

**Annual Budget**

**School District No. 72 (Campbell River)**

**June 30, 2015**

# School District No. 72 (Campbell River)

June 30, 2015

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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 2014/2015 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 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$57,755,349 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 20<sup>th</sup> DAY OF May, 2014;

READ A SECOND TIME THE 20<sup>th</sup> DAY OF May, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 20<sup>th</sup> DAY OF May, 2014;

(Corporate Seal)

Original Signed by Barbara Bowbrick

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 2014/2015, adopted by the Board the 20<sup>th</sup> DAY OF May, 2014.

Original Signed by Kevin Patrick

Secretary Treasurer

**School District No. 72 (Campbell River)**

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,168,750	5,192,375
Adult	15,625	23,125
Other	59,750	55,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,244,125</b>	<b>5,270,875</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	48,758,478	49,558,699
Tuition	300,630	259,000
Other Revenue	4,579,090	4,498,294
Rentals and Leases	195,000	135,000
Investment Income	100,000	60,000
Amortization of Deferred Capital Revenue	2,648,139	2,700,187
<b>Total Revenue</b>	<b>56,581,337</b>	<b>57,211,180</b>
<b>Expenses</b>		
Instruction	43,148,779	43,739,172
District Administration	2,048,325	2,049,275
Operations and Maintenance	11,022,335	10,901,849
Transportation and Housing	1,351,430	1,350,441
<b>Total Expense</b>	<b>57,570,869</b>	<b>58,040,737</b>
<b>Net Revenue (Expense)</b>	<b>(989,532)</b>	<b>(829,557)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>567,708</b>	<b>392,600</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(421,824)</b>	<b>(436,957)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(421,824)	(436,957)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(421,824)</b>	<b>(436,957)</b>

# School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	49,353,271	49,736,262
Special Purpose Funds - Total Expense	4,477,156	4,495,313
Capital Fund - Total Expense	3,740,442	3,809,162
Capital Fund - Tangible Capital Assets Purchased from Local Capital	184,480	184,480
<b>Total Budget Bylaw Amount</b>	<b>57,755,349</b>	<b>58,225,217</b>

## Approved by the Board

Original signed by Barbara Bowbrick

Signature of the Chairperson of the Board of Education

May 20, 2014  
Date Signed

Original signed by Tom Longridge

Signature of the Superintendent

May 20, 2014  
Date Signed

Original signed by Kevin Patrick

Signature of the Secretary Treasurer

May 20, 2014  
Date Signed

**School District No. 72 (Campbell River)**

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2015

	<b>2015</b>	<b>2014</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Surplus (Deficit) for the year</b>	<b>(989,532)</b>	<b>(829,557)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	<b>(184,480)</b>	<b>(184,480)</b>
From Deferred Capital Revenue	<b>(455,479)</b>	<b>(557,018)</b>
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(639,959)</b>	<b>(741,498)</b>
Amortization of Tangible Capital Assets	<b>3,284,963</b>	<b>3,352,144</b>
<b>Total Effect of change in Tangible Capital Assets</b>	<b>2,645,004</b>	<b>2,610,646</b>
	<b>-</b>	<b>-</b>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>1,655,472</b>	<b>1,781,089</b>

**School District No. 72 (Campbell River)****Schedule 2****Annual Budget - Operating Revenue and Expense****Year Ended June 30, 2015**

	<b>2015</b>	<b>2014</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	46,027,948	46,916,918
Tuition	300,630	259,000
Other Revenue	2,376,985	2,187,744
Rentals and Leases	195,000	135,000
Investment Income	100,000	60,000
<b>Total Revenue</b>	<b>49,000,563</b>	<b>49,558,662</b>
<b>Expenses</b>		
Instruction	38,671,623	39,243,859
District Administration	2,048,325	2,049,275
Operations and Maintenance	7,453,383	7,310,586
Transportation and Housing	1,179,940	1,132,542
<b>Total Expense</b>	<b>49,353,271</b>	<b>49,736,262</b>
<b>Net Revenue (Expense)</b>	<b>(352,708)</b>	<b>(177,600)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>567,708</b>	<b>392,600</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(215,000)	(215,000)
<b>Total Net Transfers</b>	<b>(215,000)</b>	<b>(215,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 72 (Campbell River)**

