

Annual Budget

School District No. 72 (Campbell River)

June 30, 2019

School District No. 72 (Campbell River)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$67,287,510 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 29th DAY OF MAY, 2018;

READ A SECOND TIME THE 29th DAY OF MAY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF MAY, 2018;

(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 2018/2019, adopted by the Board the 29th DAY OF MAY, 2018.

Original signed by Kevin Patrick

Secretary Treasurer

School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,509.625	5,378.000
Adult	27.250	18.625
Other	74.375	76.500
Total Ministry Operating Grant Funded FTE's	5,611.250	5,473.125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	56,523,285	55,325,029
Tuition	552,550	522,910
Other Revenue	4,163,966	4,704,048
Rentals and Leases	124,000	137,000
Investment Income	288,000	180,000
Amortization of Deferred Capital Revenue	3,016,226	2,969,929
Total Revenue	64,668,027	63,838,916
Expenses		
Instruction	50,819,395	49,262,425
District Administration	2,379,077	2,259,839
Operations and Maintenance	12,307,730	12,147,430
Transportation and Housing	1,527,135	1,498,373
Debt Services	4,173	2,339
Total Expense	67,037,510	65,170,406
Net Revenue (Expense)	(2,369,483)	(1,331,490)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,592,383	754,963
Budgeted Surplus (Deficit), for the year	(777,100)	(576,527)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(777,100)	(576,527)
Budgeted Surplus (Deficit), for the year	(777,100)	(576,527)

School District No. 72 (Campbell River)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

Statement 2

	2019 Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	56,743,111	54,018,816
Special Purpose Funds - Total Expense	5,880,955	6,880,222
Capital Fund - Total Expense	4,413,444	4,271,368
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000	100,000
Total Budget Bylaw Amount	67,287,510	65,270,406

Approved by the Board

Original signed by Susan Wilson

Signature of the Chairperson of the Board of Education

May 29, 2018
Date Signed

Original signed by Jim Cambridge

Signature of the Superintendent

May 29, 2018
Date Signed

Original signed by Kevin Patrick

Signature of the Secretary Treasurer

May 30, 2018
Date Signed

School District No. 72 (Campbell River)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget \$	2018 Annual Budget \$
Surplus (Deficit) for the year	(2,369,483)	(1,331,490)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(250,000)	(100,000)
From Deferred Capital Revenue	(347,285)	(514,400)
Total Acquisition of Tangible Capital Assets	(597,285)	(614,400)
Amortization of Tangible Capital Assets	4,061,986	3,754,629
Total Effect of change in Tangible Capital Assets	3,464,701	3,140,229
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,095,218	1,808,739

School District No. 72 (Campbell River)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

Schedule 2

	2019 Annual Budget \$	2018 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	52,415,045	50,343,233
Tuition	552,550	522,910
Other Revenue	2,043,966	2,291,222
Rentals and Leases	124,000	137,000
Investment Income	288,000	180,000
Total Revenue	55,423,561	53,474,365
Expenses		
Instruction	44,938,440	42,382,203
District Administration	2,379,077	2,259,839
Operations and Maintenance	8,116,509	8,132,855
Transportation and Housing	1,309,085	1,243,919
Total Expense	56,743,111	54,018,816
Net Revenue (Expense)	(1,319,550)	(544,451)
Budgeted Prior Year Surplus Appropriation	1,592,383	754,963
Net Transfers (to) from other funds		
Local Capital	(250,000)	(200,000)
Other	(22,833)	(10,512)
Total Net Transfers	(272,833)	(210,512)
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, 2019

	2019 Annual Budget \$	2018 Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	53,565,469	51,289,678
DISC/LEA Recovery	(1,615,480)	(1,669,665)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	-	2,568
Transportation Supplement	316,860	316,860
Return of Administrative Savings		255,596
Carbon Tax Grant	64,687	64,687
FSA	8,187	8,187
Total Provincial Grants - Ministry of Education	52,415,045	50,343,233
Tuition		
International and Out of Province Students	552,550	522,910
Total Tuition	552,550	522,910
Other Revenues		
Other School District/Education Authorities	350,360	544,931
LEA/Direct Funding from First Nations	1,615,480	1,669,665
Miscellaneous		
Contract Services - Learning Support Services	71,626	71,626
Miscellaneous Revenues/Transcripts	6,500	5,000
Total Other Revenue	2,043,966	2,291,222
Rentals and Leases	124,000	137,000
Investment Income	288,000	180,000
Total Operating Revenue	55,423,561	53,474,365

