

Annual Budget

School District No. 72 (Campbell River)

June 30, 2020

School District No. 72 (Campbell River)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$71,094,090 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 28th DAY OF MAY, 2019;

READ A SECOND TIME THE 28th DAY OF MAY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF MAY, 2019;

(Corporate Seal)

Originally signed
by the Board Chair

Chairperson of the Board

Originally signed by
the Secretary-Treasurer

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Annual Budget Bylaw 2019/2020, adopted by the Board the 28th DAY OF MAY, 2019.

Originally signed by
the Secretary-Treasurer

Secretary Treasurer

School District No. 72 (Campbell River)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,618,250	5,509,625
Adult	33,500	27,250
Other	74,500	74,375
Total Ministry Operating Grant Funded FTE's	<u>5,726,250</u>	<u>5,611,250</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	60,917,195	56,523,285
Tuition	586,500	552,550
Other Revenue	4,456,017	4,163,966
Rentals and Leases	124,000	124,000
Investment Income	315,210	288,000
Amortization of Deferred Capital Revenue	3,056,207	3,016,226
Total Revenue	<u>69,455,129</u>	<u>64,668,027</u>
Expenses		
Instruction	53,715,836	50,819,395
District Administration	2,449,448	2,379,077
Operations and Maintenance	12,785,690	12,307,730
Transportation and Housing	1,540,095	1,527,135
Debt Services	3,021	4,173
Total Expense	<u>70,494,090</u>	<u>67,037,510</u>
Net Revenue (Expense)	<u>(1,038,961)</u>	<u>(2,369,483)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	533,394	1,592,383
Budgeted Surplus (Deficit), for the year	<u>(505,567)</u>	<u>(777,100)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(505,567)	(777,100)
Budgeted Surplus (Deficit), for the year	<u>(505,567)</u>	<u>(777,100)</u>

School District No. 72 (Campbell River)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	58,627,197	56,743,111
Operating - Tangible Capital Assets Purchased	350,000	
Special Purpose Funds - Total Expense	6,893,206	5,880,955
Capital Fund - Total Expense	4,973,687	4,413,444
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000	250,000
Total Budget Bylaw Amount	71,094,090	67,287,510

Approved by

Originally signed
by the Board Chair

ation

Signature of

Originally signed by
the Superintendent

Signature of the Superintendent

Originally signed by
the Secretary-Treasurer

Signature of the Secretary Treasurer

May 28/19
Date Signed

May 30/19
Date Signed

May 29/19
Date Signed

School District No. 72 (Campbell River)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,038,961)	(2,369,483)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(350,000)	
From Local Capital	(250,000)	(250,000)
From Deferred Capital Revenue	(1,920,506)	(347,285)
Total Acquisition of Tangible Capital Assets	(2,520,506)	(597,285)
Amortization of Tangible Capital Assets	4,181,586	4,061,986
Total Effect of change in Tangible Capital Assets	1,661,080	3,464,701
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	622,119	1,095,218

School District No. 72 (Campbell River)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	55,474,909	52,415,045
Tuition	586,500	552,550
Other Revenue	2,216,017	2,043,966
Rentals and Leases	124,000	124,000
Investment Income	315,210	288,000
Total Revenue	58,716,636	55,423,561
Expenses		
Instruction	46,822,630	44,938,440
District Administration	2,449,448	2,379,077
Operations and Maintenance	8,033,917	8,116,509
Transportation and Housing	1,321,202	1,309,085
Total Expense	58,627,197	56,743,111
Net Revenue (Expense)	89,439	(1,319,550)
Budgeted Prior Year Surplus Appropriation	533,394	1,592,383
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(350,000)	-
Local Capital	(250,000)	(250,000)
Other	(22,833)	(22,833)
Total Net Transfers	(622,833)	(272,833)
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, 2020

	2020 Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	56,418,788	53,565,469
DISC/LEA Recovery	(1,859,895)	(1,615,480)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	5,000	-
Transportation Supplement	316,860	316,860
Carbon Tax Grant	64,687	64,687
Foundation Skills Assessment	8,187	8,187
Employer Health Tax (BCEHT)	445,960	-
Total Provincial Grants - Ministry of Education	<u>55,474,909</u>	<u>52,415,045</u>
Tuition		
International and Out of Province Students	586,500	552,550
Total Tuition	<u>586,500</u>	<u>552,550</u>
Other Revenues		
Other School District/Education Authorities	277,996	350,360
LEA/Direct Funding from First Nations	1,859,895	1,615,480
Miscellaneous		
Contract Services - Learning Support Services	71,626	71,626
Miscellaneous Revenue/Transcripts	6,500	6,500
Total Other Revenue	<u>2,216,017</u>	<u>2,043,966</u>
Rentals and Leases	<u>124,000</u>	<u>124,000</u>
Investment Income	<u>315,210</u>	<u>288,000</u>
Total Operating Revenue	<u><u>58,716,636</u></u>	<u><u>55,423,561</u></u>

