

Amended Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2016

School District No. 82 (Coast Mountains)

June 30, 2016

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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 2015/2016 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

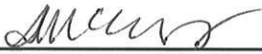
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 82 (Coast Mountains) Amended Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$59,257,909 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 24th DAY OF FEBRUARY, 2016;


READ A SECOND TIME THE 24th DAY OF FEBRUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF FEBRUARY, 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) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 24th DAY OF FEBRUARY, 2016.



Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,365.850	4,546.875
Adult	21.375	28.000
Total Ministry Operating Grant Funded FTE's	<u>4,387.225</u>	<u>4,574.875</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	48,153,057	49,069,121
Other	150,000	
Tuition	22,000	28,000
Other Revenue	6,146,313	5,912,077
Rentals and Leases	412,000	500,000
Investment Income	40,000	70,000
Amortization of Deferred Capital Revenue	1,790,250	1,788,322
Total Revenue	<u>56,713,620</u>	<u>57,367,520</u>
Expenses		
Instruction	43,421,223	43,624,468
District Administration	2,386,045	2,180,472
Operations and Maintenance	10,606,445	10,257,617
Transportation and Housing	2,310,196	2,279,866
Total Expense	<u>58,723,909</u>	<u>58,342,423</u>
Net Revenue (Expense)	<u>(2,010,289)</u>	<u>(974,903)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,066,701	330,000
Budgeted Surplus (Deficit), for the year	<u>(943,588)</u>	<u>(644,903)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(943,588)	(644,903)
Budgeted Surplus (Deficit), for the year	<u>(943,588)</u>	<u>(644,903)</u>

School District No. 82 (Coast Mountains)


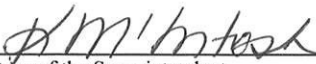

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	52,324,609	52,441,561
Special Purpose Funds - Total Expense	3,611,462	3,107,332
Special Purpose Funds - Tangible Capital Assets Purchased	34,000	340,305
Capital Fund - Total Expense	2,787,838	2,793,530
Capital Fund - Tangible Capital Assets Purchased from Local Capital	500,000	
Total Budget Bylaw Amount	59,257,909	58,682,728

Approved by the Board

	Feb 24 2016
Signature of the Chairperson of the Board of Education	Date Signed
	Feb 24/16
Signature of the Superintendent	Date Signed
	02/24/16
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, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,010,289)</u>	<u>(974,903)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(34,000)	(340,305)
From Local Capital	(500,000)	
From Deferred Capital Revenue	(2,264,486)	(1,208,361)
Total Acquisition of Tangible Capital Assets	<u>(2,798,486)</u>	<u>(1,548,666)</u>
Amortization of Tangible Capital Assets	2,787,838	2,793,530
Total Effect of change in Tangible Capital Assets	<u>(10,648)</u>	<u>1,244,864</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(2,020,937)</u>	<u>269,961</u>

School District No. 82 (Coast Mountains)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,066,701		25,705,003	26,771,704
Changes for the year				
Net Revenue (Expense) for the year	(1,066,701)	34,000	(977,588)	(2,010,289)
Interfund Transfers				
Tangible Capital Assets Purchased		(34,000)	34,000	-
Net Changes for the year	(1,066,701)	-	(943,588)	(2,010,289)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	24,761,415	24,761,415

School District No. 82 (Coast Mountains)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	45,864,595	46,779,484
Other	50,000	
Tuition	22,000	28,000
Other Revenue	4,889,313	4,762,077
Rentals and Leases	412,000	500,000
Investment Income	20,000	42,000
Total Revenue	<u>51,257,908</u>	<u>52,111,561</u>
Expenses		
Instruction	40,257,666	40,574,336
District Administration	2,272,645	2,180,472
Operations and Maintenance	7,484,102	7,406,887
Transportation and Housing	2,310,196	2,279,866
Total Expense	<u>52,324,609</u>	<u>52,441,561</u>
Net Revenue (Expense)	<u>(1,066,701)</u>	<u>(330,000)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,066,701</u>	<u>330,000</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	49,199,016	49,125,439
AANDC/LEA Recovery	(4,609,313)	(4,525,957)
Other Ministry of Education Grants		
Pay Equity	1,160,796	1,160,796
Labour Settlement Funding		885,510
Funding for Graduated Adults	35,000	25,000
Carbon Tax Reimbursement	60,000	60,000
FSA Exam Grant	8,696	8,696
ITA		40,000
Curriculum Implementation	10,400	
Total Provincial Grants - Ministry of Education	<u>45,864,595</u>	<u>46,779,484</u>
Provincial Grants - Other	<u>50,000</u>	
Tuition		
Offshore Tuition Fees	22,000	28,000
Total Tuition	<u>22,000</u>	<u>28,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	4,609,313	4,525,957
Miscellaneous		
District Entered	200,000	170,000
Grant in Aid - District of Kitimat	50,000	50,000
Concert Series ArtStarts	30,000	16,120
Total Other Revenue	<u>4,889,313</u>	<u>4,762,077</u>
Rentals and Leases	<u>412,000</u>	<u>500,000</u>
Investment Income	<u>20,000</u>	<u>42,000</u>
Total Operating Revenue	<u><u>51,257,908</u></u>	<u><u>52,111,561</u></u>

