

Annual Budget

**School District No. 49 (Central Coast)**

June 30, 2018

# School District No. 49 (Central Coast)

June 30, 2018

## Table of Contents

Bylaw .....	1
Annual Budget - Revenue and Expense - Statement 2 .....	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Annual Budget - Operating Revenue and Expense - Schedule 2 .....	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source .....	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object .....	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object .....	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds .....	11
Annual Budget - Capital Revenue and Expense - Schedule 4 .....	13

\*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. 49 (CENTRAL COAST) (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").

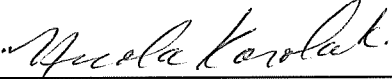
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 49 (Central Coast) Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$7,139,767 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.

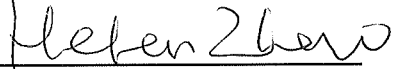
READ A FIRST TIME THE 5th DAY OF JUNE, 2017;

READ A SECOND TIME THE 5th DAY OF JUNE, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 5th 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. 49 (Central Coast) Annual Budget Bylaw 2017/2018, adopted by the Board the 5th DAY OF JUNE, 2017.

  
\_\_\_\_\_  
Secretary Treasurer

**School District No. 49 (Central Coast)**

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	222,500	221,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>222,500</b>	<b>221,000</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	4,350,387	4,038,915
Other Revenue	2,097,258	2,100,897
Rentals and Leases	12,500	12,500
Investment Income	30,000	30,000
Amortization of Deferred Capital Revenue	365,310	288,068
Local Capital		175,000
<b>Total Revenue</b>	<b>6,855,455</b>	<b>6,645,380</b>
<b>Expenses</b>		
Instruction	4,611,586	4,315,377
District Administration	869,530	869,553
Operations and Maintenance	1,279,222	1,267,923
Transportation and Housing	379,429	308,637
Local Capital		175,000
<b>Total Expense</b>	<b>7,139,767</b>	<b>6,936,490</b>
<b>Net Revenue (Expense)</b>	<b>(284,312)</b>	<b>(291,110)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>288,040</b>	<b>218,481</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>3,728</b>	<b>(72,629)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	3,728	(72,629)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>3,728</b>	<b>(72,629)</b>

# School District No. 49 (Central Coast)

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

	2018 Annual Budget	2017 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	5,998,951	5,857,257
Special Purpose Funds - Total Expense	779,234	543,536
Capital Fund - Total Expense	361,582	535,697
<b>Total Budget Bylaw Amount</b>	<b>7,139,767</b>	<b>6,936,490</b>

### Approved by the Board

  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

*June 13/17*  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Superintendent

*June 13, 2017*  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Secretary Treasurer

*June 3/17.*  
\_\_\_\_\_  
Date Signed

**School District No. 49 (Central Coast)**

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(284,312)</u>	<u>(291,110)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	<u>361,582</u>	<u>360,697</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>361,582</u>	<u>360,697</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>77,270</u></u>	<u><u>69,587</u></u>

**School District No. 49 (Central Coast)**

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	3,681,153	3,609,018
Other Revenue	1,987,258	1,987,258
Rentals and Leases	12,500	12,500
Investment Income	30,000	30,000
<b>Total Revenue</b>	<u>5,710,911</u>	<u>5,638,776</u>
<b>Expenses</b>		
Instruction	4,027,644	3,923,865
District Administration	844,530	844,553
Operations and Maintenance	823,673	823,947
Transportation and Housing	303,104	264,892
<b>Total Expense</b>	<u>5,998,951</u>	<u>5,857,257</u>
<b>Net Revenue (Expense)</b>	<u>(288,040)</u>	<u>(218,481)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>288,040</u>	<u>218,481</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>

