

Amended Annual Budget

School District No. 52 (Prince Rupert)

June 30, 2024

School District No. 52 (Prince Rupert)

June 30, 2024

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*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 2023/2024 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$35,925,670 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 20th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 20th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF FEBRUARY, 2024;

(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 2023/2024, adopted by the Board the 20th DAY OF FEBRUARY, 2024.



Secretary Treasurer

School District No. 52 (Prince Rupert)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,831,500	1,775,000
Total Ministry Operating Grant Funded FTE's	1,831,500	1,775,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	31,893,705	31,678,588
Other	98,592	73,476
Tuition	76,725	88,500
Other Revenue	2,787,611	2,279,191
Rentals and Leases	30,000	30,000
Investment Income	57,000	57,000
Amortization of Deferred Capital Revenue	1,241,500	1,177,679
Total Revenue	36,185,133	35,384,434
Expenses		
Instruction	28,521,005	27,774,653
District Administration	1,940,036	2,154,568
Operations and Maintenance	4,739,152	5,316,777
Transportation and Housing	665,477	583,097
Total Expense	35,865,670	35,829,095
Net Revenue (Expense)	319,463	(444,661)
Budgeted Allocation (Retirement) of Surplus (Deficit)		223,412
Budgeted Surplus (Deficit), for the year	319,463	(221,249)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	607,586	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(288,123)	(221,249)
Budgeted Surplus (Deficit), for the year	319,463	(221,249)

School District No. 52 (Prince Rupert)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	28,114,029	28,646,809
Special Purpose Funds - Total Expense	6,162,018	5,723,358
Capital Fund - Total Expense	1,589,623	1,458,928
Capital Fund - Tangible Capital Assets Purchased from Local Capital	60,000	60,000
Total Budget Bylaw Amount	35,925,670	35,889,095

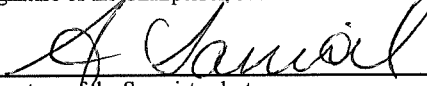
Approved by the Board



Signature of the Chairperson of the Board of Education

Feb. 20/24

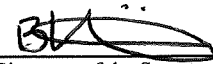
Date Signed



Signature of the Superintendent

Feb 20/24

Date Signed



Signature of the Secretary Treasurer

Feb. 20/24

Date Signed

School District No. 52 (Prince Rupert)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Surplus (Deficit) for the year	319,463	(444,661)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(60,000)	(60,000)
From Deferred Capital Revenue	(2,214,920)	(2,114,920)
Total Acquisition of Tangible Capital Assets	(2,274,920)	(2,174,920)
Amortization of Tangible Capital Assets	1,589,623	1,458,928
Total Effect of change in Tangible Capital Assets	(685,297)	(715,992)
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(365,834)	(1,160,653)

School District No. 52 (Prince Rupert)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	518,160		5,787,610	6,305,770
Changes for the year				
Net Revenue (Expense) for the year	667,586		(348,123)	319,463
Interfund Transfers				
Local Capital	(60,000)		60,000	-
Net Changes for the year	<u>607,586</u>	-	<u>(288,123)</u>	<u>319,463</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>1,125,746</u></u>	-	<u><u>5,499,487</u></u>	<u><u>6,625,233</u></u>

School District No. 52 (Prince Rupert)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	26,442,318	26,372,930
Other	32,483	73,476
Tuition	76,725	88,500
Other Revenue	2,147,089	1,865,491
Rentals and Leases	30,000	30,000
Investment Income	53,000	53,000
Total Revenue	28,781,615	28,483,397
Expenses		
Instruction	22,933,091	22,593,485
District Administration	1,798,243	2,012,775
Operations and Maintenance	3,026,410	3,709,521
Transportation and Housing	356,285	331,028
Total Expense	28,114,029	28,646,809
Net Revenue (Expense)	667,586	(163,412)
Budgeted Prior Year Surplus Appropriation		223,412
Net Transfers (to) from other funds		
Local Capital	(60,000)	(60,000)
Total Net Transfers	(60,000)	(60,000)
Budgeted Surplus (Deficit), for the year	607,586	-

