

Annual Budget

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

June 30, 2021

# School District No. 72 (Campbell River)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$72,961,565 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 26th DAY OF MAY, 2020;

READ A SECOND TIME THE 26th DAY OF MAY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF MAY, 2020;

Originally signed by the Board Chair

Chairperson of the Board

( Corporate Seal )

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 2020/2021, adopted by the Board the 26 DAY OF MAY, 2020.

Originally signed by the Secretary Treasurer

Secretary Treasurer

# School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	5,530.625	5,618.250
Adult	31.125	33.500
Other	92.375	74.500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>5,654.125</b>	<b>5,726.250</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	62,481,368	60,917,195
Tuition	390,000	586,500
Other Revenue	4,827,332	4,456,017
Rentals and Leases	124,000	124,000
Investment Income	215,900	315,210
Amortization of Deferred Capital Revenue	3,001,692	3,056,207
<b>Total Revenue</b>	<b>71,040,292</b>	<b>69,455,129</b>
<b>Expenses</b>		
Instruction	55,573,256	53,715,836
District Administration	2,544,022	2,449,448
Operations and Maintenance	12,706,812	12,785,690
Transportation and Housing	1,572,274	1,540,095
Debt Services	3,021	3,021
<b>Total Expense</b>	<b>72,399,385</b>	<b>70,494,090</b>
<b>Net Revenue (Expense)</b>	<b>(1,359,093)</b>	<b>(1,038,961)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>838,256</b>	<b>533,394</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(520,837)</b>	<b>(505,567)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(520,837)	(505,567)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(520,837)</b>	<b>(505,567)</b>

# School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	60,249,640	58,627,197
Operating - Tangible Capital Assets Purchased	350,000	350,000
Special Purpose Funds - Total Expense	7,529,503	6,893,206
Capital Fund - Total Expense	4,620,242	4,973,687
Capital Fund - Tangible Capital Assets Purchased from Local Capital	212,180	250,000
<b>Total Budget Bylaw Amount</b>	<b>72,961,565</b>	<b>71,094,090</b>

Approved by the Board

Originally signed by the Board Chair

Signature of the Chairperson of the Board of Education

Originally signed by the Superintendent

Signature of the Superintendent

Originally signed by the Secretary Treasurer

Signature of the Secretary Treasurer

*May 28, 2020*  
Date Signed

*MAY 28, 2020*  
Date Signed

*May 27, 2020*  
Date Signed

# School District No. 72 (Campbell River)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,359,093)</u>	<u>(1,038,961)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(350,000)	(350,000)
From Local Capital	(212,180)	(250,000)
From Deferred Capital Revenue	<u>(1,334,500)</u>	<u>(1,920,506)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,896,680)</u>	<u>(2,520,506)</u>
Amortization of Tangible Capital Assets	<u>4,152,341</u>	<u>4,181,586</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,255,661</u>	<u>1,661,080</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>896,568</u>	<u>622,119</u>

