

Annual Budget

## **School District No. 47 (Powell River)**

June 30, 2023

# School District No. 47 (Powell River)

June 30, 2023

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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. 47 (POWELL RIVER) (called the "Board") to adopt the 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 Policies 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 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 \$44,395,467 for the 2022/2023 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 2022/2023.

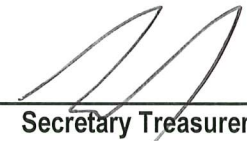
READ A FIRST TIME THE 22nd DAY OF JUNE, 2022;

READ A SECOND TIME THE 22nd DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2022;



  
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 2022/2023, adopted by the Board the 22nd DAY OF JUNE, 2022.

  
Secretary Treasurer

# School District No. 47 (Powell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	2,977,500	2,987,375
Adult	1,500	1,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>2,979,000</u>	<u>2,989,000</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	38,251,821	38,047,812
Other	125,000	100,000
Tuition	864,000	975,000
Other Revenue	1,886,184	1,904,546
Rentals and Leases	115,900	97,400
Investment Income	37,500	35,000
Amortization of Deferred Capital Revenue	1,663,578	1,585,275
<b>Total Revenue</b>	<u>42,943,983</u>	<u>42,745,033</u>
<b>Expenses</b>		
Instruction	35,764,731	35,133,750
District Administration	1,817,655	1,763,059
Operations and Maintenance	5,709,306	5,688,886
Transportation and Housing	1,103,775	1,058,524
<b>Total Expense</b>	<u>44,395,467</u>	<u>43,644,219</u>
<b>Net Revenue (Expense)</b>	<u>(1,451,484)</u>	<u>(899,186)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	1,187,913	632,162
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(263,571)</u>	<u>(267,024)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(263,571)	(267,024)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(263,571)</u>	<u>(267,024)</u>

# School District No. 47 (Powell River)

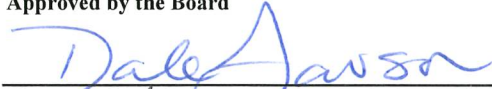
Statement 2

Annual Budget - Revenue and Expense

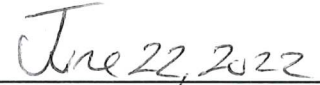
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	37,527,167	36,345,780
Special Purpose Funds - Total Expense	4,938,651	5,443,640
Capital Fund - Total Expense	1,929,649	1,854,799
<b>Total Budget Bylaw Amount</b>	<b>44,395,467</b>	<b>43,644,219</b>

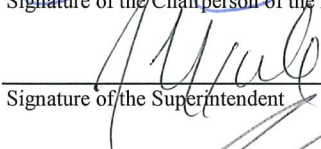
## Approved by the Board



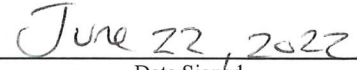
Signature of the Chairperson of the Board of Education



Date Signed



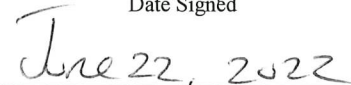
Signature of the Superintendent



Date Signed



Signature of the Secretary Treasurer



Date Signed

**School District No. 47 (Powell River)**  
 Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2023

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,451,484)</b>	(899,186)
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	<b>1,929,649</b>	1,854,799
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,929,649</b>	1,854,799
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>478,165</b>	955,613

# School District No. 47 (Powell River)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	34,138,170	33,430,534
Other	125,000	100,000
Tuition	864,000	975,000
Other Revenue	1,061,184	1,078,184
Rentals and Leases	115,900	97,400
Investment Income	35,000	32,500
<b>Total Revenue</b>	<b>36,339,254</b>	<b>35,713,618</b>
<b>Expenses</b>		
Instruction	31,044,856	29,909,392
District Administration	1,719,314	1,664,114
Operations and Maintenance	3,812,998	3,852,274
Transportation and Housing	949,999	920,000
<b>Total Expense</b>	<b>37,527,167</b>	<b>36,345,780</b>
<b>Net Revenue (Expense)</b>	<b>(1,187,913)</b>	<b>(632,162)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,187,913</b>	<b>632,162</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 47 (Powell River)

Schedule 2A

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	34,671,021	33,889,313
ISC/LEA Recovery	(877,909)	(877,909)
Other Ministry of Education Grants		
Pay Equity	243,304	243,303
Funding for Graduated Adults	2,500	
Student Transportation Fund	91,754	91,754
FSA Scorer Grant	7,500	3,753
Early Learning Framework (ELF)		1,320
Equity Grant		79,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>34,138,170</b>	<b>33,430,534</b>
<b>Provincial Grants - Other</b>	<b>125,000</b>	<b>100,000</b>
<b>Tuition</b>		
International and Out of Province Students	864,000	975,000
<b>Total Tuition</b>	<b>864,000</b>	<b>975,000</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	118,275	118,275
Funding from First Nations	877,909	877,909
Miscellaneous		
Misc. Billings & Recoveries	50,000	50,000
Purchase Card Rebate	15,000	17,000
North Van. Island Aboriginal Training Society		15,000
<b>Total Other Revenue</b>	<b>1,061,184</b>	<b>1,078,184</b>
<b>Rentals and Leases</b>	<b>115,900</b>	<b>97,400</b>
<b>Investment Income</b>	<b>35,000</b>	<b>32,500</b>
<b>Total Operating Revenue</b>	<b>36,339,254</b>	<b>35,713,618</b>



