

Amended Annual Budget

School District No. 52 (Prince Rupert)

June 30, 2018

School District No. 52 (Prince Rupert)

June 30, 2018

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	16

*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. 52 (PRINCE RUPERT) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2017/2018 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 52 (Prince Rupert) Amended Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$30,380,888 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 13th DAY OF FEBRUARY, 2018;

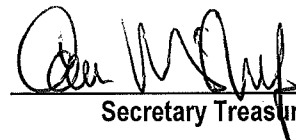
READ A SECOND TIME THE 13th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF FEBRUARY, 2018;

(Corporate Seal)

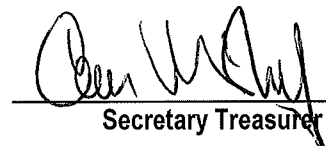


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 52 (Prince Rupert) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 13th DAY OF FEBRUARY, 2018.



Secretary Treasurer

School District No. 52 (Prince Rupert)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

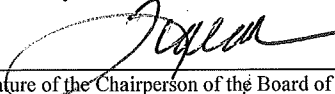
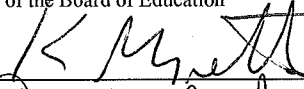
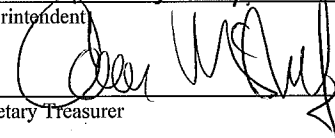
	2018 Amended Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,960,500	1,980,000
Adult	0,500	1,250
Total Ministry Operating Grant Funded FTE's	1,961,000	1,981,250
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	26,810,729	26,432,866
Other	103,470	90,747
Tuition	67,500	25,000
Other Revenue	2,048,907	1,905,661
Rentals and Leases	39,800	25,000
Investment Income	48,597	29,823
Amortization of Deferred Capital Revenue	1,034,745	1,022,780
Total Revenue	30,153,748	29,531,877
Expenses		
Instruction	23,005,263	22,695,607
District Administration	1,713,425	1,717,416
Operations and Maintenance	5,058,878	4,748,523
Transportation and Housing	356,130	355,176
Total Expense	30,133,696	29,516,722
Net Revenue (Expense)	20,052	15,155
Budgeted Allocation (Retirement) of Surplus (Deficit)	53,338	49,833
Budgeted Reduction of Unfunded Employee Future Benefits	(6,624)	(6,624)
Budgeted Surplus (Deficit), for the year	66,766	58,364
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	66,766	58,364
Budgeted Surplus (Deficit), for the year	66,766	58,364

School District No. 52 (Prince Rupert)

Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	25,431,415	25,322,457
Operating - Tangible Capital Assets Purchased	240,568	240,568
Operating - Reduction of Unfunded Employee Future Benefits	6,624	6,624
Special Purpose Funds - Total Expense	3,493,734	2,989,281
Capital Fund - Total Expense	1,208,547	1,204,984
Total Budget Bylaw Amount	30,380,888	29,763,914

Approved by the Board

	FEB 14 / 2018
Signature of the Chairperson of the Board of Education	Date Signed
	Feb 14 / 18
Signature of the Superintendent	Date Signed
	FEB 14 / 18
Signature of the Secretary Treasurer	Date Signed

School District No. 52 (Prince Rupert)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>20,052</u>	<u>15,155</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(240,568)</u>	<u>(240,568)</u>
Total Acquisition of Tangible Capital Assets	<u>(240,568)</u>	<u>(240,568)</u>
Amortization of Tangible Capital Assets	<u>1,208,547</u>	<u>1,204,984</u>
Total Effect of change in Tangible Capital Assets	<u>967,979</u>	<u>964,416</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>988,031</u>	<u>979,571</u>

School District No. 52 (Prince Rupert)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,894,350		11,049,406	12,943,756
Changes for the year				
Net Revenue (Expense) for the year	193,854		(173,802)	20,052
Interfund Transfers				
Tangible Capital Assets Purchased	(240,568)		240,568	-
Net Changes for the year	<u>(46,714)</u>	-	<u>66,766</u>	<u>20,052</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>1,847,636</u>	-	<u>11,116,172</u>	<u>12,963,808</u>

