Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2016

June 30, 2016

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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 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 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 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 \$58,236,666 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 17th DAY OF JUNE, 2015;

READ A SECOND TIME THE 17th DAY OF JUNE, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF JUNE, 2015;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 82 (Coast Mountains) Annual Budget Bylaw 2015/2016, adopted by the Board the 17th DAY OF JUNE, 2015.

Secretary Treasurer

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

Ministry Operating Grant Funded FTE's School-Age		2016 Annual Budget	2015 Amended Annual Budget
School-Age 4,577,000 4,544 Adult 27,000 22 Other 1,000 4,577 Total Ministry Operating Grant Funded FTE's 4,605,000 4,577 Revenues \$ \$ Provincial Grants 300,000 44 Ministry of Education 48,159,720 49,022 Other 50,000 44 Tuition 308,320 22 Other Revenue 6,078,479 5,912 Rentals and Leases 520,000 50 Investment Income 97,000 70 Amortization of Deferred Capital Revenue 1,788,945 1,788 Total Revenue 43,306,750 43,622 District Administration 43,306,750 43,622 Operations and Maintenance 10,488,666 10,255 Transportation and Housing 2,309,784 2,279 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (97 Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185	Ministry Operating Grant Funded FTE's	Atmus Dudget	7 timuai Dauget
Adult Other 27,000 1,000 22 1,000 Total Ministry Operating Grant Funded FTE's 4,605,000 4,579 Revenues \$ \$ Provincial Grants 48,159,720 49,025 Ministry of Education 48,159,720 49,025 Other 50,000 44 Tuition 308,320 22 Other Revenue 6,078,479 5,912 Rentals and Leases 520,000 50 Investment Income 97,000 70 Amortization of Deferred Capital Revenue 1,788,945 1,788 Total Revenue 43,306,750 43,626 Expenses 1 43,306,750 43,626 District Administration 2,066,466 2,188 Operations and Maintenance 10,408,666 10,255 Transportation and Housing 2,309,784 2,279 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974 Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330	1, 7, 71	4,577,000	4,546,875
Revenues S S S Provincial Grant Funded FTE's S S S S S Provincial Grants S S S S S S S S S			28.000
Revenues \$ \$ Provincial Grants 48,159,720 49,022 Other 50,000 44 Tuition 308,320 22 Other Revenue 6,078,479 5,912 Rentals and Leases 520,000 500 Investment Income 97,000 70 Amortization of Deferred Capital Revenue 1,788,945 1,788 Total Revenue 57,002,464 57,36' Expenses Instruction 43,306,750 43,62* District Administration 2,066,466 2,18* Operations and Maintenance 10,408,666 10,25* Transportation and Housing 2,309,784 2,27* Total Expense 58,091,666 58,34* Net Revenue (Expense) (1,089,202) (97* Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 33 Budgeted Surplus (Deficit), for the year (787,017) (64*	Other	1.000	
Provincial Grants Ministry of Education 48,159,720 49,029 Other 50,000 44 Tuition 308,320 22 Other Revenue 6,078,479 5,912 Rentals and Leases 520,000 500 Investment Income 97,000 70 Amortization of Deferred Capital Revenue 1,788,945 1,788 Total Revenue 57,002,464 57,362 Expenses 1 43,306,750 43,624 District Administration 2,066,466 2,186 Operations and Maintenance 10,408,666 10,257 Transportation and Housing 2,309,784 2,279 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (97-4) Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year comprised of: (787,017) (64-4) Budgeted Surplus (Deficit), for the year comprised of: (787,017) (64-4)	Total Ministry Operating Grant Funded FTE's	4,605.000	4,574.875
Ministry of Education 48,159,720 49,022 Other 50,000 46 Tuition 308,320 22 Other Revenue 6,078,479 5,912 Rentals and Leases 520,000 500 Investment Income 97,000 7 Amortization of Deferred Capital Revenue 1,788,945 1,788 Total Revenue 57,002,464 57,360 Expenses Instruction 43,306,750 43,624 District Administration 2,066,466 2,186 Operations and Maintenance 10,408,666 10,257 Transportation and Housing 2,309,784 2,279 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974 Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year comprised of: (787,017) (644	Revenues	S	\$
Other 50,000 40 Tuition 308,320 23 Other Revenue 6,078,479 5,912 Rentals and Leases 520,000 50 Investment Income 97,000 7 Amortization of Deferred Capital Revenue 1,788,945 1,788 Total Revenue 57,002,464 57,360 Expenses Instruction 43,306,750 43,624 District Administration 2,066,466 2,180 Operations and Maintenance 10,408,666 10,257 Transportation and Housing 2,309,784 2,275 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974 Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year comprised of: (787,017) (644	Provincial Grants		