# School District No. 47 (Powell River)

Schedule 2B

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

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	12,442,710	12,095,475
Principals and Vice Principals	2,210,000	2,008,125
Educational Assistants	2,443,453	2,203,931
Support Staff	2,810,314	2,748,477
Other Professionals	1,983,628	1,824,628
Substitutes	1,175,928	1,238,571
<b>Total Salaries</b>	<b>23,066,033</b>	<b>22,119,207</b>
<b>Employee Benefits</b>	<b>5,236,351</b>	<b>4,962,237</b>
<b>Total Salaries and Benefits</b>	<b>28,302,384</b>	<b>27,081,444</b>
<b>Services and Supplies</b>		
Services	4,213,103	4,231,400
Student Transportation	10,200	10,700
Professional Development and Travel	269,678	273,128
Rentals and Leases	288,142	290,700
Dues and Fees	381,100	435,500
Insurance	85,000	85,000
Supplies	3,227,560	3,277,908
Utilities	750,000	660,000
<b>Total Services and Supplies</b>	<b>9,224,783</b>	<b>9,264,336</b>
<b>Total Operating Expense</b>	<b>37,527,167</b>	<b>36,345,780</b>

# School District No. 47 (Powell River)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	10,502,819	364,000	77,029	118,989	321,808	749,428	12,134,073
1.03 Career Programs	82,979	65,000					147,979
1.07 Library Services	143,851						143,851
1.08 Counselling	260,717	78,000					338,717
1.10 Special Education	1,132,874		2,366,424	13,276	496,651	133,500	4,142,725
1.30 English Language Learning	49,788						49,788
1.31 Indigenous Education	186,703	130,000		127,050		10,000	453,753
1.41 School Administration		1,508,000		701,733		43,000	2,252,733
1.60 Summer School						70,000	70,000
1.61 Continuing Education							-
1.62 International and Out of Province Students	82,979	65,000			52,000	10,000	209,979
<b>Total Function 1</b>	<b>12,442,710</b>	<b>2,210,000</b>	<b>2,443,453</b>	<b>961,048</b>	<b>870,459</b>	<b>1,015,928</b>	<b>19,943,598</b>
<b>4 District Administration</b>							
4.11 Educational Administration					549,675		549,675
4.40 School District Governance					82,712		82,712
4.41 Business Administration				177,068	351,779		528,847
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,068</b>	<b>984,166</b>	<b>-</b>	<b>1,161,234</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				13,276	93,493		106,769
5.50 Maintenance Operations				1,157,143		100,000	1,257,143
5.52 Maintenance of Grounds				66,105			66,105
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,236,524</b>	<b>93,493</b>	<b>100,000</b>	<b>1,430,017</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				19,914	35,510		55,424
7.70 Student Transportation				415,760		60,000	475,760
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>435,674</b>	<b>35,510</b>	<b>60,000</b>	<b>531,184</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>12,442,710</b>	<b>2,210,000</b>	<b>2,443,453</b>	<b>2,810,314</b>	<b>1,983,628</b>	<b>1,175,928</b>	<b>23,066,033</b>

# School District No. 47 (Powell River)

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 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	12,134,073	2,739,199	14,873,272	3,345,644	18,218,916	17,258,848
1.03 Career Programs	147,979	34,215	182,194	9,000	191,194	163,945
1.07 Library Services	143,851	35,158	179,009	23,350	202,359	176,363
1.08 Counselling	338,717	80,526	419,243	500	419,743	301,372
1.10 Special Education	4,142,725	1,011,054	5,153,779	2,549,287	7,703,066	7,509,738
1.30 English Language Learning	49,788	11,948	61,736	2,500	64,236	23,078
1.31 Indigenous Education	453,753	105,172	558,925	48,150	607,075	541,927
1.41 School Administration	2,252,733	500,034	2,752,767	86,200	2,838,967	2,696,289
1.60 Summer School	70,000		70,000		70,000	70,000
1.61 Continuing Education	-		-		-	361,841
1.62 International and Out of Province Students	209,979	45,655	255,634	473,666	729,300	805,991
<b>Total Function 1</b>	<b>19,943,598</b>	<b>4,562,961</b>	<b>24,506,559</b>	<b>6,538,297</b>	<b>31,044,856</b>	<b>29,909,392</b>
<b>4 District Administration</b>						
4.11 Educational Administration	549,675	120,929	670,604	97,116	767,720	822,719
4.40 School District Governance	82,712	4,136	86,848	77,652	164,500	154,500
4.41 Business Administration	528,847	121,658	650,505	136,589	787,094	686,895
<b>Total Function 4</b>	<b>1,161,234</b>	<b>246,723</b>	<b>1,407,957</b>	<b>311,357</b>	<b>1,719,314</b>	<b>1,664,114</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	106,769	23,888	130,657	78,000	208,657	208,658
5.50 Maintenance Operations	1,257,143	273,489	1,530,632	1,172,400	2,703,032	2,805,204
5.52 Maintenance of Grounds	66,105	15,204	81,309	70,000	151,309	178,412
5.56 Utilities	-		-	750,000	750,000	660,000
<b>Total Function 5</b>	<b>1,430,017</b>	<b>312,581</b>	<b>1,742,598</b>	<b>2,070,400</b>	<b>3,812,998</b>	<b>3,852,274</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	55,424	12,790	68,214	7,500	75,714	75,715
7.70 Student Transportation	475,760	101,296	577,056	297,229	874,285	844,285
<b>Total Function 7</b>	<b>531,184</b>	<b>114,086</b>	<b>645,270</b>	<b>304,729</b>	<b>949,999</b>	<b>920,000</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>23,066,033</b>	<b>5,236,351</b>	<b>28,302,384</b>	<b>9,224,783</b>	<b>37,527,167</b>	<b>36,345,780</b>

