

Annual Budget

School District No. 72 (Campbell River)

June 30, 2014

School District No. 72 (Campbell River)

June 30, 2014

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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. 72 (CAMPBELL RIVER) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2013/2014 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

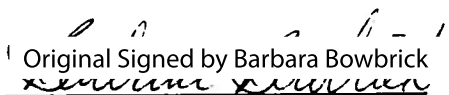
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 72 (Campbell River) Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$58,225,217 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 21st DAY OF MAY, 2013;

READ A SECOND TIME THE 21st DAY OF MAY, 2013;

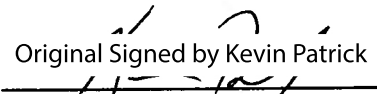
READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF MAY, 2013;

(Corporate Seal)


Original Signed by Barbara Bowbrick
ACTING - Chairperson of the Board


Original Signed by Kevin Patrick
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Annual Budget Bylaw 2013/2014, adopted by the Board the 21st DAY OF MAY, 2013.


Original Signed by Kevin Patrick
Secretary Treasurer

School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,192,375	5,211,750
Adult	23,125	25,125
Other	55,375	51,000
Total Ministry Operating Grant Funded FTE's	5,270,875	5,287,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	49,558,699	49,713,710
Tuition	259,000	192,000
Other Revenue	4,498,294	4,315,012
Rentals and Leases	135,000	140,000
Investment Income	60,000	40,000
Amortization of Deferred Capital Revenue	2,700,187	2,621,646
Total Revenue	57,211,180	57,022,368
Expenses		
Instruction	43,739,172	43,203,065
District Administration	2,049,275	2,054,152
Operations and Maintenance	10,901,849	11,292,227
Transportation and Housing	1,350,441	1,303,630
Total Expense	58,040,737	57,853,074
Net Revenue (Expense)	(829,557)	(830,706)
Budgeted Allocation (Retirement) of Surplus (Deficit)	392,600	165,872
Budgeted Surplus (Deficit), for the year	(436,957)	(664,834)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(436,957)	(664,834)
Budgeted Surplus (Deficit), for the year	(436,957)	(664,834)
Budget Bylaw Amount		
Operating - Total Expense	49,736,262	49,752,449
Special Purpose Funds - Total Expense	4,495,313	4,125,558
Capital Fund - Total Expense	3,809,162	3,975,067
Capital Fund - Tangible Capital Assets Purchased from Local Capital	184,480	105,000
Total Budget Bylaw Amount	58,225,217	57,958,074

Approved by the Board

Original Signed by Barbara Bowbrick

Signature of the Chairperson of the Board of Education

Date Signed

Original Signed by Tom Longridge

Signature of the Superintendent

Date Signed

Original Signed by Kevin Patrick

Signature of the Secretary Treasurer

Date Signed

School District No. 72 (Campbell River)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

	2014 Annual Budget	2013 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(829,557)	(830,706)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(184,480)	(105,000)
From Deferred Capital Revenue	(557,018)	(548,871)
Total Acquisition of Tangible Capital Assets	(741,498)	(653,871)
Amortization of Tangible Capital Assets	3,352,144	3,221,480
Total Effect of change in Tangible Capital Assets	2,610,646	2,567,609
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,781,089	1,736,903

School District No. 72 (Campbell River)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget \$	2013 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	46,916,918	47,224,043
Tuition	259,000	192,000
Other Revenue	2,187,744	2,205,534
Rentals and Leases	135,000	140,000
Investment Income	60,000	40,000
Total Revenue	49,558,662	49,801,577
Expenses		
Instruction	39,243,859	39,077,507
District Administration	2,049,275	2,054,152
Operations and Maintenance	7,310,586	7,495,327
Transportation and Housing	1,132,542	1,125,463
Total Expense	49,736,262	49,752,449
Net Revenue (Expense)	(177,600)	49,128
Budgeted Prior Year Surplus Appropriation	392,600	165,872
Net Transfers (to) from other funds		
Local Capital	(215,000)	(215,000)
Total Net Transfers	(215,000)	(215,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 72 (Campbell River)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2014