School District No. 72 (Campbell River)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
	\$	\$
Salaries		
Teachers	23,660,864	22,191,361
Principals and Vice Principals	3,504,550	3,474,632
Educational Assistants	4,614,635	4,414,482
Support Staff	6,181,075	6,052,786
Other Professionals	1,323,265	1,305,939
Substitutes	999,992	1,075,365
Total Salaries	40,284,381	38,514,565
Employee Benefits	9,551,099	8,545,704
Total Salaries and Benefits	49,835,480	47,060,269
Services and Supplies		
Services	1,320,246	1,344,878
Student Transportation	57,050	57,050
Professional Development and Travel	554,926	531,051
Rentals and Leases	119,435	148,235
Dues and Fees	54,381	52,381
Insurance	173,581	173,581
Supplies	3,014,271	2,961,990
Utilities	1,613,741	1,689,381
Total Services and Supplies	6,907,631	6,958,547
Total Operating Expense	56,743,111	54,018,816

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

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	17,562,694	753,281	161,567	597,549	23,754	999,992	20,098,837
1.03 Career Programs							
1.07 Library Services	693,318	162,520		154,247			1,010,085
1.08 Counselling	784,400			20,069			804,469
1.10 Special Education	2,825,632	177,617	4,009,207	42,343			7,054,799
1.30 English Language Learning	220,613						220,613
1.31 Aboriginal Education	465,048	61,511	443,861	30,245			1,000,665
1.41 School Administration		2,349,621		544,714			2,894,335
1.60 Summer School	138,297			5,500			143,797
1.62 International and Out of Province Students	283,509			22,936			306,445
1.64 Other	687,353						687,353
Total Function 1	23,660,864	3,504,550	4,614,635	1,417,603	23,754	999,992	34,221,398
4 District Administration							
4.11 Educational Administration							
4.40 School District Governance				30,245	403,541		433,786
4.41 Business Administration					85,976		85,976
Total Function 4				404,938	533,155		938,093
5 Operations and Maintenance				435,183	1,022,672		1,457,855
5.41 Operations and Maintenance Administration							
5.50 Maintenance Operations				78,899	72,205		151,104
5.52 Maintenance of Grounds				3,243,168	169,070		3,412,238
5.56 Utilities				328,484			328,484
Total Function 5				3,650,551	241,275		3,891,826
7 Transportation and Housing							
7.70 Student Transportation							
7.73 Housing				677,738	35,564		713,302
Total Function 7				677,738	35,564		713,302
9 Debt Services							
Total Function 9							
Total Functions 1 - 9	23,660,864	3,504,550	4,614,635	6,181,075	1,323,265	999,992	40,284,381

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2019 Annual Budget \$	2018 Annual Budget \$
1 Instruction						
1.02 Regular Instruction	20,098,837	4,678,216	24,777,053	1,507,877	26,284,930	25,666,462
1.03 Career Programs	-	-	-	-	34,690	34,690
1.07 Library Services	1,010,085	247,590	1,257,675	199,832	1,457,507	1,175,314
1.08 Counselling	804,469	189,992	994,461	-	994,461	958,543
1.10 Special Education	7,054,799	1,826,093	8,880,892	132,682	9,013,574	8,318,572
1.30 English Language Learning	220,613	54,171	274,784	2,090	276,874	266,807
1.31 Aboriginal Education	1,000,665	247,240	1,247,905	218,957	1,466,862	1,505,857
1.41 School Administration	2,894,335	635,483	3,529,818	324,109	3,853,927	3,755,839
1.60 Summer School	143,797	-	143,797	1,755	145,552	147,210
1.62 International and Out of Province Students	306,445	74,869	381,314	171,620	552,934	552,909
1.64 Other	687,353	169,776	857,129	-	857,129	-
Total Function 1	34,221,398	8,123,430	42,344,828	2,593,612	44,938,440	42,382,203
4 District Administration						
4.11 Educational Administration	433,786	96,966	530,752	140,457	671,209	625,184
4.40 School District Governance	85,976	5,094	91,070	148,133	239,203	175,626
4.41 Business Administration	938,093	216,496	1,154,589	314,076	1,468,665	1,459,029
Total Function 4	1,457,855	318,556	1,776,411	602,666	2,379,077	2,259,839
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	151,104	34,018	185,122	158,693	343,815	338,002
5.50 Maintenance Operations	3,412,238	813,182	4,225,420	1,434,531	5,659,951	5,618,444
5.52 Maintenance of Grounds	328,484	74,768	403,252	95,750	499,002	487,028
5.56 Utilities	-	-	-	1,613,741	1,613,741	1,689,381
Total Function 5	3,891,826	921,968	4,813,794	3,302,715	8,116,509	8,132,855
7 Transportation and Housing						
7.70 Student Transportation	713,302	187,145	900,447	340,838	1,241,285	1,176,119
7.73 Housing	-	-	-	67,800	67,800	67,800
Total Function 7	713,302	187,145	900,447	408,638	1,309,085	1,243,919
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	40,284,381	9,551,099	49,835,480	6,907,631	56,743,111	54,018,816