# School District No. 47 (Powell River)

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

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>4,113,651</b>	4,617,278
Other Revenue	<b>825,000</b>	826,362
<b>Total Revenue</b>	<b>4,938,651</b>	5,443,640
<b>Expenses</b>		
Instruction	<b>4,719,875</b>	5,224,358
District Administration	<b>98,341</b>	98,945
Operations and Maintenance	<b>120,435</b>	120,337
<b>Total Expense</b>	<b>4,938,651</b>	5,443,640
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 47 (Powell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			207,404	230,205	20,000			55,503	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	122,953	118,012			128,000	14,700	57,934	209,303	120,435
Other			75,000	750,000					
	122,953	118,012	75,000	750,000	128,000	14,700	57,934	209,303	120,435
<b>Less:</b> Allocated to Revenue	122,953	118,012	75,000	750,000	148,000	14,700	57,934	264,806	120,435
<b>Deferred Revenue, end of year</b>	-	-	<b>207,404</b>	<b>230,205</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	122,953	118,012			148,000	14,700	57,934	264,806	120,435
Other Revenue			75,000	750,000					
	122,953	118,012	75,000	750,000	148,000	14,700	57,934	264,806	120,435
<b>Expenses</b>									
Salaries									
Teachers							34,485		
Educational Assistants		106,211						145,000	
Support Staff					100,000				45,480
Other Professionals								14,806	
Substitutes					5,000	3,500			62,560
	-	106,211	-	-	105,000	3,500	34,485	159,806	108,040
Employee Benefits		11,801			22,000		3,449	20,000	3,510
Services and Supplies	122,953		75,000	750,000	21,000	11,200	20,000	85,000	8,885
	122,953	118,012	75,000	750,000	148,000	14,700	57,934	264,806	120,435
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 47 (Powell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Federal Safe Return to Class / Ventilation Fund	Auditory Outreach Program	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			50,000		563,112
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education	1,799,198	55,000		1,362,613	3,988,148
Other					825,000
	1,799,198	55,000	-	1,362,613	4,813,148
<b>Less:</b> Allocated to Revenue	1,799,198	55,000	50,000	1,362,613	4,938,651
<b>Deferred Revenue, end of year</b>	-	-	-	-	437,609
<b>Revenues</b>					
Provincial Grants - Ministry of Education	1,799,198	55,000	50,000	1,362,613	4,113,651
Other Revenue					825,000
	1,799,198	55,000	50,000	1,362,613	4,938,651
<b>Expenses</b>					
Salaries					
Teachers	1,606,427			18,761	1,659,673
Educational Assistants		10,000			261,211
Support Staff				113,688	259,168
Other Professionals				369,639	384,445
Substitutes		20,000			91,060
	1,606,427	30,000	-	502,088	2,655,557
Employee Benefits	192,771			88,825	342,356
Services and Supplies		25,000	50,000	771,700	1,940,738
	1,799,198	55,000	50,000	1,362,613	4,938,651
<b>Net Revenue (Expense)</b>	-	-	-	-	-

# School District No. 47 (Powell River)

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

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		2,500	2,500	2,500
Amortization of Deferred Capital Revenue	1,663,578		1,663,578	1,585,275
<b>Total Revenue</b>	<b>1,663,578</b>	<b>2,500</b>	<b>1,666,078</b>	<b>1,587,775</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,775,873		1,775,873	1,716,275
Transportation and Housing	153,776		153,776	138,524
<b>Total Expense</b>	<b>1,929,649</b>	<b>-</b>	<b>1,929,649</b>	<b>1,854,799</b>
<b>Net Revenue (Expense)</b>	<b>(266,071)</b>	<b>2,500</b>	<b>(263,571)</b>	<b>(267,024)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(266,071)</b>	<b>2,500</b>	<b>(263,571)</b>	<b>(267,024)</b>