

SD72 2022/23 Budget Worksheet

As at May 13, 2022		Amount
Operating Surplus 2022/23 Preliminary Budget		(1,904,751)
	Adjustments	173,400
		(2,078,151)
Proposals		FTE Recommended
Reductions		
Benefit Holiday		(350,000) <i>One time</i>
Executive Assistant to Superintendent	-1.00	(80,000)
Strategic Priorities (District)		(150,000)
Learning Resources (District)		(50,000)
Education Centre Supplies		(50,000)
Education Centre Administrative Assistant	-1.00	(40,000)
Technology equipment budget		(55,000)
Manager of Operation's salary offset by childcare grant		(150,000) <i>One time</i>
Strategic Priority - Literacy Focus		197,000
Literacy coordinator	-1.00	(110,000)
Adolescent Literacy Coordinator	-1.00	(110,000)
Mentorship Coordinator	-0.50	(55,000)
Technology Coordinator		-
District Librarian	-0.40	(44,000)
Healthy Schools Coordinator		-
District French Coordinator	-0.50	(55,000)
Opportunities and Options Coordinator	-0.86	(94,600)
Literacy Leads (elementary)	-0.90	(99,000)
Non-replacement of Admin absence (middle/secondary schools)		(20,000)
TIST at Secondary .14 each secondary	-0.28	(30,800)
Administrator meetings to be moved afterschool		(15,000)
School Based Furniture and Equipment		(50,000)
Transportation Grant		(270,000)
School Supplies		(100,000)
Additions		
Rental and Lease increase		10,000
Project Management - new funds childcare construction		50,000 <i>One time</i>
Mental health - new funds for Healthy Schools Coordinator		86,751
International Program - Use surplus		150,000
		0

Annual Budget

School District No. 72 (Campbell River)

June 30, 2023

School District No. 72 (Campbell River)

June 30, 2023

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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 2022/2023 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 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$75,933,412 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE _____ DAY OF _____, 2022;

READ A SECOND TIME THE _____ DAY OF _____, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2022;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Annual Budget Bylaw 2022/2023, adopted by the Board the _____ DAY OF _____, 2022.

Secretary Treasurer

School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023	2022
	Annual Budget	Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,586,000	5,491,500
Adult	6,000	17,500
Other	77,375	60,625
Total Ministry Operating Grant Funded FTE's	5,669,375	5,569,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	65,426,256	62,871,887
Other	70,791	
Tuition	877,500	337,500
Other Revenue	4,872,176	4,613,237
Rentals and Leases	134,000	124,000
Investment Income	100,800	131,018
Amortization of Deferred Capital Revenue	3,211,964	3,042,038
Total Revenue	74,693,487	71,119,680
Expenses		
Instruction	57,207,120	54,898,010
District Administration	2,774,114	2,902,214
Operations and Maintenance	13,614,007	12,904,739
Transportation and Housing	1,868,171	1,710,199
Debt Services		531
Total Expense	75,463,412	72,415,693
Net Revenue (Expense)	(769,925)	(1,296,013)
Budgeted Allocation (Retirement) of Surplus (Deficit)	150,000	680,000
Budgeted Surplus (Deficit), for the year	(619,925)	(616,013)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(619,925)	(616,013)
Budgeted Surplus (Deficit), for the year	(619,925)	(616,013)

School District No. 72 (Campbell River)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	62,357,308	60,662,967
Operating - Tangible Capital Assets Purchased	270,000	350,000
Special Purpose Funds - Total Expense	7,589,897	7,048,727
Capital Fund - Total Expense	5,516,207	4,703,999
Capital Fund - Tangible Capital Assets Purchased from Local Capital	200,000	250,000
Total Budget Bylaw Amount	75,933,412	73,015,693