Tuition 308,320 22 Other Revenue 6,078,479 5,917 Rentals and Leases 520,000 500 Investment Income 97,000 70 Amortization of Deferred Capital Revenue 1,788,945 1,788 Total Revenue 57,002,464 57,360 Expenses Instruction 43,306,750 43,624 District Administration 2,066,466 2,186 Operations and Maintenance 10,408,666 10,250 Transportation and Housing 2,309,784 2,279 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974 Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year comprised of: (787,017) (644 Budgeted Surplus (Deficit), for the year comprised of: (787,017) (644	Ministry of Education	48,159,720	49,029,121
Other Revenue 6,078,479 5,912 Rentals and Leases 520,000 500 Investment Income 97,000 70 Amortization of Deferred Capital Revenue 1,788,945 1,781 Total Revenue 57,002,464 57,366 Expenses Instruction 43,306,750 43,622 District Administration 2,066,466 2,180 Operations and Maintenance 10,408,666 10,257 Transportation and Housing 2,309,784 2,275 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974 Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year comprised of: (787,017) (644	Other	50,000	40,000
Rentals and Leases 520,000 500 Investment Income 97,000 70 Amortization of Deferred Capital Revenue 1,788,945 1,788 Total Revenue 57,002,464 57,360 Expenses 1 43,306,750 43,502 Instruction 43,306,750 43,622 2,180 Operations and Maintenance 10,408,666 10,250 Transportation and Housing 2,309,784 2,279 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974 Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year comprised of: (787,017) (644 Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) 500	Tuition	308,320	28,000
Investment Income	Other Revenue	6,078,479	5,912,077
Amortization of Deferred Capital Revenue 1,788,945 1,788 Total Revenue 57,002,464 57,365 Expenses Instruction 43,306,750 43,624 District Administration 2,066,466 2,186 Operations and Maintenance 10,408,666 10,255 Transportation and Housing 2,309,784 2,279 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974 Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year (787,017) (644 Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit)	Rentals and Leases	520,000	500,000
Expenses 43,306,750 43,624 District Administration 2,066,466 2,180 Operations and Maintenance 10,408,666 10,257 Transportation and Housing 2,309,784 2,279 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974 Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year (787,017) (644 Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) 57,002,464 57,366	Investment Income	97,000	70,000
Expenses Instruction 43,306,750 43,624 District Administration 2,066,466 2,184 Operations and Maintenance 10,408,666 10,255 Transportation and Housing 2,309,784 2,275 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974) Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit)	Amortization of Deferred Capital Revenue	1,788,945	1,788,322
Instruction	Total Revenue	57,002,464	57,367,520
District Administration 2,066,466 2,180 Operations and Maintenance 10,408,666 10,255 Transportation and Housing 2,309,784 2,275 Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974) Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year (787,017) (644) Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit)	Expenses		
Operations and Maintenance 10,408,666 10,25° Transportation and Housing 2,309,784 2,27° Total Expense 58,091,666 58,34° Net Revenue (Expense) (1,089,202) (97° Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 33° Budgeted Surplus (Deficit), for the year (787,017) (64° Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit)	Instruction	43,306,750	43,624,468
Transportation and Housing Total Expense S8,091,666 S8,342 Net Revenue (Expense) (1,089,202) Budgeted Allocation (Retirement) of Surplus (Deficit) Budgeted Surplus (Deficit), for the year (787,017) Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit)		2,066,466	2,180,472
Total Expense 58,091,666 58,342 Net Revenue (Expense) (1,089,202) (974 Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year (787,017) (644) Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit)	Operations and Maintenance	10,408,666	10,257,617
Net Revenue (Expense) (1,089,202) (974) Budgeted Allocation (Retirement) of Surplus (Deficit) 302,185 330 Budgeted Surplus (Deficit), for the year (787,017) (644) Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit)		2,309,784	2,279,866
Budgeted Allocation (Retirement) of Surplus (Deficit) Budgeted Surplus (Deficit), for the year (787,017) (644) Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit)	Total Expense	58,091,666	58,342,423
Budgeted Surplus (Deficit), for the year (787,017) (644) Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit)	Net Revenue (Expense)	(1,089,202)	(974,903)
Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit)	Budgeted Allocation (Retirement) of Surplus (Deficit)	302,185	330,000
Operating Fund Surplus (Deficit)	Budgeted Surplus (Deficit), for the year	(787,017)	(644,903)
Special Purpose Fund Surbius (Deficit)			
		(787.017)	(644,903)
			(644,903)