School District No. 72 (Campbell River)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,760,955	4,467,396
Other Revenue	2,120,000	2,412,826
Total Revenue	5,880,955	6,880,222
Expenses		
Instruction	5,880,955	6,880,222
Total Expense	5,880,955	6,880,222
Budgeted Surplus (Deficit), for the year	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

Schedule 3A

	Annual Facility Grant \$	Learning Improvement Fund \$	Aboriginal Education Technology \$	Special Education Equipment \$	Scholarships and Bursaries \$	Special Education Technology \$	School Generated Funds \$	Strong Start \$	Ready, Set, Learn
Deferred Revenue, beginning of year	-	-	-	-	168,447	-	617,212	-	38,755
Add: Restricted Grants									
Provincial Grants - Ministry of Education	263,128	207,606	-	41,763	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Less: Allocated to Revenue	263,128	207,606	-	-	10,000	-	2,100,000	128,000	29,400
Deferred Revenue, end of year	263,128	207,606	-	10,000	10,000	-	2,100,000	128,000	29,400
Revenues	-	-	-	31,763	168,447	-	617,212	-	38,755
Provincial Grants - Ministry of Education	263,128	207,606	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
Expenses									
Salaries	263,128	207,606	-	10,000	10,000	-	2,100,000	128,000	29,400
Teachers	-	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-	-
Employee Benefits	-	162,660	-	-	-	-	-	93,833	-
Services and Supplies	263,128	44,946	-	-	-	-	-	-	-
Net Revenue (Expense)	263,128	207,606	-	10,000	10,000	-	2,100,000	34,167	29,400
	-	-	-	10,000	10,000	-	2,100,000	128,000	29,400
	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

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

Substitutes

Employee Benefits

Services and Supplies

Net Revenue (Expense)

OLEP	Community LINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Oasis PRP	Headstart PRP	Provincial Literacy	District Trust Funds
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	19,226	-	-	-	-	-	16,141	487,131
155,988	529,694	-	-	2,054,993	129,779	122,367	-	-
155,988	529,694	-	-	2,054,993	129,779	122,367	-	140,000
-	19,226	-	-	2,054,993	129,779	122,367	-	140,000
155,988	529,694	-	-	2,054,993	129,779	122,367	16,141	487,131
155,988	529,694	-	-	2,054,993	129,779	122,367	-	140,000
21,496	-	-	-	-	-	-	-	-
45,737	-	-	-	-	-	-	-	-
67,233	289,958	-	-	52,756	93,484	87,904	-	-
14,645	81,443	-	-	1,652,603	5,251	5,251	-	-
74,110	158,293	-	-	396,087	21,349	19,540	-	-
155,988	529,694	-	-	6,303	9,695	9,672	-	140,000
-	-	-	-	2,054,993	129,779	122,367	-	140,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Van Foundation KELP Grant	TOTAL
	\$	\$
Deferred Revenue, beginning of year	66,239	1,454,914
Add: Restricted Grants		
Provincial Grants - Ministry of Education		3,620,955
Other		2,250,000
	-	5,870,955
Less: Allocated to Revenue	-	5,880,955
Deferred Revenue, end of year	66,239	1,444,914
Revenues		
Provincial Grants - Ministry of Education		3,760,955
Other Revenue		2,120,000
	-	5,880,955
Expenses		
Salaries		
Teachers		1,896,564
Principals and Vice Principals		56,239
Educational Assistants		452,618
Substitutes		52,756
	-	2,458,177
Employee Benefits		612,177
Services and Supplies		2,810,601
	-	5,880,955
Net Revenue (Expense)	-	-

School District No. 72 (Campbell River)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	347,285		347,285	514,400
Amortization of Deferred Capital Revenue	3,016,226		3,016,226	2,969,929
Total Revenue	3,363,511	-	3,363,511	3,484,329
Expenses				
Operations and Maintenance	347,285		347,285	514,400
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,843,936		3,843,936	3,500,175
Transportation and Housing	218,050		218,050	254,454
Debt Services				
Capital Lease Interest		4,173	4,173	2,339
Total Expense	4,409,271	4,173	4,413,444	4,271,368
Net Revenue (Expense)	(1,045,760)	(4,173)	(1,049,933)	(787,039)
Net Transfers (to) from other funds				
Local Capital		250,000	250,000	200,000
Capital Lease Payment		22,833	22,833	10,512
Total Net Transfers	-	272,833	272,833	210,512
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	250,000	(250,000)	-	
Principal Payment				
Capital Lease	18,660	(18,660)	-	
Total Other Adjustments to Fund Balances	268,660	(268,660)	-	
Budgeted Surplus (Deficit), for the year	(777,100)	-	(777,100)	(576,527)