School District No. 52 (Prince Rupert)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	24,015,561	24,058,651
Other	83,637	90,747
Tuition	67,500	25,000
Other Revenue	1,386,284	1,303,891
Rentals and Leases	39,800	25,000
Investment Income	32,487	16,527
Total Revenue	<u>25,625,269</u>	<u>25,519,816</u>
Expenses		
Instruction	19,722,191	19,854,871
District Administration	1,713,425	1,717,416
Operations and Maintenance	3,664,122	3,419,447
Transportation and Housing	331,677	330,723
Total Expense	<u>25,431,415</u>	<u>25,322,457</u>
Net Revenue (Expense)	<u>193,854</u>	<u>197,359</u>
Budgeted Prior Year Surplus Appropriation	<u>53,338</u>	<u>49,833</u>
Budgeted Reduction of Unfunded Employee Future Benefits	<u>(6,624)</u>	<u>(6,624)</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240,568)	(240,568)
Total Net Transfers	<u>(240,568)</u>	<u>(240,568)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 52 (Prince Rupert)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	23,728,427	23,729,248
INAC/LEA Recovery	(699,887)	(699,887)
Other Ministry of Education Grants		
Pay Equity	706,027	706,027
Transportation Supplement	117,597	117,597
Return of Administrative Savings	123,861	123,861
Carbon Tax Grant	25,000	25,000
Foundation Skills Assessment	7,506	7,500
Additional Supplement		49,305
Provincial Benefits Plan Supplement	7,030	
Total Provincial Grants - Ministry of Education	24,015,561	24,058,651
Provincial Grants - Other	83,637	90,747
Tuition		
International and Out of Province Students	67,500	25,000
Total Tuition	67,500	25,000
Other Revenues		
LEA/Direct Funding from First Nations	1,012,050	1,012,050
Miscellaneous		
Cultural	9,800	9,300
Sundry Othr Revenue	364,434	282,541
Total Other Revenue	1,386,284	1,303,891
Rentals and Leases	39,800	25,000
Investment Income	32,487	16,527
Total Operating Revenue	25,625,269	25,519,816

School District No. 52 (Prince Rupert)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Salaries		
Teachers	9,309,085	9,729,882
Principals and Vice Principals	1,903,639	1,910,853
Educational Assistants	1,816,297	1,905,700
Support Staff	2,077,508	2,010,789
Other Professionals	1,477,249	1,482,680
Substitutes	903,514	862,300
Total Salaries	17,487,292	17,902,204
Employee Benefits	4,114,517	4,068,204
Total Salaries and Benefits	21,601,809	21,970,408
Services and Supplies		
Services	964,542	854,742
Student Transportation	228,843	231,043
Professional Development and Travel	495,076	459,156
Rentals and Leases	180,771	188,871
Dues and Fees	42,539	46,760
Insurance	49,408	72,995
Supplies	1,334,504	993,273
Utilities	533,923	505,209
Total Services and Supplies	3,829,606	3,352,049
Total Operating Expense	25,431,415	25,322,457

School District No. 52 (Prince Rupert)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2018

	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	7,372,569	513,020	95,773	287,450	70,746	519,217	8,858,775
1.03 Career Programs	65,540						65,540
1.07 Library Services	121,715	1,348		161,035		10,279	294,377
1.08 Counselling	308,248			37,446		3,348	349,042
1.10 Special Education	700,934	278,010	1,448,257	37,404	257,038	220,161	2,941,804
1.30 English Language Learning	116,276					3,644	119,920
1.31 Aboriginal Education	623,803	126,309	272,267	35,705		35,260	1,093,344
1.41 School Administration		984,952		181,188		21,876	1,188,016
Total Function 1	9,309,085	1,903,639	1,816,297	740,228	327,784	813,785	14,910,818
4 District Administration							
4.11 Educational Administration					256,755		256,755
4.40 School District Governance					68,154		68,154
4.41 Business Administration				56,332	676,273		732,605
Total Function 4	-	-	-	56,332	1,001,182	-	1,057,514
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					145,445	3,190	148,635
5.50 Maintenance Operations				1,158,967		72,689	1,231,656
5.52 Maintenance of Grounds				48,052			48,052
5.56 Utilities							-
Total Function 5	-	-	-	1,207,019	145,445	75,879	1,428,343
7 Transportation and Housing							
7.41 Transportation and Housing Administration					2,838		2,838
7.70 Student Transportation				73,929		13,850	87,779
Total Function 7	-	-	-	73,929	2,838	13,850	90,617
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	9,309,085	1,903,639	1,816,297	2,077,508	1,477,249	903,514	17,487,292

