

Annual Budget

School District No. 82 (Coast Mountain)

June 30, 2014

School District No. 82 (Coast Mountain)

June 30, 2014

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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. 82 (COAST MOUNTAIN) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2013/2014 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

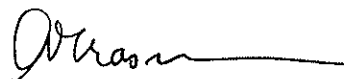
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 82 (Coast Mountain) Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$58,732,948 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 12th DAY OF JUNE, 2013;

READ A SECOND TIME THE 12th DAY OF JUNE, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF JUNE, 2013;

(Corporate Seal)



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 82 (Coast Mountain) Annual Budget Bylaw 2013/2014, adopted by the Board the 12th DAY OF JUNE, 2013.



Secretary Treasurer

School District No. 82 (Coast Mountain)

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,837,000	4,913,500
Adult	28,000	52,375
Total Ministry Operating Grant Funded FTE's	4,865,000	4,965,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	48,613,172	49,119,020
Tuition	500	500
Other Revenue	6,349,756	6,331,556
Rentals and Leases	400,000	398,000
Investment Income	64,000	44,000
Amortization of Deferred Capital Revenue	1,806,098	1,808,125
Total Revenue	57,233,526	57,701,201
Expenses		
Instruction	43,310,094	43,919,896
District Administration	2,445,903	2,424,766
Operations and Maintenance	10,304,887	10,201,984
Transportation and Housing	2,233,232	2,255,846
Total Expense	58,294,116	58,802,492
Net Revenue (Expense)	(1,060,590)	(1,101,291)
Budgeted Allocation (Retirement) of Surplus (Deficit)	420,000	478,104
Budgeted Surplus (Deficit), for the year	(640,590)	(623,187)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(640,590)	(623,187)
Budgeted Surplus (Deficit), for the year	(640,590)	(623,187)

School District No. 82 (Coast Mountain)

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	52,560,086	53,042,654
Special Purpose Funds - Total Expense	2,928,510	2,996,626
Special Purpose Funds - Tangible Capital Assets Purchased	338,832	323,900
Capital Fund - Total Expense	2,805,520	2,763,212
Capital Fund - Tangible Capital Assets Purchased from Local Capital	100,000	128,000
Total Budget Bylaw Amount	58,732,948	59,254,392

Approved by the Board



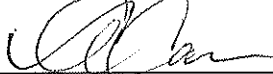
Signature of the Chairperson of the Board of Education

June 13, 2013
Date Signed



Signature of the Superintendent

June 13/13
Date Signed



Signature of the Secretary Treasurer

06/14/13
Date Signed

Date Signed

School District No. 82 (Coast Mountain)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,060,590)	(1,101,291)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(338,832)	(323,900)
From Local Capital	(100,000)	(128,000)
From Deferred Capital Revenue	(918,407)	(1,138,012)
Total Acquisition of Tangible Capital Assets	(1,357,239)	(1,589,912)
Amortization of Tangible Capital Assets	2,805,520	2,763,212
Total Effect of change in Tangible Capital Assets	1,448,281	1,173,300
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	387,691	72,009

School District No. 82 (Coast Mountain)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	46,579,830	47,012,494
Tuition	500	500
Other Revenue	5,119,756	5,113,556
Rentals and Leases	400,000	398,000
Investment Income	40,000	40,000
Total Revenue	52,140,086	52,564,550
Expenses		
Instruction	40,472,498	41,122,908
District Administration	2,406,789	2,337,166
Operations and Maintenance	7,447,567	7,326,734
Transportation and Housing	2,233,232	2,255,846
Total Expense	52,560,086	53,042,654
Net Revenue (Expense)	(420,000)	(478,104)
Budgeted Prior Year Surplus Appropriation	420,000	478,104
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountain)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	50,205,094	50,637,758
AANDC/LEA Recovery	(4,914,756)	(4,914,756)
Other Ministry of Education Grants		
Pay Equity	1,160,796	1,160,796
Carbon Tax Reimbursement	60,000	60,000
Education Gaurantee	60,000	60,000
FSA Exam Grant	8,696	8,696
Total Provincial Grants - Ministry of Education	46,579,830	47,012,494
Tuition		
Continuing Education	500	500
Total Tuition	500	500
Other Revenues		
LEA/Direct Funding from First Nations	4,914,756	4,914,756
Miscellaneous		
Miscellaneous	140,000	143,500
District of Kitimat Grant in Aid of Theatre	50,000	50,000
ArtStarts Grant	15,000	5,300
Total Other Revenue	5,119,756	5,113,556
Rentals and Leases	400,000	398,000
Investment Income	40,000	40,000
Total Operating Revenue	52,140,086	52,564,550

