

Annual Budget

School District No. 52 (Prince Rupert)

June 30, 2024

School District No. 52 (Prince Rupert)

June 30, 2024

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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 2023/2024 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 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$35,889,095 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 23rd DAY OF May, 2023;

READ A SECOND TIME THE 23rd DAY OF May, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF May, 2023;



(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 2023/2024, adopted by the Board the 23rd DAY OF May, 2023.

Secretary Treasurer

School District No. 52 (Prince Rupert)

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,775,000	1,817,000
Total Ministry Operating Grant Funded FTE's	<u>1,775,000</u>	<u>1,817,000</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	31,678,588	29,966,148
Other	73,476	73,476
Federal Grants		50,000
Tuition	88,500	88,500
Other Revenue	2,279,191	2,422,725
Rentals and Leases	30,000	30,000
Investment Income	57,000	28,712
Amortization of Deferred Capital Revenue	1,177,679	1,158,257
Total Revenue	<u>35,384,434</u>	<u>33,817,818</u>
Expenses		
Instruction	27,774,653	26,654,606
District Administration	2,154,568	2,317,265
Operations and Maintenance	5,316,777	5,045,523
Transportation and Housing	583,097	703,303
Total Expense	<u>35,829,095</u>	<u>34,720,697</u>
Net Revenue (Expense)	<u>(444,661)</u>	<u>(902,879)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	223,412	681,180
Budgeted Surplus (Deficit), for the year	<u>(221,249)</u>	<u>(221,699)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(221,249)	(221,699)
Budgeted Surplus (Deficit), for the year	<u>(221,249)</u>	<u>(221,699)</u>

School District No. 52 (Prince Rupert)

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	28,646,809	27,841,406
Special Purpose Funds - Total Expense	5,723,358	5,372,745
Capital Fund - Total Expense	1,458,928	1,506,546
Capital Fund - Tangible Capital Assets Purchased from Local Capital	60,000	126,590
Total Budget Bylaw Amount	<u>35,889,095</u>	<u>34,847,287</u>

Approved by the Board

Signature of the Chairperson of the Board of Education

MAY 25, 2023

Date Signed

Signature of the Superintendent

May 23, 23

Date Signed

Signature of the Secretary Treasurer

May 23, 23

Date Signed

School District No. 52 (Prince Rupert)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(444,661)</u>	<u>(902,879)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(60,000)	(126,590)
From Deferred Capital Revenue	<u>(2,114,920)</u>	-
Total Acquisition of Tangible Capital Assets	<u>(2,174,920)</u>	<u>(126,590)</u>
Amortization of Tangible Capital Assets	<u>1,458,928</u>	1,506,546
Total Effect of change in Tangible Capital Assets	<u>(715,992)</u>	<u>1,379,956</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,160,653)</u></u>	<u>477,077</u>