Schedule 2A

**Annual Budget - Schedule of Operating Revenue by Source**

Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	47,521,460	48,373,634
AANDC/LEA Recovery	(1,649,901)	(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	69,325	66,135
Education Guarantee	3,046	6,091
FSA	8,696	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>46,027,948</b>	<b>46,916,918</b>
<b>Tuition</b>		
Offshore Tuition Fees	300,630	259,000
<b>Total Tuition</b>	<b>300,630</b>	<b>259,000</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	537,210	510,000
LEA/Direct Funding from First Nations	1,649,901	1,504,264
Miscellaneous		
BC Hydro - Power Smart Initiative	50,000	50,000
Contract Services - Student Services	119,874	118,480
Miscellaneous Revenues/Transcripts	5,000	5,000
BCPSEA teacher benefits	15,000	-
<b>Total Other Revenue</b>	<b>2,376,985</b>	<b>2,187,744</b>
<b>Rentals and Leases</b>	<b>195,000</b>	<b>135,000</b>
<b>Investment Income</b>	<b>100,000</b>	<b>60,000</b>
<b>Total Operating Revenue</b>	<b>49,000,563</b>	<b>49,558,662</b>



**School District No. 72 (Campbell River)**

Schedule 2B

**Annual Budget - Schedule of Operating Expense by Source****Year Ended June 30, 2015**

	<b>2015</b>	<b>2014</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Salaries</b>		
Teachers	20,298,360	20,847,207
Principals and Vice Principals	3,020,727	3,084,111
Educational Assistants	3,695,162	3,557,078
Support Staff	5,921,689	5,697,824
Other Professionals	1,192,640	1,200,455
Substitutes	1,061,939	1,064,372
<b>Total Salaries</b>	<b>35,190,517</b>	<b>35,451,047</b>
<b>Employee Benefits</b>	<b>8,348,181</b>	<b>8,345,612</b>
<b>Total Salaries and Benefits</b>	<b>43,538,698</b>	<b>43,796,659</b>
<b>Services and Supplies</b>		
Services	707,225	721,218
Student Transportation	27,050	27,050
Professional Development and Travel	507,478	511,319
Rentals and Leases	193,235	193,235
Dues and Fees	52,131	52,031
Insurance	156,000	156,000
Supplies	2,606,413	2,651,709
Utilities	1,565,041	1,627,041
<b>Total Services and Supplies</b>	<b>5,814,573</b>	<b>5,939,603</b>
<b>Total Operating Expense</b>	<b>49,353,271</b>	<b>49,736,262</b>

# School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	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	15,728,197	522,487	158,584	601,651	59,271	1,061,939	18,132,129
1.03 Career Programs							
1.07 Library Services	516,497	92,427		149,814			758,738
1.08 Counselling	653,399			47,216			700,615
1.10 Special Education	2,529,998	195,710	3,118,384	39,928			5,884,020
1.30 English Language Learning	228,515						228,515
1.31 Aboriginal Education	449,103	66,990	418,194	28,520			962,807
1.41 School Administration		2,143,113		493,644			2,636,757
1.60 Summer School	76,245			5,000			81,245
1.62 Off Shore Students	116,406						116,406
<b>Total Function 1</b>	<b>20,298,360</b>	<b>3,020,727</b>	<b>3,695,162</b>	<b>1,365,773</b>	<b>59,271</b>	<b>1,061,939</b>	<b>29,501,232</b>
<b>4 District Administration</b>							
4.11 Educational Administration					326,248		326,248
4.40 School District Governance					73,415		73,415
4.41 Business Administration				387,304	476,889		864,193
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>387,304</b>	<b>876,552</b>	<b>-</b>	<b>1,263,856</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				91,512	67,805		159,317
5.50 Maintenance Operations				3,173,721	155,114		3,328,835
5.52 Maintenance of Grounds				286,147			286,147
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,551,380</b>	<b>222,919</b>	<b>-</b>	<b>3,774,299</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				617,232	33,898		651,130
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>617,232</b>	<b>33,898</b>	<b>-</b>	<b>651,130</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>20,298,360</b>	<b>3,020,727</b>	<b>3,695,162</b>	<b>5,921,689</b>	<b>1,192,640</b>	<b>1,061,939</b>	<b>35,190,517</b>

