

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, 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 MOUNTAINS) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 82 (Coast Mountains) 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 \$57,840,534 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 22nd DAY OF JUNE, 2016;

READ A SECOND TIME THE 22nd DAY OF JUNE, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2016;

(Corporate Seal)



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 82 (Coast Mountains) Annual Budget Bylaw 2016/2017, adopted by the Board the 22nd DAY OF JUNE, 2016.



Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,312,000	4,365,850
Adult	12,000	21,375
Total Ministry Operating Grant Funded FTE's	4,324,000	4,387,225
Revenues	\$	\$
Provincial Grants		
Ministry of Education	46,773,796	48,153,057
Other	190,000	150,000
Tuition	104,000	22,000
Other Revenue	6,630,869	6,146,313
Rentals and Leases	362,500	412,000
Investment Income	35,000	40,000
Amortization of Deferred Capital Revenue	1,822,477	1,790,250
Total Revenue	55,918,642	56,713,620
Expenses		
Instruction	41,653,882	43,421,223
District Administration	2,259,579	2,386,045
Operations and Maintenance	10,675,747	10,606,445
Transportation and Housing	2,411,326	2,310,196
Total Expense	57,000,534	58,723,909
Net Revenue (Expense)	(1,081,892)	(2,010,289)
Budgeted Allocation (Retirement) of Surplus (Deficit)	100,000	1,066,701
Budgeted Surplus (Deficit), for the year	(981,892)	(943,588)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(981,892)	(943,588)
Budgeted Surplus (Deficit), for the year	(981,892)	(943,588)

School District No. 82 (Coast Mountains)

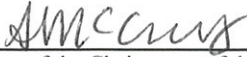
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	50,576,909	52,324,609
Special Purpose Funds - Total Expense	3,564,256	3,611,462
Special Purpose Funds - Tangible Capital Assets Purchased	40,000	34,000
Capital Fund - Total Expense	2,859,369	2,787,838
Capital Fund - Tangible Capital Assets Purchased from Local Capital	800,000	500,000
Total Budget Bylaw Amount	57,840,534	59,257,909

Approved by the Board



Signature of the Chairperson of the Board of Education

JUNE 22, 2016

Date Signed



Signature of the Superintendent

JUNE 22, 2016

Date Signed



Signature of the Secretary Treasurer

JUNE 27, 2016

Date Signed

School District No. 82 (Coast Mountains)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

Statement 4

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,081,892)</u>	<u>(2,010,289)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(40,000)	(34,000)
From Local Capital	(800,000)	(500,000)
From Deferred Capital Revenue	<u>(2,017,689)</u>	<u>(2,264,486)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,857,689)</u>	<u>(2,798,486)</u>
Amortization of Tangible Capital Assets	<u>2,859,369</u>	<u>2,787,838</u>
Total Effect of change in Tangible Capital Assets	<u>1,680</u>	<u>(10,648)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,080,212)</u></u>	<u><u>(2,020,937)</u></u>

School District No. 82 (Coast Mountains)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	44,559,540	45,864,595
Other	50,000	50,000
Tuition	104,000	22,000
Other Revenue	5,380,869	4,889,313
Rentals and Leases	362,500	412,000
Investment Income	20,000	20,000
Total Revenue	<u>50,476,909</u>	<u>51,257,908</u>
Expenses		
Instruction	38,554,575	40,257,666
District Administration	2,129,135	2,272,645
Operations and Maintenance	7,481,873	7,484,102
Transportation and Housing	2,411,326	2,310,196
Total Expense	<u>50,576,909</u>	<u>52,324,609</u>
Net Revenue (Expense)	<u>(100,000)</u>	<u>(1,066,701)</u>
Budgeted Prior Year Surplus Appropriation	<u>100,000</u>	<u>1,066,701</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,283,693	49,199,016
AANDC/LEA Recovery	(5,058,869)	(4,609,313)
Other Ministry of Education Grants		
Pay Equity	1,160,796	1,160,796
Funding for Graduated Adults		35,000
Carbon Tax Reimburement	60,000	60,000
FSA Exam Grant	8,696	8,696
Curriculum Implementaion Grant		10,400
Additional MoE Supplement Grant	105,224	
Total Provincial Grants - Ministry of Education	<u>44,559,540</u>	<u>45,864,595</u>
Provincial Grants - Other	<u>50,000</u>	<u>50,000</u>
Tuition		
Offshore Tuition Fees	104,000	22,000
Total Tuition	<u>104,000</u>	<u>22,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	5,058,869	4,609,313
Miscellaneous		
Miscellaneous	250,000	200,000
Grant in Aid - District of Kitimat	52,000	50,000
Concert Series ArtStarts	20,000	30,000
Total Other Revenue	<u>5,380,869</u>	<u>4,889,313</u>
Rentals and Leases	<u>362,500</u>	<u>412,000</u>
Investment Income	<u>20,000</u>	<u>20,000</u>
Total Operating Revenue	<u>50,476,909</u>	<u>51,257,908</u>

