

Amended Annual Budget

School District No. 72 (Campbell River)

June 30, 2018

School District No. 72 (Campbell River)

June 30, 2018

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 72 (CAMPBELL RIVER) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2017/2018 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 72 (Campbell River) Amended Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$69,422,720 for the 2017/2018 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2017/2018.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2018;

ORIGINAL SIGNED BY S. WILSON

Chairperson of the Board

(Corporate Seal)

ORIGINAL SIGNED BY K. PATRICK

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 27th DAY OF FEBRUARY, 2018.

ORIGINAL SIGNED BY K. PATRICK

Secretary Treasurer

School District No. 72 (Campbell River)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,463,375	5,409,500
Adult	15,875	15,625
Other	74,375	81,875
Total Ministry Operating Grant Funded FTE's	<u>5,553,625</u>	<u>5,507,000</u>
Revenues		
Provincial Grants	\$	\$
Ministry of Education	57,029,400	54,018,536
Other	61,105	61,105
Tuition	552,550	522,910
Other Revenue	4,622,306	4,843,135
Rentals and Leases	124,000	137,000
Investment Income	230,000	180,000
Amortization of Deferred Capital Revenue	2,944,965	2,960,420
Total Revenue	<u>65,564,326</u>	<u>62,723,106</u>
Expenses		
Instruction	51,687,637	48,390,097
District Administration	2,504,451	2,449,289
Operations and Maintenance	12,761,836	12,112,576
Transportation and Housing	1,544,389	1,473,298
Debt Services	5,257	
Total Expense	<u>68,503,570</u>	<u>64,425,260</u>
Net Revenue (Expense)	<u>(2,939,244)</u>	<u>(1,702,154)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,690,757	1,495,844
Budgeted Surplus (Deficit), for the year	<u>(248,487)</u>	<u>(206,310)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(248,487)	(206,310)
Budgeted Surplus (Deficit), for the year	<u>(248,487)</u>	<u>(206,310)</u>

School District No. 72 (Campbell River)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	56,058,544	54,638,805
Operating - Tangible Capital Assets Purchased	400,000	250,000
Special Purpose Funds - Total Expense	7,600,461	5,323,492
Capital Fund - Total Expense	4,844,565	4,462,963
Capital Fund - Tangible Capital Assets Purchased from Local Capital	519,150	188,924
Total Budget Bylaw Amount	69,422,720	64,864,184

Approved by the Board

ORIGINAL SIGNED BY S. WILSON

Signature of the Chairperson of the Board of Education

Date Signed

ORIGINAL SIGNED BY T. LONGRIDGE

Signature of the Superintendent

Date Signed

ORIGINAL SIGNED BY K. PATRICK

Signature of the Secretary Treasurer

Date Signed

School District No. 72 (Campbell River)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,939,244)	(1,702,154)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(400,000) ^r	(250,000)
From Local Capital	(519,150)	(188,924)
From Deferred Capital Revenue	(3,268,773)	(1,766,393)
Total Acquisition of Tangible Capital Assets	(4,187,923)	(2,205,317)
Amortization of Tangible Capital Assets	3,876,028	3,738,521
Total Effect of change in Tangible Capital Assets	(311,895)	1,533,204
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,251,139)	(168,950)

School District No. 72 (Campbell River)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,759,140	-	21,676,649	29,435,789
Changes for the year				
Net Revenue (Expense) for the year	(2,002,924)		(936,320)	(2,939,244)
Interfund Transfers				
Tangible Capital Assets Purchased	(400,000)		400,000	-
Local Capital	(265,000)		265,000	-
Other	(22,833)		22,833	-
Net Changes for the year	<u>(2,690,757)</u>	-	<u>(248,487)</u>	<u>(2,939,244)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>5,068,383</u></u>	-	<u><u>21,428,162</u></u>	<u><u>26,496,545</u></u>

