

Annual Budget

School District No. 52 (Prince Rupert)

June 30, 2020

School District No. 52 (Prince Rupert)

June 30, 2020

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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

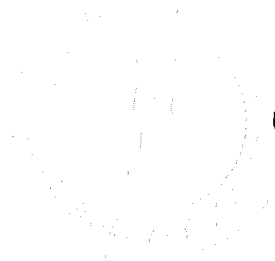
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2019/2020 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$31,672,640 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 14th DAY OF MAY, 2019;

READ A SECOND TIME THE 14th DAY OF MAY, 2019;

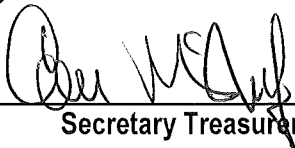
READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF MAY, 2019;



(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 2019/2020, adopted by the Board the 14th DAY OF MAY, 2019.



Secretary Treasurer

School District No. 52 (Prince Rupert)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,991,940	1,993,875
Adult	0,500	0,500
Total Ministry Operating Grant Funded FTE's	1,992,440	1,994,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	27,276,408	26,732,714
Other	74,525	74,525
Tuition	81,000	81,000
Other Revenue	2,175,467	2,060,113
Rentals and Leases	39,800	39,800
Investment Income	70,915	67,214
Amortization of Deferred Capital Revenue	1,103,157	1,061,514
Total Revenue	30,821,272	30,116,880
Expenses		
Instruction	24,400,425	23,686,502
District Administration	1,777,478	1,795,914
Operations and Maintenance	4,918,991	5,069,125
Transportation and Housing	336,769	348,231
Total Expense	31,433,663	30,899,772
Net Revenue (Expense)	(612,391)	(782,892)
Budgeted Allocation (Retirement) of Surplus (Deficit)	675,552	1,012,735
Budgeted Surplus (Deficit), for the year	63,161	229,843
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	63,161	229,843
Budgeted Surplus (Deficit), for the year	63,161	229,843

School District No. 52 (Prince Rupert)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	26,527,832	26,166,809
Operating - Tangible Capital Assets Purchased	238,977	414,516
Special Purpose Funds - Total Expense	3,626,858	3,486,776
Capital Fund - Total Expense	1,278,973	1,246,187
Total Budget Bylaw Amount	31,672,640	31,314,288

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

May 30/2019

Signature of the Superintendent

Date Signed

May 30, 2019

Signature of the Secretary Treasurer

Date Signed

MAY 30 2019

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(612,391)</u>	<u>(782,892)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(238,977)</u>	<u>(414,516)</u>
Total Acquisition of Tangible Capital Assets	<u>(238,977)</u>	<u>(414,516)</u>
Amortization of Tangible Capital Assets	<u>1,278,973</u>	<u>1,246,187</u>
Total Effect of change in Tangible Capital Assets	<u>1,039,996</u>	<u>831,671</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>427,605</u>	<u>48,779</u>

School District No. 52 (Prince Rupert)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	24,439,162	23,913,365
Other	74,525	74,525
Tuition	81,000	81,000
Other Revenue	1,404,840	1,407,683
Rentals and Leases	39,800	39,800
Investment Income	51,930	52,217
Total Revenue	<u>26,091,257</u>	<u>25,568,590</u>
Expenses		
Instruction	20,996,405	20,422,167
District Administration	1,777,478	1,795,914
Operations and Maintenance	3,433,763	3,617,080
Transportation and Housing	320,186	331,648
Total Expense	<u>26,527,832</u>	<u>26,166,809</u>
Net Revenue (Expense)	<u>(436,575)</u>	<u>(598,219)</u>
Budgeted Prior Year Surplus Appropriation	<u>675,552</u>	<u>1,012,735</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	<u>(238,977)</u>	<u>(414,516)</u>
Total Net Transfers	<u>(238,977)</u>	<u>(414,516)</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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	24,160,010	23,837,783
DISC/LEA Recovery	(787,578)	(787,578)
Other Ministry of Education Grants		
Pay Equity	706,027	706,027
Transportation Supplement	117,597	117,597
Carbon Tax Grant	25,000	25,000
Foundation Skills Assessment	7,506	7,506
Provincial Benefits Plan Supplement	7,030	7,030
Employer Health Tax Grant	203,570	
Total Provincial Grants - Ministry of Education	24,439,162	23,913,365
Provincial Grants - Other	74,525	74,525
Tuition		
International and Out of Province Students	81,000	81,000
Total Tuition	81,000	81,000
Other Revenues		
LEA/Direct Funding from First Nations	1,008,516	1,008,516
Miscellaneous		
Cultural	9,800	9,800
Sundry Other Revenue	386,524	389,367
Total Other Revenue	1,404,840	1,407,683
Rentals and Leases	39,800	39,800
Investment Income	51,930	52,217
Total Operating Revenue	26,091,257	25,568,590

