

Annual Budget

School District No. 52 (Prince Rupert)

June 30, 2025

School District No. 52 (Prince Rupert)

June 30, 2025

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	16

*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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$37,404,788 for the 2024/2025 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 2024/2025.


READ A FIRST TIME THE 21st DAY OF MAY, 2024;

READ A SECOND TIME THE 17th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF JUNE, 2024;



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 2024/2025, adopted by the Board the 17th DAY OF JUNE, 2024.



Secretary Treasurer

School District No. 52 (Prince Rupert)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,823,000	1,831,500
Total Ministry Operating Grant Funded FTE's	1,823,000	1,831,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	31,974,378	31,893,705
Other	97,358	98,592
Tuition	136,000	76,725
Other Revenue	3,151,533	2,787,611
Rentals and Leases	30,000	30,000
Investment Income	104,000	57,000
Amortization of Deferred Capital Revenue	1,365,802	1,241,500
Total Revenue	36,859,071	36,185,133
Expenses		
Instruction	28,826,360	28,521,005
District Administration	1,942,747	1,940,036
Operations and Maintenance	5,930,305	4,739,152
Transportation and Housing	645,376	665,477
Total Expense	37,344,788	35,865,670
Net Revenue (Expense)	(485,717)	319,463
Budgeted Allocation (Retirement) of Surplus (Deficit)	328,891	
Budgeted Surplus (Deficit), for the year	(156,826)	319,463
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		607,586
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(156,826)	(288,123)
Budgeted Surplus (Deficit), for the year	(156,826)	319,463

School District No. 52 (Prince Rupert)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	29,540,456	28,114,029
Special Purpose Funds - Total Expense	6,221,704	6,162,018
Capital Fund - Total Expense	1,582,628	1,589,623
Capital Fund - Tangible Capital Assets Purchased from Local Capital	60,000	60,000
Total Budget Bylaw Amount	37,404,788	35,925,670

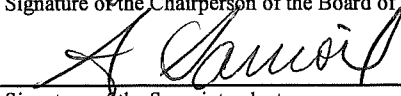
Approved by the Board



Signature of the Chairperson of the Board of Education

JUNE 21, 2024

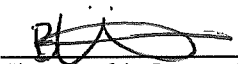
Date Signed



Signature of the Superintendent

June 18, 2024

Date Signed



Signature of the Secretary Treasurer

June 17, 2024

Date Signed

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(485,717)</u>	<u>319,463</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(60,000)	(60,000)
From Deferred Capital Revenue	<u>(5,583,403)</u>	<u>(2,214,920)</u>
Total Acquisition of Tangible Capital Assets	<u>(5,643,403)</u>	<u>(2,274,920)</u>
Amortization of Tangible Capital Assets	<u>1,582,628</u>	<u>1,589,623</u>
Total Effect of change in Tangible Capital Assets	<u>(4,060,775)</u>	<u>(685,297)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(4,546,492)</u></u>	<u><u>(365,834)</u></u>

School District No. 52 (Prince Rupert)

Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	26,735,581	26,442,318
Other	32,483	32,483
Tuition	136,000	76,725
Other Revenue	2,237,501	2,147,089
Rentals and Leases	30,000	30,000
Investment Income	100,000	53,000
Total Revenue	<u>29,271,565</u>	<u>28,781,615</u>
Expenses		
Instruction	23,148,410	22,933,091
District Administration	1,798,537	1,798,243
Operations and Maintenance	4,228,753	3,026,410
Transportation and Housing	364,756	356,285
Total Expense	<u>29,540,456</u>	<u>28,114,029</u>
Net Revenue (Expense)	<u>(268,891)</u>	667,586
Budgeted Prior Year Surplus Appropriation	<u>328,891</u>	
Net Transfers (to) from other funds		
Local Capital	(60,000)	(60,000)
Total Net Transfers	<u>(60,000)</u>	<u>(60,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>607,586</u>

