

Annual Budget

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

June 30, 2017

# School District No. 72 (Campbell River)

June 30, 2017

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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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$61,173,999 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 31st DAY OF MAY, 2016;

READ A SECOND TIME THE 31st DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 31st DAY OF MAY, 2016;

***Original signed by Susan Wilson  
Chairperson of the Board***

***Original signed by Kevin Patrick  
Secretary-Treasurer***

(Corporate Seal)

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Annual Budget Bylaw 2016/2017, adopted by the Board the 31st DAY OF May, 2016.

***Original signed by Kevin Patrick  
Secretary-Treasurer***

# School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,295.125	5,180.875
Adult	16.000	10.250
Other	56.000	59.750
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,367.125</b>	<b>5,250.875</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	51,683.631	50,047.595
Tuition	371.100	404.430
Other Revenue	4,279.883	4,385.576
Rentals and Leases	162.000	156.000
Investment Income	187.000	197.000
Amortization of Deferred Capital Revenue	2,909.214	2,763.199
<b>Total Revenue</b>	<b>59,592.828</b>	<b>57,953.800</b>
<b>Expenses</b>		
Instruction	45,177.302	44,343.421
District Administration	2,224.084	2,096.247
Operations and Maintenance	12,204.857	11,416.297
Transportation and Housing	1,467.756	1,432.929
<b>Total Expense</b>	<b>61,073.999</b>	<b>59,288.894</b>
<b>Net Revenue (Expense)</b>	<b>(1,481.171)</b>	<b>(1,335.094)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>881.525</b>	<b>843.928</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(599.646)</b>	<b>(491.166)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(599.646)	(491.166)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(599.646)</b>	<b>(491.166)</b>

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	52,021,157	50,695,066
Special Purpose Funds - Total Expense	4,595,494	4,721,409
Capital Fund - Total Expense	4,457,348	3,872,419
Capital Fund - Tangible Capital Assets Purchased from Local Capital	100,000	72,323
<b>Total Budget Bylaw Amount</b>	<b>61,173,999</b>	<b>59,361,217</b>

Approved by the Board

**Original signed by Susan Wilson**  
**Chairperson of the Board**

May 31 2016  
Date Signed

**Original signed by Thomas Longridge**  
**Superintendent of Schools**

June 2, 2016  
Date Signed

**Original signed by Kevin Patrick**  
**Secretary-Treasurer**

June 1, 2016  
Date Signed

# School District No. 72 (Campbell River)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Annual Budget	2016 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,481,171)</b>	<b>(1,335,094)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(100,000)	(72,323)
From Deferred Capital Revenue	(763,488)	(403,054)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(863,488)</b>	<b>(475,377)</b>
Amortization of Tangible Capital Assets	3,693,860	3,469,365
<b>Total Effect of change in Tangible Capital Assets</b>	<b>2,830,372</b>	<b>2,993,988</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>1,349,201</b>	<b>1,658,894</b>

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

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	48,458,250	47,064,132
Tuition	371,100	404,430
Other Revenue	2,146,282	2,244,576
Rentals and Leases	162,000	156,000
Investment Income	187,000	197,000
<b>Total Revenue</b>	<b>51,324,632</b>	<b>50,066,138</b>
<b>Expenses</b>		
Instruction	40,581,808	39,622,012
District Administration	2,224,084	2,096,247
Operations and Maintenance	7,985,940	7,788,255
Transportation and Housing	1,229,325	1,188,552
<b>Total Expense</b>	<b>52,021,157</b>	<b>50,695,066</b>
<b>Net Revenue (Expense)</b>	<b>(696,525)</b>	<b>(628,928)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>881,525</b>	<b>843,928</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(185,000)	(215,000)
<b>Total Net Transfers</b>	<b>(185,000)</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, 2017