# School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Annual Budget	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	18,132,129	4,216,476	22,348,605	1,436,716	23,785,321	24,806,558
1.03 Career Programs	-	-	-	34,690	34,690	34,690
1.07 Library Services	758,738	189,061	947,799	199,832	1,147,631	1,179,748
1.08 Counselling	700,615	169,412	870,027	-	870,027	746,445
1.10 Special Education	5,884,020	1,456,397	7,340,417	124,018	7,464,435	7,259,300
1.30 English Language Learning	228,515	53,688	282,203	2,090	284,293	232,307
1.31 Aboriginal Education	962,807	246,648	1,209,455	38,613	1,248,068	1,275,999
1.41 School Administration	2,636,757	606,224	3,242,981	225,547	3,468,528	3,366,812
1.60 Summer School	81,245	-	81,245	1,755	83,000	83,000
1.62 Off Shore Students	116,406	28,058	144,464	141,166	285,630	259,000
<b>Total Function 1</b>	<b>29,501,232</b>	<b>6,965,964</b>	<b>36,467,196</b>	<b>2,204,427</b>	<b>38,671,623</b>	<b>39,243,859</b>
<b>4 District Administration</b>						
4.11 Educational Administration	326,248	74,614	400,862	101,598	502,460	486,166
4.40 School District Governance	73,415	3,634	77,049	113,133	190,182	225,182
4.41 Business Administration	864,193	207,397	1,071,590	284,093	1,355,683	1,337,927
<b>Total Function 4</b>	<b>1,263,856</b>	<b>285,645</b>	<b>1,549,501</b>	<b>498,824</b>	<b>2,048,325</b>	<b>2,049,275</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	159,317	35,753	195,070	166,501	361,571	329,242
5.50 Maintenance Operations	3,328,835	811,145	4,139,980	950,392	5,090,372	4,930,960
5.52 Maintenance of Grounds	286,147	69,502	355,649	80,750	436,399	423,343
5.56 Utilities	-	-	-	1,565,041	1,565,041	1,627,041
<b>Total Function 5</b>	<b>3,774,299</b>	<b>916,400</b>	<b>4,690,699</b>	<b>2,762,684</b>	<b>7,453,383</b>	<b>7,310,586</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	651,130	180,172	831,302	280,838	1,112,140	1,087,742
7.73 Housing	-	-	-	67,800	67,800	44,800
<b>Total Function 7</b>	<b>651,130</b>	<b>180,172</b>	<b>831,302</b>	<b>348,638</b>	<b>1,179,940</b>	<b>1,132,542</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>35,190,517</b>	<b>8,348,181</b>	<b>43,538,698</b>	<b>5,814,573</b>	<b>49,353,271</b>	<b>49,736,262</b>

**School District No. 72 (Campbell River)****Schedule 3****Annual Budget - Special Purpose Revenue and Expense****Year Ended June 30, 2015**

	<b>2015</b>	<b>2014</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,275,051	2,184,763
Other Revenue	2,202,105	2,310,550
<b>Total Revenue</b>	<b>4,477,156</b>	<b>4,495,313</b>
<b>Expenses</b>		
Instruction	4,477,156	4,495,313
<b>Total Expense</b>	<b>4,477,156</b>	<b>4,495,313</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 72 (Campbell River)**  
**Annual Budget - Changes in Special Purpose Funds**  
**Year Ended June 30, 2015**