School District No. 72 (Campbell River)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	24,445,640	23,660,864
Principals and Vice Principals	3,901,363	3,504,550
Educational Assistants	5,064,772	4,614,635
Support Staff	6,419,605	6,181,075
Other Professionals	1,364,572	1,323,265
Substitutes	1,047,488	999,992
Total Salaries	42,243,440	40,284,381
Employee Benefits	9,654,268	9,551,099
Total Salaries and Benefits	51,897,708	49,835,480
Services and Supplies		
Services	1,550,983	1,320,246
Student Transportation	57,050	57,050
Professional Development and Travel	594,905	554,926
Rentals and Leases	119,435	119,435
Dues and Fees	54,381	54,381
Insurance	173,581	173,581
Supplies	2,565,413	3,014,271
Utilities	1,613,741	1,613,741
Total Services and Supplies	6,729,489	6,907,631
Total Operating Expense	58,627,197	56,743,111

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	18,997,225	600,715	174,906	633,479	24,229	1,037,488	21,468,042
1.03 Career Programs							-
1.07 Library Services	805,155	105,227		156,662			1,067,044
1.08 Counselling	808,322			20,383			828,705
1.10 Special Education	2,728,040	372,327	4,436,436	43,019		10,000	7,589,822
1.30 English Language Learning	240,426						240,426
1.31 Aboriginal Education	510,259	127,868	453,430	30,728			1,122,285
1.41 School Administration		2,594,930		534,973			3,129,903
1.60 Summer School	133,785			4,798			138,583
1.62 International and Out of Province Students	222,428	50,148		23,294			295,870
1.64 Other							-
Total Function 1	24,445,640	3,851,215	5,064,772	1,447,336	24,229	1,047,488	35,880,680
4 District Administration							
4.11 Educational Administration		50,148		30,728	421,189		502,065
4.40 School District Governance					92,333		92,333
4.41 Business Administration				422,537	548,950		971,487
Total Function 4	-	50,148	-	453,265	1,062,472	-	1,565,885
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				80,160	73,287		153,447
5.50 Maintenance Operations				3,397,730	167,946		3,565,676
5.52 Maintenance of Grounds				351,088			351,088
5.56 Utilities							-
Total Function 5	-	-	-	3,828,978	241,233	-	4,070,211
7 Transportation and Housing							
7.70 Student Transportation				690,026	36,638		726,664
7.73 Housing							-
Total Function 7	-	-	-	690,026	36,638	-	726,664
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	24,445,640	3,901,363	5,064,772	6,419,605	1,364,572	1,047,488	42,243,440

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	21,468,042	4,716,391	26,184,433	1,472,186	27,656,619	26,284,930
1.03 Career Programs	-	-	-	34,690	34,690	34,690
1.07 Library Services	1,067,044	254,011	1,321,055	199,796	1,520,851	1,457,507
1.08 Counselling	828,705	183,111	1,011,816	-	1,011,816	994,461
1.10 Special Education	7,589,822	2,005,862	9,595,684	161,056	9,756,740	9,013,574
1.30 English Language Learning	240,426	54,398	294,824	2,090	296,914	276,874
1.31 Aboriginal Education	1,122,285	271,381	1,393,666	337,633	1,731,299	1,466,862
1.41 School Administration	3,129,903	623,176	3,753,079	328,352	4,081,431	3,853,927
1.60 Summer School	138,583	-	138,583	7,187	145,770	145,552
1.62 International and Out of Province Students	295,870	64,387	360,257	226,243	586,500	552,934
1.64 Other	-	-	-	-	-	857,129
Total Function 1	35,880,680	8,172,717	44,053,397	2,769,233	46,822,630	44,938,440
4 District Administration						
4.11 Educational Administration	502,065	106,855	608,920	124,664	733,584	671,209
4.40 School District Governance	92,333	6,509	98,842	108,133	206,975	239,203
4.41 Business Administration	971,487	220,015	1,191,502	317,387	1,508,889	1,468,665
Total Function 4	1,565,885	333,379	1,899,264	550,184	2,449,448	2,379,077
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	153,447	34,042	187,489	158,967	346,456	343,815
5.50 Maintenance Operations	3,565,676	847,282	4,412,958	1,132,976	5,545,934	5,659,951
5.52 Maintenance of Grounds	351,088	80,948	432,036	95,750	527,786	499,002
5.56 Utilities	-	-	-	1,613,741	1,613,741	1,613,741
Total Function 5	4,070,211	962,272	5,032,483	3,001,434	8,033,917	8,116,509
7 Transportation and Housing						
7.70 Student Transportation	726,664	185,900	912,564	340,838	1,253,402	1,241,285
7.73 Housing	-	-	-	67,800	67,800	67,800
Total Function 7	726,664	185,900	912,564	408,638	1,321,202	1,309,085
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	42,243,440	9,654,268	51,897,708	6,729,489	58,627,197	56,743,111

