

Annual Budget

School District No. 47 (Powell River)

June 30, 2022

School District No. 47 (Powell River)

June 30, 2022

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	13

*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. 47 (POWELL RIVER) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2021/2022 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. 47 (Powell River) Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$41,215,909 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 12th DAY OF MAY, 2021;

READ A SECOND TIME THE 12th DAY OF MAY, 2021;


READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF JUNE, 2021;




Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 47 (Powell River) Annual Budget Bylaw 2021/2022, adopted by the Board the 9th DAY OF JUNE, 2021.


Secretary Treasurer

School District No. 47 (Powell River)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2022

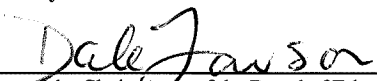
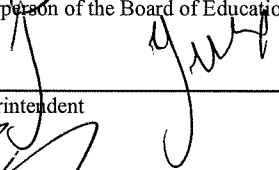
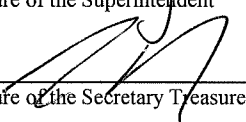
	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,682,000	2,965,813
Adult	3,000	3,375
Total Ministry Operating Grant Funded FTE's	<u>2,685,000</u>	<u>2,969,188</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	35,545,348	37,237,168
Other	100,000	88,400
Tuition	600,000	420,000
Other Revenue	2,251,384	2,557,947
Rentals and Leases	122,900	97,900
Investment Income	35,000	30,000
Amortization of Deferred Capital Revenue	1,585,275	1,585,275
Total Revenue	<u>40,239,907</u>	<u>42,016,690</u>
Expenses		
Instruction	33,282,014	33,917,023
District Administration	1,543,457	1,540,590
Operations and Maintenance	5,341,914	5,822,640
Transportation and Housing	1,048,524	1,125,578
Total Expense	<u>41,215,909</u>	<u>42,405,831</u>
Net Revenue (Expense)	<u>(976,002)</u>	<u>(389,141)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	708,978	622,117
Budgeted Surplus (Deficit), for the year	<u>(267,024)</u>	<u>232,976</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(267,024)	232,976
Budgeted Surplus (Deficit), for the year	<u>(267,024)</u>	<u>232,976</u>

School District No. 47 (Powell River)

Annual Budget - Revenue and Expense
 Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	34,618,544	33,753,164
Operating - Tangible Capital Assets Purchased		500,000
Special Purpose Funds - Total Expense	4,742,566	6,797,868
Capital Fund - Total Expense	1,854,799	1,854,799
Total Budget Bylaw Amount	41,215,909	42,905,831

Approved by the Board

 Signature of the Chairperson of the Board of Education	June 9, 2021 Date Signed
 Signature of the Superintendent	June 9, 2021 Date Signed
 Signature of the Secretary Treasurer	June 9, 2021 Date Signed

School District No. 47 (Powell River)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(976,002)	(389,141)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(500,000)
Total Acquisition of Tangible Capital Assets	-	(500,000)
Amortization of Tangible Capital Assets	1,854,799	1,854,799
Total Effect of change in Tangible Capital Assets	1,854,799	1,354,799
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	878,797	965,658

School District No. 47 (Powell River)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	31,855,644	31,741,800
Other	100,000	88,400
Tuition	600,000	420,000
Other Revenue	1,198,522	1,255,447
Rentals and Leases	122,900	97,900
Investment Income	32,500	27,500
Total Revenue	<u>33,909,566</u>	<u>33,631,047</u>
Expenses		
Instruction	28,762,885	27,919,763
District Administration	1,442,950	1,440,083
Operations and Maintenance	3,502,709	3,461,424
Transportation and Housing	910,000	931,894
Total Expense	<u>34,618,544</u>	<u>33,753,164</u>
Net Revenue (Expense)	<u>(708,978)</u>	<u>(122,117)</u>
Budgeted Prior Year Surplus Appropriation	<u>708,978</u>	<u>622,117</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(500,000)
Total Net Transfers	<u>-</u>	<u>(500,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 47 (Powell River)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	32,525,834	31,729,935
ISC/LEA Recovery	(1,020,247)	(1,020,247)
Other Ministry of Education Grants		
Pay Equity	243,303	243,303
Funding for Graduated Adults	7,500	10,000
Student Transportation Fund	91,754	91,754
Teachers' Labour Settlement Funding		629,555
Early Career Mentorship Funding		50,000
FSA Testing	7,500	7,500
Total Provincial Grants - Ministry of Education	31,855,644	31,741,800
Provincial Grants - Other	100,000	88,400
Tuition		
International and Out of Province Students	600,000	420,000
Total Tuition	600,000	420,000
Other Revenues		
Other School District/Education Authorities	118,275	151,200
Funding from First Nations	1,020,247	1,020,247
Miscellaneous		
Misc. Billings & Recoveries	50,000	50,000
Purchase Card Rebate	10,000	14,000
North Van. Island Aboriginal Training Society		20,000
Total Other Revenue	1,198,522	1,255,447
Rentals and Leases	122,900	97,900
Investment Income	32,500	27,500
Total Operating Revenue	33,909,566	33,631,047