School District No. 82 (Coast Mountains)

Schedule 2B

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

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	19,876,244	21,273,028
Principals and Vice Principals	3,115,627	3,221,328
Educational Assistants	3,224,161	3,387,558
Support Staff	4,741,961	4,528,784
Other Professionals	1,904,628	1,730,365
Substitutes	1,119,368	1,323,796
Total Salaries	33,981,989	35,464,859
Employee Benefits	8,294,684	8,232,005
Total Salaries and Benefits	42,276,673	43,696,864
Services and Supplies		
Services	1,475,675	1,698,105
Student Transportation	2,353,923	2,222,182
Professional Development and Travel	663,877	785,990
Rentals and Leases	1,000	1,000
Dues and Fees	96,300	95,100
Insurance	107,912	166,342
Supplies	2,100,725	2,193,626
Utilities	1,500,824	1,465,400
Total Services and Supplies	8,300,236	8,627,745
Total Operating Expense	50,576,909	52,324,609

School District No. 82 (Coast Mountains)

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	15,116,147	492,836		286,000		686,592	16,581,575
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	47,233					993,841
1.10 Special Education	2,653,973	164,074	2,286,570	36,542	342,863	220,388	5,704,410
1.31 Aboriginal Education	499,888		937,591	51,836	126,004	8,498	1,623,817
1.41 School Administration		2,411,484		846,032		67,683	3,325,199
Total Function 1	19,876,244	3,115,627	3,224,161	1,496,290	468,867	996,955	29,178,144
4 District Administration							
4.11 Educational Administration				9,000	322,312		331,312
4.40 School District Governance					81,875		81,875
4.41 Business Administration				237,000	563,095		800,095
Total Function 4	-	-	-	246,000	967,282	-	1,213,282
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				35,100	368,756	1,000	404,856
5.50 Maintenance Operations				2,743,951	89,375	119,813	2,953,139
5.52 Maintenance of Grounds				197,620			197,620
5.56 Utilities							-
Total Function 5	-	-	-	2,976,671	458,131	120,813	3,555,615
7 Transportation and Housing							
7.41 Transportation and Housing Administration				9,000	10,348		19,348
7.70 Student Transportation				14,000		1,600	15,600
Total Function 7	-	-	-	23,000	10,348	1,600	34,948
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,876,244	3,115,627	3,224,161	4,741,961	1,904,628	1,119,368	33,981,989

School District No. 82 (Coast Mountains)

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 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,581,575	4,148,055	20,729,630	1,266,975	21,996,605	23,310,360
1.03 Career Programs	174,807	44,751	219,558	246,800	466,358	526,201
1.07 Library Services	774,495	201,787	976,282	50,000	1,026,282	1,058,918
1.08 Counselling	993,841	252,865	1,246,706		1,246,706	1,296,200
1.10 Special Education	5,704,410	1,392,296	7,096,706	269,850	7,366,556	7,606,431
1.31 Aboriginal Education	1,623,817	391,115	2,014,932	243,618	2,258,550	2,363,190
1.41 School Administration	3,325,199	778,619	4,103,818	89,700	4,193,518	4,096,366
Total Function 1	29,178,144	7,209,488	36,387,632	2,166,943	38,554,575	40,257,666
4 District Administration						
4.11 Educational Administration	331,312	68,367	399,679	280,127	679,806	802,829
4.40 School District Governance	81,875	1,100	82,975	79,500	162,475	158,035
4.41 Business Administration	800,095	180,580	980,675	306,179	1,286,854	1,311,781
Total Function 4	1,213,282	250,047	1,463,329	665,806	2,129,135	2,272,645
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	404,856	85,177	490,033	161,025	651,058	700,126
5.50 Maintenance Operations	2,953,139	698,460	3,651,599	1,075,548	4,727,147	4,649,941
5.52 Maintenance of Grounds	197,620	44,781	242,401	290,443	532,844	598,635
5.56 Utilities	-	-	-	1,570,824	1,570,824	1,535,400
Total Function 5	3,555,615	828,418	4,384,033	3,097,840	7,481,873	7,484,102
7 Transportation and Housing						
7.41 Transportation and Housing Administration	19,348	4,602	23,950		23,950	23,979
7.70 Student Transportation	15,600	2,129	17,729	2,369,647	2,387,376	2,286,217
Total Function 7	34,948	6,731	41,679	2,369,647	2,411,326	2,310,196
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	33,981,989	8,294,684	42,276,673	8,300,236	50,576,909	52,324,609

