

Annual Budget

School District No. 52 (Prince Rupert)

June 30, 2021

School District No. 52 (Prince Rupert)

June 30, 2021

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	14

*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 2020/2021 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

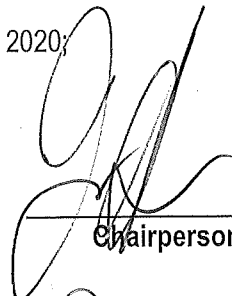
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 52 (Prince Rupert) Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$32,411,277 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 9th DAY OF JUNE, 2020;

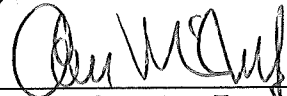
READ A SECOND TIME THE 9th DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF JUNE, 2020;

(Corporate Seal)

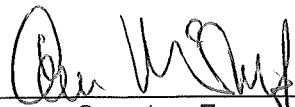


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 52 (Prince Rupert) Annual Budget Bylaw 2020/2021, adopted by the Board the 9th DAY OF JUNE, 2020.



Secretary Treasurer

School District No. 52 (Prince Rupert)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

Statement 2

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,925,000	1,991,940
Adult		0.500
Total Ministry Operating Grant Funded FTE's	<u>1,925,000</u>	<u>1,992,440</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	28,347,569	28,316,065
Other	64,056	75,217
Federal Grants	360,340	2,163
Tuition	56,000	42,500
Other Revenue	1,660,883	2,281,984
Rentals and Leases	32,000	19,776
Investment Income	55,956	77,355
Amortization of Deferred Capital Revenue	1,150,950	1,108,481
Total Revenue	<u>31,727,754</u>	<u>31,923,541</u>
Expenses		
Instruction	25,312,513	25,199,193
District Administration	1,680,485	1,789,544
Operations and Maintenance	4,810,925	5,205,806
Transportation and Housing	323,377	328,175
Total Expense	<u>32,127,300</u>	<u>32,522,718</u>
Net Revenue (Expense)	<u>(399,546)</u>	<u>(599,177)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	506,077	1,165,539
Budgeted Surplus (Deficit), for the year	<u>106,531</u>	<u>566,362</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	106,531	566,362
Budgeted Surplus (Deficit), for the year	<u>106,531</u>	<u>566,362</u>

School District No. 52 (Prince Rupert)

Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	27,153,186	27,179,482
Operating - Tangible Capital Assets Purchased	283,977	238,977
Special Purpose Funds - Total Expense	3,645,718	4,062,140
Special Purpose Funds - Tangible Capital Assets Purchased		500,000
Capital Fund - Total Expense	1,328,396	1,281,096
Total Budget Bylaw Amount	<u>32,411,277</u>	<u>33,261,695</u>

Approved by the Board

Signature of the Chairperson of the Board of Education

June 26/20

Date Signed

Signature of the Superintendent

JUNE 29/20

Date Signed

Signature of the Secretary Treasurer

JUNE 29/20

Date Signed

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(399,546)</u>	<u>(599,177)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(283,977)</u>	<u>(738,977)</u>
Total Acquisition of Tangible Capital Assets	<u>(283,977)</u>	<u>(738,977)</u>
Amortization of Tangible Capital Assets	<u>1,328,396</u>	<u>1,281,096</u>
Total Effect of change in Tangible Capital Assets	<u>1,044,419</u>	<u>542,119</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>644,873</u></u>	<u><u>(57,058)</u></u>