School District No. 47 (Powell River)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	12,228,851	11,620,268
Principals and Vice Principals	1,657,500	1,733,022
Educational Assistants	2,063,326	2,059,768
Support Staff	2,773,961	2,502,154
Other Professionals	1,781,210	1,649,463
Substitutes	1,182,653	1,178,450
Total Salaries	21,687,501	20,743,125
Employee Benefits	4,883,502	4,693,745
Total Salaries and Benefits	26,571,003	25,436,870
Services and Supplies		
Services	3,308,050	3,581,608
Student Transportation	13,200	13,200
Professional Development and Travel	268,851	268,349
Rentals and Leases	264,699	295,199
Dues and Fees	272,250	200,250
Insurance	82,500	82,500
Supplies	3,207,991	3,266,988
Utilities	630,000	608,200
Total Services and Supplies	8,047,541	8,316,294
Total Operating Expense	34,618,544	33,753,164

School District No. 47 (Powell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	9,826,452	280,500	24,200	118,989	373,127	792,500	11,415,768
1.03 Career Programs	82,979	63,750					146,729
1.07 Library Services	175,658			15,865			191,523
1.08 Counselling	243,441						243,441
1.10 Special Education	1,377,557		2,039,126	13,276	418,448	120,500	3,968,907
1.30 English Language Learning	41,489						41,489
1.31 Indigenous Education	315,320	12,750				10,000	338,070
1.41 School Administration		1,275,000		656,551		42,700	1,974,251
1.60 Summer School						40,000	40,000
1.61 Continuing Education	124,465						124,465
1.62 International and Out of Province Students	41,490	25,500			25,000	15,000	106,990
Total Function 1	12,228,851	1,657,500	2,063,326	804,681	816,575	1,020,700	18,591,633
4 District Administration							
4.11 Educational Administration					528,000		528,000
4.40 School District Governance					81,090		81,090
4.41 Business Administration				118,046	233,000		351,046
Total Function 4	-	-	-	118,046	842,090	-	960,136
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				13,276	89,295		102,571
5.50 Maintenance Operations				1,308,517		100,000	1,408,517
5.52 Maintenance of Grounds				88,140			88,140
5.56 Utilities							-
Total Function 5	-	-	-	1,409,933	89,295	100,000	1,599,228
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,914	33,250		53,164
7.70 Student Transportation				421,387		61,953	483,340
Total Function 7	-	-	-	441,301	33,250	61,953	536,504
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	12,228,851	1,657,500	2,063,326	2,773,961	1,781,210	1,182,653	21,687,501

School District No. 47 (Powell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	11,415,768	2,543,461	13,959,229	3,697,114	17,656,343	16,407,419
1.03 Career Programs	146,729	33,940	180,669	7,000	187,669	184,126
1.07 Library Services	191,523	47,726	239,249	16,600	255,849	204,473
1.08 Counselling	243,441	61,631	305,072	750	305,822	278,129
1.10 Special Education	3,968,907	951,044	4,919,951	1,686,801	6,606,752	6,931,591
1.30 English Language Learning	41,489	9,957	51,446	2,000	53,446	52,438
1.31 Indigenous Education	338,070	78,482	416,552	40,900	457,452	448,481
1.41 School Administration	1,974,251	437,824	2,412,075	80,583	2,492,658	2,449,275
1.60 Summer School	40,000		40,000		40,000	
1.61 Continuing Education	124,465	29,872	154,337	90,000	244,337	557,891
1.62 International and Out of Province Students	106,990	21,067	128,057	334,500	462,557	405,940
Total Function 1	18,591,633	4,215,004	22,806,637	5,956,248	28,762,885	27,919,763
4 District Administration						
4.11 Educational Administration	528,000	116,160	644,160	50,384	694,544	694,544
4.40 School District Governance	81,090	4,055	85,145	39,355	124,500	138,000
4.41 Business Administration	351,046	80,771	431,817	192,089	623,906	607,539
Total Function 4	960,136	200,986	1,161,122	281,828	1,442,950	1,440,083
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	102,571	22,964	125,535	65,000	190,535	183,605
5.50 Maintenance Operations	1,408,517	309,280	1,717,797	795,965	2,513,762	2,503,349
5.52 Maintenance of Grounds	88,140	20,272	108,412	60,000	168,412	166,270
5.56 Utilities	-		-	630,000	630,000	608,200
Total Function 5	1,599,228	352,516	1,951,744	1,550,965	3,502,709	3,461,424
7 Transportation and Housing						
7.41 Transportation and Housing Administration	53,164	12,294	65,458	2,000	67,458	66,961
7.70 Student Transportation	483,340	102,702	586,042	256,500	842,542	864,933
Total Function 7	536,504	114,996	651,500	258,500	910,000	931,894
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	21,687,501	4,883,502	26,571,003	8,047,541	34,618,544	33,753,164