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

	2016 Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount	Annual Buuget	Annual Budget
Operating - Total Expense	51,859,497	52,441,561
Operating - Total Expense Operating - Tangible Capital Assets Purchased	31,035,457	32,441,301
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	3,476,207	3,107,332
Special Purpose Funds - Tangible Capital Assets Purchased	145,000	340,305
Capital Fund - Total Expense	2,755,962	2,793,530
Capital Fund - Tangible Capital Assets Purchased from Local Capital		
Budgeted Retirement of Prior Year Deficits		
Total Budget Bylaw Amount	58,236,666	58,682,728

Approved by the Board	
Obrasi	Sept 18, 2015
Signature of the Chairperson of the Board of Education	Date Signed
&m'Intest	6/18/15
Signature of the Superintendent	Date Signed
Man	6/18/15
Signature of the Secretary Treasurer	Date Signed

Annual Budget - Changes in Net Financial Assets (Debt) Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	S	\$
Surplus (Deficit) for the year	(1,089,202)	(974,903)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(145,000)	(340,305)
From Deferred Capital Revenue	(1,258,086)	(1,208,361)
Total Acquisition of Tangible Capital Assets	(1,403,086)	(1,548,666)
Amortization of Tangible Capital Assets	2,755,962	2,793,530
Total Effect of change in Tangible Capital Assets	1,352,876	1,244,864
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	263,674	269,961

Annual Budget - Operating Revenue and Expense Year Ended June 30, 2016

	2016	2015 Amended
	Annual Budget	Annual Budget
	S	\$
Revenues		
Provincial Grants		
Ministry of Education	45,788,513	46,739,484
Other	50,000	40,000
Tuition	308,320	28,000
Other Revenue	4,828,479	4,762,077
Rentals and Leases	520,000	500,000
Investment Income	62,000	42,000
Total Revenue	51,557,312	52,111,561
Expenses		
Instruction	40,060,048	40,574,336
District Administration	2,066,466	2,180,472
Operations and Maintenance	7,423,199	7,406,887
Transportation and Housing	2,309,784	2,279,866
Total Expense	51,859,497	52,441,561
Net Revenue (Expense)	(302,185)	(330,000)
Budgeted Prior Year Surplus Appropriation	302,185	330,000
Budgeted Surplus (Deficit), for the year		

Annual Budget - Schedule of Operating Revenue by Source Year Ended June 30, 2016

		2016	2015 Amended
		Annual Budget	Annual Budget
Provincial Cuanta Ministry of Education	10	S	\$
Provincial Grants - Ministry of Education Operating Grant, Ministry of Education		49,049,974	49,125,439
AANDC/LEA Recovery		(4,525,957)	(4,525,957)
Other Ministry of Education Grants		1 1/0 80/	1.160.706
Pay Equity		1,160,796	1,160,796
Labour Settlement Funding			885,510
Carbon Tax Reimbursement		60,000	60,000
Education Guaratee		35,000	25,000
FSA Exam Grant	_	8,700	8,696
Total Provincial Grants - Ministry of Education	_	45,788,513	46,739,484
Provincial Grants - Other	_	50,000	40,000
Tuition			
Continuing Education		286,320	
Offshore Tuition Fees		22,000	28,000
Total Tuition	_	308,320	28,000
Other Revenues			
LEA/Direct Funding from First Nations		4,525,957	4,525,957
Miscellaneous		and the second	
Miscellaneous		222,522	170,000
District of Kitimat in Aid of Theatre		50,000	50,000
ArtStarts Grant		30,000	16,120
Total Other Revenue		4,828,479	4,762,077
Rentals and Leases	_	520,000	500,000
Investment Income	_	62,000	42,000
Total Operating Revenue	_	51,557,312	52,111,561