	2017 Annual Budget	2016 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	49,492,047	48,424,337
AANDC/LEA Recovery	(1,473,363)	(1,521,922)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	8,695	8,695
Carbon Tax Rebate	69,000	69,000
FSA	8,700	8,700
MOE Additional Supplement	277,849	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>48,458,250</b>	<b>47,064,132</b>
<b>Tuition</b>		
Offshore Tuition Fees	371,100	404,430
<b>Total Tuition</b>	<b>371,100</b>	<b>404,430</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	548,045	547,780
LEA/Direct Funding from First Nations	1,473,363	1,521,922
Miscellaneous		
Power Smart Initiative	-	50,000
Contract Services - Student Services	119,874	119,874
Miscellaneous Revenues/Transcripts	5,000	5,000
<b>Total Other Revenue</b>	<b>2,146,282</b>	<b>2,244,576</b>
<b>Rentals and Leases</b>	<b>162,000</b>	<b>156,000</b>
<b>Investment Income</b>	<b>187,000</b>	<b>197,000</b>
<b>Total Operating Revenue</b>	<b>51,324,632</b>	<b>50,066,138</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017	2016
	Annual Budget	Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	21,206,459	20,849,010
Principals and Vice Principals	3,534,237	3,024,867
Educational Assistants	3,852,006	3,852,006
Support Staff	6,115,379	6,006,743
Other Professionals	1,308,506	1,196,917
Substitutes	1,019,635	957,280
<b>Total Salaries</b>	<b>37,036,222</b>	<b>35,886,823</b>
<b>Employee Benefits</b>	<b>8,617,681</b>	<b>8,612,399</b>
<b>Total Salaries and Benefits</b>	<b>45,653,903</b>	<b>44,499,222</b>
<b>Services and Supplies</b>		
Services	1,195,350	951,330
Student Transportation	57,050	27,050
Professional Development and Travel	511,847	509,423
Rentals and Leases	173,235	193,235
Dues and Fees	52,381	52,131
Insurance	159,000	159,000
Supplies	2,614,010	2,655,434
Utilities	1,604,381	1,648,241
<b>Total Services and Supplies</b>	<b>6,367,254</b>	<b>6,195,844</b>
<b>Total Operating Expense</b>	<b>52,021,157</b>	<b>50,695,066</b>

# School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	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	16,389,635	785,551	158,242	594,524	22,417	1,019,635	18,970,004
1.03 Career Programs							-
1.07 Library Services	540,765	92,283		148,344			781,392
1.08 Counselling	698,991			19,296			718,287
1.10 Special Education	2,676,895	189,391	3,270,914	92,322			6,229,522
1.30 English Language Learning	158,316						158,316
1.31 Aboriginal Education	405,236	69,750	422,850	32,991			930,827
1.41 School Administration		2,397,262		543,574			2,940,836
1.60 Summer School	113,860			5,000			118,860
1.62 Off Shore Students	222,761						222,761
<b>Total Function 1</b>	<b>21,206,459</b>	<b>3,534,237</b>	<b>3,852,006</b>	<b>1,436,051</b>	<b>22,417</b>	<b>1,019,635</b>	<b>31,070,805</b>
<b>4 District Administration</b>							
4.11 Educational Administration				29,083	360,833		389,916
4.40 School District Governance					80,385		80,385
4.41 Business Administration				388,795	544,871		933,666
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>417,878</b>	<b>986,089</b>	<b>-</b>	<b>1,403,967</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				78,366	67,805		146,171
5.50 Maintenance Operations				3,252,497	198,297		3,450,794
5.52 Maintenance of Grounds				298,537			298,537
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,629,400</b>	<b>266,102</b>	<b>-</b>	<b>3,895,502</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				632,050	33,898		665,948
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>632,050</b>	<b>33,898</b>	<b>-</b>	<b>665,948</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>21,206,459</b>	<b>3,534,237</b>	<b>3,852,006</b>	<b>6,115,379</b>	<b>1,308,506</b>	<b>1,019,635</b>	<b>37,036,222</b>

