

Annual Budget

School District No. 72 (Campbell River)

June 30, 2024

School District No. 72 (Campbell River)

June 30, 2024

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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 2023/2024 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. The Board has complied with the provisions of the Act, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$86,644,999 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 30 DAY OF May, 2023;

READ A SECOND TIME THE 30 DAY OF May, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 30 DAY OF May, 2023;



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 2023/2024, adopted by the Board the 30 DAY OF May, 2023.

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, 2024

	2024 Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,650,000	5,586,000
Adult	-	6,000
Other	90,875	77,375
Total Ministry Operating Grant Funded FTE's	5,740,875	5,669,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	75,205,552	65,426,256
Other		70,791
Tuition	972,000	877,500
Other Revenue	5,395,517	4,872,176
Rentals and Leases	163,000	134,000
Investment Income	365,800	100,800
Amortization of Deferred Capital Revenue	3,390,503	3,211,964
Total Revenue	85,492,372	74,693,487
Expenses		
Instruction	66,380,940	57,207,120
District Administration	3,134,390	2,774,114
Operations and Maintenance	14,564,560	13,614,007
Transportation and Housing	2,095,109	1,868,171
Total Expense	86,174,999	75,463,412
Net Revenue (Expense)	(682,627)	(769,925)
Budgeted Allocation (Retirement) of Surplus (Deficit)	100,000	150,000
Budgeted Surplus (Deficit), for the year	(582,627)	(619,925)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(582,627)	(619,925)
Budgeted Surplus (Deficit), for the year	(582,627)	(619,925)

School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	71,321,383	62,357,308
Operating - Tangible Capital Assets Purchased	270,000	270,000
Special Purpose Funds - Total Expense	9,102,241	7,589,897
Capital Fund - Total Expense	5,751,375	5,516,207
Capital Fund - Tangible Capital Assets Purchased from Local Capital	200,000	200,000
Total Budget Bylaw Amount	86,644,999	75,933,412

Approved by the Board

Originally signed by the
Board Chair

May 30, 2023

Signature of the Chairperson of the Board of Education

Date Signed

Originally signed by the
Superintendent

May 30, 2023

Signature of the Superintendent

Date Signed

Originally signed by the
Secretary-Treasurer

May 31, 2023

Signature of the Secretary Treasurer

Date Signed

School District No. 72 (Campbell River)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Annual Budget \$
Surplus (Deficit) for the year	(682,627)	(769,925)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(270,000)	(270,000)
From Local Capital	(200,000)	(200,000)
From Deferred Capital Revenue	(5,651,389)	(2,070,683)
Total Acquisition of Tangible Capital Assets	(6,121,389)	(2,540,683)
Amortization of Tangible Capital Assets	4,448,130	4,306,889
Total Effect of change in Tangible Capital Assets	(1,673,259)	1,766,206
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,355,886)	996,281

School District No. 72 (Campbell River)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	67,076,191	59,065,983
Tuition	972,000	877,500
Other Revenue	3,120,192	2,504,825
Rentals and Leases	163,000	134,000
Investment Income	360,000	95,000
Total Revenue	71,691,383	62,677,308
Expenses		
Instruction	57,633,445	49,926,677
District Administration	3,134,390	2,774,114
Operations and Maintenance	8,924,368	8,158,487
Transportation and Housing	1,629,180	1,498,030
Total Expense	71,321,383	62,357,308
Net Revenue (Expense)	370,000	320,000
Budgeted Prior Year Surplus Appropriation	100,000	150,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(270,000)	(270,000)
Local Capital	(200,000)	(200,000)
Total Net Transfers	(470,000)	(470,000)
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, 2024

	2024 Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	68,681,969	60,647,353
ISC/LEA Recovery	(2,078,448)	(2,046,112)
Other Ministry of Education and Child Care Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	629	2,442
Student Transportation Fund	316,860	316,860
Support Staff Benefits Grant	63,499	61,931
Early Learning Framework (ELF) Implementation	792	
Foundation Skills Assessment	8,187	8,187
Equity Scan	7,381	
Total Provincial Grants - Ministry of Education and Child Care	67,076,191	59,065,983
Tuition		
International and Out of Province Students	972,000	877,500
Total Tuition	972,000	877,500
Other Revenues		
Other School District/Education Authorities	487,518	380,587
Funding from First Nations	2,078,448	2,046,112
Miscellaneous		
Contract Services - Learning Support Services	71,626	71,626
Miscellaneous Revenue/Transcripts	6,500	6,500
Childcare Revenue	476,100	
Total Other Revenue	3,120,192	2,504,825
Rentals and Leases	163,000	134,000
Investment Income	360,000	95,000
Total Operating Revenue	71,691,383	62,677,308