**School District No. 49 (Central Coast)**

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

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	5,498,748	5,426,613
INAC/LEA Recovery	(1,953,058)	(1,953,058)
Other Ministry of Education Grants		
Pay Equity	42,403	42,403
Transportation Supplement	80,277	80,277
FSA Exam Marking	4,348	4,348
Carbon Tax Reimbursement	8,435	8,435
<b>Total Provincial Grants - Ministry of Education</b>	<u>3,681,153</u>	<u>3,609,018</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	1,953,058	1,953,058
Miscellaneous		
Art Start	6,200	6,200
Northern Development Trades	25,000	25,000
Miscellaneous	3,000	3,000
<b>Total Other Revenue</b>	<u>1,987,258</u>	<u>1,987,258</u>
<b>Rentals and Leases</b>	<u>12,500</u>	<u>12,500</u>
<b>Investment Income</b>	<u>30,000</u>	<u>30,000</u>
<b>Total Operating Revenue</b>	<u><u>5,710,911</u></u>	<u><u>5,638,776</u></u>



**School District No. 49 (Central Coast)**Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	1,497,380	1,513,546
Principals and Vice Principals	480,843	410,194
Educational Assistants	615,558	594,436
Support Staff	555,794	517,598
Other Professionals	430,197	526,187
Substitutes	250,500	239,500
<b>Total Salaries</b>	<u>3,830,272</u>	<u>3,801,461</u>
<b>Employee Benefits</b>	<u>835,667</u>	<u>828,465</u>
<b>Total Salaries and Benefits</b>	<u>4,665,939</u>	<u>4,629,926</u>
<b>Services and Supplies</b>		
Services	369,184	311,466
Student Transportation	40,000	40,000
Professional Development and Travel	204,244	230,479
Rentals and Leases	20,400	19,042
Dues and Fees	21,000	24,200
Insurance	37,000	31,999
Supplies	384,184	301,245
Utilities	257,000	268,900
<b>Total Services and Supplies</b>	<u>1,333,012</u>	<u>1,227,331</u>
<b>Total Operating Expense</b>	<u>5,998,951</u>	<u>5,857,257</u>

# School District No. 49 (Central Coast)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	1,049,752	89,771	63,180			163,000	1,365,703
1.07 Library Services	52,579		51,607			5,000	109,186
1.08 Counselling				16,175			16,175
1.10 Special Education	282,728	37,248	387,763			12,500	720,239
1.31 Aboriginal Education	112,321	62,080	113,008			15,000	302,409
1.41 School Administration		291,744		98,200		12,000	401,944
<b>Total Function 1</b>	<b>1,497,380</b>	<b>480,843</b>	<b>615,558</b>	<b>114,375</b>	<b>-</b>	<b>207,500</b>	<b>2,915,656</b>
<b>4 District Administration</b>							
4.11 Educational Administration					151,000		151,000
4.40 School District Governance					46,258		46,258
4.41 Business Administration					203,639		203,639
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,897</b>	<b>-</b>	<b>400,897</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration							-
5.50 Maintenance Operations				302,252	29,300	37,000	368,552
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>302,252</b>	<b>29,300</b>	<b>37,000</b>	<b>368,552</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				139,167		6,000	145,167
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,167</b>	<b>-</b>	<b>6,000</b>	<b>145,167</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>1,497,380</b>	<b>480,843</b>	<b>615,558</b>	<b>555,794</b>	<b>430,197</b>	<b>250,500</b>	<b>3,830,272</b>