School District No. 72 (Campbell River)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	50,909,464	50,654,207
Tuition	552,550	522,910
Other Revenue	2,239,606	2,220,635
Rentals and Leases	124,000	137,000
Investment Income	230,000	180,000
Total Revenue	<u>54,055,620</u>	<u>53,714,752</u>
Expenses		
Instruction	44,087,176	43,066,605
District Administration	2,504,451	2,449,289
Operations and Maintenance	8,187,551	7,890,683
Transportation and Housing	1,279,366	1,232,228
Total Expense	<u>56,058,544</u>	<u>54,638,805</u>
Net Revenue (Expense)	<u>(2,002,924)</u>	<u>(924,053)</u>
Budgeted Prior Year Surplus Appropriation	<u>2,690,757</u>	<u>1,495,844</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(400,000)	(250,000)
Local Capital	(265,000)	(321,791)
Other	(22,833)	
Total Net Transfers	<u>(687,833)</u>	<u>(571,791)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 72 (Campbell River)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	51,771,829	51,530,065
INAC/LEA Recovery	(1,615,480)	(1,599,078)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	3,463	2,568
Transportation Supplement	316,860	316,860
Economic Stability Dividend	29,000	-
Return of Administrative Savings	255,596	255,596
Carbon Tax Grant	64,687	64,687
Student Learning Grant		-
Foundation Skills Assessment	8,187	8,187
Total Provincial Grants - Ministry of Education	<u>50,909,464</u>	<u>50,654,207</u>
Tuition		
International and Out of Province Students	552,550	522,910
Total Tuition	<u>552,550</u>	<u>522,910</u>
Other Revenues		
Other School District/Education Authorities	546,000	544,931
LEA/Direct Funding from First Nations	1,615,480	1,599,078
Miscellaneous		
Contract Services - Learning Support Services	71,626	71,626
Misc Revenue/Transcripts	6,500	5,000
Total Other Revenue	<u>2,239,606</u>	<u>2,220,635</u>
Rentals and Leases	<u>124,000</u>	<u>137,000</u>
Investment Income	<u>230,000</u>	<u>180,000</u>
Total Operating Revenue	<u>54,055,620</u>	<u>53,714,752</u>

School District No. 72 (Campbell River)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	21,929,320	21,537,112
Principals and Vice Principals	3,501,420	3,427,588
Educational Assistants	4,441,366	4,340,524
Support Staff	6,145,908	5,957,198
Other Professionals	1,340,148	1,282,760
Substitutes	1,108,901	1,039,765
Total Salaries	38,467,063	37,584,947
Employee Benefits	8,765,516	8,409,023
Total Salaries and Benefits	47,232,579	45,993,970
Services and Supplies		
Services	1,972,549	2,416,318
Student Transportation	57,050	57,050
Professional Development and Travel	533,945	517,640
Rentals and Leases	148,235	173,235
Dues and Fees	54,381	52,381
Insurance	173,581	173,581
Supplies	4,186,843	3,620,249
Utilities	1,699,381	1,634,381
Total Services and Supplies	8,825,965	8,644,835
Total Operating Expense	56,058,544	54,638,805

School District No. 72 (Campbell River)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

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	16,684,248	671,440	157,710	582,633	23,754	1,088,901	19,208,686
1.03 Career Programs							
1.07 Library Services	645,600	184,303		151,276			-
1.08 Counselling	768,970			19,682			981,179
1.10 Special Education	2,737,280	174,089	3,848,289	41,538			788,652
1.30 English Language Learning	216,658					20,000	6,821,196
1.31 Aboriginal Education	469,686	61,511	435,367	29,670			216,658
1.41 School Administration		2,410,077		529,093			996,234
1.60 Summer School	129,503			5,500			2,939,170
1.62 International and Out of Province Students	277,375			22,494			135,003
Total Function 1	21,929,320	3,501,420	4,441,366	1,381,886	23,754	1,108,901	32,386,647
4 District Administration							
4.11 Educational Administration				29,670	419,201		448,871
4.40 School District Governance					85,976		85,976
4.41 Business Administration					538,972		936,202
Total Function 4				397,230	1,044,149		1,471,049
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration							
5.50 Maintenance Operations				77,399	72,205		149,604
5.52 Maintenance of Grounds				3,270,130	164,476		3,434,606
5.56 Utilities				315,224			315,224
Total Function 5				3,662,753	236,681		3,899,434
7 Transportation and Housing							
7.70 Student Transportation							
7.73 Housing				674,369	35,564		709,933
Total Function 7				674,369	35,564		709,933
9 Debt Services							
Total Function 9							
Total Functions 1 - 9	21,929,320	3,501,420	4,441,366	6,145,908	1,340,148	1,108,901	38,467,063