School District No. 52 (Prince Rupert)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	26,798,951	26,738,949
ISC/LEA Recovery	(1,211,600)	(1,211,600)
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	14,451
FSA Scorer Grant	7,506	7,506
Teacher Benefits Funding	9,386	
Total Provincial Grants - Ministry of Education and Child Care	26,442,318	26,372,930
Provincial Grants - Other	32,483	73,476
Tuition		
International and Out of Province Students	76,725	88,500
Total Tuition	76,725	88,500
Other Revenues		
Funding from First Nations	1,341,640	1,341,640
Miscellaneous		
Cultural	10,000	10,000
Jordan's Principle	370,000	220,000
Sundry Other Revenue	425,449	293,851
Total Other Revenue	2,147,089	1,865,491
Rentals and Leases	30,000	30,000
Investment Income	53,000	53,000
Total Operating Revenue	28,781,615	28,483,397

School District No. 52 (Prince Rupert)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	11,098,897	10,895,478
Principals and Vice Principals	2,379,581	2,080,217
Educational Assistants	2,235,661	2,149,342
Support Staff	2,438,345	2,333,598
Other Professionals	1,482,517	1,793,886
Substitutes	1,185,553	1,157,278
Total Salaries	20,820,554	20,409,799
Employee Benefits	4,735,242	4,751,777
Total Salaries and Benefits	25,555,796	25,161,576
Services and Supplies		
Services	1,002,582	1,002,582
Student Transportation	88,376	88,376
Professional Development and Travel	484,495	484,495
Rentals and Leases	203,127	203,127
Dues and Fees	49,975	49,975
Insurance	72,280	72,280
Supplies	33,999	1,024,999
Utilities	623,399	559,399
Total Services and Supplies	2,558,233	3,485,233
Total Operating Expense	28,114,029	28,646,809

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2024

	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	8,407,408	321,396	201,573	259,952	99,328	506,594	9,796,251
1.03 Career Programs	56,701						56,701
1.07 Library Services	173,753			189,749		8,488	371,990
1.08 Counselling	174,451	58,514		46,262			279,227
1.10 Special Education	1,431,924	244,957	1,718,033	50,054	275,749	329,055	4,049,772
1.30 English Language Learning							-
1.31 Indigenous Education	854,660	209,938	316,055	40,607	38,888	40,678	1,500,826
1.41 School Administration	1,383,228	1,383,228		225,040		18,264	1,626,532
Total Function 1	11,098,897	2,218,033	2,235,661	811,664	413,965	903,079	17,681,299
4 District Administration							
4.11 Educational Administration					345,206		345,206
4.40 School District Governance					98,416		98,416
4.41 Business Administration		161,548		53,841	486,469		701,858
Total Function 4	-	161,548	-	53,841	930,091	-	1,145,480
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					137,678		137,678
5.50 Maintenance Operations				1,362,581		239,893	1,602,474
5.52 Maintenance of Grounds				74,989			74,989
5.56 Utilities							-
Total Function 5	-	-	-	1,437,570	137,678	239,893	1,815,141
7 Transportation and Housing							
7.41 Transportation and Housing Administration					783		783
7.70 Student Transportation				135,270		42,581	177,851
Total Function 7	-	-	-	135,270	783	42,581	178,634
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	11,098,897	2,379,581	2,235,661	2,438,345	1,482,517	1,185,553	20,820,554

School District No. 52 (Prince Rupert)