Approved by the Board

Signature _____ Date _____
Signature _____ Date _____
Signature _____ Date _____

DRAFT

School District No. 72 (Campbell River)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023	2022
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(769,925)</u>	<u>(1,296,013)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(270,000)	(350,000)
From Local Capital	(200,000)	(250,000)
From Deferred Capital Revenue	<u>(2,070,683)</u>	<u>(1,923,344)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,540,683)</u>	<u>(2,523,344)</u>
Amortization of Tangible Capital Assets	<u>4,306,889</u>	<u>4,282,298</u>
Total Effect of change in Tangible Capital Assets	<u>1,766,206</u>	<u>1,758,954</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>996,281</u></u>	<u><u>462,941</u></u>

School District No. 72 (Campbell River)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023	2022
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	59,065,983	57,511,388
Tuition	877,500	337,500
Other Revenue	2,504,825	2,505,171
Rentals and Leases	134,000	124,000
Investment Income	95,000	124,686
Total Revenue	62,677,308	60,602,745
Expenses		
Instruction	49,926,677	48,165,152
District Administration	2,774,114	2,902,214
Operations and Maintenance	8,158,487	8,096,058
Transportation and Housing	1,498,030	1,499,543
Total Expense	62,357,308	60,662,967
Net Revenue (Expense)	320,000	(60,222)
Budgeted Prior Year Surplus Appropriation	150,000	680,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(270,000)	(350,000)
Local Capital	(200,000)	(250,000)
Other		(19,778)
Total Net Transfers	(470,000)	(619,778)
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, 2023

	2023	2022
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	60,647,353	59,111,745
ISC/LEA Recovery	(2,046,112)	(2,071,945)
Other Ministry of Education Grants		
Pay Equity	75,322	75,322
Funding for Graduated Adults	2,442	10,551
Student Transportation Fund	316,860	316,860
Support Staff Benefits Grant	61,931	60,668
Foundation Skills Assessment	8,187	8,187
Total Provincial Grants - Ministry of Education	<u>59,065,983</u>	<u>57,511,388</u>
Tuition		
International and Out of Province Students	877,500	337,500
Total Tuition	<u>877,500</u>	<u>337,500</u>
Other Revenues		
Other School District/Education Authorities	380,587	355,100
Funding from First Nations	2,046,112	2,071,945
Miscellaneous		
Contract Services - Learning Support Services	71,626	71,626
Miscellaneous Revenue/Transcripts	6,500	6,500
Total Other Revenue	<u>2,504,825</u>	<u>2,505,171</u>
Rentals and Leases	<u>134,000</u>	124,000
Investment Income	<u>95,000</u>	124,686
Total Operating Revenue	<u><u>62,677,308</u></u>	<u>60,602,745</u>

School District No. 72 (Campbell River)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023	2022
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	26,892,953	25,714,025
Principals and Vice Principals	4,112,672	4,330,960
Educational Assistants	5,348,887	5,245,908
Support Staff	6,555,198	6,616,917
Other Professionals	1,526,116	1,773,725
Substitutes	1,543,744	1,026,195
Total Salaries	45,979,570	44,707,730
Employee Benefits	9,843,810	10,038,498
Total Salaries and Benefits	55,823,380	54,746,228
Services and Supplies		
Services	1,937,455	1,039,620
Student Transportation	47,451	57,050
Professional Development and Travel	746,712	710,339
Rentals and Leases	69,700	79,435
Dues and Fees	60,900	54,381
Insurance	138,000	173,581
Supplies	2,130,805	2,153,432
Utilities	1,402,905	1,648,901
Total Services and Supplies	6,533,928	5,916,739
Total Operating Expense	62,357,308	60,662,967

