

Annual Budget

School District No. 72 (Campbell River)

June 30, 2015

School District No. 72 (Campbell River)

June 30, 2015

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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 2014/2015 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

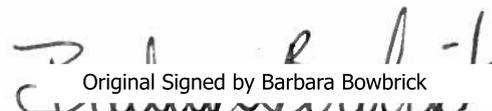
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 72 (Campbell River) Annual Budget Bylaw for fiscal year 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$57,755,349 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 20th DAY OF May, 2014;

READ A SECOND TIME THE 20th DAY OF May, 2014;

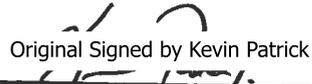
READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF May, 2014;

(Corporate Seal)


Original Signed by Barbara Bowbrick
Chairperson of the Board


Original Signed by Kevin Patrick
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 72 (Campbell River) Annual Budget Bylaw 2014/2015, adopted by the Board the 20th DAY OF May, 2014.


Original Signed by Kevin Patrick
Secretary Treasurer

School District No. 72 (Campbell River)

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	5,168.750	5,192.375
Adult	15.625	23.125
Other	59.750	55.375
Total Ministry Operating Grant Funded FTE's	5,244.125	5,270.875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	48,758,478	49,558,699
Tuition	300,630	259,000
Other Revenue	4,579,090	4,498,294
Rentals and Leases	195,000	135,000
Investment Income	100,000	60,000
Amortization of Deferred Capital Revenue	2,648,139	2,700,187
Total Revenue	56,581,337	57,211,180
Expenses		
Instruction	43,148,779	43,739,172
District Administration	2,048,325	2,049,275
Operations and Maintenance	11,022,335	10,901,849
Transportation and Housing	1,351,430	1,350,441
Total Expense	57,570,869	58,040,737
Net Revenue (Expense)	(989,532)	(829,557)
Budgeted Allocation (Retirement) of Surplus (Deficit)	567,708	392,600
Budgeted Surplus (Deficit), for the year	(421,824)	(436,957)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(421,824)	(436,957)
Budgeted Surplus (Deficit), for the year	(421,824)	(436,957)

School District No. 72 (Campbell River)

Annual Budget - Revenue and Expense
Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	49,353,271	49,736,262
Special Purpose Funds - Total Expense	4,477,156	4,495,313
Capital Fund - Total Expense	3,740,442	3,809,162
Capital Fund - Tangible Capital Assets Purchased from Local Capital	184,480	184,480
Total Budget Bylaw Amount	57,755,349	58,225,217

Approved by the Board

Original signed by Barbara Bowbrick May 20, 2014
 Signature of the Chairperson of the Board of Education Date Signed

Original signed by Tom Longridge May 20, 2014
 Signature of the Superintendent Date Signed

Original signed by Kevin Patrick May 20, 2014
 Signature of the Secretary Treasurer Date Signed

School District No. 72 (Campbell River)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(989,532)</u>	<u>(829,557)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(184,480)	(184,480)
From Deferred Capital Revenue	(455,479)	(557,018)
Total Acquisition of Tangible Capital Assets	<u>(639,959)</u>	<u>(741,498)</u>
Amortization of Tangible Capital Assets	<u>3,284,963</u>	<u>3,352,144</u>
Total Effect of change in Tangible Capital Assets	<u>2,645,004</u>	<u>2,610,646</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>1,655,472</u>	<u>1,781,089</u>

School District No. 72 (Campbell River)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

Schedule 2

	2015 Annual Budget \$	2014 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	46,027,948	46,916,918
Tuition	300,630	259,000
Other Revenue	2,376,985	2,187,744
Rentals and Leases	195,000	135,000
Investment Income	100,000	60,000
Total Revenue	<u>49,000,563</u>	<u>49,558,662</u>
Expenses		
Instruction	38,671,623	39,243,859
District Administration	2,048,325	2,049,275
Operations and Maintenance	7,453,383	7,310,586
Transportation and Housing	1,179,940	1,132,542
Total Expense	<u>49,353,271</u>	<u>49,736,262</u>
Net Revenue (Expense)	<u>(352,708)</u>	<u>(177,600)</u>
Budgeted Prior Year Surplus Appropriation	<u>567,708</u>	<u>392,600</u>
Net Transfers (to) from other funds		
Local Capital	(215,000)	(215,000)
Total Net Transfers	<u>(215,000)</u>	<u>(215,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 72 (Campbell River)