Annual Budget - Schedule of Operating Expense by Source Year Ended June 30, 2016

	2016	2015 Amended
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	21,269,579	20,969,974
Principals and Vice Principals	3,081,998	3,406,351
Educational Assistants	3,387,558	3,279,487
Support Staff	4,528,784	4,593,576
Other Professionals	1,670,365	1,766,965
Substitutes	1,323,796	1,495,265
Total Salaries	35,262,080	35,511,618
Employee Benefits	8,151,701	8,345,501
Total Salaries and Benefits	43,413,781	43,857,119
Services and Supplies		
Services	1,680,105	1,521,155
Student Transportation	2,222,182	2,185,056
Professional Development and Travel	622,158	697,278
Rentals and Leases	1,000	4,500
Dues and Fees	95,100	75,290
Insurance	166,342	160,532
Supplies	2,193,429	2,440,631
Utilities	1,465,400	1,500,000
Total Services and Supplies	8,445,716	8,584,442
Total Operating Expense	51,859,497	52,441,561

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
	\$	S	\$	S	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	16,468,264	171,883		305,000		695,680	17,640,827
1.03 Career Programs	220,252					8,810	229,062
1.07 Library Services	452,749	68,750		278,018		12,511	812,028
1.08 Counselling	892,700	150,505					1,043,205
1.10 Special Education	2,776,771	246,245	2,307,500	35,886	319,282	295,671	5,981,355
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		2,332,474		748,800		59,904	3,141,178
Total Function 1	21,269,579	3,081,998	3,387,558	1,416,336	337,770	1,126,410	30,619,651
4 District Administration							
4.11 Educational Administration				8,972	283,153		292,125
4.40 School District Governance				0,772	79,800		79,800
4.41 Business Administration				235,322	527,618		762,940
Total Function 4		-		244,294	890,571		1,134,865
Total Punction 4			***************************************	211,271	050,071		1,101,000
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				35,000	345,615	1,000	381,615
5.50 Maintenance Operations				2,572,094	86,584	195,386	2,854,064
5.52 Maintenance of Grounds 5.56 Utilities				238,175			238,175
Total Function 5				2,845,269	432,199	196,386	3,473,854
7 Transportation and Housing							
7.41 Transportation and Housing Administration				8,885	9,825		18,710
7.70 Student Transportation				14,000		1,000	15,000
Total Function 7	-	-	3,00	22,885	9,825	1,000	33,710
9 Debt Services							
Total Function 9			-		-	-	
Total Frenchisms 1 0	21 260 270	2 001 000	2 207 550	4 530 704	1 670 265	1 222 707	25 262 000
Total Functions 1 - 9	21,269,579	3,081,998	3,387,558	4,528,784	1,670,365	1,323,796	35,262,080

School District No. 82 (Coast Mountains)
Annual Budget - Operating Expense by Function, Program and Object Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Annual Budget	2015 Amended Annual Budget
	S	S	\$	S	S	\$
1 Instruction						
1.02 Regular Instruction	17,640,827	4,159,484	21,800,311	1,480,234	23,280,545	24,190,671
1.03 Career Programs	229,062	54,358	283,420	242,781	526,201	370,421
1.07 Library Services	812,028	194,659	1,006,687	50,000	1,056,687	1,116,175
1.08 Counselling	1,043,205	248,112	1,291,317		1,291,317	1,228,263
1.10 Special Education	5,981,355	1,360,540	7,341,895	243,166	7,585,061	7,661,770
1.30 English Language Learning	-		1-			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	3,141,178	716,799	3,857,977	99,070	3,957,047	3,356,124
Total Function 1	30,619,651	7,118,423	37,738,074	2,321,974	40,060,048	40,574,336
4 District Administration						
4.11 Educational Administration	292,125	70,630	362,755	268,856	631,611	706,384
4.40 School District Governance	79,800	960	80,760	70,700	151,460	185,960
4.41 Business Administration	762,940	184,805	947,745	335,650	1,283,395	1,288,128
Total Function 4	1,134,865	256,395	1,391,260	675,206	2,066,466	2,180,472
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	381,615	77,386	459,001	225,849	684,850	696,953
5.50 Maintenance Operations	2,854,064	643,088	3,497,152	1,134,162	4,631,314	4,684,298
5.52 Maintenance of Grounds	238,175	50,017	288,192	283,443	571,635	525,636
5.56 Utilities	230,173	30,017	200,172	1,535,400	1,535,400	1,500,000
Total Function 5	3,473,854	770,491	4,244,345	3,178,854	7,423,199	7,406,887
T.T.						
7 Transportation and Housing	10.710	4.057	22.7/7		22 5/7	22.005
7.41 Transportation and Housing Administration	18,710	4,857	23,567	2 2/0 /02	23,567	23,005
7.70 Student Transportation	15,000	1,535	16,535	2,269,682	2,286,217	2,256,861
Total Function 7	33,710	6,392	40,102	2,269,682	2,309,784	2,279,866
9 Debt Services						
Total Function 9	PE	-	72	(=)		-
Total Functions 1 - 9	35,262,080	8,151,701	43,413,781	8,445,716	51,859,497	52,441,561

