

Annual Budget

School District No. 72 (Campbell River)

June 30, 2016

School District No. 72 (Campbell River)

June 30, 2016

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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 2015/2016 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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$59,361,217 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 26th DAY OF MAY, 2015;

READ A SECOND TIME THE 26th DAY OF MAY, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF MAY, 2015;

(Corporate Seal)

Original Signed by Susan Wilson

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 2015/2016, adopted by the Board the 26th DAY OF MAY, 2015.

Original Signed by Kevin Patrick

Secretary Treasurer

School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,180.875	5,168.750
Adult	10.250	15.625
Other	59.750	59.750
Total Ministry Operating Grant Funded FTE's	5,250.875	5,244.125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	50,047,595	48,758,478
Tuition	404,430	300,630
Other Revenue	4,385,576	4,579,090
Rentals and Leases	156,000	195,000
Investment Income	197,000	100,000
Amortization of Deferred Capital Revenue	2,763,199	2,648,139
Total Revenue	57,953,800	56,581,337
Expenses		
Instruction	44,343,421	43,148,779
District Administration	2,096,247	2,048,325
Operations and Maintenance	11,416,297	11,022,335
Transportation and Housing	1,432,929	1,351,430
Total Expense	59,288,894	57,570,869
Net Revenue (Expense)	(1,335,094)	(989,532)
Budgeted Allocation (Retirement) of Surplus (Deficit)	843,928	567,708
Budgeted Surplus (Deficit), for the year	(491,166)	(421,824)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(491,166)	(421,824)
Budgeted Surplus (Deficit), for the year	(491,166)	(421,824)

School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	50,695,066	49,353,271
Operating - Tangible Capital Assets Purchased		
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	4,721,409	4,477,156
Special Purpose Funds - Tangible Capital Assets Purchased		
Capital Fund - Total Expense	3,872,419	3,740,442
Capital Fund - Tangible Capital Assets Purchased from Local Capital	72,323	184,480
Budgeted Retirement of Prior Year Deficits		
Total Budget Bylaw Amount	59,361,217	57,755,349

Approved by the Board

Original Signed by Susan Wilson

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, 2016

	2016 Annual Budget \$	2015 Annual Budget \$
Surplus (Deficit) for the year	(1,335,094)	(989,532)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(72,323)	(184,480)
From Deferred Capital Revenue	(403,054)	(455,479)
Total Acquisition of Tangible Capital Assets	(475,377)	(639,959)
Amortization of Tangible Capital Assets	3,469,365	3,284,963
Total Effect of change in Tangible Capital Assets	2,993,988	2,645,004
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,658,894	1,655,472

School District No. 72 (Campbell River)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget \$	2015 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	47,064,132	46,027,948
Tuition	404,430	300,630
Other Revenue	2,244,576	2,376,985
Rentals and Leases	156,000	195,000
Investment Income	197,000	100,000
Total Revenue	50,066,138	49,000,563
Expenses		
Instruction	39,622,012	38,671,623
District Administration	2,096,247	2,048,325
Operations and Maintenance	7,788,255	7,453,383
Transportation and Housing	1,188,552	1,179,940
Total Expense	50,695,066	49,353,271
Net Revenue (Expense)	(628,928)	(352,708)
Budgeted Prior Year Surplus Appropriation	843,928	567,708
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, 2016

	2016 Annual Budget \$	2015 Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,424,337	47,521,460
AANDC/LEA Recovery	(1,521,922)	(1,649,901)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Carbon Tax Rebate	69,000	69,325
Education Guarantee	8,695	3,046
FSA	8,700	8,696
Total Provincial Grants - Ministry of Education	47,064,132	46,027,948
Tuition		
Offshore Tuition Fees	404,430	300,630
Total Tuition	404,430	300,630
Other Revenues		
Other School District/Education Authorities	547,780	537,210
LEA/Direct Funding from First Nations	1,521,922	1,649,901
Miscellaneous		
BC Hydro - Power Smart Initiative	50,000	50,000
Contract Services - Student Services	119,874	119,874
Miscellaneous Revenues/Transcripts	5,000	5,000
BCPSEA Teacher Benefits	-	15,000
Total Other Revenue	2,244,576	2,376,985
Rentals and Leases	156,000	195,000
Investment Income	197,000	100,000
Total Operating Revenue	50,066,138	49,000,563

School District No. 72 (Campbell River)