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	47,521,460	48,373,634
AANDC/LEA Recovery	(1,649,901)	(1,504,264)
Other Ministry of Education Grants		
Adjustment re: Summer Learning Grade 10-12	-	(100,000)
Pay Equity	75,322	75,322
Carbon Tax Rebate	69,325	66,135
Education Guarantee	3,046	6,091
FSA	8,696	-
Total Provincial Grants - Ministry of Education	46,027,948	46,916,918
Tuition		
Offshore Tuition Fees	300,630	259,000
Total Tuition	300,630	259,000
Other Revenues		
Other School District/Education Authorities	537,210	510,000
LEA/Direct Funding from First Nations	1,649,901	1,504,264
Miscellaneous		
BC Hydro - Power Smart Initiative	50,000	50,000
Contract Services - Student Services	119,874	118,480
Miscellaneous Revenues/Transcripts	5,000	5,000
BCPSEA teacher benefits	15,000	-
Total Other Revenue	2,376,985	2,187,744
Rentals and Leases	195,000	135,000
Investment Income	100,000	60,000
Total Operating Revenue	49,000,563	49,558,662

School District No. 72 (Campbell River)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
	\$	\$
Salaries		
Teachers	20,298,360	20,847,207
Principals and Vice Principals	3,020,727	3,084,111
Educational Assistants	3,695,162	3,557,078
Support Staff	5,921,689	5,697,824
Other Professionals	1,192,640	1,200,455
Substitutes	1,061,939	1,064,372
Total Salaries	35,190,517	35,451,047
Employee Benefits	8,348,181	8,345,612
Total Salaries and Benefits	43,538,698	43,796,659
Services and Supplies		
Services	707,225	721,218
Student Transportation	27,050	27,050
Professional Development and Travel	507,478	511,319
Rentals and Leases	193,235	193,235
Dues and Fees	52,131	52,031
Insurance	156,000	156,000
Supplies	2,606,413	2,651,709
Utilities	1,565,041	1,627,041
Total Services and Supplies	5,814,573	5,939,603
Total Operating Expense	49,353,271	49,736,262

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2015

	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	15,728,197	522,487	158,584	601,651	59,271	1,061,939	18,132,129
1.03 Career Programs							
1.07 Library Services	516,497	92,427		149,814			758,738
1.08 Counselling	653,399			47,216			700,615
1.10 Special Education	2,529,998	195,710	3,118,384	39,928			5,884,020
1.30 English Language Learning	228,515						228,515
1.31 Aboriginal Education	449,103	66,990	418,194	28,520			962,807
1.41 School Administration		2,143,113		493,644			2,636,757
1.60 Summer School	76,245			5,000			81,245
1.62 Off Shore Students	116,406						116,406
Total Function 1	20,298,360	3,020,727	3,695,162	1,365,773	59,271	1,061,939	29,501,232
4 District Administration							
4.11 Educational Administration					326,248		326,248
4.40 School District Governance					73,415		73,415
4.41 Business Administration				387,304	476,889		864,193
Total Function 4	-	-	-	387,304	876,552	-	1,263,856
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				91,512	67,805		159,317
5.50 Maintenance Operations				3,173,721	155,114		3,328,835
5.52 Maintenance of Grounds				286,147			286,147
5.56 Utilities							-
Total Function 5	-	-	-	3,551,380	222,919	-	3,774,299
7 Transportation and Housing							
7.70 Student Transportation				617,232	33,898		651,130
7.73 Housing							-
Total Function 7	-	-	-	617,232	33,898	-	651,130
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,298,360	3,020,727	3,695,162	5,921,689	1,192,640	1,061,939	35,190,517

School District No. 72 (Campbell River)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Annual Budget	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,132,129	4,216,476	22,348,605	1,436,716	23,785,321	24,806,558
1.03 Career Programs	-	-	-	34,690	34,690	34,690
1.07 Library Services	758,738	189,061	947,799	199,832	1,147,631	1,179,748
1.08 Counselling	700,615	169,412	870,027	-	870,027	746,445
1.10 Special Education	5,884,020	1,456,397	7,340,417	124,018	7,464,435	7,259,300
1.30 English Language Learning	228,515	53,688	282,203	2,090	284,293	232,307
1.31 Aboriginal Education	962,807	246,648	1,209,455	38,613	1,248,068	1,275,999
1.41 School Administration	2,636,757	606,224	3,242,981	225,547	3,468,528	3,366,812
1.60 Summer School	81,245	-	81,245	1,755	83,000	83,000
1.62 Off Shore Students	116,406	28,058	144,464	141,166	285,630	259,000
Total Function 1	29,501,232	6,965,964	36,467,196	2,204,427	38,671,623	39,243,859
4 District Administration						
4.11 Educational Administration	326,248	74,614	400,862	101,598	502,460	486,166
4.40 School District Governance	73,415	3,634	77,049	113,133	190,182	225,182
4.41 Business Administration	864,193	207,397	1,071,590	284,093	1,355,683	1,337,927
Total Function 4	1,263,856	285,645	1,549,501	498,824	2,048,325	2,049,275
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	159,317	35,753	195,070	166,501	361,571	329,242
5.50 Maintenance Operations	3,328,835	811,145	4,139,980	950,392	5,090,372	4,930,960
5.52 Maintenance of Grounds	286,147	69,502	355,649	80,750	436,399	423,343
5.56 Utilities	-	-	-	1,565,041	1,565,041	1,627,041
Total Function 5	3,774,299	916,400	4,690,699	2,762,684	7,453,383	7,310,586
7 Transportation and Housing						
7.70 Student Transportation	651,130	180,172	831,302	280,838	1,112,140	1,087,742
7.73 Housing	-	-	-	67,800	67,800	44,800
Total Function 7	651,130	180,172	831,302	348,638	1,179,940	1,132,542
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,190,517	8,348,181	43,538,698	5,814,573	49,353,271	49,736,262