School District No. 52 (Prince Rupert)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	25,213,543	24,560,997
Other	64,056	68,029
Tuition	56,000	42,500
Other Revenue	1,515,487	1,505,450
Rentals and Leases	32,000	19,776
Investment Income	50,000	56,168
Total Revenue	<u>26,931,086</u>	<u>26,252,920</u>
Expenses		
Instruction	21,863,794	21,358,987
District Administration	1,680,485	1,789,544
Operations and Maintenance	3,302,113	3,719,359
Transportation and Housing	306,794	311,592
Total Expense	<u>27,153,186</u>	<u>27,179,482</u>
Net Revenue (Expense)	<u>(222,100)</u>	<u>(926,562)</u>
Budgeted Prior Year Surplus Appropriation	<u>506,077</u>	<u>1,165,539</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	<u>(283,977)</u>	<u>(238,977)</u>
Total Net Transfers	<u>(283,977)</u>	<u>(238,977)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 52 (Prince Rupert)Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	24,554,566	24,145,785
ISC/LEA Recovery	(744,774)	(744,774)
Other Ministry of Education Grants		
Pay Equity	706,027	706,027
Transportation Supplement	117,597	117,597
Carbon Tax Grant		25,000
Employer Health Tax Grant		203,570
Foundation Skills Assessment	7,506	7,506
Provincial Benefits Plan Supplement	7,030	7,030
Early Learning		1,289
Support Staff Labour Settlement		91,967
Teaching Staff Labour Settlement	565,591	
Total Provincial Grants - Ministry of Education	<u>25,213,543</u>	<u>24,560,997</u>
Provincial Grants - Other	<u>64,056</u>	<u>68,029</u>
Tuition		
International and Out of Province Students	56,000	42,500
Total Tuition	<u>56,000</u>	<u>42,500</u>
Other Revenues		
Funding from First Nations	1,021,662	1,021,662
Miscellaneous		
Cultural	10,850	9,800
Jordan's Principle	180,000	173,552
Sundry Other Revenue	302,975	300,436
Total Other Revenue	<u>1,515,487</u>	<u>1,505,450</u>
Rentals and Leases	<u>32,000</u>	<u>19,776</u>
Investment Income	<u>50,000</u>	<u>56,168</u>
Total Operating Revenue	<u><u>26,931,086</u></u>	<u><u>26,252,920</u></u>

School District No. 52 (Prince Rupert)Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	10,347,384	10,007,857
Principals and Vice Principals	2,182,772	2,092,698
Educational Assistants	2,257,422	2,191,083
Support Staff	2,082,940	2,065,575
Other Professionals	1,604,259	1,593,297
Substitutes	1,084,101	1,084,101
Total Salaries	<u>19,558,878</u>	<u>19,034,611</u>
Employee Benefits	<u>4,351,809</u>	<u>4,329,470</u>
Total Salaries and Benefits	<u>23,910,687</u>	<u>23,364,081</u>
Services and Supplies		
Services	901,654	1,175,405
Student Transportation	202,043	212,043
Professional Development and Travel	450,961	590,361
Rentals and Leases	150,039	176,039
Dues and Fees	50,785	50,785
Insurance	47,466	47,466
Supplies	988,809	1,062,560
Utilities	450,742	500,742
Total Services and Supplies	<u>3,242,499</u>	<u>3,815,401</u>
Total Operating Expense	<u>27,153,186</u>	<u>27,179,482</u>

School District No. 52 (Prince Rupert)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	7,893,074	793,453	236,249	303,573	70,427	558,047	9,854,823
1.03 Career Programs	80,142						80,142
1.07 Library Services	232,121			171,672		5,603	409,396
1.08 Counselling	334,246			38,353		1,511	374,110
1.10 Special Education	1,006,848	231,861	1,702,889	42,938	272,383	216,276	3,473,195
1.30 English Language Learning							-
1.31 Indigenous Education	800,953	140,792	318,284	37,730	72,335	39,700	1,409,794
1.41 School Administration		1,016,666		199,504		22,766	1,238,936
Total Function 1	10,347,384	2,182,772	2,257,422	793,770	415,145	843,903	16,840,396
4 District Administration							
4.11 Educational Administration					263,849		263,849
4.40 School District Governance					86,864		86,864
4.41 Business Administration				54,817	688,316		743,133
Total Function 4	-	-	-	54,817	1,039,029	-	1,093,846
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					146,814	3,392	150,206
5.50 Maintenance Operations				1,100,405		229,721	1,330,126
5.52 Maintenance of Grounds				52,504			52,504
5.56 Utilities							-
Total Function 5	-	-	-	1,152,909	146,814	233,113	1,532,836
7 Transportation and Housing							
7.41 Transportation and Housing Administration					3,271		3,271
7.70 Student Transportation				81,444		7,085	88,529
Total Function 7	-	-	-	81,444	3,271	7,085	91,800
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	10,347,384	2,182,772	2,257,422	2,082,940	1,604,259	1,084,101	19,558,878