	2014 Annual Budget	2013 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,373,634	48,595,587
AANDC/LEA Recovery	(1,504,264)	(1,504,264)
Other Ministry of Education Grants		
Adjustment re: Summer Learning Grade 10-12	(100,000)	
Pay Equity	75,322	75,322
Carbon Tax Rebate	66,135	43,000
Education Centre Guarantee	6,091	14,398
Total Provincial Grants - Ministry of Education	46,916,918	47,224,043
Tuition		
Offshore Tuition Fees	259,000	192,000
Total Tuition	259,000	192,000
Other Revenues		
Other School District/Education Authorities	510,000	493,007
LEA/Direct Funding from First Nations	1,504,264	1,504,264
Miscellaneous		
BC Hyrdo - Power Smart Initiative	50,000	75,000
Contracted Services - Student Services	118,480	128,263
Misc/Revenues/Transcripts	5,000	5,000
Total Other Revenue	2,187,744	2,205,534
Rentals and Leases	135,000	140,000
Investment Income	60,000	40,000
Total Operating Revenue	49,558,662	49,801,577

School District No. 72 (Campbell River)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2014

	2014 Annual Budget	2013 Annual Budget
	\$	\$
Salaries		
Teachers	20,847,207	21,015,171
Principals and Vice Principals	3,084,111	3,129,341
Educational Assistants	3,557,078	3,772,812
Support Staff	5,697,824	5,727,776
Other Professionals	1,200,455	1,196,893
Substitutes	1,064,372	1,051,569
Total Salaries	35,451,047	35,893,562
Employee Benefits	8,345,612	7,982,879
Total Salaries and Benefits	43,796,659	43,876,441
Services and Supplies		
Services	721,218	810,332
Student Transportation	27,050	27,050
Professional Development and Travel	511,319	507,773
Rentals and Leases	193,235	198,235
Dues and Fees	52,031	51,921
Insurance	156,000	156,000
Supplies	2,651,709	2,439,656
Utilities	1,627,041	1,685,041
Total Services and Supplies	5,939,603	5,876,008
Total Operating Expense	49,736,262	49,752,449

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

Schedule 2C

	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	16,559,963	610,710	129,886	576,149	78,816	1,064,372	19,019,896
1.03 Career Programs							-
1.07 Library Services	507,802	92,427		143,163			743,392
1.08 Counselling	556,224			45,697			601,921
1.10 Special Education	2,446,815	258,068	2,943,371	38,576			5,686,830
1.30 English Language Learning	186,819						186,819
1.31 Aboriginal Education	408,681	57,055	483,821	25,960			975,517
1.41 School Administration		2,065,851		494,228			2,560,079
1.60 Summer School	76,245			5,000			81,245
1.62 Off Shore Students	104,658						104,658
Total Function 1	20,847,207	3,084,111	3,557,078	1,328,773	78,816	1,064,372	29,960,357
4 District Administration							
4.11 Educational Administration					317,517		317,517
4.40 School District Governance					73,415		73,415
4.41 Business Administration				367,514	465,106		832,620
Total Function 4	-	-	-	367,514	856,038	-	1,223,552
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				87,580	67,805		155,385
5.50 Maintenance Operations				3,045,211	163,898		3,209,109
5.52 Maintenance of Grounds				274,108			274,108
5.56 Utilities							-
Total Function 5	-	-	-	3,406,899	231,703	-	3,638,602
7 Transportation and Housing							
7.70 Student Transportation				594,638	33,898		628,536
7.73 Housing							-
Total Function 7	-	-	-	594,638	33,898	-	628,536
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,847,207	3,084,111	3,557,078	5,697,824	1,200,455	1,064,372	35,451,047

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2014 Annual Budget \$	2013 Annual Budget \$
1 Instruction					
1.02 Regular Instruction	4,368,392	23,388,288	1,418,270	24,806,558	24,482,127
1.03 Career Programs		-	34,690	34,690	34,690
1.07 Library Services	181,524	924,916	254,832	1,179,748	1,113,156
1.08 Counselling	144,524	746,445		746,445	717,418
1.10 Special Education	1,449,894	7,136,724	122,576	7,259,300	7,506,583
1.30 English Language Learning	43,398	230,217	2,090	232,307	280,124
1.31 Aboriginal Education	245,370	1,220,887	55,112	1,275,999	1,276,000
1.41 School Administration	582,679	3,142,758	224,054	3,366,812	3,392,408
1.60 Summer School		81,245	1,755	83,000	83,000
1.62 Off-Shore Students	27,004	131,662	127,338	259,000	192,001
Total Function 1	7,042,785	37,003,142	2,240,717	39,243,859	39,077,507
4 District Administration					
4.11 Educational Administration	73,137	390,654	95,512	486,166	489,895
4.40 School District Governance	3,634	77,049	148,133	225,182	180,182
4.41 Business Administration	189,401	1,022,021	315,906	1,337,927	1,384,075
Total Function 4	266,172	1,489,724	559,551	2,049,275	2,054,152
5 Operations and Maintenance					
5.41 Operations and Maintenance Administration	33,550	188,935	140,307	329,242	410,149
5.50 Maintenance Operations	756,252	3,965,361	965,599	4,930,960	4,944,315
5.52 Maintenance of Grounds	68,485	342,593	80,750	423,343	455,822
5.56 Utilities		-	1,627,041	1,627,041	1,685,041
Total Function 5	858,287	4,496,889	2,813,697	7,310,586	7,495,327
7 Transportation and Housing					
7.70 Student Transportation	178,368	806,904	280,838	1,087,742	1,080,663
7.73 Housing		-	44,800	44,800	44,800
Total Function 7	178,368	806,904	325,638	1,132,542	1,125,463
9 Debt Services					
Total Function 9	-	-	-	-	-
Total Functions 1 - 9	8,345,612	43,796,659	5,939,603	49,736,262	49,752,449

