

Amended Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2017

School District No. 82 (Coast Mountains)

June 30, 2017

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 82 (COAST MOUNTAINS) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

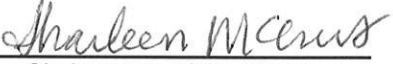
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 82 (Coast Mountains) Amended Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$58,096,970 for the 2016/2017 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2016/2017.

READ A FIRST TIME THE 25th DAY OF JANUARY, 2017;

READ A SECOND TIME THE 25th DAY OF JANUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF JANUARY, 2017;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 82 (Coast Mountains) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 25th DAY OF JANUARY, 2017.


Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,191.125	4,365.850
Adult	10.500	21.375
Total Ministry Operating Grant Funded FTE's	4,201.625	4,387.225
Revenues	\$	\$
Provincial Grants		
Ministry of Education	47,599,024	48,153,057
Other	195,000	150,000
Tuition	40,480	22,000
Other Revenue	6,384,388	6,146,313
Rentals and Leases	307,658	412,000
Investment Income	32,000	40,000
Amortization of Deferred Capital Revenue	1,822,328	1,790,250
Total Revenue	56,380,878	56,713,620
Expenses		
Instruction	41,810,101	43,421,223
District Administration	2,229,196	2,386,045
Operations and Maintenance	10,989,754	10,606,445
Transportation and Housing	2,390,919	2,310,196
Total Expense	57,419,970	58,723,909
Net Revenue (Expense)	(1,039,092)	(2,010,289)
Budgeted Allocation (Retirement) of Surplus (Deficit)		1,066,701
Budgeted Surplus (Deficit), for the year	(1,039,092)	(943,588)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,039,092)	(943,588)
Budgeted Surplus (Deficit), for the year	(1,039,092)	(943,588)

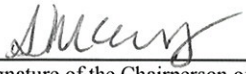
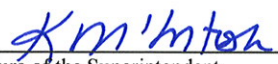
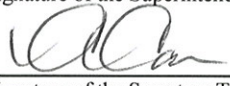
School District No. 82 (Coast Mountains)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	50,886,048	52,324,609
Special Purpose Funds - Total Expense	3,633,502	3,611,462
Special Purpose Funds - Tangible Capital Assets Purchased	27,000	34,000
Capital Fund - Total Expense	2,900,420	2,787,838
Capital Fund - Tangible Capital Assets Purchased from Local Capital	650,000	500,000
Total Budget Bylaw Amount	58,096,970	59,257,909

Approved by the Board

	1/25/17
Signature of the Chairperson of the Board of Education	Date Signed
	1/25/17
Signature of the Superintendent	Date Signed
	1/25/17
Signature of the Secretary Treasurer	Date Signed

School District No. 82 (Coast Mountains)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,039,092)	(2,010,289)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(27,000)	(34,000)
From Local Capital	(650,000)	(500,000)
From Deferred Capital Revenue	(2,586,859)	(2,264,486)
Total Acquisition of Tangible Capital Assets	(3,263,859)	(2,798,486)
Amortization of Tangible Capital Assets	2,900,420	2,787,838
Total Effect of change in Tangible Capital Assets	(363,439)	(10,648)
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,402,531)	(2,020,937)

School District No. 82 (Coast Mountains)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year			25,049,319	25,049,319
Changes for the year				
Net Revenue (Expense) for the year		27,000	(1,066,092)	(1,039,092)
Interfund Transfers				
Tangible Capital Assets Purchased		(27,000)	27,000	-
Net Changes for the year	-	-	(1,039,092)	(1,039,092)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	24,010,227	24,010,227

School District No. 82 (Coast Mountains)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	45,328,522	45,864,595
Other	50,000	50,000
Tuition	40,480	22,000
Other Revenue	5,139,388	4,889,313
Rentals and Leases	307,658	412,000
Investment Income	20,000	20,000
Total Revenue	50,886,048	51,257,908
Expenses		
Instruction	38,641,850	40,257,666
District Administration	2,098,450	2,272,645
Operations and Maintenance	7,754,829	7,484,102
Transportation and Housing	2,390,919	2,310,196
Total Expense	50,886,048	52,324,609
Net Revenue (Expense)	-	(1,066,701)
Budgeted Prior Year Surplus Appropriation		1,066,701
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,351,386	49,199,016
INAC/LEA Recovery	(5,058,869)	(4,609,313)
Other Ministry of Education Grants		
Pay Equity	1,160,795	1,160,796
Funding for Graduated Adults		35,000
Transportation Supplemental	557,786	
Return of Administrative Savings	248,728	
Carbon Tax Reimbursement	60,000	60,000
FSA Exam Grant	8,696	8,696
Curriculum Implementation		10,400
Total Provincial Grants - Ministry of Education	<u>45,328,522</u>	<u>45,864,595</u>
Provincial Grants - Other	<u>50,000</u>	<u>50,000</u>
Tuition		
Continuing Education	7,980	
International and Out of Province Students	32,500	22,000
Total Tuition	<u>40,480</u>	<u>22,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	4,912,488	4,609,313
Miscellaneous		
Miscellaneous	90,000	200,000
Grant in Aid - District of Kitimat	52,000	50,000
Concert Series ArtStarts	30,500	30,000
Shared Service Agreements	54,400	
Total Other Revenue	<u>5,139,388</u>	<u>4,889,313</u>
Rentals and Leases	<u>307,658</u>	<u>412,000</u>
Investment Income	<u>20,000</u>	<u>20,000</u>
Total Operating Revenue	<u><u>50,886,048</u></u>	<u><u>51,257,908</u></u>