School District No. 72 (Campbell River)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2015

	<u>2015</u>	<u>2014</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,275,051	2,184,763
Other Revenue	2,202,105	2,310,550
Total Revenue	<u>4,477,156</u>	<u>4,495,313</u>
Expenses		
Instruction	4,477,156	4,495,313
Total Expense	<u>4,477,156</u>	<u>4,495,313</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, 2015

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
Deferred Revenue, beginning of year				\$ 47,908	\$ 165,092	\$ 775,836		\$ 65,019	\$ 9,776
Add: Restricted Grants									
Provincial Grants - Ministry of Education	285,526	778,627		8,831	55,000	1,871,000	128,000	34,300	166,087
Other	285,526	778,627		8,831	55,000	1,871,000	128,000	34,300	166,087
Less: Allocated to Revenue	285,526	778,627		8,831	10,000	1,871,000	128,000	34,300	166,087
Deferred Revenue, end of year				\$ 47,908	\$ 210,092	\$ 775,836		\$ 65,019	\$ 9,776
Revenues									
Provincial Grants - Ministry of Education	285,526	778,627		8,831	10,000	1,871,000	128,000	34,300	166,087
Other Revenue	285,526	778,627		8,831	10,000	1,871,000	128,000	34,300	166,087
Expenses									
Salaries									
Teachers		453,637							
Principals and Vice Principals		73,516					4,454		42,977
Educational Assistants	124,010	79,986					92,328		
Support Staff	124,010	607,139							42,977
Employee Benefits	29,053	133,570							9,655
Services and Supplies	132,463	37,918		8,831	10,000	1,871,000	7,265	34,300	113,455
Net Revenue (Expense)	285,526	778,627		8,831	10,000	1,871,000	128,000	34,300	166,087

School District No. 72 (Campbell River)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2015

	Community/LINK	Oasis PRP	Headstart PRP	Drug & Alcohol VIHA	District Literacy Plan	Other District Deferred Revenue	Vancouver Foundation Kelp Grant	TOTAL
Deferred Revenue, beginning of year	\$ 111,613				\$ 27,870	\$ 630,953	\$ 64,349	\$ 1,898,416
Add: Restricted Grants								
Provincial Grants - Ministry of Education	507,709	145,552	108,806	61,105	20,000	240,000		2,163,438
Other	507,709	145,552	108,806	61,105	20,000	240,000		2,247,105
Less: Allocated to Revenue								
Deferred Revenue, end of year	619,322	145,552	108,806	61,105	20,000	240,000		4,477,156
					\$ 27,870	\$ 630,953	\$ 64,349	\$ 1,831,803
Revenues								
Provincial Grants - Ministry of Education	619,322	145,552	108,806	61,105	20,000	240,000		2,275,051
Other Revenue	619,322	145,552	108,806	61,105	20,000	240,000		2,202,105
Expenses								
Salaries								
Teachers		83,118	83,118	49,374				669,247
Principals and Vice Principals			4,454					51,885
Educational Assistants	236,964							402,808
Support Staff								203,996
Employee Benefits	236,964	83,118	87,572	49,374				1,327,936
Services and Supplies	64,180	19,439	21,234	11,731	20,000	240,000		312,815
	318,178	42,995			20,000	240,000		2,836,405
	619,322	145,552	108,806	61,105	20,000	240,000		4,477,156
Net Revenue (Expense)								

School District No. 72 (Campbell River)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	455,479		455,479	457,018
Amortization of Deferred Capital Revenue	2,648,139		2,648,139	2,700,187
Total Revenue	3,103,618	-	3,103,618	3,157,205
Expenses				
Operations and Maintenance	455,479		455,479	457,018
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,113,473		3,113,473	3,134,245
Transportation and Housing	171,490		171,490	217,899
Total Expense	3,740,442	-	3,740,442	3,809,162
Net Revenue (Expense)	(636,824)	-	(636,824)	(651,957)
Net Transfers (to) from other funds				
Local Capital		215,000	215,000	215,000
Total Net Transfers	-	215,000	215,000	215,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	184,480	(184,480)	-	
Total Other Adjustments to Fund Balances	184,480	(184,480)	-	
Budgeted Surplus (Deficit), for the year	(452,344)	30,520	(421,824)	(436,957)