School District No. 72 (Campbell River)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2014

Revenues

Provincial Grants

Ministry of Education

Other Revenue

Total Revenue

Expenses

Instruction

Total Expense

Budgeted Surplus (Deficit), for the year

2014	2013
Annual Budget	Annual Budget
\$	\$
2,184,763	2,016,080
2,310,550	2,109,478
4,495,313	4,125,558
4,495,313	4,125,558
4,495,313	4,125,558
-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
\$	\$	\$	\$	\$	\$	\$	\$	\$
184,645	-	3,337	50,380	860,812	-	63,355	67,306	91,767
278,806	624,425		15,373	1,970,000	128,000	34,300	166,087	507,709
278,806	624,425	-	15,373	1,970,000	128,000	34,300	166,087	507,709
453,511	624,425	1,000	15,373	1,970,000	128,000	34,300	166,087	507,709
9,940	-	2,337	50,380	860,812	-	63,355	67,306	91,767
453,511	624,425	1,000	15,373	1,970,000	128,000	34,300	166,087	507,709
453,511	624,425	1,000	15,373	1,970,000	128,000	34,300	166,087	507,709
119,808	122,616				102,488			228,938
119,808	467,551	-	-	-	102,488	-	48,969	228,938
25,833	104,233		18,458		18,458		11,458	62,325
307,870	52,641	1,000	15,373	1,970,000	7,054	34,300	105,660	216,446
453,511	624,425	1,000	15,373	1,970,000	128,000	34,300	166,087	507,709
-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Oasis PRP	Headstart PRP	Drug & Alcohol VIII(A)	District Literacy Plan	Other District		TOTAL
				Deferred Revenue	Scholarships	
\$	\$	\$	\$	\$	\$	\$
-	12,305	-	48,536	633,690	121,520	2,137,653
152,615	101,743	59,000	-	240,000	16,550	2,009,058
152,615	101,743	59,000	-	240,000	16,550	2,285,550
152,615	101,743	59,000	25,000	240,000	16,550	4,294,608
-	12,305	-	23,536	633,690	121,520	4,495,313
						1,936,948
152,615	101,743	59,000	25,000	240,000	16,550	2,184,763
152,615	101,743	59,000	25,000	240,000	16,550	2,310,550
83,118	55,969	47,852	-	-	-	4,495,313
83,118	55,969	47,852	-	-	-	-
19,198	16,254	11,148	-	-	-	547,801
50,299	29,520	-	25,000	240,000	16,550	33,042
152,615	101,743	59,000	25,000	240,000	16,550	331,426
						242,424
						1,154,693
						268,907
						3,071,713
						4,495,313
-	-	-	-	-	-	-
-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget			2013 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	457,018		457,018	473,587
Amortization of Deferred Capital Revenue	2,700,187		2,700,187	2,621,646
Total Revenue	3,157,205	-	3,157,205	3,095,233
Expenses				
Operations and Maintenance	457,018		457,018	753,587
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,134,245		3,134,245	3,043,313
Transportation and Housing	217,899		217,899	178,167
Total Expense	3,809,162	-	3,809,162	3,975,067
Net Revenue (Expense)	(651,957)	-	(651,957)	(879,834)
Net Transfers (to) from other funds				
Local Capital		215,000	215,000	215,000
Total Net Transfers	-	215,000	215,000	215,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	184,480	(184,480)	-	
Total Other Adjustments to Fund Balances	184,480	(184,480)	-	
Budgeted Surplus (Deficit), for the year	(467,477)	30,520	(436,957)	(664,834)