School District No. 82 (Coast Mountains)

Schedule 3

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

	2017 <u>Annual Budget</u> \$	2016 Amended <u>Annual Budget</u> \$
Revenues		
Provincial Grants		
Ministry of Education	2,214,256	2,288,462
Other	140,000	100,000
Other Revenue	1,250,000	1,257,000
Total Revenue	<u>3,604,256</u>	<u>3,645,462</u>
Expenses		
Instruction	3,099,307	3,163,557
District Administration	130,444	113,400
Operations and Maintenance	334,505	334,505
Total Expense	<u>3,564,256</u>	<u>3,611,462</u>
Net Revenue (Expense)	<u>40,000</u>	<u>34,000</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(40,000)	(34,000)
Total Net Transfers	<u>(40,000)</u>	<u>(34,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

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	Service Delivery Transformation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	42,742	750,000	-	40,000	-	-	28,814
Add: Restricted Grants									
Provincial Grants - Ministry of Education	334,505	994,337			128,000	26,950	108,333	603,767	
Provincial Grants - Other				1,200,000					
Other									
	334,505	994,337	-	1,200,000	128,000	26,950	108,333	603,767	-
Less: Allocated to Revenue	334,505	994,337	10,000	1,200,000	128,000	30,314	108,333	603,767	5,000
Deferred Revenue, end of year	-	-	32,742	750,000	-	36,636	-	-	23,814
Revenues									
Provincial Grants - Ministry of Education	334,505	994,337	10,000		128,000	30,314	108,333	603,767	5,000
Provincial Grants - Other				1,200,000					
Other Revenue									
	334,505	994,337	10,000	1,200,000	128,000	30,314	108,333	603,767	5,000
Expenses									
Salaries									
Teachers		652,025					32,000		
Principals and Vice Principals						12,554	11,200		
Educational Assistants					93,000			275,000	
Support Staff	190,250	163,000			8,100				
Substitutes								12,000	
	190,250	815,025	-	-	101,100	12,554	43,200	287,000	-
Employee Benefits	42,000	179,312			24,000	2,760	9,400	62,000	
Services and Supplies	102,255			1,200,000	2,900	15,000	55,733	254,767	5,000
	334,505	994,337	-	1,200,000	128,000	30,314	108,333	603,767	5,000
Net Revenue (Expense) before Interfund Transfers	-	-	10,000	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(10,000)						
	-	-	(10,000)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	District of Kitimat	Skills Training Program	Principals and Vice Principals Joint Trust	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	75,000	62,000	15,000	1,013,556
Add: Restricted Grants				
Provincial Grants - Ministry of Education				2,195,892
Provincial Grants - Other		100,000		100,000
Other	26,600		20,000	1,246,600
	26,600	100,000	20,000	3,542,492
Less: Allocated to Revenue	30,000	140,000	20,000	3,604,256
Deferred Revenue, end of year	<u>71,600</u>	<u>22,000</u>	<u>15,000</u>	<u>951,792</u>
Revenues				
Provincial Grants - Ministry of Education				2,214,256
Provincial Grants - Other		140,000		140,000
Other Revenue	30,000		20,000	1,250,000
	30,000	140,000	20,000	3,604,256
Expenses				
Salaries				
Teachers				684,025
Principals and Vice Principals		88,635		112,389
Educational Assistants				368,000
Support Staff				361,350
Substitutes				12,000
	-	88,635	-	1,537,764
Employee Benefits		13,295		332,767
Services and Supplies		38,070	20,000	1,693,725
	-	140,000	20,000	3,564,256
Net Revenue (Expense) before Interfund Transfers	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
Interfund Transfers				
Tangible Capital Assets Purchased	(30,000)			(40,000)
	(30,000)	-	-	(40,000)
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

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

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income		15,000	15,000	20,000
Amortization of Deferred Capital Revenue	1,822,477		1,822,477	1,790,250
Total Revenue	1,822,477	15,000	1,837,477	1,810,250
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,859,369		2,859,369	2,787,838
Total Expense	2,859,369	-	2,859,369	2,787,838
Net Revenue (Expense)	(1,036,892)	15,000	(1,021,892)	(977,588)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	40,000		40,000	34,000
Total Net Transfers	40,000	-	40,000	34,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	800,000	(800,000)	-	
Total Other Adjustments to Fund Balances	800,000	(800,000)	-	
Budgeted Surplus (Deficit), for the year	(196,892)	(785,000)	(981,892)	(943,588)