School District No. 82 (Coast Mountains)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Salaries		
Teachers	21,273,028	20,969,974
Principals and Vice Principals	3,221,328	3,406,351
Educational Assistants	3,387,558	3,279,487
Support Staff	4,528,784	4,593,576
Other Professionals	1,730,365	1,766,965
Substitutes	1,323,796	1,495,265
Total Salaries	35,464,859	35,511,618
Employee Benefits	8,232,005	8,345,501
Total Salaries and Benefits	43,696,864	43,857,119
Services and Supplies		
Services	1,698,105	1,521,155
Student Transportation	2,222,182	2,185,056
Professional Development and Travel	785,990	697,278
Rentals and Leases	1,000	4,500
Dues and Fees	95,100	75,290
Insurance	166,342	160,532
Supplies	2,193,626	2,440,631
Utilities	1,465,400	1,500,000
Total Services and Supplies	8,627,745	8,584,442
Total Operating Expense	52,324,609	52,441,561

School District No. 82 (Coast Mountains)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	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	16,471,713	176,575		305,000		695,680	17,648,968
1.03 Career Programs	220,252					8,810	229,062
1.07 Library Services	452,749	70,627		278,018		12,511	813,905
1.08 Counselling	892,700	154,613					1,047,313
1.10 Special Education	2,776,771	252,967	2,307,500	35,886	330,751	295,671	5,999,546
1.30 English Language Learning							-
1.31 Aboriginal Education	458,843	112,141	1,080,058	48,632	18,488	53,834	1,771,996
1.41 School Administration		2,454,405		748,800		59,904	3,263,109
Total Function 1	21,273,028	3,221,328	3,387,558	1,416,336	349,239	1,126,410	30,773,899
4 District Administration							
4.11 Educational Administration				8,972	293,324		302,296
4.40 School District Governance					81,875		81,875
4.41 Business Administration				235,322	547,234		782,556
Total Function 4	-	-	-	244,294	922,433	-	1,166,727
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				35,000	358,821	1,000	394,821
5.50 Maintenance Operations				2,572,094	89,694	195,386	2,857,174
5.52 Maintenance of Grounds				238,175			238,175
5.56 Utilities							-
Total Function 5	-	-	-	2,845,269	448,515	196,386	3,490,170
7 Transportation and Housing							
7.41 Transportation and Housing Administration				8,885	10,178		19,063
7.70 Student Transportation				14,000		1,000	15,000
Total Function 7	-	-	-	22,885	10,178	1,000	34,063
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,273,028	3,221,328	3,387,558	4,528,784	1,730,365	1,323,796	35,464,859

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	17,648,968	4,210,481	21,859,449	1,450,911	23,310,360	24,190,671
1.03 Career Programs	229,062	54,358	283,420	242,781	526,201	370,421
1.07 Library Services	813,905	195,013	1,008,918	50,000	1,058,918	1,116,175
1.08 Counseling	1,047,313	248,887	1,296,200		1,296,200	1,228,263
1.10 Special Education	5,999,546	1,363,719	7,363,265	243,166	7,606,431	7,661,770
1.30 English Language Learning	-					98,135
1.31 Aboriginal Education	1,771,996	384,471	2,156,467	206,723	2,363,190	2,552,777
1.41 School Administration	3,263,109	734,187	3,997,296	99,070	4,096,366	3,356,124
Total Function 1	30,773,899	7,191,116	37,965,015	2,292,651	40,257,666	40,574,336
4 District Administration						
4.11 Educational Administration	302,296	72,325	374,621	428,208	802,829	706,384
4.40 School District Governance	81,875	960	82,835	75,200	158,035	185,960
4.41 Business Administration	782,556	188,075	970,631	341,150	1,311,781	1,288,128
Total Function 4	1,166,727	261,360	1,428,087	844,558	2,272,645	2,180,472
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	394,821	79,455	474,276	225,850	700,126	696,953
5.50 Maintenance Operations	2,857,174	643,606	3,500,780	1,149,161	4,649,941	4,684,298
5.52 Maintenance of Grounds	238,175	50,017	288,192	310,443	598,635	525,636
5.56 Utilities	-			1,535,400	1,535,400	1,500,000
Total Function 5	3,490,170	773,078	4,263,248	3,220,854	7,484,102	7,406,887
7 Transportation and Housing						
7.41 Transportation and Housing Administration	19,063	4,916	23,979		23,979	23,005
7.70 Student Transportation	15,000	1,535	16,535	2,269,682	2,286,217	2,256,861
Total Function 7	34,063	6,451	40,514	2,269,682	2,310,196	2,279,866
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,464,859	8,232,005	43,696,864	8,627,745	52,324,609	52,441,561

