

Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2018

School District No. 82 (Coast Mountains)

June 30, 2018

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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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$60,360,708 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 28th DAY OF JUNE, 2017;

READ A SECOND TIME THE 28th DAY OF JUNE, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF JUNE, 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) Annual Budget Bylaw 2017/2018, adopted by the Board the 28th DAY OF JUNE, 2017.



Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,165,000	4,191,125
Adult	16,500	10,500
Other	2,000	
Total Ministry Operating Grant Funded FTE's	4,183,500	4,201,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	50,165,875	47,599,024
Other	155,600	195,000
Tuition	47,100	40,480
Other Revenue	6,245,295	6,384,388
Rentals and Leases	319,060	307,658
Investment Income	42,000	32,000
Amortization of Deferred Capital Revenue	1,860,969	1,822,328
Total Revenue	58,835,899	56,380,878
Expenses		
Instruction	44,210,432	41,810,101
District Administration	2,404,848	2,229,196
Operations and Maintenance	11,196,010	10,989,754
Transportation and Housing	2,319,418	2,390,919
Total Expense	60,130,708	57,419,970
Net Revenue (Expense)	(1,294,809)	(1,039,092)
Budgeted Allocation (Retirement) of Surplus (Deficit)	215,306	
Budgeted Surplus (Deficit), for the year	(1,079,503)	(1,039,092)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,079,503)	(1,039,092)
Budgeted Surplus (Deficit), for the year	(1,079,503)	(1,039,092)


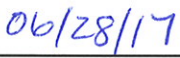
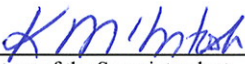
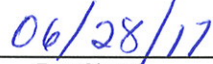

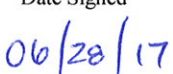
School District No. 82 (Coast Mountains)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	51,013,796	50,886,048
Special Purpose Funds - Total Expense	6,137,440	3,633,502
Special Purpose Funds - Tangible Capital Assets Purchased	27,000	27,000
Capital Fund - Total Expense	2,979,472	2,900,420
Capital Fund - Tangible Capital Assets Purchased from Local Capital	203,000	650,000
Total Budget Bylaw Amount	60,360,708	58,096,970

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. 82 (Coast Mountains)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,294,809)</u>	<u>(1,039,092)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(27,000)	(27,000)
From Local Capital	(203,000)	(650,000)
From Deferred Capital Revenue	(2,376,798)	(2,586,859)
Total Acquisition of Tangible Capital Assets	<u>(2,606,798)</u>	<u>(3,263,859)</u>
Amortization of Tangible Capital Assets	<u>2,979,472</u>	<u>2,900,420</u>
Total Effect of change in Tangible Capital Assets	<u>372,674</u>	<u>(363,439)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(922,135)</u>	<u>(1,402,531)</u>

School District No. 82 (Coast Mountains)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	45,232,435	45,328,522
Other	155,600	50,000
Tuition	47,100	40,480
Other Revenue	5,014,295	5,139,388
Rentals and Leases	319,060	307,658
Investment Income	30,000	20,000
Total Revenue	50,798,490	50,886,048
Expenses		
Instruction	38,618,080	38,641,850
District Administration	2,168,025	2,098,450
Operations and Maintenance	7,908,273	7,754,829
Transportation and Housing	2,319,418	2,390,919
Total Expense	51,013,796	50,886,048
Net Revenue (Expense)	(215,306)	-
Budgeted Prior Year Surplus Appropriation	215,306	
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,063,824	48,351,386
INAC/LEA Recovery	(4,867,394)	(5,058,869)
Other Ministry of Education Grants		
Pay Equity	1,160,795	1,160,795
Transportation Supplement	557,786	557,786
Carbon Tax Grant	60,000	60,000
Return of Administrative Savings	248,728	248,728
FSA Exam Grant	8,696	8,696
Total Provincial Grants - Ministry of Education	<u>45,232,435</u>	<u>45,328,522</u>
Provincial Grants - Other	<u>155,600</u>	<u>50,000</u>
Tuition		
Continuing Education	12,000	7,980
International and Out of Province Students	35,100	32,500
Total Tuition	<u>47,100</u>	<u>40,480</u>
Other Revenues		
LEA/Direct Funding from First Nations	4,867,394	4,912,488
Miscellaneous		
Miscellaneous	52,401	90,000
Grant in Aid - District of Kitimat	52,000	52,000
Concert Series ArtStarts	30,500	30,500
Shared Service Agreements	-	54,400
City of Terrace REM Lee Theatre Grant	12,000	
Total Other Revenue	<u>5,014,295</u>	<u>5,139,388</u>
Rentals and Leases	<u>319,060</u>	<u>307,658</u>
Investment Income	<u>30,000</u>	<u>20,000</u>
Total Operating Revenue	<u><u>50,798,490</u></u>	<u><u>50,886,048</u></u>

