

Amended Annual Budget

School District No. 52 (Prince Rupert)

June 30, 2023

AMENDED ANNUAL BUDGET BYLAW

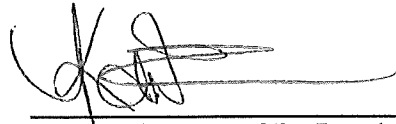
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$34,847,287 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 27 DAY OF FEB, 2023; ^{MR}


READ A SECOND TIME THE 27 DAY OF FEB, 2023; ^{MR}

READ A THIRD TIME, PASSED AND ADOPTED THE 27 DAY OF FEB, 2023; ^P



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 52 (Prince Rupert) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 27 DAY OF February, 2023.



Secretary Treasurer

School District No. 52 (Prince Rupert)

June 30, 2023

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

School District No. 52 (Prince Rupert)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023


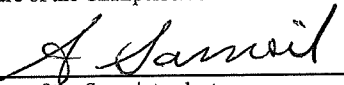
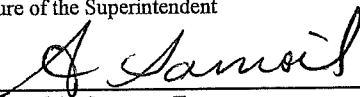
	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,817,000	1,775,000
Total Ministry Operating Grant Funded FTE's	1,817,000	1,775,000
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education and Child Care	29,966,148	28,328,942
Other	73,476	59,461
Federal Grants	50,000	
Tuition	88,500	31,200
Other Revenue	2,422,725	2,019,877
Rentals and Leases	30,000	30,000
Investment Income	28,712	13,100
Amortization of Deferred Capital Revenue	1,158,257	1,078,372
Total Revenue	33,817,818	31,560,952
Expenses		
Instruction	26,654,606	24,416,774
District Administration	2,317,265	2,017,090
Operations and Maintenance	5,045,523	4,672,232
Transportation and Housing	703,303	656,433
Total Expense	34,720,697	31,762,529
Net Revenue (Expense)	(902,879)	(201,577)
Budgeted Allocation (Retirement) of Surplus (Deficit)	681,180	103,238
Budgeted Surplus (Deficit), for the year	(221,699)	(98,339)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		100,000
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(221,699)	(198,339)
Budgeted Surplus (Deficit), for the year	(221,699)	(98,339)

School District No. 52 (Prince Rupert)

Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	27,841,406	25,949,189
Operating - Tangible Capital Assets Purchased		45,000
Special Purpose Funds - Total Expense	5,372,745	4,491,629
Capital Fund - Total Expense	1,506,546	1,321,711
Capital Fund - Tangible Capital Assets Purchased from Local Capital	126,590	
Total Budget Bylaw Amount	34,847,287	31,807,529

Approved by the Board

	Feb 27, 2023
Signature of the Chairperson of the Board of Education	Date Signed
	Feb 27/2023
Signature of the Superintendent	Date Signed
	Feb 27/2023
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, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(902,879)</u>	<u>(201,577)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(45,000)
From Local Capital	<u>(126,590)</u>	
Total Acquisition of Tangible Capital Assets	<u>(126,590)</u>	<u>(45,000)</u>
Amortization of Tangible Capital Assets	<u>1,506,546</u>	<u>1,321,711</u>
Total Effect of change in Tangible Capital Assets	<u>1,379,956</u>	<u>1,276,711</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>477,077</u>	<u>1,075,134</u>

School District No. 52 (Prince Rupert)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,078,670	-	10,893,705	11,972,375
Changes for the year				
Net Revenue (Expense) for the year	(554,590)		(348,289)	(902,879)
Interfund Transfers				
Local Capital	(126,590)		126,590	-
Net Changes for the year	<u>(681,180)</u>	<u>-</u>	<u>(221,699)</u>	<u>(902,879)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>397,490</u></u>	<u><u>-</u></u>	<u><u>10,672,006</u></u>	<u><u>11,069,496</u></u>