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

	2016	2015 Amended
	Annual Budget	Annual Budget
	S	\$
Revenues		
Provincial Grants		
Ministry of Education	2,371,207	2,289,637
Other Revenue	1,250,000	1,150,000
Investment Income		8,000
Total Revenue	3,621,207	3,447,637
Expenses		
Instruction	3,246,702	3,050,132
Operations and Maintenance	229,505	57,200
Total Expense	3,476,207	3,107,332
Net Revenue (Expense)	145,000	340,305
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(145,000)	(340,305)
Total Net Transfers	(145,000)	(340,305)
Budgeted Surplus (Deficit), for the year		

School District No. 82 (Coast Mountains)
Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Attendance Support and Wellness
	S	S	\$	S	S	S	S	S	S
Deferred Revenue, beginning of year	-		51,000	670,000	×	37,000	35,000	5,000	25,000
Add: Restricted Grants					11722				
Provincial Grants - Ministry of Education Other	334,505	1,033,852		1,200,000	144,000	26,950	107,646	602,350	
	334,505	1,033,852	*	1,200,000	144,000	26,950	107,646	602,350	•
Less: Allocated to Revenue	334,505	1,033,852	20,000	1,200,000	144,000	50,000	136,500	607,350	25,000
Deferred Revenue, end of year	-	-	31,000	670,000	_	13,950	6,146	_	-
Revenues									
Provincial Grants - Ministry of Education	334,505	1,033,852	20,000	1,200,000	144,000	50,000	136,500	607,350	25,000
Other Revenue	334,505	1,033,852	20,000	1,200,000	144,000	50,000	136,500	607,350	25,000
Expenses	551,505	1,000,000	20,000	1,200,000	,	,	,		,
Salaries									
Teachers		670,000					20,000		
Principals and Vice Principals		140,000			95,000		10,000	390,000	
Educational Assistants Support Staff	10,000	168,000			10,000			390,000	
Support Starr	10,000	838,000	-	-	105,000	-	30,000	390,000	-
0.1.0.0	2 200	105.052			25 000		6,500	7,800	
Employee Benefits Services and Supplies	2,200 217,305	195,852		1,200,000	25,000 14,000	50,000	100,000	209,550	25,000
Services and Supplies	229,505	1,033,852	1.0	1,200,000	144,000	50,000	136,500	607,350	25,000
Net Revenue (Expense) before Interfund Transfers	105,000		20,000		-				
X									
Interfund Transfers									
Tangible Capital Assets Purchased	(105,000)		(20,000)						
	(105,000)	•	(20,000)	-		-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

