

Annual Budget

School District No. 52 (Prince Rupert)

June 30, 2027

School District No. 52 (Prince Rupert)

June 30, 2027

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	15

*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 2026/2027 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 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$39,096,337 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 19th DAY OF MAY, 2026;

READ A SECOND TIME THE 16th DAY OF JUNE, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF JUNE, 2026;

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 2026/2027, adopted by the Board the 16th DAY OF JUNE, 2026.

Secretary Treasurer

School District No. 52 (Prince Rupert)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,750.000	1,794.125
Adult	-	1.875
Total Ministry Operating Grant Funded FTE's	<u>1,750.000</u>	<u>1,796.000</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	33,393,662	33,050,951
Other	153,154	154,994
Tuition	58,190	47,700
Other Revenue	2,661,944	2,891,806
Rentals and Leases	186,100	122,890
Investment Income	144,028	159,583
Amortization of Deferred Capital Revenue	1,377,092	1,368,671
Total Revenue	<u>37,974,170</u>	<u>37,796,595</u>
Expenses		
Instruction	30,301,537	29,700,229
District Administration	2,238,571	2,345,191
Operations and Maintenance	5,853,439	5,766,841
Transportation and Housing	642,790	641,397
Total Expense	<u>39,036,337</u>	<u>38,453,658</u>
Net Revenue (Expense)	<u>(1,062,167)</u>	<u>(657,063)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	795,511	744,961
Budgeted Surplus (Deficit), for the year	<u>(266,656)</u>	<u>87,898</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(266,656)	87,898
Budgeted Surplus (Deficit), for the year	<u>(266,656)</u>	<u>87,898</u>

School District No. 52 (Prince Rupert)

Annual Budget - Revenue and Expense
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	30,229,089	29,568,280
Special Purpose Funds - Total Expense	7,103,500	7,254,605
Capital Fund - Total Expense	1,703,748	1,630,773
Capital Fund - Tangible Capital Assets Purchased from Local Capital	60,000	350,000
Total Budget Bylaw Amount	39,096,337	38,803,658

Approved by the Board

Signature of Chairperson of the Board of Education _____ Date Signed _____
Signature of Superintendent _____ Date Signed _____
Signature of the Secretary Treasurer _____ Date Signed _____

DRAFT

School District No. 52 (Prince Rupert)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,062,167)</u>	<u>(657,063)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(60,000)	(350,000)
From Deferred Capital Revenue	<u>(42,222,813)</u>	<u>(40,816,841)</u>
Total Acquisition of Tangible Capital Assets	(42,282,813)	(41,166,841)
Amortization of Tangible Capital Assets	<u>1,703,748</u>	<u>1,630,773</u>
Total Effect of change in Tangible Capital Assets	(40,579,065)	(39,536,068)
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(41,641,232)</u>	<u>(40,193,131)</u>

School District No. 52 (Prince Rupert)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	27,439,823	27,128,264
Other	32,483	32,483
Tuition	58,190	47,700
Other Revenue	1,632,982	1,682,982
Rentals and Leases	186,100	122,890
Investment Income	144,000	159,000
Total Revenue	<u>29,493,578</u>	<u>29,173,319</u>
Expenses		
Instruction	23,753,150	23,073,861
District Administration	2,089,343	2,202,536
Operations and Maintenance	3,999,536	3,989,468
Transportation and Housing	387,060	302,415
Total Expense	<u>30,229,089</u>	<u>29,568,280</u>
Net Revenue (Expense)	<u>(735,511)</u>	<u>(394,961)</u>
Budgeted Prior Year Surplus Appropriation	<u>795,511</u>	<u>744,961</u>
Net Transfers (to) from other funds		
Local Capital	(60,000)	(350,000)
Total Net Transfers	<u>(60,000)</u>	<u>(350,000)</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, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	26,780,380	27,269,507
ISC/LEA Recovery	(1,097,373)	(1,097,373)
Other Ministry of Education and Child Care Grants		
Pay Equity	706,027	706,027
Student Transportation Fund	117,597	117,597
Foundation Skills Assessment (FSA) Scorer Grant	7,506	7,506
Child Care Funding	125,000	125,000
Labour Settlement Funding	770,099	
Indigenous Education Councils (IEC) Funding	30,587	
Total Provincial Grants - Ministry of Education and Child Care	27,439,823	27,128,264
Provincial Grants - Other	32,483	32,483
Tuition		
International and Out of Province Students	58,190	47,700
Total Tuition	58,190	47,700
Other Revenues		
Funding from First Nations	1,386,131	1,386,131
Miscellaneous		
Sundry Other Revenue	246,851	296,851
Total Other Revenue	1,632,982	1,682,982
Rentals and Leases	186,100	122,890
Investment Income	144,000	159,000
Total Operating Revenue	29,493,578	29,173,319

School District No. 52 (Prince Rupert)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2027

