

Annual Budget

School District No. 47 (Powell River)

June 30, 2021

School District No. 47 (Powell River)

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	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 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. 47 (Powell River) 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 \$37,079,095 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 10th DAY OF JUNE, 2020;

READ A SECOND TIME THE 10th DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF JUNE, 2020;

(Corporate Seal)

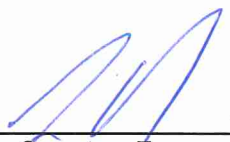


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 47 (Powell River) Annual Budget Bylaw 2020/2021, adopted by the Board the 10th DAY OF JUNE, 2020.



Secretary Treasurer

School District No. 47 (Powell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,547,000	2,539,813
Adult	5,000	7,875
Total Ministry Operating Grant Funded FTE's	<u>2,552,000</u>	<u>2,547,688</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	31,502,943	31,078,149
Other	50,000	75,000
Tuition	540,000	909,750
Other Revenue	2,357,142	2,733,900
Rentals and Leases	122,900	223,500
Investment Income	28,000	54,000
Amortization of Deferred Capital Revenue	1,585,275	1,599,999
Total Revenue	<u>36,186,260</u>	<u>36,674,298</u>
Expenses		
Instruction	29,354,329	29,322,369
District Administration	1,327,863	1,394,732
Operations and Maintenance	5,333,384	5,226,684
Transportation and Housing	1,063,519	1,079,615
Total Expense	<u>37,079,095</u>	<u>37,023,400</u>
Net Revenue (Expense)	<u>(892,835)</u>	<u>(349,102)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	626,311	24,408
Budgeted Surplus (Deficit), for the year	<u>(266,524)</u>	<u>(324,694)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(266,524)	(324,694)
Budgeted Surplus (Deficit), for the year	<u>(266,524)</u>	<u>(324,694)</u>


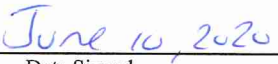
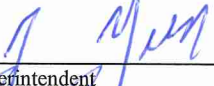
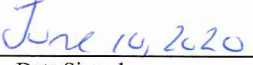
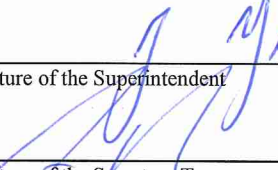
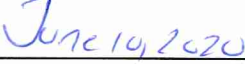
School District No. 47 (Powell River)

Statement 2

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

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	30,407,862	29,202,978
Special Purpose Funds - Total Expense	4,816,434	5,891,729
Capital Fund - Total Expense	1,854,799	1,928,693
Total Budget Bylaw Amount	37,079,095	37,023,400

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, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(892,835)</u>	<u>(349,102)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>1,854,799</u>	<u>1,928,693</u>
Total Effect of change in Tangible Capital Assets	<u>1,854,799</u>	<u>1,928,693</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>961,964</u></u>	<u><u>1,579,591</u></u>

School District No. 47 (Powell River)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	27,864,009	26,689,782
Other	50,000	75,000
Tuition	540,000	909,750
Other Revenue	1,179,642	1,230,538
Rentals and Leases	122,900	223,500
Investment Income	25,000	50,000
Total Revenue	29,781,551	29,178,570
Expenses		
Instruction	24,761,332	23,741,124
District Administration	1,227,356	1,302,178
Operations and Maintenance	3,494,179	3,229,678
Transportation and Housing	924,995	929,998
Total Expense	30,407,862	29,202,978
Net Revenue (Expense)	(626,311)	(24,408)
Budgeted Prior Year Surplus Appropriation	626,311	24,408
Budgeted Surplus (Deficit), for the year	-	-

School District No. 47 (Powell River)

Schedule 2A

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	27,884,139	27,133,939
ISC/LEA Recovery	(1,002,242)	(1,002,242)
Other Ministry of Education Grants		
Pay Equity	243,303	243,303
Funding for Graduated Adults	10,000	
Transportation Supplement	91,754	91,754
Carbon Tax Grant		30,000
Employer Health Tax Grant		185,528
FSA Testing	7,500	7,500
Teacher Labour Settlement	629,555	
Total Provincial Grants - Ministry of Education	27,864,009	26,689,782
Provincial Grants - Other	50,000	75,000
Tuition		
International and Out of Province Students	540,000	909,750
Total Tuition	540,000	909,750
Other Revenues		
Other School District/Education Authorities	113,400	164,296
Funding from First Nations	1,002,242	1,002,242
Miscellaneous		
Misc. Billings & Recoveries	50,000	50,000
Purchase Card Rebate	14,000	14,000
Total Other Revenue	1,179,642	1,230,538
Rentals and Leases	122,900	223,500
Investment Income	25,000	50,000
Total Operating Revenue	29,781,551	29,178,570

