

Annual Budget

School District No. 72 (Campbell River)

June 30, 2013

School District No. 72 (Campbell River)

June 30, 2013

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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 2012/2013 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 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$57,958,074 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 15th DAY OF MAY, 2012;

READ A SECOND TIME THE 15th DAY OF MAY, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF MAY, 2012;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Annual Budget Bylaw 2012/2013, adopted by the Board the 15th DAY OF MAY, 2012.

Secretary Treasurer

School District No. 72 (Campbell River)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,211,750	5,291,625
Adult	25,125	31,375
Other	51,000	
Total Ministry Operating Grant Funded FTE's	<u>5,287,875</u>	<u>5,323,000</u>
Revenue	\$	\$
Provincial Grants		
Ministry of Education	49,713,710	47,854,543
Tuition	192,000	136,000
Other Revenue	4,315,012	2,272,934
Rentals and Leases	140,000	185,000
Investment Income	40,000	40,000
Amortization of Deferred Capital Revenue	2,621,646	
Total Revenue	<u>57,022,368</u>	<u>50,488,477</u>
Expense		
Instruction	43,203,065	40,050,834
District Administration	2,054,152	2,004,779
Operations and Maintenance	8,248,914	7,324,538
Transportation and Housing	1,125,463	1,115,358
Amortization of Capital Assets	3,221,480	
Total Expense	<u>57,853,074</u>	<u>50,495,509</u>
Net Revenue (Expense)	<u>(830,706)</u>	<u>(7,032)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	165,872	192,032
Budgeted Transfers (to) from other funds (2012 only)		(185,000)
Budgeted Surplus (Deficit), for the year	<u>(664,834)</u>	<u>-</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(664,834)	
Budgeted Surplus (Deficit), for the year	<u>(664,834)</u>	<u>-</u>

School District No. 72 (Campbell River)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	49,752,449	50,495,509
Special Purpose Funds - Total Expense	4,125,558	
Capital Fund - Total Expense	3,975,067	
Capital Fund - Assets Purchased from Local Capital	105,000	
Local Capital and Other Transfers		185,000
Total Budget Bylaw Amount	<u>57,958,074</u>	<u>50,680,509</u>

Approved by the Board

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

School District No. 72 (Campbell River)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013
	<u>Annual Budget</u>
	\$
Surplus (Deficit) for the year	<u>(830,706)</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Local Capital	(105,000)
From Deferred Capital Revenue	<u>(548,871)</u>
Total Acquisition of Tangible Capital Assets	<u>(653,871)</u>
Amortization of Tangible Capital Assets	<u>3,221,480</u>
Total Effect of change in Tangible Capital Assets	<u>2,567,609</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>1,736,903</u></u>

School District No. 72 (Campbell River)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013	2012
	Annual Budget	Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	47,224,043	47,854,543
Tuition	192,000	136,000
Other Revenue	2,205,534	2,272,934
Rentals and Leases	140,000	185,000
Investment Income	40,000	40,000
Total Revenue	<u>49,801,577</u>	<u>50,488,477</u>
Expense		
Instruction	39,077,507	40,050,834
District Administration	2,054,152	2,004,779
Operations and Maintenance	7,495,327	7,324,538
Transportation and Housing	1,125,463	1,115,358
Total Expense	<u>49,752,449</u>	<u>50,495,509</u>
Net Revenue (Expense)	<u>49,128</u>	<u>(7,032)</u>
Budgeted Prior Year Surplus Appropriation	<u>165,872</u>	<u>192,032</u>
Net Transfers (to) from other funds		
Local Capital	(215,000)	(185,000)
Total Net Transfers	<u>(215,000)</u>	<u>(185,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 72 (Campbell River)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2013

	2013	2012
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,595,587	49,070,589
AANDC/LEA Recovery	(1,504,264)	(1,466,378)
Other Ministry of Education Grants		
Ready Set Learn		24,010
Pay Equity	75,322	75,322
OLEP		116,000
Carbon Tax Rebate	43,000	35,000
Education Guarantee	14,398	
Total Provincial Grants - Ministry of Education	<u>47,224,043</u>	<u>47,854,543</u>
Tuition		
Offshore Tuition Fees	192,000	136,000
Total Tuition	<u>192,000</u>	<u>136,000</u>
Other Revenue		
Other School District/Education Authorities	493,007	577,000
LEA/Direct Funding from First Nations	1,504,264	1,466,378
Miscellaneous		
BC Hydro - Power Smart Initiative	75,000	95,238
Contracted Services - Student Services	128,263	129,318
Misc/Revenue/Transcripts	5,000	5,000
Total Other Revenue	<u>2,205,534</u>	<u>2,272,934</u>
Rentals and Leases	<u>140,000</u>	<u>185,000</u>
Investment Income	<u>40,000</u>	<u>40,000</u>
Total Operating Revenue	<u><u>49,801,577</u></u>	<u><u>50,488,477</u></u>