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
	\$	\$
Salaries		
Teachers	20,849,010	20,298,360
Principals and Vice Principals	3,024,867	3,020,727
Educational Assistants	3,852,006	3,695,162
Support Staff	6,006,743	5,921,689
Other Professionals	1,196,917	1,192,640
Substitutes	957,280	1,061,939
Total Salaries	35,886,823	35,190,517
Employee Benefits	8,612,399	8,348,181
Total Salaries and Benefits	44,499,222	43,538,698
Services and Supplies		
Services	951,330	707,225
Student Transportation	27,050	27,050
Professional Development and Travel	509,423	507,478
Rentals and Leases	193,235	193,235
Dues and Fees	52,131	52,131
Insurance	159,000	156,000
Supplies	2,655,434	2,606,413
Utilities	1,648,241	1,565,041
Total Services and Supplies	6,195,844	5,814,573
Total Operating Expense	50,695,066	49,353,271

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	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	16,319,147	555,553	158,242	519,071	22,417	957,280	18,531,710
1.03 Career Programs							
1.07 Library Services	526,278	101,849		146,909			775,036
1.08 Counselling	643,862			47,415			691,277
1.10 Special Education	2,579,863	195,710	3,270,914	40,347			6,086,834
1.30 English Language Learning	209,307						209,307
1.31 Aboriginal Education	390,121	66,990	422,850	28,819			908,780
1.41 School Administration		2,104,765		568,280			2,673,045
1.60 Summer School	76,245			5,000			81,245
1.61 Continuing Education							
1.62 Off Shore Students	104,187						104,187
1.64 Other							
Total Function 1	20,849,010	3,024,867	3,852,006	1,355,841	22,417	957,280	30,061,421
4 District Administration							
4.11 Educational Administration				28,819	356,735		385,554
4.40 School District Governance					75,298		75,298
4.41 Business Administration				381,958	485,106		867,064
Total Function 4	-	-	-	410,777	917,139	-	1,327,916
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				92,471	67,805		160,276
5.50 Maintenance Operations				3,234,704	155,658		3,390,362
5.52 Maintenance of Grounds				289,260			289,260
5.56 Utilities							
Total Function 5	-	-	-	3,616,435	223,463	-	3,839,898
7 Transportation and Housing							
7.41 Transportation and Housing Administration							
7.70 Student Transportation				623,690	33,898		657,588
7.73 Housing							
Total Function 7	-	-	-	623,690	33,898	-	657,588
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,849,010	3,024,867	3,852,006	6,006,743	1,196,917	957,280	35,086,823

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2016 Annual Budget \$	2015 Annual Budget \$
1 Instruction						
1.02 Regular Instruction	18,531,710	4,318,979	22,850,689	1,348,827	24,199,516	23,785,321
1.03 Career Programs	-	-	-	34,690	34,690	34,690
1.07 Library Services	775,036	192,262	967,298	199,832	1,167,130	1,147,631
1.08 Counselling	691,277	163,275	854,552	-	854,552	870,027
1.10 Special Education	6,086,834	1,580,007	7,666,841	126,994	7,793,835	7,464,435
1.30 English Language Learning	209,307	53,396	262,703	2,090	264,793	284,293
1.31 Aboriginal Education	908,780	229,953	1,138,733	163,119	1,301,852	1,248,068
1.41 School Administration	2,673,045	622,461	3,295,506	237,708	3,533,214	3,468,528
1.60 Summer School	81,245	-	81,245	1,755	83,000	83,000
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	104,187	25,191	129,378	260,052	389,430	285,630
1.64 Other	-	-	-	-	-	-
Total Function 1	30,061,421	7,185,524	37,246,945	2,375,067	39,622,012	38,671,623
4 District Administration						
4.11 Educational Administration	385,554	91,628	477,182	105,473	582,655	502,460
4.40 School District Governance	75,298	3,727	79,025	83,133	162,158	190,182
4.41 Business Administration	867,064	207,394	1,074,458	276,976	1,351,434	1,355,683
Total Function 4	1,327,916	302,749	1,630,665	465,582	2,096,247	2,048,325
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	160,276	36,694	196,970	167,411	364,381	361,571
5.50 Maintenance Operations	3,390,362	828,318	4,218,680	1,110,155	5,328,835	5,090,372
5.52 Maintenance of Grounds	289,260	76,788	366,048	80,750	446,798	436,399
5.56 Utilities	-	-	-	1,648,241	1,648,241	1,565,041
Total Function 5	3,839,898	941,800	4,781,698	3,006,557	7,788,255	7,453,383
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	-	-	-
7.70 Student Transportation	657,588	182,326	839,914	280,838	1,120,752	1,112,140
7.73 Housing	-	-	-	67,800	67,800	67,800
Total Function 7	657,588	182,326	839,914	348,638	1,188,552	1,179,940
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,886,823	8,612,399	44,499,222	6,195,844	50,695,066	49,353,271

School District No. 72 (Campbell River)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2016