School District No. 72 (Campbell River)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	30,805,954	26,892,953
Principals and Vice Principals	4,414,874	4,112,672
Educational Assistants	6,907,973	5,348,887
Support Staff	7,400,110	6,555,198
Other Professionals	1,870,007	1,526,116
Substitutes	1,596,944	1,543,744
Total Salaries	52,995,862	45,979,570
Employee Benefits	11,458,076	9,843,810
Total Salaries and Benefits	64,453,938	55,823,380
Services and Supplies		
Services	1,929,674	1,937,455
Student Transportation	25,153	47,451
Professional Development and Travel	944,730	746,712
Rentals and Leases	72,700	69,700
Dues and Fees	60,900	60,900
Insurance	164,488	138,000
Supplies	2,176,845	2,130,805
Utilities	1,492,955	1,402,905
Total Services and Supplies	6,867,445	6,533,928
Total Operating Expense	71,321,383	62,357,308

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

Schedule 2C

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
I Instruction							
1.02 Regular Instruction	22,938,137	852,080	101,369	673,438	27,526	1,571,744	26,164,294
1.07 Library Services	888,248			140,424			1,028,672
1.08 Counselling	1,316,222			24,931			1,341,153
1.10 Special Education	4,226,646	380,746	5,538,402	83,411		10,000	10,239,205
1.20 Early Learning and Child Care			389,712				389,712
1.30 English Language Learning	374,702						374,702
1.31 Indigenous Education	617,226	158,188	861,696	50,763		12,000	1,699,873
1.41 School Administration		2,998,860		640,377			3,639,237
1.60 Summer School	163,433		16,794	16,608			196,835
1.62 International and Out of Province Students	281,340			57,385	105,089		443,814
Total Function 1	30,805,954	4,389,874	6,907,973	1,687,337	132,615	1,593,744	45,517,497
4 District Administration							
4.11 Educational Administration				93,644	601,803		695,447
4.20 Early Learning and Child Care		25,000					25,000
4.40 School District Governance					102,212		102,212
4.41 Business Administration				338,607	730,359	3,200	1,072,166
Total Function 4	-	25,000	-	432,251	1,434,374	3,200	1,894,825
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				48,374	89,678		138,052
5.50 Maintenance Operations				4,027,882	168,508		4,196,390
5.52 Maintenance of Grounds				369,346			369,346
5.56 Utilities							-
Total Function 5	-	-	-	4,445,602	258,186	-	4,703,788
7 Transportation and Housing							
7.70 Student Transportation				834,920	44,832		879,752
7.73 Housing							-
Total Function 7	-	-	-	834,920	44,832	-	879,752
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	30,805,954	4,414,874	6,907,973	7,400,110	1,870,007	1,596,944	52,995,862

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	26,164,294	5,172,358	31,336,652	1,463,435	32,800,087	29,350,879
1.07 Library Services	1,028,672	231,842	1,260,514	221,161	1,481,675	1,428,628
1.08 Counselling	1,341,153	299,978	1,641,131		1,641,131	1,294,370
1.10 Special Education	10,239,205	2,489,348	12,728,553	149,812	12,878,365	10,244,951
1.20 Early Learning and Child Care	389,712	81,840	471,552	4,548	476,100	
1.30 English Language Learning	374,702	86,477	461,179	1,600	462,779	421,418
1.31 Indigenous Education	1,699,873	444,895	2,144,768		2,144,768	1,956,250
1.41 School Administration	3,639,237	744,133	4,383,370	194,377	4,577,747	4,283,037
1.60 Summer School	196,835		196,835	1,958	198,793	131,244
1.62 International and Out of Province Students	443,814	96,188	540,002	431,998	972,000	815,900
Total Function 1	45,517,497	9,647,059	55,164,556	2,468,889	57,633,445	49,926,677
4 District Administration						
4.11 Educational Administration	695,447	152,190	847,637	86,401	934,038	817,437
4.20 Early Learning and Child Care	25,000	5,000	30,000		30,000	
4.40 School District Governance	102,212	6,617	108,829	108,133	216,962	253,461
4.41 Business Administration	1,072,166	299,059	1,371,225	582,165	1,953,390	1,703,216
Total Function 4	1,894,825	462,866	2,357,691	776,699	3,134,390	2,774,114
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	138,052	41,686	179,738	137,397	317,135	188,588
5.50 Maintenance Operations	4,196,390	1,003,694	5,200,084	1,314,552	6,514,636	5,957,637
5.52 Maintenance of Grounds	369,346	84,346	453,692	139,500	593,192	552,857
5.56 Utilities	-		-	1,499,405	1,499,405	1,459,405
Total Function 5	4,703,788	1,129,726	5,833,514	3,090,854	8,924,368	8,158,487
7 Transportation and Housing						
7.70 Student Transportation	879,752	218,425	1,098,177	481,003	1,579,180	1,448,030
7.73 Housing	-		-	50,000	50,000	50,000
Total Function 7	879,752	218,425	1,098,177	531,003	1,629,180	1,498,030
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	52,995,862	11,458,076	64,453,938	6,867,445	71,321,383	62,357,308