School District No. 52 (Prince Rupert)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	9,939,907	9,798,250
Principals and Vice Principals	2,051,092	1,991,658
Educational Assistants	2,001,140	1,920,504
Support Staff	2,034,906	2,071,789
Other Professionals	1,646,598	1,484,961
Substitutes	779,680	778,102
Total Salaries	18,453,323	18,045,264
Employee Benefits	4,361,431	4,190,896
Total Salaries and Benefits	22,814,754	22,236,160
Services and Supplies		
Services	1,012,373	994,954
Student Transportation	212,343	232,343
Professional Development and Travel	604,823	584,367
Rentals and Leases	175,064	178,290
Dues and Fees	44,535	43,201
Insurance	45,127	52,386
Supplies	1,139,432	1,325,597
Utilities	479,381	519,511
Total Services and Supplies	3,713,078	3,930,649
Total Operating Expense	26,527,832	26,166,809

School District No. 52 (Prince Rupert)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	7,835,657	624,608	164,122	299,555	69,895	395,256	9,389,093
1.03 Career Programs	76,303						76,303
1.07 Library Services	143,749			174,851		3,285	321,885
1.08 Counselling	344,047			37,615		2,574	384,236
1.10 Special Education	766,825	233,688	1,498,515	39,569	325,532	176,611	3,040,740
1.30 English Language Learning	87,114					1,731	88,845
1.31 Aboriginal Education	686,212	154,648	338,503	35,216	73,088	50,474	1,338,141
1.41 School Administration		1,038,148		188,788		17,638	1,244,574
Total Function 1	9,939,907	2,051,092	2,001,140	775,594	468,515	647,569	15,883,817
4 District Administration							
4.11 Educational Administration				262,914			262,914
4.40 School District Governance				85,477			85,477
4.41 Business Administration				55,748	679,757		735,505
Total Function 4	-	-	-	55,748	1,028,148	-	1,083,896
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				1,075,292	146,688	1,129	147,817
5.50 Maintenance Operations				52,048		116,197	1,191,489
5.52 Maintenance of Grounds							52,048
5.56 Utilities							-
Total Function 5	-	-	-	1,127,340	146,688	117,326	1,391,354
7 Transportation and Housing							
7.41 Transportation and Housing Administration					3,247		3,247
7.70 Student Transportation				76,224		14,785	91,009
Total Function 7	-	-	-	76,224	3,247	14,785	94,256
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	9,939,907	2,051,092	2,001,140	2,034,906	1,646,598	779,680	18,453,323

School District No. 52 (Prince Rupert)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	9,389,093	2,243,851	11,632,944	843,586	12,476,530	12,280,761
1.03 Career Programs	76,303	16,157	92,460	14,187	106,647	107,235
1.07 Library Services	321,885	83,430	405,315	20,400	425,715	408,926
1.08 Counselling	384,236	91,030	475,266	2,719	477,985	494,507
1.10 Special Education	3,040,740	729,670	3,770,410	135,270	3,905,680	3,775,114
1.30 English Language Learning	88,845	18,196	107,041	3,900	110,941	109,117
1.31 Aboriginal Education	1,338,141	309,446	1,647,587	233,613	1,881,200	1,702,292
1.41 School Administration	1,244,574	282,039	1,526,613	85,094	1,611,707	1,544,215
Total Function 1	15,883,817	3,773,819	19,657,636	1,338,769	20,996,405	20,422,167
4 District Administration						
4.11 Educational Administration	262,914	58,974	321,888	64,671	386,559	388,525
4.40 School District Governance	85,477	5,023	90,500	83,983	174,483	179,661
4.41 Business Administration	735,505	155,820	891,325	325,111	1,216,436	1,227,728
Total Function 4	1,083,896	219,817	1,303,713	473,765	1,777,478	1,795,914
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	147,817	31,092	178,909	160,370	339,279	298,936
5.50 Maintenance Operations	1,191,489	299,204	1,490,693	1,007,422	2,498,115	2,683,887
5.52 Maintenance of Grounds	52,048	13,940	65,988	51,000	116,988	114,746
5.56 Utilities	-	-	-	479,381	479,381	519,511
Total Function 5	1,391,354	344,236	1,735,590	1,698,173	3,433,763	3,617,080
7 Transportation and Housing						
7.41 Transportation and Housing Administration	3,247	666	3,913	3,913	3,913	3,555
7.70 Student Transportation	91,009	22,893	113,902	202,371	316,273	328,093
Total Function 7	94,256	23,559	117,815	202,371	320,186	331,648
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	18,453,323	4,361,431	22,814,754	3,713,078	26,527,832	26,166,809

School District No. 52 (Prince Rupert)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	<u>2020</u> <u>Annual Budget</u>	<u>2019 Amended</u> <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,837,246	2,819,349
Other Revenue	770,627	652,430
Investment Income	18,985	14,997
Total Revenue	<u>3,626,858</u>	<u>3,486,776</u>
Expenses		
Instruction	3,404,020	3,264,335
Operations and Maintenance	222,838	222,441
Total Expense	<u>3,626,858</u>	<u>3,486,776</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, 2020