School District No. 72 (Campbell River)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,208,686	4,233,882	23,442,568	2,238,746	25,681,314	25,533,527
1.03 Career Programs	-	-	-	34,690	34,690	34,690
1.07 Library Services	981,179	230,424	1,211,603	374,832	1,586,435	1,400,009
1.08 Counselling	788,652	178,201	966,853	-	966,853	915,490
1.10 Special Education	6,821,196	1,723,765	8,544,961	137,629	8,682,590	8,234,147
1.30 English Language Learning	216,658	50,868	267,526	2,090	269,616	199,816
1.31 Aboriginal Education	996,234	238,068	1,234,302	443,731	1,678,033	1,846,274
1.41 School Administration	2,939,170	622,534	3,561,704	565,917	4,127,621	3,826,199
1.60 Summer School	135,003	-	135,003	1,755	136,758	147,210
1.62 International and Out of Province Students	299,869	70,851	370,720	552,546	923,266	929,243
Total Function 1	32,386,647	7,348,593	39,735,240	4,351,936	44,087,176	43,066,605
4 District Administration						
4.11 Educational Administration	448,871	96,042	544,913	174,347	719,260	614,476
4.40 School District Governance	85,976	4,256	90,232	103,133	193,365	332,427
4.41 Business Administration	936,202	211,659	1,147,861	443,965	1,591,826	1,502,386
Total Function 4	1,471,049	311,957	1,783,006	721,445	2,504,451	2,449,289
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	149,604	33,280	182,884	158,693	341,577	336,641
5.50 Maintenance Operations	3,434,606	809,234	4,243,840	1,400,122	5,643,962	5,302,683
5.52 Maintenance of Grounds	315,224	71,657	386,881	115,750	502,631	616,978
5.56 Utilities	-	-	-	1,699,381	1,699,381	1,634,381
Total Function 5	3,899,434	914,171	4,813,605	3,373,946	8,187,551	7,890,683
7 Transportation and Housing						
7.70 Student Transportation	709,933	190,795	900,728	310,838	1,211,566	1,164,428
7.73 Housing	-	-	-	67,800	67,800	67,800
Total Function 7	709,933	190,795	900,728	378,638	1,279,366	1,232,228
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	38,467,063	8,765,516	47,232,579	8,825,965	56,058,544	54,638,805

School District No. 72 (Campbell River)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	<u>2018 Amended Annual Budget</u>	<u>2017 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,156,656	2,639,887
Other	61,105	61,105
Other Revenue	<u>2,382,700</u>	<u>2,622,500</u>
Total Revenue	<u><u>7,600,461</u></u>	<u><u>5,323,492</u></u>
Expenses		
Instruction	<u>7,600,461</u>	<u>5,323,492</u>
Total Expense	<u><u>7,600,461</u></u>	<u><u>5,323,492</u></u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 72 (Campbell River)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	Special Education Technology	School Generated Funds	Related Entities
Deferred Revenue, beginning of year	\$ -	\$ 215,176	\$ -	\$ 41,763	\$ 168,447	\$ -	\$ -	\$ 617,212	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education	263,128	205,573	-	5,000	15,000	-	-	2,200,000	-
Provincial Grants - Other				5,000	15,000			2,200,000	
Other									
Less: Allocated to Revenue	263,128	420,749	-	5,000	15,000	-	-	2,200,000	-
Deferred Revenue, end of year	-	-	-	41,763	168,447	-	-	2,200,000	-
Revenues	263,128	420,749		5,000	168,447			617,212	
Provincial Grants - Ministry of Education									
Provincial Grants - Other				5,000					
Other Revenue									
Expenses	263,128	420,749		5,000	15,000			2,200,000	
Salaries									
Teachers									
Principals and Vice Principals		139,579							
Educational Assistants		195,961							
Substitutes		335,540							
Employee Benefits		85,209							
Services and Supplies									
Net Revenue (Expense)	263,128	420,749		5,000	15,000			2,200,000	
	263,128	420,749		5,000	15,000			2,200,000	

School District No. 72 (Campbell River)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