School District No. 52 (Prince Rupert)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	9,854,823	2,207,504	12,062,327	669,986	12,732,313	12,584,620
1.03 Career Programs	80,142	17,560	97,702	13,246	110,948	105,911
1.07 Library Services	409,396	96,923	506,319	22,486	528,805	469,361
1.08 Counselling	374,110	83,595	457,705	2,748	460,453	460,714
1.10 Special Education	3,473,195	798,773	4,271,968	148,922	4,420,890	4,272,917
1.30 English Language Learning	-	-	-	3,900	3,900	3,900
1.31 Indigenous Education	1,409,794	312,932	1,722,726	274,369	1,997,095	1,868,000
1.41 School Administration	1,238,936	259,453	1,498,389	111,001	1,609,390	1,593,564
Total Function 1	16,840,396	3,776,740	20,617,136	1,246,658	21,863,794	21,358,987
4 District Administration						
4.11 Educational Administration	263,849	53,501	317,350	49,079	366,429	361,296
4.40 School District Governance	86,864	4,591	91,455	59,863	151,318	185,505
4.41 Business Administration	743,133	141,982	885,115	277,623	1,162,738	1,242,743
Total Function 4	1,093,846	200,074	1,293,920	386,565	1,680,485	1,789,544
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	150,206	28,193	178,399	63,395	241,794	339,518
5.50 Maintenance Operations	1,330,126	311,761	1,641,887	850,451	2,492,338	2,763,559
5.52 Maintenance of Grounds	52,504	13,735	66,239	51,000	117,239	115,540
5.56 Utilities	-	-	-	450,742	450,742	500,742
Total Function 5	1,532,836	353,689	1,886,525	1,415,588	3,302,113	3,719,359
7 Transportation and Housing						
7.41 Transportation and Housing Administration	3,271	600	3,871	-	3,871	3,806
7.70 Student Transportation	88,529	20,706	109,235	193,688	302,923	307,786
Total Function 7	91,800	21,306	113,106	193,688	306,794	311,592
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	19,558,878	4,351,809	23,910,687	3,242,499	27,153,186	27,179,482

School District No. 52 (Prince Rupert)

Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,134,026	3,755,068
Other		7,188
Federal Grants	360,340	2,163
Other Revenue	145,396	776,534
Rentals and Leases		
Investment Income	5,956	21,187
Income (Loss) from Investments in Government Business Enterprises		
District Entered		
Total Revenue	3,645,718	4,562,140
Expenses		
Instruction	3,448,719	3,840,206
Operations and Maintenance	196,999	221,934
Total Expense	3,645,718	4,062,140
Net Revenue (Expense)	-	500,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(500,000)
Total Net Transfers	-	(500,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			190,651	501,957	-	17,000		45,525	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	135,633	88,867	10,900	338,000	128,000	14,700	75,135	520,898	193,366
Other			2,860			247		519	
Investment Income	135,633	88,867	13,760	338,000	128,000	14,947	75,135	521,417	193,366
Less: Allocated to Revenue	135,633	88,867	16,200	347,000	128,000	31,947	75,135	566,942	193,366
Deferred Revenue, end of year	-	-	188,211	492,957	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	135,633	88,867	13,340	347,000	128,000	31,700	75,135	566,423	193,366
Federal Grants									
Other Revenue			2,860			247		519	
Investment Income	135,633	88,867	16,200	347,000	128,000	31,947	75,135	566,942	193,366
Expenses									
Salaries									
Teachers									
Principals and Vice Principals				4,000			35,434		94,676
Educational Assistants		71,093		90,440				262,300	52,089
Support Staff								54,179	
Other Professionals						1,800		7,500	15,662
Substitutes	106,382	71,093	-	-	94,440	1,800	35,434	323,979	162,427
Employee Benefits	19,149	17,774		23,877		200	8,168	78,660	30,939
Services and Supplies	10,102		16,200	347,000	9,683	29,947	31,533	164,303	
	135,633	88,867	16,200	347,000	128,000	31,947	75,135	566,942	193,366
Net Revenue (Expense)									