	2027	2026 Amended
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	11,251,269	11,147,728
Principals and Vice Principals	2,109,382	1,942,233
Educational Assistants	2,556,530	2,453,543
Support Staff	2,456,462	2,335,537
Other Professionals	2,043,970	2,005,182
Substitutes	1,174,412	1,139,210
Total Salaries	21,592,025	21,023,433
Employee Benefits	5,175,389	5,035,112
Total Salaries and Benefits	26,767,414	26,058,545
Services and Supplies		
Services	1,115,135	1,075,920
Student Transportation	36,704	36,704
Professional Development and Travel	466,662	496,937
Rentals and Leases	189,629	199,629
Dues and Fees	58,321	58,321
Insurance	115,877	115,877
Supplies	837,677	884,677
Utilities	641,670	641,670
Total Services and Supplies	3,461,675	3,509,735
Total Operating Expense	30,229,089	29,568,280

School District No. 52 (Prince Rupert)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	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	8,395,998		202,038	397,004	160,454	635,712	9,791,206
1.03 Career Programs							-
1.07 Library Services	303,918			205,507		14,619	524,044
1.08 Counselling	114,977	78,103		47,699		5,938	246,717
1.10 Inclusive Education	1,567,093	42,073	2,002,370	49,239	224,773	189,661	4,075,209
1.31 Indigenous Education	869,283	96,743	352,122		321,119	55,094	1,694,361
1.41 School Administration		1,892,463		264,030		12,637	2,169,130
Total Function 1	11,251,269	2,109,382	2,556,530	963,479	706,346	913,661	18,500,667
4 District Administration							
4.11 Educational Administration					421,180		421,180
4.40 School District Governance					138,210		138,210
4.41 Business Administration				53,654	620,259		673,913
Total Function 4	-	-	-	53,654	1,179,649	-	1,233,303
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					153,196		153,196
5.50 Maintenance Operations				1,231,499		224,333	1,455,832
5.52 Maintenance of Grounds				73,059			73,059
5.56 Utilities							-
Total Function 5	-	-	-	1,304,558	153,196	224,333	1,682,087
7 Transportation and Housing							
7.41 Transportation and Housing Administration					4,779		4,779
7.70 Student Transportation				134,771		36,418	171,189
Total Function 7	-	-	-	134,771	4,779	36,418	175,968
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	11,251,269	2,109,382	2,556,530	2,456,462	2,043,970	1,174,412	21,592,025

School District No. 52 (Prince Rupert)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	9,791,206	2,302,376	12,093,582	594,635	12,688,217	12,495,590
1.03 Career Programs	-		-	6,275	6,275	6,275
1.07 Library Services	524,044	125,753	649,797	4,847	654,644	634,930
1.08 Counselling	246,717	59,093	305,810	61	305,871	297,184
1.10 Inclusive Education	4,075,209	989,360	5,064,569	96,523	5,161,092	5,091,962
1.31 Indigenous Education	1,694,361	431,517	2,125,878	33,678	2,159,556	1,969,000
1.41 School Administration	2,169,130	517,419	2,686,549	90,946	2,777,495	2,578,920
Total Function 1	18,500,667	4,425,518	22,926,185	826,965	23,753,150	23,073,861
4 District Administration						
4.11 Educational Administration	421,180	101,248	522,428	72,624	595,052	582,936
4.40 School District Governance	138,210	33,363	171,573	139,356	310,929	338,549
4.41 Business Administration	673,913	163,126	837,039	346,323	1,183,362	1,281,051
Total Function 4	1,233,303	297,737	1,531,040	558,303	2,089,343	2,202,536
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	153,196	36,829	190,025	142,107	332,132	327,723
5.50 Maintenance Operations	1,455,832	351,008	1,806,840	1,076,531	2,883,371	2,880,552
5.52 Maintenance of Grounds	73,059	17,623	90,682	51,681	142,363	139,523
5.56 Utilities	-		-	641,670	641,670	641,670
Total Function 5	1,682,087	405,460	2,087,547	1,911,989	3,999,536	3,989,468
7 Transportation and Housing						
7.41 Transportation and Housing Administration	4,779	1,149	5,928		5,928	5,791
7.70 Student Transportation	171,189	45,525	216,714	164,418	381,132	296,624
Total Function 7	175,968	46,674	222,642	164,418	387,060	302,415
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	21,592,025	5,175,389	26,767,414	3,461,675	30,229,089	29,568,280

School District No. 52 (Prince Rupert)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2027