School District No. 82 (Coast Mountain)

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,873,998	21,205,519
Principals and Vice Principals	3,399,976	3,401,449
Educational Assistants	3,175,847	3,053,661
Support Staff	4,737,482	4,630,221
Other Professionals	1,729,931	1,777,503
Substitutes	1,648,935	1,599,135
Total Salaries	35,566,169	35,667,488
Employee Benefits	7,816,643	7,901,899
Total Salaries and Benefits	43,382,812	43,569,387
Services and Supplies		
Services	2,053,809	1,962,895
Student Transportation	2,125,451	2,116,624
Professional Development and Travel	819,838	904,651
Rentals and Leases	4,500	4,500
Dues and Fees	73,690	72,040
Insurance	169,622	173,399
Supplies	2,435,364	2,775,158
Utilities	1,495,000	1,464,000
Total Services and Supplies	9,177,274	9,473,267
Total Operating Expense	52,560,086	53,042,654

School District No. 82 (Coast Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	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	16,554,751	340,595	20,400	386,500	-	947,000	18,249,246
1.03 Career Programs	171,782	-	-	-	-	1,000	172,782
1.07 Library Services	385,732	189,389	-	275,000	-	27,800	877,921
1.08 Counselling	830,359	104,438	-	-	-	-	934,797
1.10 Special Education	2,534,957	536,961	2,145,000	55,900	319,910	340,000	5,932,728
1.31 Aboriginal Education	396,417	-	1,010,447	37,573	155,311	88,135	1,687,883
1.41 School Administration	-	2,228,593	-	794,000	-	54,000	3,076,593
Total Function 1	20,873,998	3,399,976	3,175,847	1,548,973	475,221	1,457,935	30,931,950
4 District Administration							
4.11 Educational Administration	-	-	-	42,500	199,019	-	241,519
4.40 School District Governance	-	-	-	-	79,800	-	79,800
4.41 Business Administration	-	-	-	236,465	560,418	4,000	800,883
Total Function 4	-	-	-	278,965	839,237	4,000	1,122,202
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	34,000	318,194	5,000	357,194
5.50 Maintenance Operations	-	-	-	2,728,488	86,588	178,500	2,993,576
5.52 Maintenance of Grounds	-	-	-	122,556	-	1,000	123,556
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	2,885,044	404,782	184,500	3,474,326
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	8,500	10,691	-	19,191
7.70 Student Transportation	-	-	-	16,000	-	2,500	18,500
Total Function 7	-	-	-	24,500	10,691	2,500	37,691
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,873,998	3,399,976	3,175,847	4,737,482	1,729,931	1,648,935	35,566,169

School District No. 82 (Coast Mountain)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,249,246	4,048,692	22,297,938	1,582,034	23,879,972	24,688,126
1.03 Career Programs	172,782	38,995	211,777	57,450	269,227	285,434
1.07 Library Services	877,921	197,745	1,075,666	50,000	1,125,666	1,069,747
1.08 Counseling	934,797	210,841	1,145,638	-	1,145,638	1,086,173
1.10 Special Education	5,932,728	1,297,692	7,230,420	401,445	7,631,865	7,695,483
1.31 Aboriginal Education	1,687,883	354,139	2,042,022	552,338	2,594,360	2,619,081
1.41 School Administration	3,076,593	675,877	3,752,470	73,300	3,825,770	3,678,864
Total Function 1	30,931,950	6,823,981	37,755,931	2,716,567	40,472,498	41,122,908
4 District Administration						
4.11 Educational Administration	241,519	51,909	293,428	417,994	711,422	740,007
4.40 School District Governance	79,800	960	80,760	96,720	177,480	183,177
4.41 Business Administration	800,883	177,404	978,287	539,600	1,517,887	1,413,982
Total Function 4	1,122,202	230,273	1,352,475	1,054,314	2,406,789	2,337,166
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	357,194	54,647	411,841	247,149	658,990	685,149
5.50 Maintenance Operations	2,993,576	671,330	3,664,906	1,169,088	4,833,994	4,712,070
5.52 Maintenance of Grounds	123,556	31,007	154,563	305,020	459,583	465,515
5.56 Utilities	-	-	-	1,495,000	1,495,000	1,464,000
Total Function 5	3,474,326	756,984	4,231,310	3,216,257	7,447,567	7,326,734
7 Transportation and Housing						
7.41 Transportation and Housing Administration	19,191	3,975	23,166	-	23,166	23,166
7.70 Student Transportation	18,500	1,430	19,930	2,190,136	2,210,066	2,232,680
Total Function 7	37,691	5,405	43,096	2,190,136	2,233,232	2,255,846
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,566,169	7,816,643	43,382,812	9,177,274	52,560,086	53,042,654