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

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	9,796,251	2,250,334	12,046,585	726,948	12,773,533	13,824,855
1.03 Career Programs	56,701	11,945	68,646	8,752	77,398	63,086
1.07 Library Services	371,990	88,826	460,816	7,608	468,424	529,442
1.08 Counselling	279,227	62,630	341,857	1,948	343,805	342,579
1.10 Special Education	4,049,772	1,036,308	5,086,080	105,133	5,191,213	4,320,037
1.30 English Language Learning	-	-	-	2,373	2,373	2,373
1.31 Indigenous Education	1,500,826	322,026	1,822,852	150,962	1,973,814	1,937,372
1.41 School Administration	1,626,532	353,113	1,979,645	122,886	2,102,531	1,573,741
Total Function 1	17,681,299	4,125,182	21,806,481	1,126,610	22,933,091	22,593,485
4 District Administration						
4.11 Educational Administration	345,206	65,705	410,911	47,217	458,128	317,549
4.40 School District Governance	98,416	7,849	106,265	81,351	187,616	185,779
4.41 Business Administration	701,858	133,093	834,951	317,548	1,152,499	1,509,447
Total Function 4	1,145,480	206,647	1,352,127	446,116	1,798,243	2,012,775
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	137,678	30,991	168,669	89,045	257,714	268,909
5.50 Maintenance Operations	1,602,474	318,478	1,920,952	57,937	1,978,889	2,806,213
5.52 Maintenance of Grounds	74,989	16,419	91,408	75,000	166,408	75,000
5.56 Utilities	-	-	-	623,399	623,399	559,399
Total Function 5	1,815,141	365,888	2,181,029	845,381	3,026,410	3,709,521
7 Transportation and Housing						
7.41 Transportation and Housing Administration	783	149	932	932	932	2,636
7.70 Student Transportation	177,851	37,376	215,227	140,126	355,353	328,392
Total Function 7	178,634	37,525	216,159	140,126	356,285	331,028
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	20,820,554	4,735,242	25,555,796	2,558,233	28,114,029	28,646,809

School District No. 52 (Prince Rupert)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	<u>2024 Amended Annual Budget</u>	<u>2024 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,451,387	5,305,658
Other	66,109	
Other Revenue	640,522	413,700
Investment Income	4,000	4,000
Total Revenue	<u>6,162,018</u>	<u>5,723,358</u>
Expenses		
Instruction	5,587,914	5,181,168
District Administration	141,793	141,793
Operations and Maintenance	205,497	205,497
Transportation and Housing	226,814	194,900
Total Expense	<u>6,162,018</u>	<u>5,723,358</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, 2024

	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									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	135,659	99,002		13,345	559,003		1,424	35,571	46,115
Provincial Grants - Other			11,000			128,000	14,700	74,269	570,165
Other			4,000		330,000				45,180
Investment Income		99,002	15,000	-	330,000	128,000	14,700	74,269	615,345
Less: Allocated to Revenue									
Deferred Revenue, end of year									
	135,659	99,002	15,000	7,500	336,700	128,000	16,124	109,840	661,460
	-	-	189,380	5,845	552,303	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	135,659	99,002		7,500		128,000	16,124	109,840	616,280
Provincial Grants - Other			11,000		336,700				45,180
Other Revenue			4,000						
Investment Income		99,002	15,000	7,500	336,700	128,000	16,124	109,840	661,460
Expenses									
Salaries									
Teachers								38,710	
Educational Assistants									273,928
Support Staff	102,127	79,166				93,204			
Other Professionals									50,196
Substitutes									9,168
Employee Benefits	102,127	79,166				93,204		38,710	333,292
Services and Supplies	21,987	19,836				22,796		9,290	81,658
	11,545		15,000	7,500	336,700	12,000	16,124	61,840	246,510
	135,659	99,002	15,000	7,500	336,700	128,000	16,124	109,840	661,460
Net Revenue (Expense)									
	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	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		96,567		88,861	60,559	38,232	15,971	23,735	195,152
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	211,631	2,517,212	346,353	117,597	57,000	6,750	55,400	70,000	
Provincial Grants - Other				99,223				10,000	
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year				<u>78,867</u>	<u>92,559</u>	<u>24,982</u>			
Revenues									
Provincial Grants - Ministry of Education and Child Care	211,631	2,613,779	346,353	206,458	25,000	20,000	71,371	93,735	195,152
Provincial Grants - Other				20,356				10,000	
Other Revenue									
Investment Income									
Expenses									
Salaries									
Teachers									
Educational Assistants	114,253	2,106,657	279,150				48,622		
Support Staff				13,751					
Other Professionals	55,846								
Substitutes									
Employee Benefits	170,099	2,106,657	279,150	13,751			48,622		
Services and Supplies	41,532	507,122	67,203	3,163			11,183		
				209,900	25,000	20,000	11,566	103,735	195,152
	211,631	2,613,779	346,353	226,814	25,000	20,000	71,371	103,735	195,152
Net Revenue (Expense)									