School District No. 82 (Coast Mountains)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,153,172	21,273,028
Principals and Vice Principals	2,868,230	3,221,328
Educational Assistants	3,342,591	3,387,558
Support Staff	4,741,961	4,528,784
Other Professionals	1,858,775	1,730,365
Substitutes	1,272,967	1,323,796
Total Salaries	34,237,696	35,464,859
Employee Benefits	8,084,049	8,232,005
Total Salaries and Benefits	42,321,745	43,696,864
Services and Supplies		
Services	1,663,763	1,698,105
Student Transportation	2,353,923	2,222,182
Professional Development and Travel	660,377	785,990
Rentals and Leases	1,000	1,000
Dues and Fees	96,300	95,100
Insurance	156,640	166,342
Supplies	2,121,476	2,193,626
Utilities	1,510,824	1,465,400
Total Services and Supplies	8,564,303	8,627,745
Total Operating Expense	50,886,048	52,324,609

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	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	15,440,405	124,638		286,000		777,737	16,628,780
1.03 Career Programs	174,807						174,807
1.07 Library Services	484,821			275,880		13,794	774,495
1.08 Counselling	946,608	52,654					999,262
1.10 Special Education	2,606,643	231,280	2,405,000	36,542	326,200	271,515	5,877,180
1.31 Aboriginal Education	499,888		937,591	51,836	123,562	8,498	1,621,375
1.41 School Administration		2,459,658		846,032		67,683	3,373,373
Total Function 1	20,153,172	2,868,230	3,342,591	1,496,290	449,762	1,139,227	29,449,272
4 District Administration							
4.11 Educational Administration				9,000	311,965		320,965
4.40 School District Governance					81,875		81,875
4.41 Business Administration				237,000	552,944		789,944
Total Function 4	-	-	-	246,000	946,784	-	1,192,784
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				35,100	362,658	1,000	398,758
5.50 Maintenance Operations				2,743,951	89,375	131,140	2,964,466
5.52 Maintenance of Grounds				197,620			197,620
5.56 Utilities							-
Total Function 5	-	-	-	2,976,671	452,033	132,140	3,560,844
7 Transportation and Housing							
7.41 Transportation and Housing Administration				9,000	10,196		19,196
7.70 Student Transportation				14,000		1,600	15,600
Total Function 7	-	-	-	23,000	10,196	1,600	34,796
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,153,172	2,868,230	3,342,591	4,741,961	1,858,775	1,272,967	34,237,696

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,628,780	3,949,129	20,577,909	1,301,224	21,879,133	23,310,360
1.03 Career Programs	174,807	42,303	217,110	246,800	463,910	526,201
1.07 Library Services	774,495	194,999	969,494	50,000	1,019,494	1,058,918
1.08 Counselling	999,262	241,716	1,240,978		1,240,978	1,296,200
1.10 Special Education	5,877,180	1,396,271	7,273,451	252,715	7,526,166	7,606,431
1.31 Aboriginal Education	1,621,375	347,242	1,968,617	249,303	2,217,920	2,363,190
1.41 School Administration	3,373,373	831,176	4,204,549	89,700	4,294,249	4,096,366
Total Function 1	29,449,272	7,002,836	36,452,108	2,189,742	38,641,850	40,257,666
4 District Administration						
4.11 Educational Administration	320,965	66,252	387,217	271,130	658,347	802,829
4.40 School District Governance	81,875	1,100	82,975	79,500	162,475	158,035
4.41 Business Administration	789,944	178,505	968,449	309,179	1,277,628	1,311,781
Total Function 4	1,192,784	245,857	1,438,641	659,809	2,098,450	2,272,645
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	398,758	83,930	482,688	214,565	697,253	700,126
5.50 Maintenance Operations	2,964,466	699,945	3,664,411	1,086,109	4,750,520	4,649,941
5.52 Maintenance of Grounds	197,620	44,781	242,401	290,443	532,844	598,635
5.56 Utilities	-	-	-	1,774,212	1,774,212	1,535,400
Total Function 5	3,560,844	828,656	4,389,500	3,365,329	7,754,829	7,484,102
7 Transportation and Housing						
7.41 Transportation and Housing Administration	19,196	4,571	23,767		23,767	23,979
7.70 Student Transportation	15,600	2,129	17,729	2,349,423	2,367,152	2,286,217
Total Function 7	34,796	6,700	41,496	2,349,423	2,390,919	2,310,196
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	34,237,696	8,084,049	42,321,745	8,564,303	50,886,048	52,324,609