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	25,204,349	24,316,913
Other	73,476	59,461
Tuition	88,500	31,200
Other Revenue	1,865,491	1,545,377
Rentals and Leases	30,000	30,000
Investment Income	25,000	8,000
Total Revenue	<u>27,286,816</u>	<u>25,990,951</u>
Expenses		
Instruction	21,938,122	20,544,570
District Administration	2,178,815	1,883,631
Operations and Maintenance	3,405,342	3,193,008
Transportation and Housing	319,127	327,980
Total Expense	<u>27,841,406</u>	<u>25,949,189</u>
Net Revenue (Expense)	<u>(554,590)</u>	<u>41,762</u>
Budgeted Prior Year Surplus Appropriation	<u>681,180</u>	<u>103,238</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(45,000)
Local Capital	(126,590)	
Total Net Transfers	<u>(126,590)</u>	<u>(45,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>100,000</u>

School District No. 52 (Prince Rupert)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	25,570,368	24,598,028
ISC/LEA Recovery	(1,211,600)	(1,112,245)
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	
FSA Scorer Grant	7,506	7,506
Total Provincial Grants - Ministry of Education and Child Care	25,204,349	24,316,913
Provincial Grants - Other	73,476	59,461
Tuition		
International and Out of Province Students	88,500	31,200
Total Tuition	88,500	31,200
Other Revenues		
Funding from First Nations	1,341,640	1,242,285
Miscellaneous		
Cultural	10,000	10,850
Jordan's Principle	220,000	45,000
Sundry Other Revenue	293,851	247,242
Total Other Revenue	1,865,491	1,545,377
Rentals and Leases	30,000	30,000
Investment Income	25,000	8,000
Total Operating Revenue	27,286,816	25,990,951

School District No. 52 (Prince Rupert)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	10,528,045	10,027,346
Principals and Vice Principals	1,998,457	1,970,133
Educational Assistants	2,246,761	1,961,690
Support Staff	2,263,123	2,181,651
Other Professionals	1,880,882	1,651,104
Substitutes	1,084,101	1,084,101
Total Salaries	20,001,369	18,876,025
Employee Benefits	4,573,535	4,148,454
Total Salaries and Benefits	24,574,904	23,024,479
Services and Supplies		
Services	1,145,115	940,415
Student Transportation	120,646	149,646
Professional Development and Travel	483,183	416,473
Rentals and Leases	188,252	188,252
Dues and Fees	49,975	47,875
Insurance	72,280	54,130
Supplies	756,309	677,177
Utilities	450,742	450,742
Total Services and Supplies	3,266,502	2,924,710
Total Operating Expense	27,841,406	25,949,189

School District No. 52 (Prince Rupert)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	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	8,004,423	622,496	290,383	345,254	80,500	528,047	9,871,103
1.03 Career Programs	105,968						105,968
1.07 Library Services	185,454			198,845		5,603	389,902
1.08 Counselling	298,037			42,169		1,511	341,717
1.10 Special Education	1,130,145	149,820	1,626,998	46,210	188,709	266,276	3,408,158
1.30 English Language Learning							-
1.31 Indigenous Education	804,018	153,832	329,380	38,654	85,000	39,700	1,450,584
1.41 School Administration		1,072,309		189,485		22,766	1,284,560
Total Function 1	10,528,045	1,998,457	2,246,761	860,617	354,209	863,903	16,851,992
4 District Administration							
4.11 Educational Administration					308,889		308,889
4.40 School District Governance					90,537		90,537
4.41 Business Administration				50,973	908,915		959,888
Total Function 4	-	-	-	50,973	1,308,341	-	1,359,314
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					210,809	3,392	214,201
5.50 Maintenance Operations				1,155,140		209,721	1,364,861
5.52 Maintenance of Grounds				59,120			59,120
5.56 Utilities							-
Total Function 5	-	-	-	1,214,260	210,809	213,113	1,638,182
7 Transportation and Housing							
7.41 Transportation and Housing Administration					7,523		7,523
7.70 Student Transportation				137,273		7,085	144,358
Total Function 7	-	-	-	137,273	7,523	7,085	151,881
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	10,528,045	1,998,457	2,246,761	2,263,123	1,880,882	1,084,101	20,001,369