School District No. 52 (Prince Rupert)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	8,858,775	2,160,330	11,019,105	708,310	11,727,415	11,668,173
1.03 Career Programs	65,540	15,873	81,413	11,124	92,537	110,944
1.07 Library Services	294,377	73,217	367,594	22,099	389,693	500,036
1.08 Counselling	349,042	82,261	431,303	2,419	433,722	440,428
1.10 Special Education	2,941,804	694,688	3,636,492	116,684	3,753,176	3,776,934
1.30 English Language Learning	119,920	26,865	146,785	4,320	151,105	221,034
1.31 Aboriginal Education	1,093,344	252,553	1,345,897	285,824	1,631,721	1,559,842
1.41 School Administration	1,188,016	261,312	1,449,328	93,494	1,542,822	1,577,480
Total Function 1	14,910,818	3,567,099	18,477,917	1,244,274	19,722,191	19,854,871
4 District Administration						
4.11 Educational Administration	256,755	52,246	309,001	84,318	393,319	365,377
4.40 School District Governance	68,154	1,275	69,429	84,289	153,718	185,887
4.41 Business Administration	732,605	142,073	874,678	291,710	1,166,388	1,166,152
Total Function 4	1,057,514	195,594	1,253,108	460,317	1,713,425	1,717,416
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	148,635	27,117	175,752	119,638	295,390	343,958
5.50 Maintenance Operations	1,231,656	291,155	1,522,811	1,199,790	2,722,601	2,456,307
5.52 Maintenance of Grounds	48,052	13,156	61,208	51,000	112,208	113,973
5.56 Utilities	-	-	-	533,923	533,923	505,209
Total Function 5	1,428,343	331,428	1,759,771	1,904,351	3,664,122	3,419,447
7 Transportation and Housing						
7.41 Transportation and Housing Administration	2,838	520	3,358	3,358	3,358	3,328
7.70 Student Transportation	87,779	19,876	107,655	220,664	328,319	327,395
Total Function 7	90,617	20,396	111,013	220,664	331,677	330,723
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	17,487,292	4,114,517	21,601,809	3,829,606	25,431,415	25,322,457

School District No. 52 (Prince Rupert)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	<u>2018 Amended Annual Budget</u>	<u>2018 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,795,168	2,374,215
Other	19,833	
Other Revenue	662,623	601,770
Investment Income	16,110	13,296
Total Revenue	<u>3,493,734</u>	<u>2,989,281</u>
Expenses		
Instruction	3,283,072	2,840,736
Operations and Maintenance	210,662	148,545
Total Expense	<u>3,493,734</u>	<u>2,989,281</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	552,046	19,499	2,153	168,423	25,663	14,649	644,636	-	19,794
Add: Restricted Grants									
Provincial Grants - Ministry of Education	135,633	95,109		20,000		(14,649)	285,700	128,000	14,700
Other	8,049	146	16	2,454	384				260
Investment Income	143,682	95,255	16	22,454	384	(14,649)	285,700	128,000	14,960
Less: Allocated to Revenue	161,445	114,754	-	28,200	-	-	304,200	128,000	11,000
Deferred Revenue, end of year	534,283	-	2,169	162,677	26,047	-	626,136	-	23,754
Revenues									
Provincial Grants - Ministry of Education	153,396	114,608						128,000	10,740
Provincial Grants - Other				25,746			304,200		
Other Revenue	8,049	146		2,454					260
Investment Income	161,445	114,754	-	28,200	-	-	304,200	128,000	11,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								97,900	
Educational Assistants		89,037							
Support Staff	127,034								
Other Professionals									
Substitutes									800
Employee Benefits	127,034	89,037	-	-	-	-	-	97,900	800
Services and Supplies	22,866	25,717						19,564	200
	11,545			28,200			304,200	10,536	10,000
	161,445	114,754	-	28,200	-	-	304,200	128,000	11,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	OLEP	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead Fund - Staffing	Lillian Brown Trust	Literacy North Coast	Network of Innovation and Inquiry
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	103,933	9,864	31,343	-	51,063	60,934	11,498
Add: Restricted Grants								
Provincial Grants - Ministry of Education	73,543	500,458		319,299	1,349,984		38,822	
Other		1,375	74			763	911	161
Investment Income	73,543	501,833	74	319,299	1,349,984	763	39,733	161
Less: Allocated to Revenue								
Deferred Revenue, end of year	73,543	605,766	9,938	31,343	1,349,984	51,826	33,200	2,000
Revenues								
Provincial Grants - Ministry of Education	73,543	604,391	9,864	31,343	1,349,984			
Provincial Grants - Other								
Other Revenue		1,375	74				32,289	1,839
Investment Income	73,543	605,766	9,938	31,343	1,349,984		911	161
Expenses								
Salaries								
Teachers	35,151			25,131	101,101			
Principals and Vice Principals		282,300			40,165			
Educational Assistants					38,027			
Support Staff					179,293			
Other Professionals								
Substitutes	35,151	282,300	-	25,131	1,082,431			
Employee Benefits	8,369	56,796		6,212	37,995			
Services and Supplies	30,023	266,670	9,938	102,011	267,553		33,200	2,000
	73,543	605,766	9,938	31,343	1,349,984		33,200	2,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