School District No. 82 (Coast Mountains)

Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,270,502	2,288,462
Other	145,000	100,000
Other Revenue	1,245,000	1,257,000
Total Revenue	3,660,502	3,645,462
Expenses		
Instruction	3,168,251	3,163,557
District Administration	130,746	113,400
Operations and Maintenance	334,505	334,505
Total Expense	3,633,502	3,611,462
Net Revenue (Expense)	27,000	34,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(27,000)	(34,000)
Total Net Transfers	(27,000)	(34,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	42,476	607,094		33,791			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	334,505	994,337			128,000	26,950	107,646	603,767	60,547
Provincial Grants - Other									
Other				1,200,000					
	334,505	994,337	-	1,200,000	128,000	26,950	107,646	603,767	60,547
Less: Allocated to Revenue	334,505	994,337	7,000	1,200,000	128,000	29,700	107,646	603,767	60,547
Deferred Revenue, end of year	-	-	35,476	607,094	-	31,041	-	-	-
Revenues									
Provincial Grants - Ministry of Education	334,505	994,337	7,000		128,000	29,700	107,646	603,767	60,547
Provincial Grants - Other									
Other Revenue				1,200,000					
	334,505	994,337	7,000	1,200,000	128,000	29,700	107,646	603,767	60,547
Expenses									
Salaries									
Teachers		652,025							
Principals and Vice Principals						12,000	11,000		
Educational Assistants		163,000			93,000			292,552	
Support Staff	190,250				8,100				
Substitutes									
	190,250	815,025	-	-	101,100	12,000	11,000	303,552	35,000
Employee Benefits	42,000	179,312			24,000	2,700	2,546	85,687	5,700
Services and Supplies	102,255			1,200,000	2,900	15,000	94,100	214,528	19,847
	334,505	994,337	-	1,200,000	128,000	29,700	107,646	603,767	60,547
Net Revenue (Expense) before Interfund Transfers	-	-	7,000	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(7,000)						
	-	-	(7,000)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Service Delivery Transformation	District of Kitimat	Skills Training Program	Principals and Vice Principals Joint Trust	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	28,814	81,519	58,811	23,895	876,400
Add: Restricted Grants					
Provincial Grants - Ministry of Education					2,255,752
Provincial Grants - Other			105,000		105,000
Other		20,000		20,000	1,240,000
	-	20,000	105,000	20,000	3,600,752
Less: Allocated to Revenue	5,000	20,000	145,000	25,000	3,660,502
Deferred Revenue, end of year	23,814	81,519	18,811	18,895	816,650
Revenues					
Provincial Grants - Ministry of Education	5,000				2,270,502
Provincial Grants - Other			145,000		145,000
Other Revenue		20,000		25,000	1,245,000
	5,000	20,000	145,000	25,000	3,660,502
Expenses					
Salaries					
Teachers					652,025
Principals and Vice Principals			89,000		112,000
Educational Assistants					548,552
Support Staff					198,350
Substitutes					46,000
	-	-	89,000	-	1,556,927
Employee Benefits			13,500		355,445
Services and Supplies	5,000		42,500	25,000	1,721,130
	5,000	-	145,000	25,000	3,633,502
Net Revenue (Expense) before Interfund Transfers	-	20,000	-	-	27,000
Interfund Transfers					
Tangible Capital Assets Purchased		(20,000)			(27,000)
	-	(20,000)	-	-	(27,000)
Net Revenue (Expense)	-	-	-	-	-

School District No. 82 (Coast Mountains)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		12,000	12,000	20,000
Amortization of Deferred Capital Revenue	1,822,328		1,822,328	1,790,250
Total Revenue	1,822,328	12,000	1,834,328	1,810,250
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,900,420		2,900,420	2,787,838
Total Expense	2,900,420	-	2,900,420	2,787,838
Net Revenue (Expense)	(1,078,092)	12,000	(1,066,092)	(977,588)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	27,000		27,000	34,000
Total Net Transfers	27,000	-	27,000	34,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	650,000	(650,000)	-	
Total Other Adjustments to Fund Balances	650,000	(650,000)	-	
Budgeted Surplus (Deficit), for the year	(401,092)	(638,000)	(1,039,092)	(943,588)