School District No. 82 (Coast Mountain)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,033,342	2,106,526
Other Revenue	1,230,000	1,210,000
Investment Income	4,000	4,000
Total Revenue	<u>3,267,342</u>	<u>3,320,526</u>
Expenses		
Instruction	2,837,596	2,796,988
District Administration	39,114	87,600
Operations and Maintenance	51,800	112,038
Total Expense	<u>2,928,510</u>	<u>2,996,626</u>
Net Revenue (Expense)	<u>338,832</u>	<u>323,900</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(338,832)	(323,900)
Total Net Transfers	<u>(338,832)</u>	<u>(323,900)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Literacy Innovation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	40,000	642,877	26,010	21,119	30,000	63,362	65,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	326,632	650,666			128,000	29,400	108,200	600,379	
Other				1,200,000					
Investment Income	4,000								
	330,632	650,666	-	1,200,000	128,000	29,400	108,200	600,379	-
Less: Allocated to Revenue	330,632	650,666	20,000	1,190,000	154,010	42,393	135,400	663,741	40,500
Deferred Revenue, end of year	-	-	20,000	652,877	-	8,126	2,800	-	24,500
Revenues									
Provincial Grants - Ministry of Education	326,632	650,666	20,000		154,010	42,393	135,400	663,741	40,500
Other Revenue				1,190,000					
Investment Income	4,000								
	330,632	650,666	20,000	1,190,000	154,010	42,393	135,400	663,741	40,500
Expenses									
Salaries									
Teachers		457,687							
Principals and Vice Principals					10,600	10,600	10,600		
Educational Assistants		67,909			92,720		6,000	284,000	
Support Staff	40,000				8,000				
Substitutes	3,000				1,000				25,000
	43,000	525,596	-	-	112,320	10,600	16,600	284,000	25,000
Employee Benefits	8,800	119,514			25,690	2,393	3,800	64,741	5,400
Services and Supplies		5,556		1,190,000	16,000	29,400	115,000	315,000	10,100
	51,800	650,666	-	1,190,000	154,010	42,393	135,400	663,741	40,500
Net Revenue (Expense) before Interfund Transfers	278,832	-	20,000	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(278,832)		(20,000)						
	(278,832)	-	(20,000)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountain)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	District of Kitimat	TOTAL
	\$	\$
Deferred Revenue, beginning of year	40,000	928,368
Add: Restricted Grants		
Provincial Grants - Ministry of Education		1,843,277
Other	20,000	1,220,000
Investment Income		4,000
	<u>20,000</u>	<u>3,067,277</u>
Less: Allocated to Revenue	40,000	3,267,342
Deferred Revenue, end of year	<u>20,000</u>	<u>728,303</u>
Revenues		
Provincial Grants - Ministry of Education		2,033,342
Other Revenue	40,000	1,230,000
Investment Income		4,000
	<u>40,000</u>	<u>3,267,342</u>
Expenses		
Salaries		
Teachers		457,687
Principals and Vice Principals		31,800
Educational Assistants		450,629
Support Staff		48,000
Substitutes		29,000
	<u>-</u>	<u>1,017,116</u>
Employee Benefits		230,338
Services and Supplies		1,681,056
	<u>-</u>	<u>2,928,510</u>
Net Revenue (Expense) before Interfund Transfers	<u>40,000</u>	<u>338,832</u>
Interfund Transfers		
Tangible Capital Assets Purchased	(40,000)	(338,832)
	<u>(40,000)</u>	<u>(338,832)</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountain)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Other Revenue			-	8,000
Investment Income		20,000	20,000	
Amortization of Deferred Capital Revenue	1,806,098		1,806,098	1,808,125
Total Revenue	1,806,098	20,000	1,826,098	1,816,125
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,805,520		2,805,520	2,763,212
Total Expense	2,805,520	-	2,805,520	2,763,212
Net Revenue (Expense)	(999,422)	20,000	(979,422)	(947,087)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	338,832		338,832	323,900
Total Net Transfers	338,832	-	338,832	323,900
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	100,000	(100,000)	-	
Total Other Adjustments to Fund Balances	100,000	(100,000)	-	
Budgeted Surplus (Deficit), for the year	(560,590)	(80,000)	(640,590)	(623,187)