School District No. 47 (Powell River)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,689,704	5,495,368
Other Revenue	1,052,862	1,302,500
Total Revenue	4,742,566	6,797,868
Expenses		
Instruction	4,519,129	5,997,260
District Administration	100,507	100,507
Operations and Maintenance	122,930	644,941
Transportation and Housing	-	55,160
Total Expense	4,742,566	6,797,868
Budgeted Surplus (Deficit), for the year	-	-

School District No. 47 (Powell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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			11,420	237,542					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	122,930	113,245			135,885	14,700	50,000	209,303	120,435
Other				1,000,000					
	122,930	113,245	-	1,000,000	135,885	14,700	50,000	209,303	120,435
Less: Allocated to Revenue	122,930	113,245	2,000	1,000,000	135,885	14,700	50,000	209,303	120,435
Deferred Revenue, end of year	-	-	9,420	237,542	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	122,930	113,245			135,885	14,700	50,000	209,303	120,435
Other Revenue			2,000	1,000,000					
	122,930	113,245	2,000	1,000,000	135,885	14,700	50,000	209,303	120,435
Expenses									
Salaries									
Teachers							25,000	35,000	7,000
Educational Assistants		101,112			90,308			35,000	
Support Staff									35,000
Other Professionals								30,000	
Substitutes					3,000	1,700			70,000
	-	101,112	-	-	93,308	1,700	25,000	100,000	112,000
Employee Benefits		12,133			22,577		5,000	20,000	4,000
Services and Supplies	122,930		2,000	1,000,000	20,000	13,000	20,000	89,303	4,435
	122,930	113,245	2,000	1,000,000	135,885	14,700	50,000	209,303	120,435
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (Powell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Auditory Outreach Program	New Life Society	Culinary Arts Partnership Program	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			862		249,824
Add: Restricted Grants					
Provincial Grants - Ministry of Education	1,587,523	1,335,683			3,689,704
Other				50,000	1,050,000
	1,587,523	1,335,683	-	50,000	4,739,704
Less: Allocated to Revenue	1,587,523	1,335,683	862	50,000	4,742,566
Deferred Revenue, end of year	-	-	-	-	246,962
Revenues					
Provincial Grants - Ministry of Education	1,587,523	1,335,683			3,689,704
Other Revenue			862	50,000	1,052,862
	1,587,523	1,335,683	862	50,000	4,742,566
Expenses					
Salaries					
Teachers	1,322,936				1,389,936
Educational Assistants					226,420
Support Staff		109,272			144,272
Other Professionals		280,921			310,921
Substitutes					74,700
	1,322,936	390,193	-	-	2,146,249
Employee Benefits	264,587	85,843			414,140
Services and Supplies		859,647	862	50,000	2,182,177
	1,587,523	1,335,683	862	50,000	4,742,566
Net Revenue (Expense)	-	-	-	-	-

School District No. 47 (Powell River)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		2,500	2,500	2,500
Amortization of Deferred Capital Revenue	1,585,275		1,585,275	1,585,275
Total Revenue	1,585,275	2,500	1,587,775	1,587,775
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,716,275		1,716,275	1,716,275
Transportation and Housing	138,524		138,524	138,524
Total Expense	1,854,799	-	1,854,799	1,854,799
Net Revenue (Expense)	(269,524)	2,500	(267,024)	(267,024)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	500,000
Total Net Transfers	-	-	-	500,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(269,524)	2,500	(267,024)	232,976