

Annual Budget

School District No. 72 (Campbell River)

June 30, 2022

School District No. 72 (Campbell River)

June 30, 2022

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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

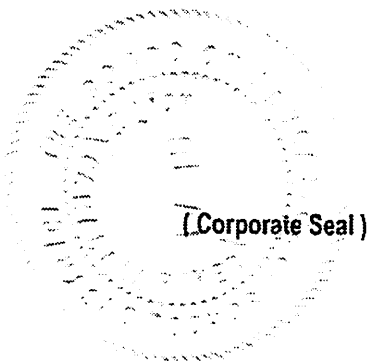
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 72 (CAMPBELL RIVER) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2021/2022 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$73,015,693 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 25th DAY OF May, 2021;

READ A SECOND TIME THE 25th DAY OF May, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF May, 2021;



[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 2021/2022, adopted by the Board the 25th DAY OF May, 2021.

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, 2022

	2022 Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,491,500	5,530,625
Adult	17,500	31,125
Other	60,625	92,375
Total Ministry Operating Grant Funded FTE's	5,569,625	5,654,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	62,871,887	62,481,368
Tuition	337,500	390,000
Other Revenue	4,613,237	4,827,332
Rentals and Leases	124,000	124,000
Investment Income	131,018	215,900
Amortization of Deferred Capital Revenue	3,042,038	3,001,692
Total Revenue	71,119,680	71,040,292
Expenses		
Instruction	54,898,010	55,573,256
District Administration	2,902,214	2,544,022
Operations and Maintenance	12,904,739	12,706,812
Transportation and Housing	1,710,199	1,572,274
Debt Services	531	3,021
Total Expense	72,415,693	72,399,385
Net Revenue (Expense)	(1,296,013)	(1,359,093)
Budgeted Allocation (Retirement) of Surplus (Deficit)	680,000	838,256
Budgeted Surplus (Deficit), for the year	(616,013)	(520,837)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(616,013)	(520,837)
Budgeted Surplus (Deficit), for the year	(616,013)	(520,837)

School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	60,662,967	60,249,640
Operating - Tangible Capital Assets Purchased	350,000	350,000
Special Purpose Funds - Total Expense	7,048,727	7,529,503
Capital Fund - Total Expense	4,703,999	4,620,242
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000	212,180
Total Budget Bylaw Amount	73,015,693	72,961,365

Approved by the Board

Originally signed by the Board Chair

05/26/2021
Date Signed

Signature of the Chairperson of the Board of Education

Originally signed by the Superintendent

05/26/2021
Date Signed

Signature of the Superintendent

Originally signed by the Secretary Treasurer

5/26/21
Date Signed

Signature of the Secretary Treasurer

School District No. 72 (Campbell River)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022	2021
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,296,013)</u>	<u>(1,359,093)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(350,000)	(350,000)
From Local Capital	(250,000)	(212,180)
From Deferred Capital Revenue	(1,923,344)	(1,334,500)
Total Acquisition of Tangible Capital Assets	<u>(2,523,344)</u>	<u>(1,896,680)</u>
Amortization of Tangible Capital Assets	4,282,298	4,152,341
Total Effect of change in Tangible Capital Assets	<u>1,758,954</u>	<u>2,255,661</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u>462,941</u>	<u>896,568</u>

School District No. 72 (Campbell River)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022	2021
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	57,511,388	56,954,126
Tuition	337,500	390,000
Other Revenue	2,505,171	2,366,091
Rentals and Leases	124,000	124,000
Investment Income	124,686	200,000
Total Revenue	60,602,745	60,034,217
Expenses		
Instruction	48,165,152	48,361,622
District Administration	2,902,214	2,544,022
Operations and Maintenance	8,096,058	7,986,433
Transportation and Housing	1,499,543	1,357,563
Total Expense	60,662,967	60,249,640
Net Revenue (Expense)	(60,222)	(215,423)
Budgeted Prior Year Surplus Appropriation	680,000	838,256
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(350,000)	(350,000)
Local Capital	(250,000)	(250,000)
Other	(19,778)	(22,833)
Total Net Transfers	(619,778)	(622,833)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 72 (Campbell River)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022	2021
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	59,111,745	56,985,771
ISC/LEA Recovery	(2,071,945)	(1,930,965)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	10,551	26,500
Student Transportation Fund	316,860	316,860
Support Staff Benefits Grant	60,668	32,000
Teachers' Labour Settlement Funding		1,440,451
Foundation Skills Assessment	8,187	8,187
Total Provincial Grants - Ministry of Education	<u>57,511,388</u>	<u>56,954,126</u>
Tuition		
International and Out of Province Students	337,500	390,000
Total Tuition	<u>337,500</u>	<u>390,000</u>
Other Revenues		
Other School District/Education Authorities	355,100	357,000
Funding from First Nations	2,071,945	1,930,965
Miscellaneous		
Contract Services - Learning Support Services	71,626	71,626
Miscellaneous Revenue/Transcripts	6,500	6,500
Total Other Revenue	<u>2,505,171</u>	<u>2,366,091</u>
Rentals and Leases	<u>124,000</u>	<u>124,000</u>
Investment Income	<u>124,686</u>	<u>200,000</u>
Total Operating Revenue	<u><u>60,602,745</u></u>	<u><u>60,034,217</u></u>