S	Tell Ended valle 30, 2010	District of Kitimat	Literacy Innovation	P/VP Joint Advisory Committee	TOTAL S
Deferred Revenue, beginning of year 50,000 40,000 20,000 933,000 Add: Restricted Grants 2,249,303 20,000 20,000 1,225,000 20,000 20,000 3,474,303 20,000 20,000 3,621,207 Deferred Revenue, end of year 30,000 20,000 20,000 3,621,207 20,000 20,					
Provincial Grants - Ministry of Education Other 20,000 5,000 1,225,000 Cother 20,000 - 5,000 3,474,303 Less: Allocated to Revenue 30,000 20,000 20,000 3,621,207 Deferred Revenue, end of year 40,000 20,000 5,000 3621,207 Revenues 20,000 20,000 1,250,000 Provincial Grants - Ministry of Education Other Revenue 30,000 20,000 2,371,207 Other Revenue 30,000 20,000 20,000 3,621,207 Expenses 8 20,000 20,000 3,621,207 Expenses 8 8 690,000 1,250,000 1,250,000 1,250,000 1,250,000 1,000 1,000 20,000 3,621,207 1,000 1,000 20,000 3,621,207 1,000 20,000 20,000 3,621,207 1,000 20,000 1,000 20,000 1,000 20,000 1,000 20,000 1,000 20,000 1,300 20,000 1,865,855 1,000 20,000 </th <th>Deferred Revenue, beginning of year</th> <th>W</th> <th>1.00</th> <th>(277)</th> <th>1000</th>	Deferred Revenue, beginning of year	W	1.00	(277)	1000
Other 20,000 5,000 1,225,000 20,000 - 5,000 3,474,303 Less: Allocated to Revenue 30,000 20,000 3,621,207 Deferred Revenue, end of year 40,000 20,000 5,000 786,096 Revenues 20,000 20,000 1,250,000 1,250,000 1,250,000 20,000 1,250,000 1,250,000 20,000 1,250,000 1,250,000 1,250,000 1,250,000 1,250,000 20,000 20,000 20,000 3,621,207 1,250,000 1,250,000 20,000 20,000 3,621,207 20,000 1,250,000 20,000 20,000 3,621,207 20,000 3,621,207 20,000 20,000 3,621,207 20,000 3,621,207 20,000 3,621,207 20,000 3,621,207 20,000 20,000 3,621,207 20,000 3,621,207 20,000 20,000 3,621,207 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 3,621,207 20,000 20	Add: Restricted Grants				
Description Support Staff Support Staff	Provincial Grants - Ministry of Education				2,249,303
Less: Allocated to Revenue 30,000 20,000 20,000 3,621,207 Deferred Revenue, end of year 40,000 20,000 5,000 786,096 Revenues 20,000 20,000 2,371,207 Other Revenue 30,000 20,000 20,000 1,250,000 Other Revenue 30,000 20,000 20,000 3,621,207 Expenses 30,000 20,000 20,000 3,621,207 Expenses 8 690,000 20,000 3,621,207 Principals and Vice Principals 9 0 20,000 10,000 Educational Assistants 663,000 663,000 10,000 20,000 1,373,000 Employee Benefits 10,000 20,000 20,000 3,476,207 Employee Benefits 10,000 20,000 20,000 3,476,207 Net Revenue (Expense) before Interfund Transfers 20,000 - - 145,000 Interfund Transfers (20,000) - - 145,000 Interfund Transfers	Other	20,000		5,000	1,225,000
Provincial Grants - Ministry of Education Other Revenue 30,000 20,000 20,000 1,250,000 1,250,000 30,000 20,000 1,250,000 30,000 20,000 3,621,207 20,000 20,000 3,621,207 20,000 20,000 3,621,207 20,000 20,000 3,621,207 20,000 20,000 20,000 3,621,207 20,000 20,000 20,000 3,621,207 20,000 20,000 20,000 3,621,207 20,000 20,		20,000		5,000	3,474,303
Revenues Provincial Grants - Ministry of Education Other Revenue 20,000 30,000 20,000 20,000 20,000 3,621,207 Expenses Salaries Teachers Principals and Vice Principals Educational Assistants Support Staff 690,000 2	Less: Allocated to Revenue	30,000	20,000	20,000	3,621,207
Provincial Grants - Ministry of Education Other Revenue 20,000 2,371,207 Other Revenue 30,000 20,000 1,250,000 Expenses Salaries Teachers 690,000 Principals and Vice Principals 10,000 Educational Assistants 653,000 Support Staff 20,000 Employee Benefits 237,352 Services and Supplies 10,000 20,000 1,865,855 Services and Supplies 20,000 20,000 3,476,207 Net Revenue (Expense) before Interfund Transfers 20,000 - - 145,000 Interfund Transfers Tangible Capital Assets Purchased (20,000) - - (145,000)	Deferred Revenue, end of year	40,000	20,000	5,000	786,096