School District No. 72 (Campbell River)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013	2012
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	21,015,171	21,496,238
Principals and Vice Principals	3,129,341	3,301,166
Educational Assistants	3,772,812	3,936,004
Support Staff	5,727,776	5,758,866
Other Professionals	1,196,893	1,086,102
Substitutes	1,051,569	1,077,883
Total Salaries	35,893,562	36,656,259
Employee Benefits	7,982,879	7,953,498
Total Salaries and Benefits	43,876,441	44,609,757
Services and Supplies		
Services	810,332	736,234
Student Transportation	27,050	41,100
Professional Development and Travel	507,773	529,557
Rentals and Leases	198,235	198,235
Dues and Fees	51,921	51,921
Insurance	156,000	125,000
Supplies	2,439,656	2,528,664
Utilities	1,685,041	1,675,041
Total Services and Supplies	5,876,008	5,885,752
Total Operating Expense	49,752,449	50,495,509

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	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	16,682,668	682,353	152,888	558,410	22,417	1,051,569	19,150,305
1.03 Career Programs							-
1.07 Library Services	498,956	92,427		130,689			722,072
1.08 Counselling	540,016			45,682			585,698
1.10 Special Education	2,559,506	114,110	3,213,987	38,575			5,926,178
1.30 English Language Learning	229,360						229,360
1.31 Aboriginal Education	325,385	57,055	405,937	26,117			814,494
1.41 School Administration		2,125,629		495,802			2,621,431
1.60 Summer School	76,245			5,000			81,245
1.62 Off Shore Students	103,035						103,035
Total Function 1	21,015,171	3,071,574	3,772,812	1,300,275	22,417	1,051,569	30,233,818
4 District Administration							
4.11 Educational Administration					317,517		317,517
4.40 School District Governance					73,415		73,415
4.41 Business Administration		57,767		375,191	433,747		866,705
Total Function 4	-	57,767	-	375,191	824,679	-	1,257,637
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				70,808	152,001		222,809
5.50 Maintenance Operations				3,074,563	163,898		3,238,461
5.52 Maintenance of Grounds				308,031			308,031
5.56 Utilities							-
Total Function 5	-	-	-	3,453,402	315,899	-	3,769,301
7 Transportation and Housing							
7.70 Student Transportation				598,908	33,898		632,806
7.73 Housing							-
Total Function 7	-	-	-	598,908	33,898	-	632,806
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,015,171	3,129,341	3,772,812	5,727,776	1,196,893	1,051,569	35,893,562

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,150,305	4,099,226	23,249,531	1,232,596	24,482,127	24,983,281
1.03 Career Programs	-		-	34,690	34,690	34,675
1.07 Library Services	722,072	166,245	888,317	224,839	1,113,156	1,204,573
1.08 Counselling	585,698	131,720	717,418		717,418	694,295
1.10 Special Education	5,926,178	1,467,355	7,393,533	113,050	7,506,583	7,836,466
1.30 English Language Learning	229,360	48,674	278,034	2,090	280,124	304,605
1.31 Aboriginal Education	814,494	197,491	1,011,985	264,015	1,276,000	1,223,801
1.41 School Administration	2,621,431	556,982	3,178,413	213,995	3,392,408	3,568,378
1.60 Summer School	81,245		81,245	1,755	83,000	66,755
1.62 Off Shore Students	103,035	23,044	126,079	65,922	192,001	134,005
Total Function 1	30,233,818	6,690,737	36,924,555	2,152,952	39,077,507	40,050,834
4 District Administration						
4.11 Educational Administration	317,517	68,866	386,383	103,512	489,895	485,929
4.40 School District Governance	73,415	3,634	77,049	103,133	180,182	208,508
4.41 Business Administration	866,705	188,294	1,054,999	329,076	1,384,075	1,310,342
Total Function 4	1,257,637	260,794	1,518,431	535,721	2,054,152	2,004,779
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	222,809	47,033	269,842	140,307	410,149	322,998
5.50 Maintenance Operations	3,238,461	750,255	3,988,716	955,599	4,944,315	4,924,576
5.52 Maintenance of Grounds	308,031	67,041	375,072	80,750	455,822	401,923
5.56 Utilities	-		-	1,685,041	1,685,041	1,675,041
Total Function 5	3,769,301	864,329	4,633,630	2,861,697	7,495,327	7,324,538
7 Transportation and Housing						
7.70 Student Transportation	632,806	167,019	799,825	280,838	1,080,663	1,070,558
7.73 Housing	-		-	44,800	44,800	44,800
Total Function 7	632,806	167,019	799,825	325,638	1,125,463	1,115,358
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,893,562	7,982,879	43,876,441	5,876,008	49,752,449	50,495,509