School District No. 52 (Prince Rupert)
 Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	27,092,214	26,798,951
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
Teacher Benefits Funding	9,386	9,386
Total Provincial Grants - Ministry of Education and Child Care	26,735,581	26,442,318
Provincial Grants - Other	32,483	32,483
Tuition		
International and Out of Province Students	136,000	76,725
Total Tuition	136,000	76,725
Other Revenues		
Funding from First Nations	1,285,650	1,341,640
Miscellaneous		
Cultural	10,000	10,000
Jordan's Principle	370,000	370,000
Sundry Other Revenue	571,851	425,449
Total Other Revenue	2,237,501	2,147,089
Rentals and Leases	30,000	30,000
Investment Income	100,000	53,000
Total Operating Revenue	29,271,565	28,781,615

School District No. 52 (Prince Rupert)
 Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	11,085,279	11,098,897
Principals and Vice Principals	2,430,298	2,379,581
Educational Assistants	2,503,544	2,235,661
Support Staff	2,446,345	2,438,345
Other Professionals	1,315,585	1,482,517
Substitutes	1,185,553	1,185,553
Total Salaries	20,966,604	20,820,554
Employee Benefits	4,816,427	4,735,242
Total Salaries and Benefits	25,783,031	25,555,796
Services and Supplies		
Services	1,030,833	1,002,582
Student Transportation	88,376	88,376
Professional Development and Travel	484,495	484,495
Rentals and Leases	203,127	203,127
Dues and Fees	49,975	49,975
Insurance	72,280	72,280
Supplies	1,204,940	33,999
Utilities	623,399	623,399
Total Services and Supplies	3,757,425	2,558,233
Total Operating Expense	29,540,456	28,114,029

School District No. 52 (Prince Rupert)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2025

	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	8,614,530	331,038	207,620	267,751	102,308	506,594	10,029,841
1.03 Career Programs	58,402						58,402
1.07 Library Services	178,966			156,241		8,488	343,695
1.08 Counselling	130,760	60,269		47,650			238,679
1.10 Inclusive Education	1,222,322	252,306	1,970,387	51,556	117,161	329,055	3,942,787
1.30 English Language Learning	880,299	216,236	325,537	41,825	40,055	40,678	1,544,630
1.31 Indigenous Education		1,404,055		231,791		18,264	1,654,110
1.41 School Administration		2,263,904	2,503,544	796,814	259,524	903,079	17,812,144
Total Function 1	11,085,279	2,263,904	2,503,544	796,814	259,524	903,079	17,812,144
4 District Administration							
4.11 Educational Administration					355,562		355,562
4.40 School District Governance		166,394			101,368		101,368
4.41 Business Administration				55,456	456,517		678,367
Total Function 4	-	166,394	-	55,456	913,447	-	1,135,297
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				1,377,508	141,808	239,893	141,808
5.50 Maintenance Operations				77,239			1,617,401
5.52 Maintenance of Grounds							77,239
5.56 Utilities							-
Total Function 5	-	-	-	1,454,747	141,808	239,893	1,836,448
7 Transportation and Housing							
7.41 Transportation and Housing Administration					806		806
7.70 Student Transportation				139,328		42,581	181,909
Total Function 7	-	-	-	139,328	806	42,581	182,715
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	11,085,279	2,430,298	2,503,544	2,446,345	1,315,585	1,185,553	20,966,604