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	533,062	-	-	-	165,805	522,480	-	-	10,572
Add: Restricted Grants									
Provincial Grants - Ministry of Education	135,633	93,944			10,900	338,000	128,000		14,700
Other	9,100				2,890				210
Investment Income	144,733	93,944			13,790	338,000	128,000		14,910
Less: Allocated to Revenue	164,068	93,944			16,200	347,000	128,000		12,937
Deferred Revenue, end of year	513,727	-	-	-	163,395	513,480	-	-	12,545
Revenues									
Provincial Grants - Ministry of Education	154,968	93,944					128,000		12,727
Other Revenue	9,100				13,310	347,000			210
Investment Income	164,068	93,944			2,890		128,000		12,937
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		75,155					92,666		
Support Staff									
Other Professionals									
Substitutes									
Employee Benefits	129,257	75,155							1,600
Services and Supplies	23,266	18,789							400
	11,545								10,937
	164,068	93,944			16,200	347,000	128,000		12,937
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Service Delivery Transformation	Lilian Brown Trust
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	46,643	-	-	-	-	-	26,496	52,720
Add: Restricted Grants									
Provincial Grants - Ministry of Education	73,543	508,398		220,840	1,429,346	191,756			
Other		600							
Investment Income		508,998		220,840	1,429,346	191,756		476	949
Less: Allocated to Revenue	73,543	532,722		220,840	1,429,346	191,756			
Deferred Revenue, end of year	-	22,919						26,972	53,669
Revenues									
Provincial Grants - Ministry of Education	73,543	532,122		220,840	1,429,346	191,756			
Other Revenue		600							
Investment Income		532,722		220,840	1,429,346	191,756			
Expenses									
Salaries									
Teachers	37,070				1,153,003	165,274			
Principals and Vice Principals				112,820					
Educational Assistants		215,500							
Support Staff		53,100		51,170					
Other Professionals		9,800		13,200					
Substitutes	37,070	278,400		177,190	1,153,003	165,274			
Employee Benefits	8,543	68,821		43,650	276,343	26,482			
Services and Supplies	27,930	185,501							
	73,543	532,722		220,840	1,429,346	191,756			
Net Revenue (Expense)	-	-		-	-	-		-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Network of Innovation and Inquiry	Anti-Racism Multicultural Grants	Coastal Partnership	Truth Reconciliation	Other Aboriginal Initiatives	Special Education Innovation	IPALS Decoda Literacy	Rural Skills Development	Shoulder Tappers Regional
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	11,871	32,870	38,640	289,800	16,465	8,349	7,346	36,486	18,736
Add: Restricted Grants									
Provincial Grants - Ministry of Education									
Other								5,000	
Investment Income	172	592	773	3,920	296	150	132	359	356
	172	592	773	3,920	296	150	132	359	356
Less: Allocated to Revenue	2,300	-	-	144,000	-	-	-	162,000	-
Deferred Revenue, end of year	9,743	33,462	39,413	149,720	16,761	8,499	7,478	4,845	19,092
Revenues									
Provincial Grants - Ministry of Education									
Other Revenue	1,404			140,080				161,641	
Investment Income	896			3,920				359	
	2,300			144,000				162,000	
Expenses									
Salaries									
Teachers				105,737					
Principals and Vice Principals								19,000	
Educational Assistants									
Support Staff									
Other Professionals								49,800	
Substitutes								900	
				105,737				69,700	
Employee Benefits									
Services and Supplies	2,300			26,263				14,900	
	2,300			12,000				77,400	
				144,000				162,000	
Net Revenue (Expense)									

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	After School Sports & Art	Computational Thinking	Indigenous Language Grant	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	1,818,341
Add: Restricted Grants				
Provincial Grants - Ministry of Education	130,300	43,702		2,801,160
Other	1,010			647,902
Investment Income	131,310	43,702	-	21,985
				3,471,047
Less: Allocated to Revenue	64,500	43,702	-	3,626,858
Deferred Revenue, end of year	66,810	-	-	1,662,530
Revenues				
Provincial Grants - Ministry of Education				2,837,246
Other Revenue	63,490	43,702		770,627
Investment Income	1,010			18,985
	64,500	43,702	-	3,626,858
Expenses				
Salaries				
Teachers				1,480,084
Principals and Vice Principals				112,820
Educational Assistants	20,160			403,481
Support Staff				180,427
Other Professionals				102,900
Substitutes	20,160			25,500
				2,305,212
Employee Benefits	5,040			535,906
Services and Supplies	39,300	43,702		785,740
	64,500	43,702	-	3,626,858
Net Revenue (Expense)	-	-	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,103,157		1,103,157	1,061,514
Total Revenue	1,103,157	-	1,103,157	1,061,514
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,262,390		1,262,390	1,229,604
Transportation and Housing	16,583		16,583	16,583
Total Expense	1,278,973	-	1,278,973	1,246,187
Net Revenue (Expense)	(175,816)	-	(175,816)	(184,673)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	238,977		238,977	414,516
Total Net Transfers	238,977	-	238,977	414,516
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	63,161	-	63,161	229,843