School District No. 82 (Coast Mountains)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	19,869,909	20,153,172
Principals and Vice Principals	2,889,558	2,868,230
Educational Assistants	3,322,797	3,342,591
Support Staff	4,889,333	4,741,961
Other Professionals	1,717,815	1,858,775
Substitutes	1,402,521	1,272,967
Total Salaries	34,091,933	34,237,696
Employee Benefits	8,159,396	8,084,049
Total Salaries and Benefits	42,251,329	42,321,745
Services and Supplies		
Services	1,721,660	1,663,763
Student Transportation	2,261,449	2,353,923
Professional Development and Travel	689,746	660,377
Rentals and Leases	1,000	1,000
Dues and Fees	103,782	96,300
Insurance	156,175	156,640
Supplies	2,202,428	2,121,476
Utilities	1,626,227	1,510,824
Total Services and Supplies	8,762,467	8,564,303
Total Operating Expense	51,013,796	50,886,048

School District No. 82 (Coast Mountains)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	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	15,232,237	115,500		297,171		913,380	16,558,288
1.03 Career Programs	177,479						177,479
1.07 Library Services	492,233			286,691		20,068	798,992
1.08 Counselling	961,080	55,786					1,016,866
1.10 Special Education	2,470,536	213,545	2,429,712	36,823	219,570	272,076	5,642,262
1.31 Aboriginal Education	536,344		893,085	67,977	113,555	9,147	1,620,108
1.41 School Administration		2,504,727		864,418		39,763	3,408,908
Total Function 1	19,869,909	2,889,558	3,322,797	1,553,080	333,125	1,254,434	29,222,903
4 District Administration							
4.11 Educational Administration				9,206	324,249		333,455
4.40 School District Governance					83,512		83,512
4.41 Business Administration				261,589	518,640		780,229
Total Function 4	-	-	-	270,795	926,401	-	1,197,196
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				36,467	358,757	1,800	397,024
5.50 Maintenance Operations				2,850,640	89,375	145,487	3,085,502
5.52 Maintenance of Grounds				152,434			152,434
5.56 Utilities							-
Total Function 5	-	-	-	3,039,541	448,132	147,287	3,634,960
7 Transportation and Housing							
7.41 Transportation and Housing Administration				9,117	10,157		19,274
7.70 Student Transportation				16,800		800	17,600
Total Function 7	-	-	-	25,917	10,157	800	36,874
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,869,909	2,889,558	3,322,797	4,889,333	1,717,815	1,402,521	34,091,933

School District No. 82 (Coast Mountains)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,558,288	4,012,127	20,570,415	1,340,222	21,910,637	21,879,133
1.03 Career Programs	177,479	44,015	221,494	230,930	452,424	463,910
1.07 Library Services	798,992	203,392	1,002,384	50,700	1,053,084	1,019,494
1.08 Counselling	1,016,866	251,736	1,268,602		1,268,602	1,240,978
1.10 Special Education	5,642,262	1,358,098	7,000,360	353,321	7,353,681	7,526,166
1.31 Aboriginal Education	1,620,108	347,845	1,967,953	282,647	2,250,600	2,217,920
1.41 School Administration	3,408,908	844,144	4,253,052	76,000	4,329,052	4,294,249
Total Function 1	29,222,903	7,061,357	36,284,260	2,333,820	38,618,080	38,641,850
4 District Administration						
4.11 Educational Administration	333,455	68,820	402,275	267,080	669,355	658,347
4.40 School District Governance	83,512	1,200	84,712	78,800	163,512	162,475
4.41 Business Administration	780,229	178,287	958,516	376,642	1,335,158	1,277,628
Total Function 4	1,197,196	248,307	1,445,503	722,522	2,168,025	2,098,450
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	397,024	83,595	480,619	221,365	701,984	697,253
5.50 Maintenance Operations	3,085,502	727,000	3,812,502	1,060,811	4,873,313	4,750,520
5.52 Maintenance of Grounds	152,434	34,542	186,976	290,443	477,419	532,844
5.56 Utilities	-	-	-	1,855,557	1,855,557	1,774,212
Total Function 5	3,634,960	845,137	4,480,097	3,428,176	7,908,273	7,754,829
7 Transportation and Housing						
7.41 Transportation and Housing Administration	19,274	4,595	23,869		23,869	23,767
7.70 Student Transportation	17,600		17,600	2,277,949	2,295,549	2,367,152
Total Function 7	36,874	4,595	41,469	2,277,949	2,319,418	2,390,919
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	34,091,933	8,159,396	42,251,329	8,762,467	51,013,796	50,886,048