Other Revenue 30,000 20,000 1,250,000 Expenses Salaries Teachers 690,000 Principals and Vice Principals 10,000 Educational Assistants 653,000 Support Staff 20,000 Employee Benefits 237,352 Services and Supplies 10,000 20,000 1,865,855 10,000 20,000 20,000 3,476,207 Net Revenue (Expense) before Interfund Transfers 20,000 - - 145,000 Interfund Transfers Tangible Capital Assets Purchased (20,000) - - (145,000)	Revenues				
Salaries Salaries	Provincial Grants - Ministry of Education		20,000		2,371,207
Salaries Salaries	Other Revenue	30,000		20,000	1,250,000
Salaries		30,000	20,000	20,000	3,621,207
Teachers 699,000 Principals and Vice Principals 10,000 Educational Assistants 653,000 Support Staff 20,000 - 1,373,000 - 1	Expenses				
Principals and Vice Principals 10,000 Educational Assistants 653,000 Support Staff 20,000 1,373,000 Employee Benefits 237,352 Services and Supplies 10,000 20,000 20,000 1,865,855 10,000 20,000 20,000 3,476,207 Net Revenue (Expense) before Interfund Transfers 20,000 145,000 Interfund Transfers Tangible Capital Assets Purchased (20,000) (145,000) (20,000) (145,000) (145,000)	Salaries				
Educational Assistants Support Staff 20,000 C 1,373,000 C 1,373,520 C 1,000 C 1,373,520 C 1,373,520	Teachers				
Support Staff 20,000 Employee Benefits 237,352 Services and Supplies 10,000 20,000 20,000 1,865,855 10,000 20,000 20,000 3,476,207 Net Revenue (Expense) before Interfund Transfers 20,000 - - 145,000 Interfund Transfers Tangible Capital Assets Purchased (20,000) - - (145,000) (20,000) - - - (145,000)					
Employee Benefits 237,352 237,					
Employee Benefits Services and Supplies 10,000 20,000 20,000 1,865,855 10,000 20,000 20,000 3,476,207 Net Revenue (Expense) before Interfund Transfers 20,000 - - 145,000 Interfund Transfers (20,000) - (145,000) Tangible Capital Assets Purchased (20,000) - - (145,000)	Support Staff				
Services and Supplies 10,000 20,000 20,000 20,000 3,476,207 Net Revenue (Expense) before Interfund Transfers 20,000 - - - 145,000 Interfund Transfers		•	-	-	1,373,000
10,000 20,000 20,000 3,476,207					
Net Revenue (Expense) before Interfund Transfers 20,000 - - 145,000 Interfund Transfers	Services and Supplies				
Interfund Transfers (20,000) (145,000) Tangible Capital Assets Purchased (20,000) - - (145,000)		10,000	20,000	20,000	3,476,207
Tangible Capital Assets Purchased (20,000) (145,000) (145,000) (20,000) - (145,000)	Net Revenue (Expense) before Interfund Transfers	20,000			145,000
(20,000) (145,000)	Interfund Transfers				
(20,000) - (145,000)	Tangible Capital Assets Purchased	(20,000)			(145,000)
Net Revenue (Expense)	-, .				(145,000)
	Net Revenue (Expense)			-	

Annual Budget - Capital Revenue and Expense Year Ended June 30, 2016

	2016			
	Invested in Tangible	Local	Fund	2015 Amended
	Capital Assets	Capital	Balance	Annual Budget
	S	S	\$	\$
Revenues				
Provincial Grants				
Investment Income		35,000	35,000	20,000
Amortization of Deferred Capital Revenue	1,788,945		1,788,945	1,788,322
Total Revenue	1,788,945	35,000	1,823,945	1,808,322
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,755,962		2,755,962	2,793,530
Total Expense	2,755,962		2,755,962	2,793,530
Net Revenue (Expense)	(967,017)	35,000	(932,017)	(985,208)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	145,000		145,000	340,305
Total Net Transfers	145,000	-0	145,000	340,305
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	a)		
Budgeted Surplus (Deficit), for the year	(822,017)	35,000	(787,017)	(644,903)