Strong Start	Ready, Set, Learn	OLEP	Community Link	Rural Education Enhancement Fund	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	38,755	9,424	104,087	-	54,128	105,944	-	-
128,000	34,300	153,161	525,914	-	-	-	284,003	2,740,599
128,000	34,300	162,585	610,775	-	54,128	105,944	284,003	2,740,599
-	38,755	-	19,226	-	-	-	-	-
128,000	34,300	162,585	610,775	-	54,128	105,944	284,003	2,740,599
128,000	34,300	162,585	610,775	-	54,128	105,944	284,003	2,740,599
93,833	-	21,111	284,445	-	-	85,743	-	2,157,233
93,833	-	41,538	284,445	-	42,270	85,743	-	53,443
34,167	34,300	8,762	79,850	-	42,270	20,001	-	2,210,676
128,000	34,300	112,285	246,480	-	9,860	200	284,003	524,100
-	34,300	162,585	610,775	-	1,998	105,944	284,003	5,823
-	-	-	-	-	54,128	-	284,003	2,740,599

Deferred Revenue, beginning of year

Add: Restricted Grants

Provincial Grants - Ministry of Education

Provincial Grants - Other

Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education

Provincial Grants - Other

Other Revenue

Expenses

Salaries

Teachers

Principals and Vice Principals

Educational Assistants

Substitutes

Employee Benefits

Services and Supplies

Net Revenue (Expense)

School District No. 72 (Campbell River)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

Oasis PRP	Headstart PRP	Provincial Literacy	Drug & Alcohol VIHA	District Trust Funds	Van Foundation KERP Grant	Skills for Jobs Blueprint	TOTAL
\$	\$	\$	\$	\$	\$	\$	\$
1,135	8,872	51,412	-	496,831	66,239	17,657	1,997,082
133,715	133,716	-	61,105	158,000	-	17,079	4,624,188
134,850	142,588	35,271	61,105	167,700	-	17,079	2,373,000
-	-	16,141	-	487,131	66,239	34,736	7,088,293
134,850	142,588	35,271	61,105	167,700	-	34,736	7,600,461
134,850	142,588	35,271	61,105	167,700	-	34,736	5,156,656
80,200	89,172	28,120	50,106	167,700	-	-	61,105
5,251	5,151	-	-	-	-	-	2,382,700
85,451	94,323	28,120	50,106	-	-	-	7,600,461
19,315	20,606	7,151	10,999	-	-	-	2,651,264
30,084	27,659	-	-	-	-	-	30,829
134,850	142,588	35,271	61,105	167,700	-	34,736	574,239
-	-	-	-	167,700	-	34,736	95,713
-	-	-	-	167,700	-	34,736	3,352,045
-	-	-	-	-	-	-	820,020
-	-	-	-	-	-	-	3,428,396
-	-	-	-	-	-	-	7,600,461

Deferred Revenue, beginning of year

Add: Restricted Grants
 Provincial Grants - Ministry of Education
 Provincial Grants - Other
 Other

Less: Allocated to Revenue
 Deferred Revenue, end of year

Revenues
 Provincial Grants - Ministry of Education
 Provincial Grants - Other
 Other Revenue

Expenses
 Salaries
 Teachers
 Principals and Vice Principals
 Educational Assistants
 Substitutes

Employee Benefits
 Services and Supplies

Net Revenue (Expense)

School District No. 72 (Campbell River)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	963,280		963,280	724,442
Amortization of Deferred Capital Revenue	2,944,965		2,944,965	2,960,420
Total Revenue	3,908,245	-	3,908,245	3,684,862
Expenses				
Operations and Maintenance	963,280		963,280	724,442
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,611,005		3,611,005	3,497,451
Transportation and Housing	265,023		265,023	241,070
Debt Services				
Capital Lease Interest		5,257	5,257	
Total Expense	4,839,308	5,257	4,844,565	4,462,963
Net Revenue (Expense)	(931,063)	(5,257)	(936,320)	(778,101)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	400,000		400,000	250,000
Local Capital		265,000	265,000	321,791
Capital Lease Payment		22,833	22,833	
Total Net Transfers	400,000	287,833	687,833	571,791
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	519,150	(519,150)	-	
Principal Payment				
Capital Lease	17,576	(17,576)	-	
Total Other Adjustments to Fund Balances	536,726	(536,726)	-	
Budgeted Surplus (Deficit), for the year	5,663	(254,150)	(248,487)	(206,310)