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	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	20,139,209	873,619	95,715	596,703	23,898	1,521,744	23,250,888
1.03 Career Programs							-
1.07 Library Services	833,452			107,677			941,129
1.08 Counselling	1,040,432			21,638			1,062,070
1.10 Special Education	3,530,276	315,794	4,484,445	45,660		10,000	8,386,175
1.30 English Language Learning	346,229						346,229
1.31 Indigenous Education	574,191	144,024	766,052	45,660		12,000	1,541,927
1.41 School Administration		2,779,235		575,468			3,354,703
1.60 Summer School	117,355		2,675	7,496			127,526
1.62 International and Out of Province Students	311,809			45,660	95,592		453,061
Total Function 1	26,892,953	4,112,672	5,348,887	1,445,962	119,490	1,543,744	39,463,708
4 District Administration							
4.11 Educational Administration				78,274	517,952		596,226
4.40 School District Governance					99,140		99,140
4.41 Business Administration				295,840	641,938		937,778
Total Function 4	-	-	-	374,114	1,259,030	-	1,633,144
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				53,584			53,584
5.50 Maintenance Operations				3,594,091	147,596		3,741,687
5.52 Maintenance of Grounds				331,677			331,677
5.56 Utilities							-
Total Function 5	-	-	-	3,979,352	147,596	-	4,126,948
7 Transportation and Housing							
7.70 Student Transportation				755,770			755,770
7.73 Housing							-
Total Function 7	-	-	-	755,770	-	-	755,770
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	26,892,953	4,112,672	5,348,887	6,555,198	1,526,116	1,543,744	45,979,570

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	23,250,888	4,837,371	28,088,259	1,262,620	29,350,879	27,567,447
1.03 Career Programs	-		-		-	34,690
1.07 Library Services	941,129	212,667	1,153,796	274,832	1,428,628	1,639,702
1.08 Counselling	1,062,070	232,300	1,294,370		1,294,370	1,393,497
1.10 Special Education	8,386,175	1,708,964	10,095,139	149,812	10,244,951	10,069,845
1.30 English Language Learning	346,229	75,189	421,418		421,418	370,285
1.31 Indigenous Education	1,541,927	380,824	1,922,751	33,499	1,956,250	1,969,219
1.41 School Administration	3,354,703	693,207	4,047,910	235,127	4,283,037	4,601,507
1.60 Summer School	127,526		127,526	3,718	131,244	181,460
1.62 International and Out of Province Students	453,061	102,224	555,285	260,615	815,900	337,500
Total Function 1	39,463,708	8,242,746	47,706,454	2,220,223	49,926,677	48,165,152
4 District Administration						
4.11 Educational Administration	596,226	134,810	731,036	86,401	817,437	911,215
4.40 School District Governance	99,140	6,188	105,328	148,133	253,461	213,124
4.41 Business Administration	937,778	265,577	1,203,355	499,861	1,703,216	1,777,875
Total Function 4	1,633,144	406,575	2,039,719	734,395	2,774,114	2,902,214
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	53,584	24,302	77,886	110,702	188,588	402,122
5.50 Maintenance Operations	3,741,687	899,548	4,641,235	1,316,402	5,957,637	5,523,703
5.52 Maintenance of Grounds	331,677	81,680	413,357	139,500	552,857	696,492
5.56 Utilities	-		-	1,459,405	1,459,405	1,473,741
Total Function 5	4,126,948	1,005,530	5,132,478	3,026,009	8,158,487	8,096,058
7 Transportation and Housing						
7.70 Student Transportation	755,770	188,959	944,729	503,301	1,448,030	1,439,543
7.73 Housing	-		-	50,000	50,000	60,000
Total Function 7	755,770	188,959	944,729	553,301	1,498,030	1,499,543
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	45,979,570	9,843,810	55,823,380	6,533,928	62,357,308	60,662,967