	Anti-Racism Multicultural Grants	Coastal Pathways Partnership	Other Aboriginal Initiatives	Special Education Innovation	IPALS Decoda Literacy	Rural Skills Development	Shoulder Tappers Regional	Summer Read & Play	After School Sports & Art
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	44,611	38,596	15,948	8,086	7,115	82,041	18,147	39,440	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education						107,800			106,700
Other	667	577	238	121	106	1,062	136		374
Investment Income	667	577	238	121	106	108,862	136		107,074
Less: Allocated to Revenue	20,500	5,000	-	-	-	146,753	-	39,440	57,399
Deferred Revenue, end of year	24,778	34,173	16,186	8,207	7,221	44,150	18,283	-	49,675
Revenues									
Provincial Grants - Ministry of Education	19,833					145,691		39,440	57,025
Other	667	4,423				1,062			374
Investment Income	20,500	5,000	-	-	-	146,753	-	39,440	57,399
Expenses									
Salaries									
Teachers						16,385			
Principals and Vice Principals									21,165
Educational Assistants								33,245	
Support Staff						57,222			
Other Professionals									
Substitutes	10,684					73,607			21,165
Employee Benefits	1,816					16,350		2,559	5,291
Services and Supplies	8,000	5,000				56,796		3,636	30,943
	20,500	5,000				146,753		39,440	57,399
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

	Computational Thinking	TOTAL
	\$	\$
Deferred Revenue, beginning of year		1,969,482
Add:		
Restricted Grants		
Provincial Grants - Ministry of Education	2,602,077	
Other	610,992	
Investment Income	17,874	
	51,970	3,230,943
Less: Allocated to Revenue	51,970	3,493,734
Deferred Revenue, end of year	-	1,706,691
Revenues		
Provincial Grants - Ministry of Education	2,795,168	
Provincial Grants - Other	19,833	
Other Revenue	662,623	
Investment Income	16,110	
	51,970	3,493,734
Expenses		
Salaries		
Teachers	1,159,098	
Principals and Vice Principals	101,101	
Educational Assistants	490,402	
Support Staff	200,444	
Other Professionals	57,222	
Substitutes	49,511	
	-	2,057,778
Employee Benefits	471,288	
Services and Supplies	964,668	
	51,970	3,493,734
Net Revenue (Expense)	-	-

School District No. 52 (Prince Rupert)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,034,745		1,034,745	1,022,780
Total Revenue	1,034,745	-	1,034,745	1,022,780
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,184,094		1,184,094	1,180,531
Transportation and Housing	24,453		24,453	24,453
Total Expense	1,208,547	-	1,208,547	1,204,984
Net Revenue (Expense)	(173,802)	-	(173,802)	(182,204)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	240,568		240,568	240,568
Total Net Transfers	240,568	-	240,568	240,568
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	66,766	-	66,766	58,364