School District No. 52 (Prince Rupert)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	26,372,930	25,204,349
Other	73,476	73,476
Tuition	88,500	88,500
Other Revenue	1,865,491	1,865,491
Rentals and Leases	30,000	30,000
Investment Income	53,000	25,000
Total Revenue	<u>28,483,397</u>	<u>27,286,816</u>
Expenses		
Instruction	22,593,485	21,938,122
District Administration	2,012,775	2,178,815
Operations and Maintenance	3,709,521	3,405,342
Transportation and Housing	331,028	319,127
Total Expense	<u>28,646,809</u>	<u>27,841,406</u>
Net Revenue (Expense)	<u>(163,412)</u>	<u>(554,590)</u>
Budgeted Prior Year Surplus Appropriation	<u>223,412</u>	<u>681,180</u>
Net Transfers (to) from other funds		
Local Capital	<u>(60,000)</u>	<u>(126,590)</u>
Total Net Transfers	<u>(60,000)</u>	<u>(126,590)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 52 (Prince Rupert)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	26,738,949	25,570,368
ISC/LEA Recovery	(1,211,600)	(1,211,600)
Other Ministry of Education and Child Care Grants		
Pay Equity	706,027	706,027
Student Transportation Fund	117,597	117,597
Support Staff Benefits Grant	14,451	14,451
FSA Scorer Grant	7,506	7,506
Total Provincial Grants - Ministry of Education and Child Care	<u>26,372,930</u>	<u>25,204,349</u>
Provincial Grants - Other	<u>73,476</u>	<u>73,476</u>
Tuition		
International and Out of Province Students	88,500	88,500
Total Tuition	<u>88,500</u>	<u>88,500</u>
Other Revenues		
Funding from First Nations	1,341,640	1,341,640
Miscellaneous		
Cultural	10,000	10,000
Jordan's Principle	220,000	220,000
Sundry Other Revenue	293,851	293,851
Total Other Revenue	<u>1,865,491</u>	<u>1,865,491</u>
Rentals and Leases	<u>30,000</u>	<u>30,000</u>
Investment Income	<u>53,000</u>	<u>25,000</u>
Total Operating Revenue	<u><u>28,483,397</u></u>	<u><u>27,286,816</u></u>

School District No. 52 (Prince Rupert)
 Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2024

Schedule 2B

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	10,895,478	10,528,045
Principals and Vice Principals	2,080,217	1,998,457
Educational Assistants	2,149,342	2,246,761
Support Staff	2,333,598	2,263,123
Other Professionals	1,793,886	1,880,882
Substitutes	1,157,278	1,084,101
Total Salaries	<u>20,409,799</u>	<u>20,001,369</u>
Employee Benefits	<u>4,751,777</u>	<u>4,573,535</u>
Total Salaries and Benefits	<u>25,161,576</u>	<u>24,574,904</u>
Services and Supplies		
Services	1,002,582	1,145,115
Student Transportation	88,376	120,646
Professional Development and Travel	484,495	483,183
Rentals and Leases	203,127	188,252
Dues and Fees	49,975	49,975
Insurance	72,280	72,280
Supplies	1,024,999	756,309
Utilities	559,399	450,742
Total Services and Supplies	<u>3,485,233</u>	<u>3,266,502</u>
Total Operating Expense	<u>28,646,809</u>	<u>27,841,406</u>

School District No. 52 (Prince Rupert)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	8,540,937	721,446	281,901	344,309	56,518	595,715	10,540,826
1.03 Career Programs	43,306						43,306
1.07 Library Services	200,986			212,267	5,981	5,981	419,234
1.08 Counselling	233,957			36,744	1,613	1,613	272,314
1.10 Special Education	1,091,896	127,314	1,579,479	42,871	339,448	230,875	3,411,883
1.30 English Language Learning							-
1.31 Indigenous Education	784,396	127,314	287,962	85,741	113,206	42,380	1,440,999
1.41 School Administration		976,829		196,776		24,303	1,197,908
Total Function 1	10,895,478	1,952,903	2,149,342	918,708	509,172	900,867	17,326,470
4 District Administration							
4.11 Educational Administration					226,242		226,242
4.40 School District Governance					96,648		96,648
4.41 Business Administration		127,314		54,414	812,467		994,195
Total Function 4	-	127,314	-	54,414	1,135,357	-	1,317,085
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				1,213,937	147,151	3,621	150,772
5.50 Maintenance Operations						245,227	1,459,164
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	1,213,937	147,151	248,848	1,609,936
7 Transportation and Housing							
7.41 Transportation and Housing Administration					2,206		2,206
7.70 Student Transportation				146,539		7,563	154,102
Total Function 7	-	-	-	146,539	2,206	7,563	156,308
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	10,895,478	2,080,217	2,149,342	2,333,598	1,793,886	1,157,278	20,409,799