School District No. 72 (Campbell River)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022	2021
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	25,714,025	25,850,651
Principals and Vice Principals	4,330,960	4,042,526
Educational Assistants	5,245,908	5,209,828
Support Staff	6,616,917	6,335,109
Other Professionals	1,773,725	1,607,869
Substitutes	1,026,195	1,025,999
Total Salaries	44,707,730	44,071,982
Employee Benefits	10,038,498	9,938,113
Total Salaries and Benefits	54,746,228	54,010,095
Services and Supplies		
Services	1,039,620	988,664
Student Transportation	57,050	57,050
Professional Development and Travel	710,339	710,339
Rentals and Leases	79,435	79,435
Dues and Fees	54,381	54,381
Insurance	173,581	173,581
Supplies	2,153,432	2,427,194
Utilities	1,648,901	1,748,901
Total Services and Supplies	5,916,739	6,239,545
Total Operating Expense	60,662,967	60,249,640

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	19,020,554	825,906	131,306	612,642	23,430	1,006,195	21,620,033
1.03 Career Programs							-
1.07 Library Services	1,019,039			150,928			1,169,967
1.08 Counselling	1,109,780			21,630			1,131,410
1.10 Special Education	3,266,151	355,493	4,423,515	45,660		10,000	8,100,819
1.30 English Language Learning	300,053						300,053
1.31 Indigenous Education	703,127	141,119	691,087	32,615			1,567,948
1.41 School Administration		3,008,442		573,650			3,582,092
1.60 Summer School	169,475			4,798			174,273
1.62 International and Out of Province Students	125,846			17,245	93,718	10,000	246,809
Total Function 1	25,714,025	4,330,960	5,245,908	1,459,168	117,148	1,026,195	37,893,404
4 District Administration							
4.11 Educational Administration				78,274	576,120		654,394
4.40 School District Governance					99,000		99,000
4.41 Business Administration				296,880	723,392		1,020,272
Total Function 4	-	-	-	375,154	1,398,512	-	1,773,666
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				117,978	78,105		196,083
5.50 Maintenance Operations				3,561,510	140,913		3,702,423
5.52 Maintenance of Grounds				361,272			361,272
5.56 Utilities							-
Total Function 5	-	-	-	4,040,760	219,018	-	4,259,778
7 Transportation and Housing							
7.70 Student Transportation				741,835	39,047		780,882
7.73 Housing							-
Total Function 7	-	-	-	741,835	39,047	-	780,882
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	25,714,025	4,330,960	5,245,908	6,616,917	1,773,725	1,026,195	44,707,730

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	21,620,033	4,706,847	26,326,880	1,240,567	27,567,447	28,193,494
1.03 Career Programs	-		-	34,690	34,690	34,690
1.07 Library Services	1,169,967	269,903	1,439,870	199,832	1,639,702	1,629,506
1.08 Counselling	1,131,410	262,087	1,393,497		1,393,497	1,384,654
1.10 Special Education	8,100,819	1,816,288	9,917,107	152,738	10,069,845	10,066,826
1.30 English Language Learning	300,053	68,142	368,195	2,090	370,285	360,831
1.31 Indigenous Education	1,567,948	383,221	1,951,169	18,050	1,969,219	1,859,895
1.41 School Administration	3,582,092	767,033	4,349,125	252,382	4,601,507	4,260,266
1.60 Summer School	174,273		174,273	7,187	181,460	181,460
1.62 International and Out of Province Students	246,809	54,058	300,867	36,633	337,500	390,000
Total Function 1	37,893,404	8,327,579	46,220,983	1,944,169	48,165,152	48,361,622
4 District Administration						
4.11 Educational Administration	654,394	156,581	810,975	100,240	911,215	856,186
4.40 School District Governance	99,000	5,991	104,991	108,133	213,124	208,096
4.41 Business Administration	1,020,272	287,216	1,307,488	470,387	1,777,875	1,479,740
Total Function 4	1,773,666	449,788	2,223,454	678,760	2,902,214	2,544,022
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	196,083	47,072	243,155	158,967	402,122	341,318
5.50 Maintenance Operations	3,702,423	922,185	4,624,608	899,095	5,523,703	5,654,789
5.52 Maintenance of Grounds	361,272	87,110	448,382	248,110	696,492	416,585
5.56 Utilities	-		-	1,473,741	1,473,741	1,573,741
Total Function 5	4,259,778	1,056,367	5,316,145	2,779,913	8,096,058	7,986,433
7 Transportation and Housing						
7.70 Student Transportation	780,882	204,764	985,646	453,897	1,439,543	1,297,563
7.73 Housing	-		-	60,000	60,000	60,000
Total Function 7	780,882	204,764	985,646	513,897	1,499,543	1,357,563
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	44,707,730	10,038,498	54,746,228	5,916,739	60,662,967	60,249,640