School District No. 47 (Powell River)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	11,029,891	10,074,063
Principals and Vice Principals	1,733,022	1,718,000
Educational Assistants	2,327,497	2,150,234
Support Staff	2,574,804	2,448,967
Other Professionals	1,623,833	1,330,523
Substitutes	1,115,450	1,014,029
Total Salaries	20,404,497	18,735,816
Employee Benefits	4,604,427	4,427,456
Total Salaries and Benefits	25,008,924	23,163,272
Services and Supplies		
Services	1,544,229	2,042,499
Student Transportation	13,200	13,200
Professional Development and Travel	261,643	285,322
Rentals and Leases	272,200	247,800
Dues and Fees	245,000	348,500
Insurance	75,000	70,000
Supplies	2,391,666	2,504,885
Utilities	596,000	527,500
Total Services and Supplies	5,398,938	6,039,706
Total Operating Expense	30,407,862	29,202,978

School District No. 47 (Powell River)

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	8,789,841	518,517	94,912	116,638	369,292	726,250	10,615,450
1.03 Career Programs	81,000						81,000
1.07 Library Services	170,600			15,548			186,148
1.08 Counselling	211,600						211,600
1.10 Special Education	1,120,800		2,232,585	13,012	404,951	155,500	3,926,848
1.30 English Language Learning	40,500						40,500
1.31 Indigenous Education	340,200					10,000	350,200
1.41 School Administration		1,125,000		585,637		83,700	1,794,337
1.60 Summer School							-
1.61 Continuing Education	194,350	62,500			47,500		304,350
1.62 International and Out of Province Students	81,000					15,000	96,000
Total Function 1	11,029,891	1,706,017	2,327,497	730,835	821,743	990,450	17,606,433
4 District Administration							
4.11 Educational Administration					393,000		393,000
4.40 School District Governance					81,090		81,090
4.41 Business Administration				115,752	233,000		348,752
Total Function 4	-	-	-	115,752	707,090	-	822,842
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		27,005		13,012	61,750		101,767
5.50 Maintenance Operations				1,201,687		60,000	1,261,687
5.52 Maintenance of Grounds				86,398			86,398
5.56 Utilities							-
Total Function 5	-	27,005	-	1,301,097	61,750	60,000	1,449,852
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,517	33,250		52,767
7.70 Student Transportation				407,603		65,000	472,603
Total Function 7	-	-	-	427,120	33,250	65,000	525,370
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	11,029,891	1,733,022	2,327,497	2,574,804	1,623,833	1,115,450	20,404,497

School District No. 47 (Powell River)

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	10,615,450	2,376,779	12,992,229	2,333,727	15,325,956	14,362,878
1.03 Career Programs	81,000	19,440	100,440	7,000	107,440	176,734
1.07 Library Services	186,148	46,431	232,579	16,600	249,179	258,317
1.08 Counselling	211,600	53,984	265,584	750	266,334	260,331
1.10 Special Education	3,926,848	932,569	4,859,417	181,300	5,040,717	4,861,724
1.30 English Language Learning	40,500	9,720	50,220	2,000	52,220	45,000
1.31 Indigenous Education	350,200	81,648	431,848	35,400	467,248	363,755
1.41 School Administration	1,794,337	383,633	2,177,970	75,333	2,253,303	2,059,880
1.60 Summer School	-	-	-	-	-	160,000
1.61 Continuing Education	304,350	69,145	373,495	150,000	523,495	466,971
1.62 International and Out of Province Students	96,000	19,440	115,440	360,000	475,440	725,534
Total Function 1	17,606,433	3,992,789	21,599,222	3,162,110	24,761,332	23,741,124
4 District Administration						
4.11 Educational Administration	393,000	86,460	479,460	44,840	524,300	593,523
4.40 School District Governance	81,090	4,055	85,145	32,855	118,000	125,000
4.41 Business Administration	348,752	80,198	428,950	156,106	585,056	583,655
Total Function 4	822,842	170,713	993,555	233,801	1,227,356	1,302,178
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	101,767	22,779	124,546	57,500	182,046	146,040
5.50 Maintenance Operations	1,261,687	286,775	1,548,462	996,401	2,544,863	2,382,882
5.52 Maintenance of Grounds	86,398	19,872	106,270	65,000	171,270	173,256
5.56 Utilities	-	-	-	596,000	596,000	527,500
Total Function 5	1,449,852	329,426	1,779,278	1,714,901	3,494,179	3,229,678
7 Transportation and Housing						
7.41 Transportation and Housing Administration	52,767	12,194	64,961	2,000	66,961	57,033
7.70 Student Transportation	472,603	99,305	571,908	286,126	858,034	872,965
Total Function 7	525,370	111,499	636,869	288,126	924,995	929,998
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	20,404,497	4,604,427	25,008,924	5,398,938	30,407,862	29,202,978