School District No. 52 (Prince Rupert)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	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	-	47,427	-	50,179	8,162	19,949	86,579	16,983	1,234
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	350,000						
Provincial Grants - Other				400					
Investment Income	19,000	175,000	350,000	400					
Less: Allocated to Revenue									
Deferred Revenue, end of year	19,000	186,503	350,000	-	2,000	5,000	-	-	1,234
	-	35,924	-	50,579	6,162	14,949	86,579	16,983	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	19,000	186,503	350,000						
Provincial Grants - Other									
Other Revenue					2,000	5,000			1,234
Investment Income	19,000	186,503	350,000	-	2,000	5,000	-	-	1,234
Expenses									
Salaries									
Teachers									
Educational Assistants			15,900						
Support Staff									
Other Professionals		143,498	53,750						
Substitutes		143,498	69,650						
Employee Benefits		33,005	16,020						
Services and Supplies	19,000	10,000	264,330		2,000	5,000			1,234
	19,000	186,503	350,000	-	2,000	5,000	-	-	1,234
Net Revenue (Expense)									
	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	IPALS Decoda Literacy	After School Sport & Art	Computational Thinking	Indigenous Language Grant	Rural Skills Development	Reaching Home	Before & After School Care	Health Career Dual Credit Expansion	Other
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	7,577		21,136	10,464		16,308	42,760		15,000
Add:									
Restricted Grants								25,000	
Provincial Grants - Ministry of Education and Child Care		64,875			12,000	131,500	52,000		
Provincial Grants - Other									
Other									
Investment Income									
		64,875			12,000	131,500	52,000		
Less: Allocated to Revenue									
Deferred Revenue, end of year	7,577		21,136	10,464	12,000	147,808	32,282	25,000	15,000
Revenues									
Provincial Grants - Ministry of Education and Child Care		64,875				147,808	62,478		
Provincial Grants - Other									
Other Revenue									
Investment Income									
		64,875				147,808	62,478		
Expenses									
Salaries									
Teachers									
Educational Assistants		35,842				79,675	33,210		
Support Staff									
Other Professionals									
Substitutes							3,764		
		35,842				79,675	36,974		
Employee Benefits		9,033				18,325	8,504		
Services and Supplies		20,000				49,808	17,000		
		64,875				147,808	62,478		
Net Revenue (Expense)									

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	<u>TOTAL</u>
Deferred Revenue, beginning of year	\$ 1,707,673
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	4,972,738
Provincial Grants - Other	64,875
Other	690,903
Investment Income	4,400
	<u>5,732,916</u>
Less: Allocated to Revenue	6,162,018
Deferred Revenue, end of year	<u>1,278,571</u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	5,451,387
Provincial Grants - Other	66,109
Other Revenue	640,522
Investment Income	4,000
	<u>6,162,018</u>
Expenses	
Salaries	
Teachers	2,538,770
Educational Assistants	659,547
Support Staff	171,724
Other Professionals	247,444
Substitutes	12,932
	<u>3,630,417</u>
Employee Benefits	870,657
Services and Supplies	1,660,944
	<u>6,162,018</u>
Net Revenue (Expense)	<u>-</u>

School District No. 52 (Prince Rupert)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,241,500		1,241,500	1,177,679
Total Revenue	1,241,500	-	1,241,500	1,177,679
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,507,245		1,507,245	1,401,759
Transportation and Housing	82,378		82,378	57,169
Total Expense	1,589,623	-	1,589,623	1,458,928
Net Revenue (Expense)	(348,123)	-	(348,123)	(281,249)
Net Transfers (to) from other funds				
Local Capital		60,000	60,000	60,000
Total Net Transfers	-	60,000	60,000	60,000
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	(288,123)	-	(288,123)	(221,249)