# School District No. 49 (Central Coast)

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
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	1,365,703	310,800	1,676,503	319,467	1,995,970	1,976,711
1.07 Library Services	109,186	24,021	133,207	20,000	153,207	144,029
1.08 Counselling	16,175	3,559	19,734		19,734	19,509
1.10 Special Education	720,239	141,293	861,532	86,120	947,652	858,115
1.31 Aboriginal Education	302,409	66,530	368,939	36,950	405,889	464,591
1.41 School Administration	401,944	88,248	490,192	15,000	505,192	460,910
<b>Total Function 1</b>	<b>2,915,656</b>	<b>634,451</b>	<b>3,550,107</b>	<b>477,537</b>	<b>4,027,644</b>	<b>3,923,865</b>
<b>4 District Administration</b>						
4.11 Educational Administration	151,000	33,220	184,220	24,514	208,734	234,275
4.40 School District Governance	46,258	10,177	56,435	55,020	111,455	102,634
4.41 Business Administration	203,639	44,801	248,440	275,901	524,341	507,644
<b>Total Function 4</b>	<b>400,897</b>	<b>88,198</b>	<b>489,095</b>	<b>355,435</b>	<b>844,530</b>	<b>844,553</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	-	-	-	12,000	12,000	13,000
5.50 Maintenance Operations	368,552	81,081	449,633	105,040	554,673	527,047
5.52 Maintenance of Grounds	-	-	-	-	-	15,000
5.56 Utilities	-	-	-	257,000	257,000	268,900
<b>Total Function 5</b>	<b>368,552</b>	<b>81,081</b>	<b>449,633</b>	<b>374,040</b>	<b>823,673</b>	<b>823,947</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	145,167	31,937	177,104	126,000	303,104	259,892
7.73 Housing	-	-	-	-	-	5,000
<b>Total Function 7</b>	<b>145,167</b>	<b>31,937</b>	<b>177,104</b>	<b>126,000</b>	<b>303,104</b>	<b>264,892</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>3,830,272</b>	<b>835,667</b>	<b>4,665,939</b>	<b>1,333,012</b>	<b>5,998,951</b>	<b>5,857,257</b>

# School District No. 49 (Central Coast)

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

	<u>2018</u>	<u>2017 Amended</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	669,234	429,897
Other Revenue	110,000	113,639
<b>Total Revenue</b>	<u>779,234</u>	<u>543,536</u>
<b>Expenses</b>		
Instruction	583,942	391,512
District Administration	25,000	25,000
Operations and Maintenance	170,292	127,024
<b>Total Expense</b>	<u>779,234</u>	<u>543,536</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 49 (Central Coast)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Priority Measures
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>				30,000					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	60,292	22,039	3,733		22,400	5,145	5,368	237,169	46,000
Federal Grants	60,292	22,039	3,733	80,000	22,400	5,145	5,368	237,169	46,000
<b>Less:</b> Allocated to Revenue	60,292	22,039	3,733	110,000	22,400	5,145	5,368	237,169	46,000
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>	60,292	22,039	3,733	110,000	22,400	5,145	5,368	237,169	46,000
Provincial Grants - Ministry of Education	60,292	22,039	3,733	110,000	22,400	5,145	5,368	237,169	46,000
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers									
Educational Assistants		18,065			18,200			110,187	37,705
Support Staff		18,065			18,200			10,000	
Employee Benefits									
Services and Supplies	60,292	3,974	3,733	110,000	4,200	5,145	5,368	25,342	8,295
<b>Net Revenue (Expense)</b>	60,292	22,039	3,733	110,000	22,400	5,145	5,368	237,169	46,000
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-

# School District No. 49 (Central Coast)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Classroom Enhancement Fund	TOTAL
	\$	\$
<b>Deferred Revenue, beginning of year</b>		30,000
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education	267,088	669,234
Federal Grants	80,000	80,000
	267,088	749,234
<b>Less:</b> Allocated to Revenue	267,088	779,234
<b>Deferred Revenue, end of year</b>	-	-
<b>Revenues</b>		
Provincial Grants - Ministry of Education	267,088	669,234
Other Revenue	110,000	110,000
	267,088	779,234
<b>Expenses</b>		
Salaries		
Teachers	162,602	200,307
Educational Assistants	146,452	146,452
Support Staff	10,000	10,000
	162,602	356,759
Employee Benefits	37,398	75,235
Services and Supplies	67,088	347,240
	267,088	779,234
<b>Net Revenue (Expense)</b>	-	-

# School District No. 49 (Central Coast)

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	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	365,310		365,310	288,068
District Entered	-	-	-	175,000
<b>Total Revenue</b>	<b>365,310</b>	<b>-</b>	<b>365,310</b>	<b>463,068</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	285,257		285,257	316,952
Transportation and Housing	76,325		76,325	43,745
District Entered		-	-	175,000
<b>Total Expense</b>	<b>361,582</b>	<b>-</b>	<b>361,582</b>	<b>535,697</b>
<b>Net Revenue (Expense)</b>	<b>3,728</b>	<b>-</b>	<b>3,728</b>	<b>(72,629)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>3,728</b>	<b>-</b>	<b>3,728</b>	<b>(72,629)</b>