School District No. 52 (Prince Rupert)
 Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	10,540,826	2,557,081	13,097,907	726,948	13,824,855	12,997,479
1.03 Career Programs	43,306	11,028	54,334	8,752	63,086	135,427
1.07 Library Services	419,234	102,600	521,834	7,608	529,442	493,842
1.08 Counselling	272,314	68,317	340,631	1,948	342,579	422,526
1.10 Special Education	3,411,883	803,021	4,214,904	105,133	4,320,037	4,282,286
1.30 English Language Learning	-	-	-	2,373	2,373	2,373
1.31 Indigenous Education	1,440,999	345,411	1,786,410	150,962	1,937,372	1,930,336
1.41 School Administration	1,197,908	252,947	1,450,855	122,886	1,573,741	1,673,853
Total Function 1	17,326,470	4,140,405	21,466,875	1,126,610	22,593,485	21,938,122
4 District Administration						
4.11 Educational Administration	226,242	44,090	270,332	47,217	317,549	416,852
4.40 School District Governance	96,648	7,780	104,428	81,351	185,779	188,441
4.41 Business Administration	994,195	197,704	1,191,899	317,348	1,509,447	1,573,522
Total Function 4	1,317,085	249,574	1,566,659	446,116	2,012,775	2,178,815
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	150,772	29,092	179,864	89,045	268,909	343,834
5.50 Maintenance Operations	1,459,164	298,112	1,757,276	1,048,937	2,806,213	2,488,326
5.52 Maintenance of Grounds	-	-	-	75,000	75,000	122,440
5.56 Utilities	-	-	-	559,399	559,399	450,742
Total Function 5	1,609,936	327,204	1,937,140	1,772,381	3,709,521	3,405,342
7 Transportation and Housing						
7.41 Transportation and Housing Administration	2,206	430	2,636	2,636	2,636	8,530
7.70 Student Transportation	154,102	34,164	188,266	140,126	328,392	310,597
Total Function 7	156,308	34,594	190,902	140,126	331,028	319,127
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	20,409,799	4,751,777	25,161,576	3,485,233	28,646,809	27,841,406