School District No. 52 (Prince Rupert)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	9,871,103	2,366,859	12,237,962	759,517	12,997,479	12,014,183
1.03 Career Programs	105,968	22,494	128,462	6,965	135,427	132,918
1.07 Library Services	389,902	96,332	486,234	7,608	493,842	464,836
1.08 Counselling	341,717	78,861	420,578	1,948	422,526	577,427
1.10 Special Education	3,408,158	781,477	4,189,635	92,651	4,282,286	3,975,676
1.30 English Language Learning	-	-	-	2,373	2,373	2,373
1.31 Indigenous Education	1,450,584	328,790	1,779,374	150,962	1,930,336	1,867,525
1.41 School Administration	1,284,560	273,064	1,557,624	116,229	1,673,853	1,509,632
Total Function 1	16,851,992	3,947,877	20,799,869	1,138,253	21,938,122	20,544,570
4 District Administration						
4.11 Educational Administration	308,889	61,141	370,030	46,822	416,852	399,332
4.40 School District Governance	90,537	4,553	95,090	93,351	188,441	211,165
4.41 Business Administration	959,888	170,421	1,130,309	443,213	1,573,522	1,273,134
Total Function 4	1,359,314	236,115	1,595,429	583,386	2,178,815	1,883,631
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	214,201	40,588	254,789	89,045	343,834	251,553
5.50 Maintenance Operations	1,364,861	299,254	1,664,115	824,211	2,488,326	2,371,740
5.52 Maintenance of Grounds	59,120	13,395	72,515	49,925	122,440	118,973
5.56 Utilities	-	-	-	450,742	450,742	450,742
Total Function 5	1,638,182	353,237	1,991,419	1,413,923	3,405,342	3,193,008
7 Transportation and Housing						
7.41 Transportation and Housing Administration	7,523	1,007	8,530	8,530	8,530	4,272
7.70 Student Transportation	144,358	35,299	179,657	130,940	310,597	323,708
Total Function 7	151,881	36,306	188,187	130,940	319,127	327,980
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	20,001,369	4,573,535	24,574,904	3,266,502	27,841,406	25,949,189

School District No. 52 (Prince Rupert)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	4,761,799	4,012,029
Federal Grants	50,000	
Other Revenue	557,234	474,500
Investment Income	3,712	5,100
Total Revenue	5,372,745	4,491,629
Expenses		
Instruction	4,716,484	3,872,204
District Administration	138,450	133,459
Operations and Maintenance	190,575	195,566
Transportation and Housing	327,236	290,400
Total Expense	5,372,745	4,491,629
Budgeted Surplus (Deficit), for the year	-	-

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	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	-	-	192,475	14,649	555,259	-	21,522	9,733	175,771
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	135,659	86,857	-	-	-	128,000	14,700	74,269	529,342
Provincial Grants - Other	-	-	11,000	-	330,000	-	-	-	30,000
Other	-	-	3,712	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
Less: Allocated to Revenue	-	-	15,000	2,000	336,700	128,000	20,000	84,002	672,514
Deferred Revenue, end of year	135,659	86,857	192,187	12,649	548,559	-	16,222	-	62,599
Revenues	135,659	86,857	15,000	2,000	336,700	128,000	20,000	84,002	642,514
Provincial Grants - Ministry of Education and Child Care									
Federal Grants			11,288		336,700				30,000
Other Revenue			3,712						
Investment Income			15,000	2,000	336,700	128,000	20,000	84,002	672,514
Expenses									
Salaries									
Teachers									
Principals and Vice Principals						4,000			
Educational Assistants									
Support Staff	101,733	71,204				92,218			333,267
Other Professionals									
Substitutes							1,800		48,761
Employee Benefits	101,733	71,204				96,218	1,800	36,689	389,278
Services and Supplies	22,381	15,653				19,992	200	8,759	94,991
	11,545		15,000	2,000	336,700	11,790	18,000	38,554	188,245
	135,659	86,857	15,000	2,000	336,700	128,000	20,000	84,002	672,514
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	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	-	-	259,506	97,236	46,340	35,932	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	200,598	2,407,038	283,955	230,000	57,000	22,750	55,400	-	250,000
Provincial Grants - Other									
Other								50,000	
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	200,598	2,407,038	283,955	327,236	103,340	25,000	55,400	50,000	125,000
	-	-	259,506	-	-	33,682	-	-	125,000
Revenues									
Provincial Grants - Ministry of Education and Child Care	200,598	2,407,038	283,955	327,236	103,340	25,000	55,400	-	125,000
Federal Grants									
Other Revenue									
Investment Income									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals		1,956,941	230,858		67,213				
Educational Assistants									
Support Staff									
Other Professionals							42,602		3,659
Substitutes									1,910
Employee Benefits	165,055	1,956,941	230,858	-	67,213	-	42,602	5,569	-
Services and Supplies	35,543	450,097	53,097	327,236	14,787	25,000	9,798	1,280	125,000
	200,598	2,407,038	283,955	327,236	103,340	25,000	55,400	50,000	125,000
Net Revenue (Expense)									