School District No. 82 (Coast Mountains)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,288,462	2,289,637
Other	100,000	
Other Revenue	1,257,000	1,150,000
Investment Income		8,000
Total Revenue	3,645,462	3,447,637
Expenses		
Instruction	3,163,557	3,050,132
District Administration	113,400	
Operations and Maintenance	334,505	57,200
Total Expense	3,611,462	3,107,332
Net Revenue (Expense)	34,000	340,305
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(34,000)	(340,305)
Total Net Transfers	(34,000)	(340,305)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

Schedule 3A

	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	-	-	52,146	748,353	-	32,106	22,082	19,229	28,814
Add: Restricted Grants									
Provincial Grants - Ministry of Education	334,505	1,033,852		1,200,000	128,000	26,950	107,646	602,350	
Other					10,000				
	334,505	1,033,852	-	1,200,000	138,000	26,950	107,646	602,350	-
Less: Allocated to Revenue	334,505	1,033,852	14,000	1,200,000	138,000	28,193	108,333	621,579	5,000
Deferred Revenue, end of year	-	-	38,146	748,353	-	30,863	21,395	-	23,814
Revenues									
Provincial Grants - Ministry of Education	334,505	1,033,852	14,000		128,000	28,193	108,333	621,579	5,000
Provincial Grants - Other				1,200,000	10,000				
Other Revenue									
	334,505	1,033,852	14,000	1,200,000	138,000	28,193	108,333	621,579	5,000
Expenses									
Salaries									
Teachers		670,000							
Principals and Vice Principals							11,000		
Educational Assistants		170,000			92,720			291,000	
Support Staff	126,174				8,000				
Substitutes								15,000	
	126,174	840,000	-	-	100,720	-	11,000	306,000	-
Employee Benefits	31,488	193,852			23,280		2,400	75,000	
Services and Supplies	176,843			1,200,000	14,000	28,193	94,933	240,579	5,000
	334,505	1,033,852	-	1,200,000	138,000	28,193	108,333	621,579	5,000
Net Revenue (Expense) before Interfund Transfers	-	-	14,000	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(14,000)						
	-	-	(14,000)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2016

Schedule 3A

	Literacy Innovation	District of Kitimat	Skills Training Program	Principals and Vice Principals Joint Trust	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	40,674	51,279	-	27,068	1,021,751
Add: Restricted Grants					
Provincial Grants - Ministry of Education			105,000		2,338,303
Other		24,000		25,000	1,259,000
	-	24,000	105,000	25,000	3,597,303
Less: Allocated to Revenue	10,000	20,000	105,000	27,000	3,645,462
Deferred Revenue, end of year	<u>30,674</u>	<u>55,279</u>	<u>-</u>	<u>25,068</u>	<u>973,592</u>
Revenues					
Provincial Grants - Ministry of Education	10,000		5,000		2,288,462
Provincial Grants - Other			100,000		100,000
Other Revenue		20,000		27,000	1,257,000
	10,000	20,000	105,000	27,000	3,645,462
Expenses					
Salaries					
Teachers					670,000
Principals and Vice Principals			87,000		98,000
Educational Assistants					553,720
Support Staff					134,174
Substitutes					15,000
	-	-	87,000	-	1,470,894
Employee Benefits			13,000		339,020
Services and Supplies	10,000		5,000	27,000	1,801,548
	10,000	-	105,000	27,000	3,611,462
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>34,000</u>
Interfund Transfers					
Tangible Capital Assets Purchased		(20,000)			(34,000)
	-	(20,000)	-	-	(34,000)
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income		20,000	20,000	20,000
Amortization of Deferred Capital Revenue	1,790,250		1,790,250	1,788,322
Total Revenue	1,790,250	20,000	1,810,250	1,808,322
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,787,838		2,787,838	2,793,530
Total Expense	2,787,838	-	2,787,838	2,793,530
Net Revenue (Expense)	(997,588)	20,000	(977,588)	(985,208)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	34,000		34,000	340,305
Total Net Transfers	34,000	-	34,000	340,305
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	500,000	(500,000)	-	
Total Other Adjustments to Fund Balances	500,000	(500,000)	-	
Budgeted Surplus (Deficit), for the year	(463,588)	(480,000)	(943,588)	(644,903)