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Changing Results for Young Children	Lilian Brown Trust	Network of Innovation and Inquiry	Anti-Racism Multicultural Grants	Coastal Pathways Partnership	Other Aboriginal Initiatives	Special Education Innovation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			8,000	53,684	5,860	32,968	88,185	16,766	7,790
Add: Restricted Grants	1,488,575	188,661							
Provincial Grants - Ministry of Education									
Other				778	42	478	639	122	56
Investment Income	1,488,575	188,661	-	778	42	478	639	122	56
Less: Allocated to Revenue	1,488,575	188,661	8,000	-	5,902	-	88,824	16,888	-
Deferred Revenue, end of year	-	-	-	54,462	-	33,446	-	-	7,846
Revenues	1,488,575	188,661	8,000						
Provincial Grants - Ministry of Education									
Federal Grants									
Other Revenue					5,860		88,185	16,766	
Investment Income	1,488,575	188,661	8,000	-	42	-	639	122	-
Expenses	1,247,499				5,902		88,824	16,888	
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes									
Employee Benefits	241,076								
Services and Supplies	1,488,575	188,661	8,000	-	5,902	-	88,824	16,888	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	IPALS Decoda Literacy	Rural Skills Development	Indigenous Language Grant	Truth Reconciliation	TOTAL
Deferred Revenue, beginning of year	\$ 7,412	\$ 57,836	\$ 10,279	\$ 161,830	\$ 1,205,743
Add: Restricted Grants					
Provincial Grants - Ministry of Education		34,585			2,705,835
Other	54		75	1,173	511,485
Investment Income	54	34,585	75	1,173	7,043
					3,224,363
Less: Allocated to Revenue					
Deferred Revenue, end of year	-	92,421	10,354	163,003	3,645,718
	7,466	-	-	-	784,388
Revenues					
Provincial Grants - Ministry of Education		57,836	10,000	161,830	3,134,026
Federal Grants					360,340
Other Revenue		34,585			145,396
Investment Income			354	1,173	5,956
		92,421	10,354	163,003	3,645,718
Expenses					
Salaries					
Teachers					1,286,933
Principals and Vice Principals				113,836	208,512
Educational Assistants					423,833
Support Staff					158,471
Other Professionals		60,677			114,856
Substitutes			1,802		26,764
		60,677	1,802	113,836	2,219,369
Employee Benefits		14,214	198	21,072	455,327
Services and Supplies		17,530	8,354	28,095	971,022
		92,421	10,354	163,003	3,645,718
Net Revenue (Expense)					
	-	-	-	-	-

School District No. 52 (Prince Rupert)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,150,950		1,150,950	1,108,481
Total Revenue	1,150,950	-	1,150,950	1,108,481
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,311,813		1,311,813	1,264,513
Transportation and Housing	16,583		16,583	16,583
Total Expense	1,328,396	-	1,328,396	1,281,096
Net Revenue (Expense)	(177,446)	-	(177,446)	(172,615)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	283,977		283,977	738,977
Total Net Transfers	283,977	-	283,977	738,977
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	106,531	-	106,531	566,362