	166,967
	135,633	87,484	15,000		351,418	128,000	14,700	76,110	529,342
Net Revenue (Expense)									

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Lillian Brown Trust	Anti-Racism Multicultural Grants	Coastal Pathways Partnership
Deferred Revenue, beginning of year				\$ 95,000			\$ 54,103	\$ 33,220	\$ 86,159
Add: Restricted Grants									
Provincial Grants - Ministry of Education	193,366	1,369,411	225,000	228,278	57,000	5,000			
Provincial Grants - Other									
Other				187			424	261	654
Investment Income	193,366	1,369,411	225,000	228,465	57,000	5,000	424	261	654
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	-	95,000	57,000	5,000	54,527	33,481	86,813
Revenues	193,366	1,369,411	225,000	228,278	57,000	5,000			
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Other Revenue				187					
Investment Income	193,366	1,369,411	225,000	228,465	57,000	5,000			
Expenses									
Salaries									
Teachers		1,127,403	183,611		37,600				
Principals and Vice Principals									
Educational Assistants	106,767								
Support Staff	52,337								
Other Professionals									
Substitutes									
Employee Benefits	159,104	1,127,403	183,611		37,600				
Services and Supplies	34,262	242,008	41,389	228,465	10,000	5,000			
Net Revenue (Expense)	193,366	1,369,411	225,000	228,465	57,000	5,000			

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Special Education Innovation	IPALS Decoda Literacy	After School Sports & Art	Rural Skills Development	TOTAL
Deferred Revenue, beginning of year	\$ 7,876	\$ 7,539			\$ 996,172
Add: Restricted Grants					
Provincial Grants - Ministry of Education			61,600		3,049,324
Provincial Grants - Other				34,585	61,600
Other	62	59			383,485
Investment Income	62	59	61,600	34,585	7,641
					3,502,050
Less: Allocated to Revenue					
Deferred Revenue, end of year	7,938	7,598	61,600	34,585	3,512,114
					986,108
Revenues					
Provincial Grants - Ministry of Education			61,600		3,049,324
Provincial Grants - Other				34,585	61,600
Other Revenue					395,067
Investment Income			61,600	34,585	6,123
					3,512,114
Expenses					
Salaries					
Teachers				16,000	1,404,048
Principals and Vice Principals					106,767
Educational Assistants			45,280		442,833
Support Staff					153,335
Other Professionals					48,761
Substitutes					8,550
			45,280	16,000	2,164,294
Employee Benefits			11,320	4,000	484,285
Services and Supplies			5,000	14,585	863,535
			61,600	34,585	3,512,114
Net Revenue (Expense)					

School District No. 52 (Prince Rupert)

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	1,066,757		1,066,757	1,066,550
Total Revenue	1,066,757	-	1,066,757	1,066,550
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,283,658		1,283,658	1,294,958
Transportation and Housing	38,053		38,053	39,426
Total Expense	1,321,711	-	1,321,711	1,334,384
Net Revenue (Expense)	(254,954)	-	(254,954)	(267,834)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	226,590		226,590	283,977
Total Net Transfers	226,590	-	226,590	283,977
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(28,364)	-	(28,364)	16,143