# School District No. 72 (Campbell River)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	56,954,126	55,474,909
Tuition	390,000	586,500
Other Revenue	2,366,091	2,216,017
Rentals and Leases	124,000	124,000
Investment Income	200,000	315,210
<b>Total Revenue</b>	<u>60,034,217</u>	<u>58,716,636</u>
<b>Expenses</b>		
Instruction	48,361,622	46,822,630
District Administration	2,544,022	2,449,448
Operations and Maintenance	7,986,433	8,033,917
Transportation and Housing	1,357,563	1,321,202
<b>Total Expense</b>	<u>60,249,640</u>	<u>58,627,197</u>
<b>Net Revenue (Expense)</b>	<u>(215,423)</u>	89,439
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>838,256</u>	533,394
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(350,000)	(350,000)
Local Capital	(250,000)	(250,000)
Other	(22,833)	(22,833)
<b>Total Net Transfers</b>	<u>(622,833)</u>	<u>(622,833)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 72 (Campbell River)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	56,985,771	56,418,788
ISC/LEA Recovery	(1,930,965)	(1,859,895)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	26,500	5,000
Transportation Supplement	316,860	316,860
Carbon Tax Grant		64,687
Employer Health Tax Grant		445,960
Support Staff Benefits Grant	32,000	
Foundation Skills Assessment	8,187	8,187
Teachers' Labour Settlement	1,440,451	
<b>Total Provincial Grants - Ministry of Education</b>	<b>56,954,126</b>	<b>55,474,909</b>
<b>Tuition</b>		
International and Out of Province Students	390,000	586,500
<b>Total Tuition</b>	<b>390,000</b>	<b>586,500</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	357,000	277,996
Funding from First Nations	1,930,965	1,859,895
Miscellaneous		
Contract Services - Learning Support Services	71,626	71,626
Miscellaneous Revenue/Transcripts	6,500	6,500
<b>Total Other Revenue</b>	<b>2,366,091</b>	<b>2,216,017</b>
<b>Rentals and Leases</b>	<b>124,000</b>	<b>124,000</b>
<b>Investment Income</b>	<b>200,000</b>	<b>315,210</b>
<b>Total Operating Revenue</b>	<b>60,034,217</b>	<b>58,716,636</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021	2020
	Annual Budget	Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	25,850,651	24,445,640
Principals and Vice Principals	4,042,526	3,901,363
Educational Assistants	5,209,828	5,064,772
Support Staff	6,335,109	6,419,605
Other Professionals	1,607,869	1,364,572
Substitutes	1,025,999	1,047,488
<b>Total Salaries</b>	<u>44,071,982</u>	<u>42,243,440</u>
<b>Employee Benefits</b>	<u>9,938,113</u>	<u>9,654,268</u>
<b>Total Salaries and Benefits</b>	<u>54,010,095</u>	<u>51,897,708</u>
<b>Services and Supplies</b>		
Services	988,664	1,550,983
Student Transportation	57,050	57,050
Professional Development and Travel	710,339	594,905
Rentals and Leases	79,435	119,435
Dues and Fees	54,381	54,381
Insurance	173,581	173,581
Supplies	2,427,194	2,565,413
Utilities	1,748,901	1,613,741
<b>Total Services and Supplies</b>	<u>6,239,545</u>	<u>6,729,489</u>
<b>Total Operating Expense</b>	<u>60,249,640</u>	<u>58,627,197</u>

# School District No. 72 (Campbell River)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	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	19,342,303	712,148	127,799	590,736	25,089	1,005,999	21,804,074
1.03 Career Programs							
1.07 Library Services	997,494			163,721			1,161,215
1.08 Counselling	1,111,445			21,210			1,132,655
1.10 Special Education	2,909,866	389,165	4,609,819	44,734		10,000	7,963,584
1.30 English Language Learning	293,924						293,924
1.31 Indigenous Education	806,876	134,261	472,210	31,953			1,445,300
1.41 School Administration		2,686,190		559,479			3,245,669
1.60 Summer School	169,475			4,798			174,273
1.62 International and Out of Province Students	219,268	53,631		31,940		10,000	314,839
<b>Total Function 1</b>	<b>25,850,651</b>	<b>3,975,395</b>	<b>5,209,828</b>	<b>1,448,571</b>	<b>25,089</b>	<b>1,025,999</b>	<b>37,535,533</b>
<b>4 District Administration</b>							
4.11 Educational Administration		67,131		45,881	556,540		669,552
4.40 School District Governance					93,310		93,310
4.41 Business Administration				277,492	643,857		921,349
<b>Total Function 4</b>	<b>-</b>	<b>67,131</b>	<b>-</b>	<b>323,373</b>	<b>1,293,707</b>	<b>-</b>	<b>1,684,211</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				70,296	77,332		147,628
5.50 Maintenance Operations				3,520,513	173,652		3,694,165
5.52 Maintenance of Grounds				255,887			255,887
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,846,696</b>	<b>250,984</b>	<b>-</b>	<b>4,097,680</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				716,469	38,089		754,558
7.73 Housing							
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>716,469</b>	<b>38,089</b>	<b>-</b>	<b>754,558</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>25,850,651</b>	<b>4,042,526</b>	<b>5,209,828</b>	<b>6,335,109</b>	<b>1,607,869</b>	<b>1,025,999</b>	<b>44,071,982</b>