School District No. 52 (Prince Rupert)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,305,658	4,761,799
Federal Grants		50,000
Other Revenue	413,700	557,234
Investment Income	4,000	3,712
Total Revenue	<u>5,723,358</u>	<u>5,372,745</u>
Expenses		
Instruction	5,181,168	4,716,484
District Administration	141,793	138,450
Operations and Maintenance	205,497	190,575
Transportation and Housing	194,900	327,236
Total Expense	<u>5,723,358</u>	<u>5,372,745</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 52 (Prince Rupert)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	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	-	-	189,675	13,345	548,559	-	16,222	-	62,599
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	135,659	99,002	-	-	-	128,000	14,700	74,269	570,165
Provincial Grants - Other			11,000		330,000				40,000
Other			4,000						
Investment Income			15,000		330,000	128,000	14,700	74,269	610,165
Less: Allocated to Revenue	135,659	99,002	15,000	2,000	336,700	128,000	20,000	74,269	672,764
Deferred Revenue, end of year	-	-	189,675	11,345	541,859	-	10,922	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	135,659	99,002	11,000	2,000	336,700	128,000	20,000	74,269	642,764
Other Revenue			4,000						30,000
Investment Income	135,659	99,002	15,000	2,000	336,700	128,000	20,000	74,269	672,764
Expenses									
Salaries									
Teachers						4,000		35,429	
Educational Assistants						89,204			
Support Staff	102,127	79,166							355,763
Other Professionals							1,800		52,052
Substitutes							1,800		7,500
Employee Benefits	102,127	79,166	-	-	-	93,204	1,800	35,429	415,315
Services and Supplies	21,987	19,836	15,000	2,000	336,700	22,796	200	8,540	100,068
	11,545					12,000	18,000	30,300	157,381
	135,659	99,002	15,000	2,000	336,700	128,000	20,000	74,269	672,764
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	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	Seamless Day Kindergarten	Student & Family Affordability	ECL Early Care & Learning
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 129,753	\$ 84,236	\$ -	\$ 33,682	\$ -	\$ 190,000	\$ 45,228
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	211,631	2,539,425	283,955	181,625	57,000	6,750	55,400		175,000
Provincial Grants - Other									
Other									
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	211,631	2,539,425	346,007	194,900	57,000	25,000	55,400	190,000	177,721
	-	-	67,701	70,961	-	15,432	-	-	42,507
Revenues	211,631	2,539,425	346,007	194,900	57,000	25,000	55,400	190,000	177,721
Provincial Grants - Ministry of Education and Child Care									
Other Revenue									
Investment Income									
Expenses									
Salaries									
Teachers									
Educational Assistants	114,253	2,046,207	278,804		41,900		42,602		
Support Staff									
Other Professionals	55,846								
Substitutes									142,839
Employee Benefits	170,099	2,046,207	278,804		41,900		42,602		142,839
Services and Supplies	41,532	493,218	67,203		10,100		9,798		29,882
				194,900	5,000	25,000	3,000	190,000	5,000
	211,631	2,539,425	346,007	194,900	57,000	25,000	55,400	190,000	177,721
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Feeding Futures Fund	Lilian Brown Trust	Network of Innovation and Inquiry	Anti-Racism Multicultural Grants	Coastal Pathways Partnership	Other Aboriginal Initiatives	Special Education Innovation	IPALS Decoda Literacy	After School Sport & Art
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	49,608	8,162	17,336	86,579	16,983	1,280	7,577	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	350,000								
Provincial Grants - Other		400							55,600
Other									
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	350,000	50,008	8,162	11,336	86,579	16,983	1,280	7,577	55,600
Revenues	350,000								
Provincial Grants - Ministry of Education and Child Care							1,280		55,600
Other Revenue				6,000					
Investment Income									
Expenses	350,000			6,000			1,280		55,600
Salaries									
Teachers									
Educational Assistants									
Support Staff	31,801								38,382
Other Professionals									
Substitutes									
Employee Benefits	31,801								38,382
Services and Supplies	7,968								9,617
	310,231			6,000			1,280		7,601
	350,000			6,000			1,280		55,600
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	Computational Thinking	Indigenous Language Grant	Rural Skills Development	TOTAL
Deferred Revenue, beginning of year	\$ 21,136	\$ 10,464	\$ -	\$ 1,532,424
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				4,882,581
Provincial Grants - Other			30,000	55,600
Other				411,000
Investment Income			4,400	4,400
	-	-	30,000	5,353,581
Less: Allocated to Revenue	-	-	30,000	5,723,358
Deferred Revenue, end of year	21,136	10,464	-	1,162,647
Revenues				
Provincial Grants - Ministry of Education and Child Care				5,305,658
Other Revenue			30,000	413,700
Investment Income				4,000
	-	-	30,000	5,723,358
Expenses				
Salaries				
Teachers			16,000	2,536,593
Educational Assistants				636,918
Support Staff				157,973
Other Professionals			5,000	199,891
Substitutes				9,300
	-	-	21,000	3,540,675
Employee Benefits			5,250	847,995
Services and Supplies			3,750	1,334,688
	-	-	30,000	5,723,358
Net Revenue (Expense)	-	-	-	-

School District No. 52 (Prince Rupert)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,177,679		1,177,679	1,158,257
Total Revenue	1,177,679	-	1,177,679	1,158,257
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,401,759		1,401,759	1,449,606
Transportation and Housing	57,169		57,169	56,940
Total Expense	1,458,928	-	1,458,928	1,506,546
Net Revenue (Expense)	(281,249)	-	(281,249)	(348,289)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	-
Local Capital		60,000	60,000	126,590
Total Net Transfers	-	60,000	60,000	126,590
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	60,000	(60,000)	-	-
Total Other Adjustments to Fund Balances	60,000	(60,000)	-	-
Budgeted Surplus (Deficit), for the year	(221,249)	-	(221,249)	(221,699)