Schedule 3

	2016	2015
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,580,409	2,275,051
Other Revenue	2,141,000	2,202,105
Total Revenue	4,721,409	4,477,156
Expenses		
Instruction	4,721,409	4,477,156
Total Expense	4,721,409	4,477,156
Budgeted Surplus (Deficit), for the year	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Transportation For Deaf and Hard of Hearing	Special Education Technology	School Generated Funds	Related Entities
Deferred Revenue, beginning of year	\$ -	\$ -	\$ -	\$ 41,299	\$ 174,963	\$ -	\$ -	\$ 698,467	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education	285,526	1,016,390	-	8,831	10,000	-	-	1,871,000	-
Other	285,526	1,016,390	-	8,831	10,000	-	-	1,871,000	-
Less: Allocated to Revenue	285,526	1,016,390	-	8,831	10,000	-	-	1,871,000	-
Deferred Revenue, end of year	-	-	-	41,299	174,963	-	-	698,467	-
Revenues									
Provincial Grants - Ministry of Education	285,526	1,016,390	-	8,831	10,000	-	-	1,871,000	-
Other Revenue	285,526	1,016,390	-	8,831	10,000	-	-	1,871,000	-
Expenses									
Salaries									
Teachers		618,710							
Principals and Vice Principals		154,677							
Educational Assistants									
Support Staff	125,299								
Substitutes									
	125,299	773,387	-	-	-	-	-	-	-
Employee Benefits	29,770	185,611							
Services and Supplies	130,457	57,392		8,831	10,000			1,871,000	
	285,526	1,016,390	-	8,831	10,000	-	-	1,871,000	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2016

	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Oasis PRP	Headstart PRP	Drug & Alcohol VERA	District Literacy Plan	Other District Deferred Revenue
Deferred Revenue, beginning of year	\$ -	\$ 58,306	\$ 102,185	\$ 100,688	\$ 2,475	\$ -	\$ -	\$ 42,268	\$ 581,431
Add: Restricted Grants									
Provincial Grants - Ministry of Education	128,000	34,300	166,087	519,455	133,868	133,868	50,921	20,000	240,000
Other	128,000	34,300	166,087	519,455	133,868	133,868	50,921	20,000	240,000
Less: Allocated to Revenue	128,000	34,300	166,087	620,143	136,343	133,868	50,921	20,000	240,000
Deferred Revenue, end of year	-	58,306	102,185	-	-	-	-	42,268	581,431
Revenues									
Provincial Grants - Ministry of Education	128,000	34,300	166,087	620,143	136,343	133,868	50,921	20,000	240,000
Other Revenue	128,000	34,300	166,087	620,143	136,343	133,868	50,921	20,000	240,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals			30,000	20,162	85,840	85,840	42,872		
Educational Assistants	97,908		30,000	242,742	4,843	4,843			
Support Staff					8,327	8,327			
Substitutes			5,500		1,900	1,900			
	97,908	-	65,500	262,904	100,910	100,910	42,872	-	-
Employee Benefits									
Services and Supplies	30,092		18,000	63,096	22,756	22,756	8,049		
	128,000	34,300	82,587	294,143	12,677	10,202		20,000	240,000
		34,300	166,087	620,143	136,343	133,868	50,921	20,000	240,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2016

	Vancouver Foundation Help Grant	TOTAL
	\$ 64,349	\$ 1,866,431
Deferred Revenue, beginning of year		
Add: Restricted Grants		
Provincial Grants - Ministry of Education	2,426,325	
Other	2,191,921	
	<u>4,618,246</u>	
Less: Allocated to Revenue	<u>4,721,409</u>	
Deferred Revenue, end of year	<u>64,349</u>	<u>1,763,258</u>
Revenues	<u>2,580,409</u>	
Provincial Grants - Ministry of Education	<u>2,141,000</u>	
Other Revenue	<u>4,721,409</u>	
Expenses		
Salaries		
Teachers	883,424	
Principals and Vice Principals	39,686	
Educational Assistants	495,337	
Support Staff	141,953	
Substitutes	<u>9,300</u>	
	<u>1,569,699</u>	
Employee Benefits	380,130	
Services and Supplies	<u>2,771,589</u>	
	<u>4,721,409</u>	
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 72 (Campbell River)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget			2015 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	403,054		403,054	455,479
Amortization of Deferred Capital Revenue	2,763,199		2,763,199	2,648,139
Total Revenue	3,166,253	-	3,166,253	3,103,618
Expenses				
Operations and Maintenance	403,054		403,054	455,479
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,224,988		3,224,988	3,113,473
Transportation and Housing	244,377		244,377	171,490
Total Expense	3,872,419	-	3,872,419	3,740,442
Net Revenue (Expense)	(706,166)	-	(706,166)	(636,824)
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	72,323	(72,323)	-	-
Total Other Adjustments to Fund Balances	72,323	(72,323)	-	-
Budgeted Surplus (Deficit), for the year	(633,843)	142,677	(491,166)	(421,824)