	2027	2026 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,953,839	5,922,687
Other	120,671	122,511
Other Revenue	1,028,962	1,208,824
Investment Income	28	583
Total Revenue	7,103,500	7,254,605
Expenses		
Instruction	6,548,387	6,626,368
District Administration	149,228	142,655
Operations and Maintenance	215,885	213,566
Transportation and Housing	190,000	272,016
Total Expense	7,103,500	7,254,605
Budgeted Surplus (Deficit), for the year	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	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			166,220	5,880	570,244		20,781		222,312
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	133,234	92,807				136,000	14,700	89,061	612,473
Provincial Grants - Other									43,107
Other			8,770		733,333				
Investment Income			238						
	133,234	92,807	9,008	-	733,333	136,000	14,700	89,061	655,580
Less: Allocated to Revenue	133,234	92,807	22,050	2,940	733,333	136,000	8,821	89,061	767,188
Deferred Revenue, end of year	-	-	153,178	2,940	570,244	-	26,660	-	110,704
Revenues									
Provincial Grants - Ministry of Education and Child Care	133,234	92,807				136,000	8,821	89,061	729,517
Provincial Grants - Other									37,671
Other Revenue			22,022	2,940	733,333				
Investment Income			28						
	133,234	92,807	22,050	2,940	733,333	136,000	8,821	89,061	767,188
Expenses									
Salaries									
Teachers								28,963	
Principals and Vice Principals									
Educational Assistants		75,453							412,795
Support Staff						100,998			86,515
Other Professionals									60,870
Substitutes									
	-	75,453	-	-	-	100,998	-	28,963	560,180
Employee Benefits		17,354				23,230		6,662	128,841
Services and Supplies	133,234		22,050	2,940	733,333	11,772	8,821	53,436	78,167
	133,234	92,807	22,050	2,940	733,333	136,000	8,821	89,061	767,188
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	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 (CR4YC)	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						21,560		74,713	123,385
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	231,879	2,950,907	485,883	190,000	57,000		350,000	350,000	
Provincial Grants - Other									
Other									
Investment Income									
	231,879	2,950,907	485,883	190,000	57,000	-	350,000	350,000	-
Less: Allocated to Revenue	231,879	2,950,907	485,883	190,000	57,000	21,560	187,132	424,713	123,385
Deferred Revenue, end of year	-	-	-	-	-	-	162,868	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	231,879	2,950,907	485,883	190,000	57,000	21,560	187,132	424,713	123,385
Provincial Grants - Other									
Other Revenue									
Investment Income									
	231,879	2,950,907	485,883	190,000	57,000	21,560	187,132	424,713	123,385
Expenses									
Salaries									
Teachers		2,379,763	391,841						88,698
Principals and Vice Principals	120,345								
Educational Assistants									
Support Staff	66,654								
Other Professionals					43,529		146,074	81,161	
Substitutes						13,238			
	186,999	2,379,763	391,841	-	43,529	13,238	146,074	81,161	88,698
Employee Benefits	44,880	571,144	94,042		10,446		35,058	19,479	21,287
Services and Supplies				190,000	3,025	8,322	6,000	324,073	13,400
	231,879	2,950,907	485,883	190,000	57,000	21,560	187,132	424,713	123,385
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	National School Food Program	Lilian Brown Trust	Network of Innovation and Inquiry	Coastal Pathways Partnership	After School Sport & Art	Indigenous Language Grant	Reaching Home	Before & After School Care	Other
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		53,293	4,081	53,904		5,232			17,497
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	91,940								
Provincial Grants - Other					83,000				
Other							167,698	44,024	
Investment Income									
	91,940	-	-	-	83,000	-	167,698	44,024	-
Less: Allocated to Revenue	91,940	-	4,081	32,135	83,000	5,232	167,698	44,024	17,497
Deferred Revenue, end of year	-	53,293	-	21,769	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	91,940								
Provincial Grants - Other					83,000				
Other Revenue			4,081	32,135		5,232	167,698	44,024	17,497
Investment Income									
	91,940	-	4,081	32,135	83,000	5,232	167,698	44,024	17,497
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants							83,845	28,231	
Support Staff					57,332				
Other Professionals									
Substitutes								5,187	
	-	-	-	-	57,332	-	83,845	33,418	-
Employee Benefits					13,186		19,284	6,493	
Services and Supplies	91,940		4,081	32,135	12,482	5,232	64,569	4,113	17,497
	91,940	-	4,081	32,135	83,000	5,232	167,698	44,024	17,497
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	1,339,102
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	5,785,884
Provincial Grants - Other	126,107
Other	953,825
Investment Income	<u>238</u>
	6,866,054
Less: Allocated to Revenue	<u>7,103,500</u>
Deferred Revenue, end of year	<u>1,101,656</u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	5,953,839
Provincial Grants - Other	120,671
Other Revenue	1,028,962
Investment Income	<u>28</u>
	7,103,500
Expenses	
Salaries	
Teachers	2,889,265
Principals and Vice Principals	120,345
Educational Assistants	600,324
Support Staff	311,499
Other Professionals	331,634
Substitutes	<u>18,425</u>
	4,271,492
Employee Benefits	1,011,386
Services and Supplies	<u>1,820,622</u>
	7,103,500
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 52 (Prince Rupert)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,377,092		1,377,092	1,368,671
Total Revenue	1,377,092	-	1,377,092	1,368,671
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,638,018		1,638,018	1,563,807
Transportation and Housing	65,730		65,730	66,966
Total Expense	1,703,748	-	1,703,748	1,630,773
Net Revenue (Expense)	(326,656)	-	(326,656)	(262,102)
Net Transfers (to) from other funds				
Local Capital		60,000	60,000	350,000
Total Net Transfers	-	60,000	60,000	350,000
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	(266,656)	-	(266,656)	87,898