School District No. 52 (Prince Rupert)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	10,029,841	2,241,691	12,271,532	726,948	12,998,480	12,773,533
1.03 Career Programs	58,402	11,816	70,218	8,752	78,970	77,398
1.07 Library Services	343,695	83,757	427,452	7,608	435,060	468,424
1.08 Counseling	238,679	52,264	290,943	1,948	292,891	343,805
1.10 Inclusive Education	3,942,787	1,073,714	5,016,501	105,133	5,121,634	5,191,213
1.30 English Language Learning	-	-	-	2,373	2,373	2,373
1.31 Indigenous Education	1,544,630	339,839	1,884,469	195,501	2,079,970	1,973,814
1.41 School Administration	1,654,110	362,036	2,016,146	122,886	2,139,032	2,102,531
Total Function 1	17,812,144	4,165,117	21,977,261	1,171,149	23,148,410	22,933,091
4 District Administration						
4.11 Educational Administration	355,562	67,077	422,639	47,217	469,856	458,128
4.40 School District Governance	101,368	8,240	109,608	81,351	190,959	187,616
4.41 Business Administration	678,367	127,681	806,048	331,674	1,137,722	1,152,499
Total Function 4	1,135,297	202,998	1,338,295	460,242	1,798,537	1,798,243
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	141,808	31,538	173,346	89,045	262,391	257,714
5.50 Maintenance Operations	1,617,401	356,008	1,973,409	1,198,464	3,171,873	1,978,889
5.52 Maintenance of Grounds	77,239	18,851	96,090	75,000	171,090	166,408
5.56 Utilities	-	-	-	623,399	623,399	623,399
Total Function 5	1,836,448	406,397	2,242,845	1,985,908	4,228,753	3,026,410
7 Transportation and Housing						
7.41 Transportation and Housing Administration	806	152	958	-	958	932
7.70 Student Transportation	181,909	41,763	223,672	140,126	363,798	355,353
Total Function 7	182,715	41,915	224,630	140,126	364,756	356,285
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	20,966,604	4,816,427	25,783,031	3,757,425	29,540,456	28,114,029

School District No. 52 (Prince Rupert)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,238,797	5,451,387
Other	64,875	66,109
Other Revenue	914,032	640,522
Investment Income	4,000	4,000
Total Revenue	6,221,704	6,162,018
Expenses		
Instruction	5,677,950	5,587,914
District Administration	144,210	141,793
Operations and Maintenance	203,080	205,497
Transportation and Housing	196,464	226,814
Total Expense	6,221,704	6,162,018
Budgeted Surplus (Deficit), for the year	-	-

School District No. 52 (Prince Rupert)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	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									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	135,659	95,854			128,000	128,000	12,250	74,269	578,582
Provincial Grants - Other			11,000		330,000				61,880
Other			5,550						
Investment Income			16,550		330,000		12,250	74,269	640,462
Less: Allocated to Revenue									
Deferred Revenue, end of year	135,659	95,854	15,000	5,845	336,700	128,000	12,250	74,269	640,462
			190,930		545,603				
Revenues									
Provincial Grants - Ministry of Education and Child Care	135,659	95,854		5,845	128,000	128,000	12,250	74,269	578,582
Provincial Grants - Other			11,000		336,700				61,880
Other Revenue			4,000						
Investment Income			15,000		336,700	128,000	12,250	74,269	640,462
Expenses									
Salaries									
Teachers								29,708	282,146
Educational Assistants						96,000			
Support Staff	102,127	76,683							51,702
Other Professionals									9,443
Substitutes								29,708	343,291
Employee Benefits	21,987	19,171			23,040			7,115	85,796
Services and Supplies	11,545		15,000	5,845	336,700	8,960	12,250	37,446	211,375
	135,659	95,854	15,000	5,845	336,700	128,000	12,250	74,269	640,462
Net Revenue (Expense)									