School District No. 47 (Powell River)

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

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,638,934	4,388,367
Other Revenue	1,177,500	1,503,362
Total Revenue	4,816,434	5,891,729
Expenses		
Instruction	4,592,997	5,581,245
District Administration	100,507	92,554
Operations and Maintenance	122,930	217,930
Total Expense	4,816,434	5,891,729
Budgeted Surplus (Deficit), for the year	-	-

School District No. 47 (Powell River)

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			13,103	143,500					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	122,930	100,916			128,000	14,700	45,000	201,861	120,435
Other				1,100,000					
	122,930	100,916	-	1,100,000	128,000	14,700	45,000	201,861	120,435
Less: Allocated to Revenue	122,930	100,916	2,000	1,100,000	128,000	14,700	45,000	201,861	120,435
Deferred Revenue, end of year	-	-	11,103	143,500	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	122,930	100,916			128,000	14,700	45,000	201,861	120,435
Other Revenue			2,000	1,100,000					
	122,930	100,916	2,000	1,100,000	128,000	14,700	45,000	201,861	120,435
Expenses									
Salaries									
Teachers							18,000	75,000	7,000
Educational Assistants		91,742						25,000	
Support Staff					83,000				35,000
Other Professionals								20,000	
Substitutes					2,000				70,000
	-	91,742	-	-	85,000	-	18,000	120,000	112,000
Employee Benefits		9,174			22,000		2,000	15,000	4,000
Services and Supplies	122,930		2,000	1,100,000	21,000	14,700	25,000	66,861	4,435
	122,930	100,916	2,000	1,100,000	128,000	14,700	45,000	201,861	120,435
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (Powell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Auditory Outreach Program	New Life Society	Culinary Arts Partnership Program	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				1,362		157,965
Add: Restricted Grants						
Provincial Grants - Ministry of Education	1,538,909	30,500	1,335,683			3,638,934
Other					75,000	1,175,000
	1,538,909	30,500	1,335,683	-	75,000	4,813,934
Less: Allocated to Revenue	1,538,909	30,500	1,335,683	500	75,000	4,816,434
Deferred Revenue, end of year	-	-	-	862	-	155,465
Revenues						
Provincial Grants - Ministry of Education	1,538,909	30,500	1,335,683			3,638,934
Other Revenue				500	75,000	1,177,500
	1,538,909	30,500	1,335,683	500	75,000	4,816,434
Expenses						
Salaries						
Teachers	1,282,424					1,382,424
Educational Assistants						116,742
Support Staff			109,272			227,272
Other Professionals			280,921			300,921
Substitutes		20,000				92,000
	1,282,424	20,000	390,193	-	-	2,119,359
Employee Benefits	256,485		85,843			394,502
Services and Supplies		10,500	859,647	500	75,000	2,302,573
	1,538,909	30,500	1,335,683	500	75,000	4,816,434
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 47 (Powell River)

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				
Investment Income		3,000	3,000	4,000
Amortization of Deferred Capital Revenue	1,585,275		1,585,275	1,599,999
Total Revenue	1,585,275	3,000	1,588,275	1,603,999
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,716,275		1,716,275	1,779,076
Transportation and Housing	138,524		138,524	149,617
Total Expense	1,854,799	-	1,854,799	1,928,693
Net Revenue (Expense)	(269,524)	3,000	(266,524)	(324,694)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(269,524)	3,000	(266,524)	(324,694)