School District No. 72 (Campbell River)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023	2022
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,150,955	4,939,329
Other	70,791	
Other Revenue	2,367,351	2,108,066
Investment Income	800	1,332
Total Revenue	7,589,897	7,048,727
Expenses		
Instruction	7,280,443	6,732,858
Operations and Maintenance	263,177	263,128
Transportation and Housing	46,277	52,741
Total Expense	7,589,897	7,048,727
Budgeted Surplus (Deficit), for the year	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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			141,005	723,464					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	263,177	206,429			128,000	29,400	151,175	551,048	291,660
Other			8,000	2,000,000					
Investment Income			800						
	263,177	206,429	8,800	2,000,000	128,000	29,400	151,175	551,048	291,660
Less: Allocated to Revenue	263,177	206,429	26,125	2,250,000	128,000	29,400	151,175	551,048	291,660
Deferred Revenue, end of year	-	-	123,680	473,464	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	263,177	206,429			128,000	29,400	151,175	551,048	291,660
Provincial Grants - Other									
Other Revenue			25,325	2,250,000					
Investment Income			800						
	263,177	206,429	26,125	2,250,000	128,000	29,400	151,175	551,048	291,660
Expenses									
Salaries									
Teachers									
Principals and Vice Principals							54,680		
Educational Assistants		166,475						333,514	
Support Staff					72,931				40,323
Other Professionals									194,887
Substitutes									
	-	166,475	-	-	72,931	-	54,680	333,514	235,210
Employee Benefits		39,954			36,596		10,990	88,408	56,450
Services and Supplies	263,177		26,125	2,250,000	18,473	29,400	85,505	129,126	
	263,177	206,429	26,125	2,250,000	128,000	29,400	151,175	551,048	291,660
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Oasis PRP	Headstart PRP	Provincial Literacy	District Trust Funds	Van Foundation KELP Grant	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		46,277			52,815	52,631	70,791	1,086,983
Add: Restricted Grants								
Provincial Grants - Ministry of Education	3,251,249		87,060	87,060				5,046,258
Other						45,000		2,053,000
Investment Income								800
	3,251,249	-	87,060	87,060	-	45,000	-	7,100,058
Less: Allocated to Revenue	3,251,249	46,277	87,060	87,060	52,815	97,631	70,791	7,589,897
Deferred Revenue, end of year	-	-	-	-	-	-	-	597,144
Revenues								
Provincial Grants - Ministry of Education	3,251,249	46,277	87,060	87,060	52,815	5,605		5,150,955
Provincial Grants - Other							70,791	70,791
Other Revenue						92,026		2,367,351
Investment Income								800
	3,251,249	46,277	87,060	87,060	52,815	97,631	70,791	7,589,897
Expenses								
Salaries								
Teachers	2,621,975		58,558	58,558		13,761		2,752,852
Principals and Vice Principals			7,201	7,201				69,082
Educational Assistants								499,989
Support Staff			2,164	2,164				117,582
Other Professionals								194,887
Substitutes			1,693	1,693				3,386
	2,621,975	-	69,616	69,616	-	13,761	-	3,637,778
Employee Benefits	629,274		10,447	10,447		2,873		885,439
Services and Supplies		46,277	6,997	6,997	52,815	80,997	70,791	3,066,680
	3,251,249	46,277	87,060	87,060	52,815	97,631	70,791	7,589,897
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,209,318		1,209,318	421,170
Investment Income		5,000	5,000	5,000
Amortization of Deferred Capital Revenue	3,211,964		3,211,964	3,042,038
Total Revenue	4,421,282	5,000	4,426,282	3,468,208
Expenses				
Operations and Maintenance	1,209,318		1,209,318	421,170
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,983,025		3,983,025	4,124,383
Transportation and Housing	323,864		323,864	157,915
Debt Services				
Capital Lease Interest			-	531
Total Expense	5,516,207	-	5,516,207	4,703,999
Net Revenue (Expense)	(1,094,925)	5,000	(1,089,925)	(1,235,791)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	270,000		270,000	350,000
Local Capital		200,000	200,000	250,000
Capital Lease Payment			-	19,778
Total Net Transfers	270,000	200,000	470,000	619,778
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	(624,925)	5,000	(619,925)	(616,013)