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	ECL Early Care & Learning	Lilian Brown Trust	Network of Innovation and Inquiry	Anti-Racism Multicultural Grants	Coastal Pathways Partnership	Other Aboriginal Initiatives	Special Education Innovation	IPALS Decoda Literacy	After School Sport & Art
Deferred Revenue, beginning of year	\$ 49,308	\$ 8,582	\$ 23,336	\$ 86,579	\$ 16,983	\$ 5,428	\$ 7,577	\$ 32,980	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,000								
Provincial Grants - Other		300						32,609	
Other		300							
Investment Income									
Less: Allocated to Revenue	129,772		6,000						
Deferred Revenue, end of year	45,228	49,608	8,582	17,336	86,579	16,983	5,428	65,589	
Revenues									
Provincial Grants - Ministry of Education and Child Care	129,772						5,428		
Federal Grants									
Other Revenue			6,000					65,589	
Investment Income									
Expenses									
Salaries	129,772						5,428		
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff	105,147							35,955	
Other Professionals									
Substitutes									
Employee Benefits	105,147							35,955	
Services and Supplies	24,184							8,989	
	441		6,000				5,428	20,645	
	129,772		6,000				5,428	65,589	
Net Revenue (Expense)									

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	Computational Thinking	Indigenous Language Grant	Rural Skills Development	Reaching Home	TOTAL
Deferred Revenue, beginning of year	\$ 21,136	\$ 10,464			\$ 1,670,796
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care					4,650,568
Provincial Grants - Other			30,000	77,657	32,609
Other					528,657
Investment Income					4,012
			30,000	77,657	5,215,846
Less: Allocated to Revenue					
Deferred Revenue, end of year	21,136	10,464	30,000	77,657	5,372,745
					1,513,897
Revenues					
Provincial Grants - Ministry of Education and Child Care					4,761,799
Federal Grants					50,000
Other Revenue			30,000	77,657	557,234
Investment Income					3,712
			30,000	77,657	5,372,745
Expenses					
Salaries					
Teachers			16,000		2,311,701
Principals and Vice Principals					110,760
Educational Assistants				36,530	615,435
Support Staff					156,028
Other Professionals			5,000		160,818
Substitutes					9,050
			21,000	36,530	3,363,792
Employee Benefits			5,250	7,911	772,912
Services and Supplies			3,750	33,216	1,236,041
			30,000	77,657	5,372,745
Net Revenue (Expense)					

School District No. 52 (Prince Rupert)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,158,257		1,158,257	1,078,372
Total Revenue	1,158,257	-	1,158,257	1,078,372
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,449,606		1,449,606	1,283,658
Transportation and Housing	56,940		56,940	38,053
Total Expense	1,506,546	-	1,506,546	1,321,711
Net Revenue (Expense)	(348,289)	-	(348,289)	(243,339)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	45,000
Local Capital		126,590	126,590	
Total Net Transfers	-	126,590	126,590	45,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	126,590	(126,590)	-	
Total Other Adjustments to Fund Balances	126,590	(126,590)	-	
Budgeted Surplus (Deficit), for the year	(221,699)	-	(221,699)	(198,339)