# School District No. 72 (Campbell River)

## Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Annual Budget	2016 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	18,970,004	4,233,864	23,203,868	1,363,286	24,567,154	24,199,516
1.03 Career Programs	-	-	-	34,690	34,690	34,690
1.07 Library Services	781,392	191,480	972,872	199,832	1,172,704	1,167,130
1.08 Counselling	718,287	165,735	884,022	-	884,022	854,552
1.10 Special Education	6,229,522	1,639,801	7,869,323	126,994	7,996,317	7,793,835
1.30 English Language Learning	158,316	37,449	195,765	2,090	197,855	264,793
1.31 Aboriginal Education	930,827	233,109	1,163,936	265,283	1,429,219	1,301,852
1.41 School Administration	2,940,836	627,665	3,568,501	239,631	3,808,132	3,533,214
1.60 Summer School	118,860	-	118,860	1,755	120,615	83,000
1.62 Off Shore Students	222,761	51,514	274,275	96,825	371,100	389,430
<b>Total Function 1</b>	<b>31,070,805</b>	<b>7,180,617</b>	<b>38,251,422</b>	<b>2,330,386</b>	<b>40,581,808</b>	<b>39,622,012</b>
<b>4 District Administration</b>						
4.11 Educational Administration	389,916	85,465	475,381	105,488	580,869	582,655
4.40 School District Governance	80,385	3,979	84,364	88,133	172,497	162,158
4.41 Business Administration	933,666	215,115	1,148,781	321,937	1,470,718	1,351,434
<b>Total Function 4</b>	<b>1,403,967</b>	<b>304,559</b>	<b>1,708,526</b>	<b>515,558</b>	<b>2,224,084</b>	<b>2,096,247</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	146,171	32,061	178,232	143,307	321,539	364,381
5.50 Maintenance Operations	3,450,794	836,926	4,287,720	1,314,234	5,601,954	5,328,835
5.52 Maintenance of Grounds	298,537	78,779	377,316	80,750	458,066	446,798
5.56 Utilities	-	-	-	1,604,381	1,604,381	1,648,241
<b>Total Function 5</b>	<b>3,895,502</b>	<b>947,766</b>	<b>4,843,268</b>	<b>3,142,672</b>	<b>7,985,940</b>	<b>7,788,255</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	665,948	184,739	850,687	310,838	1,161,525	1,120,752
7.73 Housing	-	-	-	67,800	67,800	67,800
<b>Total Function 7</b>	<b>665,948</b>	<b>184,739</b>	<b>850,687</b>	<b>378,638</b>	<b>1,229,325</b>	<b>1,188,552</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>37,036,222</b>	<b>8,617,681</b>	<b>45,653,903</b>	<b>6,367,254</b>	<b>52,021,157</b>	<b>50,695,066</b>

# School District No. 72 (Campbell River)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

	2017	2016
	Annual Budget	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,461,893	2,580,409
Other Revenue	2,133,601	2,141,000
<b>Total Revenue</b>	<b>4,595,494</b>	<b>4,721,409</b>
<b>Expenses</b>		
Instruction	4,595,494	4,721,409
<b>Total Expense</b>	<b>4,595,494</b>	<b>4,721,409</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, 2017