# School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	21,804,074	4,761,255	26,565,329	1,628,165	28,193,494	27,656,619
1.03 Career Programs	-	-	-	34,690	34,690	34,690
1.07 Library Services	1,161,215	268,495	1,429,710	199,796	1,629,506	1,520,851
1.08 Counselling	1,132,655	251,999	1,384,654	-	1,384,654	1,011,816
1.10 Special Education	7,963,584	1,942,186	9,905,770	161,056	10,066,826	9,756,740
1.30 English Language Learning	293,924	64,817	358,741	2,090	360,831	296,914
1.31 Indigenous Education	1,445,300	347,149	1,792,449	67,446	1,859,895	1,731,299
1.41 School Administration	3,245,669	686,245	3,931,914	328,352	4,260,266	4,081,431
1.60 Summer School	174,273	-	174,273	7,187	181,460	145,770
1.62 International and Out of Province Students	314,839	65,161	380,000	10,000	390,000	586,500
<b>Total Function 1</b>	<b>37,535,533</b>	<b>8,387,307</b>	<b>45,922,840</b>	<b>2,438,782</b>	<b>48,361,622</b>	<b>46,822,630</b>
<b>4 District Administration</b>						
4.11 Educational Administration	669,552	92,970	762,522	93,664	856,186	733,584
4.40 School District Governance	93,310	6,653	99,963	108,133	208,096	206,975
4.41 Business Administration	921,349	240,561	1,161,910	317,830	1,479,740	1,508,889
<b>Total Function 4</b>	<b>1,684,211</b>	<b>340,184</b>	<b>2,024,395</b>	<b>519,627</b>	<b>2,544,022</b>	<b>2,449,448</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	147,628	34,723	182,351	158,967	341,318	346,456
5.50 Maintenance Operations	3,694,165	916,584	4,610,749	1,044,040	5,654,789	5,545,934
5.52 Maintenance of Grounds	255,887	64,948	320,835	95,750	416,585	527,786
5.56 Utilities	-	-	-	1,573,741	1,573,741	1,613,741
<b>Total Function 5</b>	<b>4,097,680</b>	<b>1,016,255</b>	<b>5,113,935</b>	<b>2,872,498</b>	<b>7,986,433</b>	<b>8,033,917</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	754,558	194,367	948,925	348,638	1,297,563	1,253,402
7.73 Housing	-	-	-	60,000	60,000	67,800
<b>Total Function 7</b>	<b>754,558</b>	<b>194,367</b>	<b>948,925</b>	<b>408,638</b>	<b>1,357,563</b>	<b>1,321,202</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>44,071,982</b>	<b>9,938,113</b>	<b>54,010,095</b>	<b>6,239,545</b>	<b>60,249,640</b>	<b>58,627,197</b>

# School District No. 72 (Campbell River)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	2021	2020
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	5,062,362	4,653,206
Other Revenue	2,461,241	2,240,000
Investment Income	5,900	
<b>Total Revenue</b>	<u>7,529,503</u>	<u>6,893,206</u>
<b>Expenses</b>		
Instruction	7,211,634	6,893,206
Operations and Maintenance	265,128	
Transportation and Housing	52,741	
<b>Total Expense</b>	<u>7,529,503</u>	<u>6,893,206</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

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

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community LINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	25,265	177,353	642,441	-	18,902	-	6,140
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	263,128	206,242				128,000	29,400	162,585	539,881
Provincial Grants - Other					2,200,000				
Other	2,000	100	325	1,500			50		1,000
Investment Income	265,128	206,342	325	1,500	2,200,000	128,000	29,450	162,585	540,881
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	-	-	10,000	10,000	2,200,000	128,000	29,400	162,585	540,881
			<b>15,590</b>	<b>168,853</b>	<b>642,441</b>		<b>18,952</b>		<b>6,140</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	263,128	206,242	10,000	8,500	2,200,000	128,000	29,350	162,585	539,881
Other Revenue	2,000	100		1,500			50		1,000
Investment Income	265,128	206,342	10,000	10,000	2,200,000	128,000	29,400	162,585	540,881
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals								22,279	
Educational Assistants								46,146	
Support Staff		162,495				99,293	23,015	8,316	306,331
Other Professionals								7,700	
Substitutes								7,700	
Employee Benefits		162,495				99,293	23,015	92,141	306,331
Services and Supplies	265,128	43,847	10,000	10,000	2,200,000	28,707	6,385	22,832	84,038
	265,128	206,342	10,000	10,000	2,200,000	128,000	29,400	162,585	540,881
<b>Net Revenue (Expense)</b>									