School District No. 82 (Coast Mountains)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,933,440	2,270,502
Other		145,000
Other Revenue	1,231,000	1,245,000
Total Revenue	<u>6,164,440</u>	<u>3,660,502</u>
Expenses		
Instruction	5,592,352	3,168,251
District Administration	236,823	130,746
Operations and Maintenance	308,265	334,505
Total Expense	<u>6,137,440</u>	<u>3,633,502</u>
Net Revenue (Expense)	<u>27,000</u>	<u>27,000</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(27,000)	(27,000)
Total Net Transfers	<u>(27,000)</u>	<u>(27,000)</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, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	29,800	26,490	600,000	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	308,265	192,643				128,000	26,950	107,646	605,925
Other					1,200,000				
	308,265	192,643	-	-	1,200,000	128,000	26,950	107,646	605,925
Less: Allocated to Revenue	308,265	192,643	12,000	10,000	1,200,000	128,000	26,950	107,646	605,925
Deferred Revenue, end of year	-	-	17,800	16,490	600,000	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	308,265	192,643	12,000	10,000		128,000	26,950	107,646	605,925
Provincial Grants - Other					1,200,000				
Other Revenue									
	308,265	192,643	12,000	10,000	1,200,000	128,000	26,950	107,646	605,925
Expenses									
Salaries									
Teachers									
Principals and Vice Principals							12,617	11,000	
Educational Assistants		163,000				90,320			300,000
Support Staff	198,000					7,600			
Other Professionals									
Substitutes									26,000
	198,000	163,000	-	-	-	97,920	12,617	11,000	326,000
Employee Benefits	44,000	29,643				20,280	2,900	2,600	85,000
Services and Supplies	66,265		5,000	10,000	1,200,000	9,800	11,433	94,046	194,925
	308,265	192,643	5,000	10,000	1,200,000	128,000	26,950	107,646	605,925
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)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	Principals and Vice Principals Joint Trust	District of Kitimat	Skills Training Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	42,000	175,000	-	8,000	107,000	46,000	1,034,290
Add: Restricted Grants							
Provincial Grants - Ministry of Education			3,215,011			100,000	4,684,440
Other				4,000	25,000		1,229,000
	-	-	3,215,011	4,000	25,000	100,000	5,913,440
Less: Allocated to Revenue	42,000	175,000	3,215,011	11,000	20,000	110,000	6,164,440
Deferred Revenue, end of year	-	-	-	1,000	112,000	36,000	783,290
Revenues							
Provincial Grants - Ministry of Education	42,000	175,000	3,215,011			110,000	4,933,440
Provincial Grants - Other				11,000	20,000		-
Other Revenue							1,231,000
	42,000	175,000	3,215,011	11,000	20,000	110,000	6,164,440
Expenses							
Salaries							
Teachers		140,000	2,205,000				2,345,000
Principals and Vice Principals						90,500	114,117
Educational Assistants							553,320
Support Staff			64,000				269,600
Other Professionals			80,000				80,000
Substitutes	3,000		130,000				159,000
	3,000	140,000	2,479,000	-	-	90,500	3,521,037
Employee Benefits	500	35,000	606,011			8,100	834,034
Services and Supplies	38,500		130,000	11,000		11,400	1,782,369
	42,000	175,000	3,215,011	11,000	-	110,000	6,137,440
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)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		12,000	12,000	12,000
Amortization of Deferred Capital Revenue	1,860,969		1,860,969	1,822,328
Total Revenue	1,860,969	12,000	1,872,969	1,834,328
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,979,472		2,979,472	2,900,420
Total Expense	2,979,472	-	2,979,472	2,900,420
Net Revenue (Expense)	(1,118,503)	12,000	(1,106,503)	(1,066,092)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	27,000		27,000	27,000
Total Net Transfers	27,000	-	27,000	27,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	203,000	(203,000)	-	
Total Other Adjustments to Fund Balances	203,000	(203,000)	-	
Budgeted Surplus (Deficit), for the year	(888,503)	(191,000)	(1,079,503)	(1,039,092)