	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	Strong Start
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	39,279	-	44,977	171,336	-	-	681,626	-
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	285,526	1,022,383							128,000
Other					10,000			1,800,000	
	285,526	1,022,383	-	-	10,000	-	-	1,800,000	128,000
<b>Less: Allocated to Revenue</b>	285,526	1,022,383	-	-	10,000	-	-	1,800,000	128,000
<b>Deferred Revenue, end of year</b>	-	39,279	-	44,977	171,336	-	-	681,626	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	285,526	1,022,383							128,000
Other Revenue					10,000			1,800,000	
	285,526	1,022,383	-	-	10,000	-	-	1,800,000	128,000
<b>Expenses</b>									
Salaries									
Teachers		627,334							
Principals and Vice Principals									
Educational Assistants									98,944
Support Staff		156,834							
Other Professionals									
	-	784,168	-	-	-	-	-	-	98,944
Employee Benefits		238,215							29,056
Services and Supplies	285,526				10,000			1,800,000	
	285,526	1,022,383	-	-	10,000	-	-	1,800,000	128,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Ready, Set, Learn	OLEP	CommunityLINK	Service Delivery Transformation	Oasis PRP	Headstart PRP	Provincial Literacy	Drug & Alcohol VIAA	District Trusts Funds
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	42,113	116,169	26,987	-	1,189	10,830	22,467	29	608,496
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	34,300	162,585	522,359		133,867	133,867			
Other								61,105	158,000
	34,300	162,585	522,359	-	133,867	133,867	-	61,105	158,000
<b>Less:</b> Allocated to Revenue	34,300	162,585	549,346	-	135,056	144,697	22,467	61,134	240,000
Deferred Revenue, end of year	<b>42,113</b>	<b>116,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>526,496</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	34,300	162,585	549,346		135,056	144,697			
Other Revenue							22,467	61,134	240,000
	34,300	162,585	549,346	-	135,056	144,697	22,467	61,134	240,000
<b>Expenses</b>									
<b>Salaries</b>									
Teachers		28,589			87,740	87,740		50,130	
Principals and Vice Principals		23,071							
Educational Assistants			241,646						
Support Staff					4,035	4,035			
Other Professionals					4,292	4,292			
	-	51,660	241,646	-	96,067	96,067	-	50,130	-
Employee Benefits		12,157	69,324		22,756	22,756		11,004	
Services and Supplies	34,300	98,768	238,376		16,233	25,874	22,467		240,000
	34,300	162,585	549,346	-	135,056	144,697	22,467	61,134	240,000
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Van Foundation Kelp Grant	TOTAL
	\$	\$
Deferred Revenue, beginning of year	64,984	1,830,482
Add: Restricted Grants		
Provincial Grants - Ministry of Education		2,422,887
Other		2,029,105
	-	<u>4,451,992</u>
Less: Allocated to Revenue	-	4,595,494
Deferred Revenue, end of year	<u>64,984</u>	<u>1,686,980</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education		2,461,893
Other Revenue		2,133,601
	-	<u>4,595,494</u>
<b>Expenses</b>		
Salaries		
Teachers		881,533
Principals and Vice Principals		23,071
Educational Assistants		340,590
Support Staff		164,904
Other Professionals		8,584
	-	<u>1,418,682</u>
Employee Benefits		405,268
Services and Supplies		2,771,544
	-	<u>4,595,494</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>

# School District No. 72 (Campbell River)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget			2016 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	763,488		763,488	403,054
Amortization of Deferred Capital Revenue	2,909,214		2,909,214	2,763,199
<b>Total Revenue</b>	<b>3,672,702</b>	<b>-</b>	<b>3,672,702</b>	<b>3,166,253</b>
<b>Expenses</b>				
Operations and Maintenance	763,488		763,488	403,054
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,455,429		3,455,429	3,224,988
Transportation and Housing	238,431		238,431	244,377
<b>Total Expense</b>	<b>4,457,348</b>	<b>-</b>	<b>4,457,348</b>	<b>3,872,419</b>
<b>Net Revenue (Expense)</b>	<b>(784,646)</b>	<b>-</b>	<b>(784,646)</b>	<b>(706,166)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		185,000	185,000	215,000
<b>Total Net Transfers</b>	<b>-</b>	<b>185,000</b>	<b>185,000</b>	<b>215,000</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	100,000	(100,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>100,000</b>	<b>(100,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(684,646)</b>	<b>85,000</b>	<b>(599,646)</b>	<b>(491,166)</b>