

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, 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;

(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 2015/2016, adopted by the Board the 17th DAY OF JUNE, 2015.



Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

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

	2016 Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,577,000	4,546,875
Adult	27,000	28,000
Other	1,000	
Total Ministry Operating Grant Funded FTE's	4,605,000	4,574,875
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	48,159,720	49,029,121
Other	50,000	40,000
Tuition	308,320	28,000
Other Revenue	6,078,479	5,912,077
Rentals and Leases	520,000	500,000
Investment Income	97,000	70,000
Amortization of Deferred Capital Revenue	1,788,945	1,788,322
Total Revenue	57,002,464	57,367,520
Expenses		
Instruction	43,306,750	43,624,468
District Administration	2,066,466	2,180,472
Operations and Maintenance	10,408,666	10,257,617
Transportation and Housing	2,309,784	2,279,866
Total Expense	58,091,666	58,342,423
Net Revenue (Expense)	(1,089,202)	(974,903)
Budgeted Allocation (Retirement) of Surplus (Deficit)	302,185	330,000
Budgeted Surplus (Deficit), for the year	(787,017)	(644,903)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(787,017)	(644,903)
Budgeted Surplus (Deficit), for the year	(787,017)	(644,903)

School District No. 82 (Coast Mountains)


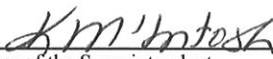

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	51,859,497	52,441,561
Operating - Tangible Capital Assets Purchased		
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

	Sept 18, 2015
Signature of the Chairperson of the Board of Education	Date Signed
	6/18/15
Signature of the Superintendent	Date Signed
	6/18/15
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, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,089,202)</u>	<u>(974,903)</u>
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	<u>(1,258,086)</u>	<u>(1,208,361)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,403,086)</u>	<u>(1,548,666)</u>
Amortization of Tangible Capital Assets	<u>2,755,962</u>	<u>2,793,530</u>
Total Effect of change in Tangible Capital Assets	<u>1,352,876</u>	<u>1,244,864</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>263,674</u>	<u>269,961</u>

School District No. 82 (Coast Mountains)

Schedule 2

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

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
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	<u>51,557,312</u>	<u>52,111,561</u>
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	<u>51,859,497</u>	<u>52,441,561</u>
Net Revenue (Expense)	<u>(302,185)</u>	<u>(330,000)</u>
Budgeted Prior Year Surplus Appropriation	<u>302,185</u>	<u>330,000</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
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		
Pay Equity	1,160,796	1,160,796
Labour Settlement Funding		885,510
Carbon Tax Reimbursement	60,000	60,000
Education Guarantee	35,000	25,000
FSA Exam Grant	8,700	8,696
Total Provincial Grants - Ministry of Education	<u>45,788,513</u>	<u>46,739,484</u>
Provincial Grants - Other	<u>50,000</u>	<u>40,000</u>
Tuition		
Continuing Education	286,320	
Offshore Tuition Fees	22,000	28,000
Total Tuition	<u>308,320</u>	<u>28,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	4,525,957	4,525,957
Miscellaneous		
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	<u>4,828,479</u>	<u>4,762,077</u>
Rentals and Leases	<u>520,000</u>	<u>500,000</u>
Investment Income	<u>62,000</u>	<u>42,000</u>
Total Operating Revenue	<u><u>51,557,312</u></u>	<u><u>52,111,561</u></u>

School District No. 82 (Coast Mountains)

Schedule 2B

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

	2016 Annual Budget	2015 Amended 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	<u>35,262,080</u>	<u>35,511,618</u>
Employee Benefits	<u>8,151,701</u>	<u>8,345,501</u>
Total Salaries and Benefits	<u>43,413,781</u>	<u>43,857,119</u>
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	<u>8,445,716</u>	<u>8,584,442</u>
Total Operating Expense	<u>51,859,497</u>	<u>52,441,561</u>

School District No. 82 (Coast Mountains)

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	16,468,264	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					79,800		79,800
4.41 Business Administration				235,322	527,618		762,940
Total Function 4	-	-	-	244,294	890,571	-	1,134,865
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				238,175			238,175
5.56 Utilities							-
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	-	-	-	22,885	9,825	1,000	33,710
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
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
	\$	\$	\$	\$	\$	\$
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	-		-		-	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	-		-	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
7 Transportation and Housing						
7.41 Transportation and Housing Administration	18,710	4,857	23,567		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	-	-	-	-	-	-
Total Functions 1 - 9	35,262,080	8,151,701	43,413,781	8,445,716	51,859,497	52,441,561

School District No. 82 (Coast Mountains)

Schedule 3

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

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
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	<u>3,621,207</u>	<u>3,447,637</u>
Expenses		
Instruction	3,246,702	3,050,132
Operations and Maintenance	229,505	57,200
Total Expense	<u>3,476,207</u>	<u>3,107,332</u>
Net Revenue (Expense)	<u>145,000</u>	340,305
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(145,000)	(340,305)
Total Net Transfers	<u>(145,000)</u>	<u>(340,305)</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, 2016

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

School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	District of Kitimat	Literacy Innovation	P/VP Joint Advisory Committee	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	50,000	40,000	20,000	933,000
Add: Restricted Grants				
Provincial Grants - Ministry of Education				2,249,303
Other	20,000		5,000	1,225,000
	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	786,096
Revenues				
Provincial Grants - Ministry of Education		20,000		2,371,207
Other Revenue	30,000		20,000	1,250,000
	30,000	20,000	20,000	3,621,207
Expenses				
Salaries				
Teachers				690,000
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)
Net Revenue (Expense)	-	-	-	-

School District No. 82 (Coast Mountains)

Schedule 4

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

	2016 Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
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	-	145,000	340,305
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(822,017)	35,000	(787,017)	(644,903)