School District No. 72 (Campbell River)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022	2021
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,939,329	5,062,362
Other Revenue	2,108,066	2,461,241
Investment Income	1,332	5,900
Total Revenue	<u>7,048,727</u>	<u>7,529,503</u>
Expenses		
Instruction	6,732,858	7,211,634
Operations and Maintenance	263,128	265,128
Transportation and Housing	52,741	52,741
Total Expense	<u>7,048,727</u>	<u>7,529,503</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, 2022

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			31,977	155,595	627,701				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	263,128	205,810				128,000	29,400	190,901	551,048
Other					1,980,000				
Investment Income		100	400	2,356					436
	263,128	205,910	400	2,356	1,980,000	128,000	29,400	190,901	551,484
Less: Allocated to Revenue	263,128	205,910	10,000	25,325	1,980,000	128,000	29,400	190,901	551,484
Deferred Revenue, end of year	-	-	22,377	132,626	627,701	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	263,128	205,810	10,000			128,000	29,400	190,901	551,048
Other Revenue				25,325	1,980,000				
Investment Income		100							436
	263,128	205,910	10,000	25,325	1,980,000	128,000	29,400	190,901	551,484
Expenses									
Salaries									
Teachers								72,000	
Educational Assistants		156,516				97,280			312,669
Support Staff									
Other Professionals									
	-	156,516	-	-	-	97,280	-	72,000	312,669
Employee Benefits		49,394				30,720		21,600	83,542
Services and Supplies	263,128		10,000	25,325	1,980,000		29,400	97,301	155,273
	263,128	205,910	10,000	25,325	1,980,000	128,000	29,400	190,901	551,484
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Oasis PRP	Headstart PRP	Provincial Literacy	Van Foundation KELP	District Trust Funds	First Nation Student Transportation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			25,880	29,706	51,912	69,579	57,075		1,049,425
Add: Restricted Grants									
Provincial Grants - Ministry of Education	291,660	2,932,241	171,734	165,407					4,929,329
Other							50,000	52,741	2,082,741
Investment Income					648	880	796		5,616
	291,660	2,932,241	171,734	165,407	648	880	50,796	52,741	7,017,686
Less: Allocated to Revenue	291,660	2,932,241	171,734	165,407	-	-	50,796	52,741	7,048,727
Deferred Revenue, end of year	-	-	25,880	29,706	52,560	70,459	57,075	-	1,018,384
Revenues									
Provincial Grants - Ministry of Education	291,660	2,932,241	171,734	165,407					4,939,329
Other Revenue							50,000	52,741	2,108,066
Investment Income							796		1,332
	291,660	2,932,241	171,734	165,407	-	-	50,796	52,741	7,048,727
Expenses									
Salaries									
Teachers		2,228,503	107,418	102,966					2,510,887
Educational Assistants									566,465
Support Staff	50,000		2,350	2,350				33,000	87,700
Other Professionals	171,662		7,662	7,662					186,986
	221,662	2,228,503	117,430	112,978	-	-	-	33,000	3,352,038
Employee Benefits	69,998	703,738	37,083	35,677				9,241	1,040,993
Services and Supplies			17,221	16,752			50,796	10,500	2,655,696
	291,660	2,932,241	171,734	165,407	-	-	50,796	52,741	7,048,727
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	421,170		421,170	464,880
Investment Income		5,000	5,000	10,000
Amortization of Deferred Capital Revenue	3,042,038		3,042,038	3,001,692
Total Revenue	3,463,208	5,000	3,468,208	3,476,572
Expenses				
Operations and Maintenance	421,170		421,170	464,880
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,124,383		4,124,383	3,990,371
Transportation and Housing	157,915		157,915	161,970
Debt Services				
Capital Lease Interest		531	531	3,021
Total Expense	4,703,468	531	4,703,999	4,620,242
Net Revenue (Expense)	(1,240,260)	4,469	(1,235,791)	(1,143,670)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	350,000		350,000	350,000
Local Capital		250,000	250,000	250,000
Capital Lease Payment		19,778	19,778	22,833
Total Net Transfers	350,000	269,778	619,778	622,833
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	250,000	(250,000)	-	
Principal Payment				
Capital Lease	19,247	(19,247)	-	
Total Other Adjustments to Fund Balances	269,247	(269,247)	-	
Budgeted Surplus (Deficit), for the year	(621,013)	5,000	(616,013)	(520,837)