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	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	47,908	165,092	775,836	-	65,019	9,776
285,526	778,627	-	8,831	55,000	1,871,000	128,000	34,300	166,087
285,526	778,627	-	8,831	55,000	1,871,000	128,000	34,300	166,087
285,526	778,627	-	8,831	10,000	1,871,000	128,000	34,300	166,087
-	-	-	47,908	210,092	775,836	-	65,019	9,776
285,526	778,627	-	8,831	10,000	1,871,000	128,000	34,300	166,087
285,526	778,627	-	8,831	10,000	1,871,000	128,000	34,300	166,087
124,010	73,516	-	-	-	-	4,454	-	-
124,010	79,986	-	-	-	-	92,328	-	-
124,010	607,139	-	-	-	-	96,782	-	42,977
29,053	133,570	-	-	-	-	23,953	-	9,655
132,463	37,918	-	8,831	10,000	1,871,000	7,265	34,300	113,455
285,526	778,627	-	8,831	10,000	1,871,000	128,000	34,300	166,087
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

Year Ended June 30, 2015

	Community-LINK \$	Quais PRP \$	Headstart PRP \$	Drug & Alcohol VIHA \$	District Literacy Plan \$	Other District Deferred Revenue \$	Vancouver Foundation Kelip Grant \$	TOTAL \$
Deferred Revenue, beginning of year	111,613	-	-	-	27,870	630,953	64,349	1,898,416
Add: Restricted Grants								
Provincial Grants - Ministry of Education	507,709	145,552	108,806	61,105	20,000	240,000	-	2,163,438
Other	507,709	145,552	108,806	61,105	20,000	240,000	-	2,247,105
								4,410,543
Less: Allocated to Revenue	619,322	145,552	108,806	61,105	20,000	240,000	-	4,477,156
Deferred Revenue, end of year	-	-	-	-	27,870	630,953	64,349	1,831,803
Revenues								
Provincial Grants - Ministry of Education	619,322	145,552	108,806	61,105	20,000	240,000	-	2,275,051
Other Revenue	619,322	145,552	108,806	61,105	20,000	240,000	-	2,202,105
								4,477,156
Expenses								
Salaries								
Teachers		83,118	83,118	49,374				649,247
Principals and Vice Principals			4,454					51,885
Educational Assistants								402,808
Support Staff	236,964							203,996
	236,964	83,118	87,572	49,374	-	-	-	1,327,936
Employee Benefits	64,180	19,439	21,234	11,731	20,000	240,000	-	312,815
Services and Supplies	318,178	42,995			20,000	240,000	-	2,836,405
	619,322	145,552	108,806	61,105	20,000	240,000	-	4,477,156
Net Revenue (Expense)	-	-	-	-	-	-	-	-

**School District No. 72 (Campbell River)**

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	455,479		455,479	457,018
Amortization of Deferred Capital Revenue	2,648,139		2,648,139	2,700,187
<b>Total Revenue</b>	<b>3,103,618</b>	<b>-</b>	<b>3,103,618</b>	<b>3,157,205</b>
<b>Expenses</b>				
Operations and Maintenance	455,479		455,479	457,018
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,113,473		3,113,473	3,134,245
Transportation and Housing	171,490		171,490	217,899
<b>Total Expense</b>	<b>3,740,442</b>	<b>-</b>	<b>3,740,442</b>	<b>3,809,162</b>
<b>Net Revenue (Expense)</b>	<b>(636,824)</b>	<b>-</b>	<b>(636,824)</b>	<b>(651,957)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		215,000	215,000	215,000
<b>Total Net Transfers</b>	<b>-</b>	<b>215,000</b>	<b>215,000</b>	<b>215,000</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	184,480	(184,480)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>184,480</b>	<b>(184,480)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(452,344)</b>	<b>30,520</b>	<b>(421,824)</b>	<b>(436,957)</b>