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

Schedule 3A

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Oasis PRP	Headstart PRP	Provincial Literacy	District Trust Funds
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	-	-	-	-	52,099	200,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	291,660	3,072,812				169,790	169,464		
Provincial Grants - Other			52,741						19,450
Investment Income									
<b>Less:</b> Allocated to Revenue									
<b>Deferred Revenue, end of year</b>	291,660	3,072,812	52,741	-	-	169,790	169,464	500	20,700
<b>Revenues</b>									
Provincial Grants - Ministry of Education	291,660	3,072,812	52,741			169,790	169,464		19,450
Other Revenue									200,000
Investment Income									1,250
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals		2,650,723				98,106	92,205		50,000
Educational Assistants						11,462	11,462		90,000
Support Staff	38,500		33,000						
Other Professionals	104,558								
Substitutes									
Employee Benefits	143,058	2,650,723	33,000			109,568	103,667		10,000
Services and Supplies	43,985	422,089	9,241			24,575	23,660		34,000
	104,617		10,500			35,647	42,137		36,700
	291,660	3,072,812	52,741			169,790	169,464		220,700
<b>Net Revenue (Expense)</b>								<b>52,599</b>	

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

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2021

	Van Foundation KELP Grant	Skills for Jobs Blueprint	BCNN Classroom Assessments	TOTAL
<b>Deferred Revenue, beginning of year</b>	\$ 69,781	\$ 16,548	\$ 10,398	\$ 1,218,927
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education				5,032,962
Provincial Grants - Other				19,450
Other	650	170	100	2,252,741
Investment Income	650	170	100	7,645
				7,312,798
<b>Less:</b> Allocated to Revenue				7,529,503
<b>Deferred Revenue, end of year</b>	<b>70,431</b>	<b>16,718</b>	<b>10,498</b>	<b>1,002,222</b>
<b>Revenues</b>				
Provincial Grants - Ministry of Education				5,062,362
Other Revenue				2,461,241
Investment Income				5,900
<b>Expenses</b>				7,529,503
Salaries				
Teachers				2,913,313
Principals and Vice Principals				159,070
Educational Assistants				599,450
Support Staff				79,200
Other Professionals				112,258
Substitutes				10,000
				3,873,291
Employee Benefits				743,359
Services and Supplies				2,912,853
				7,529,503
<b>Net Revenue (Expense)</b>				

# School District No. 72 (Campbell River)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	464,880		464,880	789,080
Investment Income		10,000	10,000	
Amortization of Deferred Capital Revenue	3,001,692		3,001,692	3,056,207
<b>Total Revenue</b>	<b>3,466,572</b>	<b>10,000</b>	<b>3,476,572</b>	<b>3,845,287</b>
<b>Expenses</b>				
Operations and Maintenance	464,880		464,880	789,080
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,990,371		3,990,371	3,962,693
Transportation and Housing	161,970		161,970	218,893
Debt Services				
Capital Lease Interest		3,021	3,021	3,021
<b>Total Expense</b>	<b>4,617,221</b>	<b>3,021</b>	<b>4,620,242</b>	<b>4,973,687</b>
<b>Net Revenue (Expense)</b>	<b>(1,150,649)</b>	<b>6,979</b>	<b>(1,143,670)</b>	<b>(1,128,400)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	350,000		350,000	350,000
Local Capital		250,000	250,000	250,000
Capital Lease Payment		22,833	22,833	22,833
<b>Total Net Transfers</b>	<b>350,000</b>	<b>272,833</b>	<b>622,833</b>	<b>622,833</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	212,180	(212,180)	-	
Principal Payment				
Capital Lease	19,812	(19,812)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>231,992</b>	<b>(231,992)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(568,657)</b>	<b>47,820</b>	<b>(520,837)</b>	<b>(505,567)</b>