School District No. 72 (Campbell River)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2020

	2020 <u>Annual Budget</u>	2019 <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,653,206	3,760,955
Other Revenue	2,240,000	2,120,000
Total Revenue	<u>6,893,206</u>	<u>5,880,955</u>
Expenses		
Instruction	6,893,206	5,880,955
Total Expense	<u>6,893,206</u>	<u>5,880,955</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	11,052	-	37,745	184,456	660,827	-	38,237	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	263,128	211,714					128,000	29,400	162,586
Other						2,000,000			
	263,128	211,714	-	-	-	2,000,000	128,000	29,400	162,586
Less: Allocated to Revenue									
Deferred Revenue, end of year	263,128	222,766	-	10,000	10,000	2,000,000	128,000	67,637	162,586
	-	-	-	27,745	174,456	660,827	-	-	-
Revenues									
Provincial Grants - Ministry of Education	263,128	222,766		10,000			128,000	67,637	162,586
Other Revenue					10,000	2,000,000			
	263,128	222,766	-	10,000	10,000	2,000,000	128,000	67,637	162,586
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									61,613
Educational Assistants									30,385
Support Staff		174,288					93,833		
Substitutes									
	-	174,288	-	-	-	-	93,833	-	91,998
Employee Benefits									
Services and Supplies	263,128	48,478					34,167		12,511
	263,128	222,766	-	10,000	10,000	2,000,000	128,000	67,637	58,077
Net Revenue (Expense)									
	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Oasis PRP	Headstart PRP	Provincial Literacy	Van Foundation KELP Grant	District Trust Funds	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	45,122	67,161	375,835	1,420,435
Add: Restricted Grants									
Provincial Grants - Ministry of Education	533,673	328,284	2,609,015	167,989	160,128				4,593,917
Other								45,000	2,045,000
	533,673	328,284	2,609,015	167,989	160,128	-	-	45,000	6,638,917
Less: Allocated to Revenue									
Deferred Revenue, end of year	533,673	328,284	2,609,015	167,989	160,128	-	-	230,000	6,893,206
	-	-	-	-	-	45,122	67,161	190,835	1,166,146
Revenues									
Provincial Grants - Ministry of Education	533,673	328,284	2,609,015	167,989	160,128				4,653,206
Other Revenue								230,000	2,240,000
	533,673	328,284	2,609,015	167,989	160,128	-	-	230,000	6,893,206
Expenses									
Salaries									
Teachers									
Principals and Vice Principals			2,135,967	94,629	88,828			30,000	2,411,037
Educational Assistants	294,588			11,861	12,444			67,000	121,690
Support Staff				2,390	2,390				562,709
Substitutes		68,511							4,780
	294,588	68,511	2,135,967	108,880	103,662	-	-	97,000	3,168,727
Employee Benefits	78,848	15,141	473,048	51,717	50,267				786,177
Services and Supplies	160,237	244,632		7,392	6,199			22,000	2,938,302
	533,673	328,284	2,609,015	167,989	160,128	-	-	111,000	2,938,302
Net Revenue (Expense)								230,000	6,893,206
	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	789,080		789,080	347,285
Amortization of Deferred Capital Revenue	3,056,207		3,056,207	3,016,226
Total Revenue	3,845,287	-	3,845,287	3,363,511
Expenses				
Operations and Maintenance	789,080		789,080	347,285
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,962,693		3,962,693	3,843,936
Transportation and Housing	218,893		218,893	218,050
Debt Services				
Capital Lease Interest		3,021	3,021	4,173
Total Expense	4,970,666	3,021	4,973,687	4,413,444
Net Revenue (Expense)	(1,125,379)	(3,021)	(1,128,400)	(1,049,933)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	350,000		350,000	-
Local Capital		250,000	250,000	250,000
Capital Lease Payment		22,833	22,833	22,833
Total Net Transfers	350,000	272,833	622,833	272,833
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	250,000	(250,000)	-	
Principal Payment				
Capital Lease	19,812	(19,812)	-	
Total Other Adjustments to Fund Balances	269,812	(269,812)	-	
Budgeted Surplus (Deficit), for the year	(505,567)	-	(505,567)	(777,100)