School District No. 72 (Campbell River)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	6,826,116	5,150,955
Other		70,791
Other Revenue	2,275,325	2,367,351
Investment Income	800	800
Total Revenue	9,102,241	7,589,897
Expenses		
Instruction	8,747,495	7,280,443
Operations and Maintenance	263,177	263,177
Transportation and Housing	91,569	46,277
Total Expense	9,102,241	7,589,897
Budgeted Surplus (Deficit), for the year	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

	Annual Facility Grant \$	Learning Improvement Fund \$	Scholarships and Bursaries \$	School Generated Funds \$	Strong Start \$	Ready, Set, Learn	OLEP \$	CommunityLINK \$	Classroom Enhancement Fund - Overhead \$
Deferred Revenue, beginning of year			123,389	508,997					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	263,177	256,837			128,000	31,850	452,175	590,612	319,209
Other			8,000	2,000,000					
Investment Income			800						
	263,177	256,837	8,800	2,000,000	128,000	31,850	452,175	590,612	319,209
Less: Allocated to Revenue	263,177	256,837	26,125	2,250,000	128,000	31,850	452,175	590,612	319,209
Deferred Revenue, end of year	-	-	106,064	258,997	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	263,177	256,837			128,000	31,850	452,175	590,612	319,209
Other Revenue			25,325	2,250,000					
Investment Income			800						
	263,177	256,837	26,125	2,250,000	128,000	31,850	452,175	590,612	319,209
Expenses									
Salaries									
Teachers							200,000		
Principals and Vice Principals							60,000		
Educational Assistants		207,127			78,530	26,541		425,867	
Support Staff							15,000		66,502
Other Professionals									199,506
Substitutes							40,000		
	-	207,127	-	-	78,530	26,541	315,000	425,867	266,008
Employee Benefits		49,710			23,121	5,309	51,670	84,973	53,201
Services and Supplies	263,177		26,125	2,250,000	26,349		85,505	79,772	
	263,177	256,837	26,125	2,250,000	128,000	31,850	452,175	590,612	319,209
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

Schedule 3A

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	ECL Early Care & Learning	Feeding Futures Fund	PRP Oasis and Headstart	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		91,569						723,955
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	3,595,556		52,000	11,250	130,000	709,927	193,954	6,734,547
Other								2,008,000
Investment Income								800
	3,595,556	-	52,000	11,250	130,000	709,927	193,954	8,743,347
Less: Allocated to Revenue	3,595,556	91,569	52,000	11,250	130,000	709,927	193,954	9,102,241
Deferred Revenue, end of year	-	-	-	-	-	-	-	365,061
Revenues								
Provincial Grants - Ministry of Education and Child Care	3,595,556	91,569	52,000	11,250	130,000	709,927	193,954	6,826,116
Other Revenue								2,275,325
Investment Income								800
	3,595,556	91,569	52,000	11,250	130,000	709,927	193,954	9,102,241
Expenses								
Salaries								
Teachers	2,996,297		43,333	9,375			106,772	3,355,777
Principals and Vice Principals					105,000		21,354	186,354
Educational Assistants								738,065
Support Staff							4,581	86,083
Other Professionals								199,506
Substitutes							3,512	43,512
	2,996,297	-	43,333	9,375	105,000	-	136,219	4,609,297
Employee Benefits	599,259	91,569	8,667	1,875	25,000		27,868	1,022,222
Services and Supplies						709,927	29,867	3,470,722
	3,595,556	91,569	52,000	11,250	130,000	709,927	193,954	9,102,241
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	1,303,245		1,303,245	1,209,318
Investment Income		5,000	5,000	5,000
Amortization of Deferred Capital Revenue	3,390,503		3,390,503	3,211,964
Total Revenue	4,693,748	5,000	4,698,748	4,426,282
Expenses				
Operations and Maintenance	1,303,245		1,303,245	1,209,318
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,073,770		4,073,770	3,983,025
Transportation and Housing	374,360		374,360	323,864
Total Expense	5,751,375	-	5,751,375	5,516,207
Net Revenue (Expense)	(1,057,627)	5,000	(1,052,627)	(1,089,925)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	270,000		270,000	270,000
Local Capital		200,000	200,000	200,000
Total Net Transfers	270,000	200,000	470,000	470,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	200,000	(200,000)	-	
Total Other Adjustments to Fund Balances	200,000	(200,000)	-	
Budgeted Surplus (Deficit), for the year	(587,627)	5,000	(582,627)	(619,925)