School District No. 72 (Campbell River)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

Schedule 3

	2013
	Annual Budget
	<u>\$</u>
Revenue	
Provincial Grants	
Ministry of Education	2,016,080
Other Revenue	<u>2,109,478</u>
Total Revenue	<u><u>4,125,558</u></u>
Expense	
Instruction	<u>4,125,558</u>
Total Expense	<u><u>4,125,558</u></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, 2013

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	8,013	48,115	900,000	7,515	56,000	15,000	12,517
Deferred Revenue, beginning of year, as restated	-	-	8,013	48,115	900,000	7,515	56,000	15,000	12,517
Add: Restricted Grants									
Provincial Grants - Ministry of Education	314,985	624,425		18,551		128,000	24,010	166,000	507,700
Other					1,970,000				
	314,985	624,425	-	18,551	1,970,000	128,000	24,010	166,000	507,700
Less: Allocated to Revenue	314,985	624,425	1,000	18,551		128,000	24,010	166,000	507,709
Deferred Revenue, end of year	-	-	7,013	48,115	2,870,000	7,515	56,000	15,000	12,508
Revenue									
Provincial Grants - Ministry of Education	314,985	624,425	1,000	18,551		128,000	24,010	166,000	507,709
Other Revenue					1,970,000				
	314,985	624,425	1,000	18,551	1,970,000	128,000	24,010	166,000	507,709
Expense									
Salaries									
Teachers		175,000						16,500	76,415
Principals and Vice Principals								24,000	
Educational Assistants		175,000							
Support Staff	119,808					99,620			227,451
Other Professionals									
	119,808	350,000	-	-	-	99,620	-	40,500	303,866
Employee Benefits	26,460	66,284				18,880		12,000	71,271
Services and Supplies	168,717	208,141	1,000	18,551	1,970,000	9,500	24,010	113,500	132,572
	314,985	624,425	1,000	18,551	1,970,000	128,000	24,010	166,000	507,709
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Oasis PRP	Headstart PRP	Drug and Alcohol VIHA	District Literacy Plan	Other District Deferred Revenue	District Scholarships	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			6,937	146,916	230,598	125,612	1,557,223
Deferred Revenue, beginning of year, as restated	-	-	6,937	146,916	230,598	125,612	1,557,223
Add: Restricted Grants							
Provincial Grants - Ministry of Education	115,700	115,700			20,000		2,035,071
Other			59,000			16,550	2,045,550
	115,700	115,700	59,000	-	20,000	16,550	4,080,621
Less: Allocated to Revenue	115,700	115,700	59,000	25,000	38,928	16,550	2,155,558
Deferred Revenue, end of year	-	-	6,937	121,916	211,670	125,612	3,482,286
Revenue							
Provincial Grants - Ministry of Education	115,700	115,700					2,016,080
Other Revenue			59,000	25,000	38,928	16,550	2,109,478
	115,700	115,700	59,000	25,000	38,928	16,550	4,125,558
Expense							
Salaries							
Teachers	76,500	76,500	47,000				467,915
Principals and Vice Principals							24,000
Educational Assistants							175,000
Support Staff							446,879
Other Professionals	15,000	15,000					30,000
	91,500	91,500	47,000	-	-	-	1,143,794
Employee Benefits	13,500	13,500	12,000				233,895
Services and Supplies	10,700	10,700		25,000	38,928	16,550	2,747,869
	115,700	115,700	59,000	25,000	38,928	16,550	4,125,558
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 72 (Campbell River)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Ministry of Education	473,587		473,587
Amortization of Deferred Capital Revenue	2,621,646		2,621,646
Total Revenue	3,095,233	-	3,095,233
Expense			
Operations and Maintenance	473,587	280,000	753,587
Amortization of Capital Assets	3,221,480		3,221,480
Total Expense	3,695,067	280,000	3,975,067
Net Revenue (Expense)	(599,834)	(280,000)	(879,834)
Net Transfers (to) from other funds			
Local Capital		215,000	215,000
Total Net Transfers	-	215,000	215,000
Other Adjustments to Fund Balances			
Capital Assets Purchased from Local Capital	105,000	(105,000)	-
Total Other Adjustments to Fund Balances	105,000	(105,000)	-
Budgeted Surplus (Deficit), for the year	(494,834)	(170,000)	(664,834)