School District No. 52 (Prince Rupert)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	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	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				78,867	92,559	24,982			100,000
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	215,864	2,567,556	346,353	117,597	57,000	6,750	55,400	70,000	
Provincial Grants - Other									
Other									
Investment Income									
	215,864	2,567,556	346,353	117,597	57,000	6,750	55,400	70,000	
Less:									
Allocated to Revenue	215,864	2,567,556	346,353	196,464	110,644	20,000	55,400	70,000	100,000
Deferred Revenue, end of year	-	-	-	-	38,915	11,732	-	-	-
Revenues	215,864	2,567,556	346,353	117,597	110,644	20,000	55,400	70,000	100,000
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other									
Other Revenue				78,867					
Investment Income									
Expenses	215,864	2,567,556	346,353	196,464	110,644	20,000	55,400	70,000	100,000
Salaries									
Teachers									
Educational Assistants	116,345	2,071,445	279,430		48,925		42,642		
Support Staff	56,869			14,164					
Other Professionals									
Substitutes									
	173,214	2,071,445	279,430	14,164	48,925	-	42,642	-	-
Employee Benefits	42,650	496,111	66,923	3,613	11,719		12,758		
Services and Supplies	215,864	2,567,556	346,353	178,687	50,000	20,000	55,400	70,000	100,000
				196,464	110,644	20,000	55,400	70,000	100,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	SEY2KT (Early Years to Kindergarten)	ECL & Learning	Feeding Futures Fund	Health Career Dual Credit Expansion	Lilian Brown Trust	Network of Innovation and Inquiry	Anti-Racism Multicultural Grants	Coastal Pathways Partnership	Other Aboriginal Initiatives
Deferred Revenue, beginning of year	\$ 19,000	\$ 35,924	\$ -	\$ 25,000	\$ 50,579	\$ 6,162	\$ 14,949	\$ 86,579	\$ 16,983
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	350,000	-	1,050	-	-	-	-
Provincial Grants - Other									
Other									
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	19,000	210,924	350,000	25,000	51,629	6,162	9,949	55,903	16,983
Revenues	19,000	210,924	350,000	25,000	51,629	6,162	9,949	55,903	16,983
Provincial Grants - Ministry of Education and Child Care	19,000	210,924	350,000	25,000	-	-	-	-	-
Provincial Grants - Other									
Other Revenue						6,162	5,000	55,903	
Investment Income									
Expenses	959	147,803	55,363					45,100	
Salaries									
Teachers	959								
Educational Assistants			16,377						
Support Staff									
Other Professionals			55,363						
Substitutes									
Employee Benefits	230	33,995	16,501					10,803	
Services and Supplies	17,811	29,126	261,759	25,000		6,162	5,000		
Net Revenue (Expense)	19,000	210,924	350,000	25,000	51,629	6,162	5,000	55,903	16,983

School District No. 52 (Prince Rupert)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	IPALS Decoda Literacy	After School Sport & Art	Computational Thinking	Indigenous Language Grant	Rural Skills Development	Before & After School Care	Reaching Home	Vancouver Sun Children's Fund Society	Other
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	7,577		21,136	10,464	12,000	32,282		99,000	15,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other		64,875				52,000	151,100		
Other									
Investment Income		64,875				52,000	151,100		
Less: Allocated to Revenue	7,577	64,875			12,000	73,843	151,100	99,000	15,000
Deferred Revenue, end of year	-	-	21,136	10,464	-	10,439	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other		64,875				73,843	151,100	99,000	15,000
Other Revenue	7,577				12,000	73,843			
Investment Income		64,875			12,000	73,843	151,100	99,000	15,000
Expenses									
Salaries									
Teachers									
Educational Assistants		36,918				34,206	75,969		
Support Staff									
Other Professionals									
Substitutes						5,877			
Employee Benefits		9,230				8,760	22,031		
Services and Supplies	7,577	18,727			12,000	25,000	53,100	99,000	15,000
	7,577	64,875			12,000	73,843	151,100	99,000	15,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	1,477,571
Add:	
Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	5,005,134
Provincial Grants - Other	64,875
Other	605,980
Investment Income	6,600
	<u>5,682,589</u>
Less: Allocated to Revenue	6,221,704
Deferred Revenue, end of year	938,456
Revenues	
Provincial Grants - Ministry of Education and Child Care	5,238,797
Provincial Grants - Other	64,875
Other Revenue	914,032
Investment Income	4,000
	<u>6,221,704</u>
Expenses	
Salaries	
Teachers	2,591,912
Educational Assistants	584,258
Support Staff	249,843
Other Professionals	254,868
Substitutes	15,320
	<u>3,696,201</u>
Employee Benefits	892,433
Services and Supplies	1,633,070
	<u>6,221,704</u>
Net Revenue (Expense)	-

School District No. 52 (Prince Rupert)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,365,802		1,365,802	1,241,500
Total Revenue	1,365,802	-	1,365,802	1,241,500
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,498,472		1,498,472	1,507,245
Transportation and Housing	84,156		84,156	82,378
Total Expense	1,582,628	-	1,582,628	1,589,623
Net Revenue (Expense)	(216,826)	-	(216,826)	(348,123)
Net Transfers (to) from other funds				
Local Capital		60,000	60,000	60,000
Total Net Transfers	-	60,000	60,000	60,000
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	(156,826)	-	(156,826)	(288,123)