

Amended Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2019

School District No. 82 (Coast Mountains)

June 30, 2019

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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 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

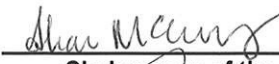
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 82 (Coast Mountains) Amended Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$61,966,600 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2019;

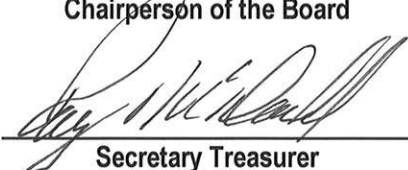
READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2019;

(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 2018/2019, adopted by the Board the 27th DAY OF FEBRUARY, 2019.



Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,175,250	4,160,875
Adult	16,750	17,500
Other	-	-
Total Ministry Operating Grant Funded FTE's	4,192,000	4,178,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	50,758,135	50,547,338
Other	105,000	159,600
Tuition	16,000	22,500
Other Revenue	6,553,681	6,717,321
Rentals and Leases	406,636	333,052
Investment Income	121,000	61,500
Amortization of Deferred Capital Revenue	1,911,610	1,853,485
Total Revenue	59,872,062	59,694,796
Expenses		
Instruction	45,337,379	44,969,668
District Administration	2,685,392	2,519,965
Operations and Maintenance	11,475,959	11,406,066
Transportation and Housing	2,264,790	2,319,418
Total Expense	61,763,520	61,215,117
Net Revenue (Expense)	(1,891,458)	(1,520,321)
Budgeted Allocation (Retirement) of Surplus (Deficit)	829,955	554,526
Budgeted Surplus (Deficit), for the year	(1,061,503)	(965,795)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,061,503)	(965,795)
Budgeted Surplus (Deficit), for the year	(1,061,503)	(965,795)

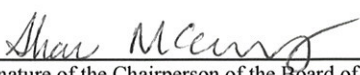

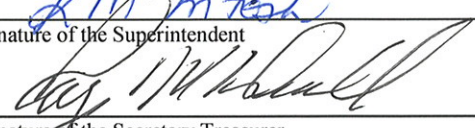
School District No. 82 (Coast Mountains)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	51,920,197	51,384,885
Special Purpose Funds - Total Expense	6,797,130	6,893,952
Special Purpose Funds - Tangible Capital Assets Purchased	53,080	97,000
Capital Fund - Total Expense	3,046,193	2,936,280
Capital Fund - Tangible Capital Assets Purchased from Local Capital	150,000	250,000
Total Budget Bylaw Amount	61,966,600	61,562,117

Approved by the Board

	2/27/2019 Date Signed
Signature of the Chairperson of the Board of Education	2/27/2019 Date Signed
	2/27/2019 Date Signed
Signature of the Superintendent	2/27/2019 Date Signed
	2/27/2019 Date Signed
Signature of the Secretary Treasurer	2/27/2019 Date Signed

School District No. 82 (Coast Mountains)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,891,458)</u>	<u>(1,520,321)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(53,080)	(97,000)
From Local Capital	(150,000)	(250,000)
From Deferred Capital Revenue	<u>(2,329,282)</u>	<u>(2,134,029)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,532,362)</u>	<u>(2,481,029)</u>
Amortization of Tangible Capital Assets	<u>3,046,193</u>	<u>2,936,280</u>
Total Effect of change in Tangible Capital Assets	<u>513,831</u>	<u>455,251</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,377,627)</u>	<u>(1,065,070)</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, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,004,985		25,645,255	26,650,240
Changes for the year				
Net Revenue (Expense) for the year	(829,955)	53,080	(1,114,583)	(1,891,458)
Interfund Transfers				
Tangible Capital Assets Purchased		(53,080)	53,080	-
Net Changes for the year	(829,955)	-	(1,061,503)	(1,891,458)
Budgeted Accumulated Surplus (Deficit), end of year	175,030	-	24,583,752	24,758,782

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	45,403,631	45,005,809
Other	105,000	159,600
Tuition	16,000	22,500
Other Revenue	5,058,975	5,269,398
Rentals and Leases	406,636	333,052
Investment Income	100,000	40,000
Total Revenue	51,090,242	50,830,359
Expenses		
Instruction	39,086,929	38,600,472
District Administration	2,410,657	2,289,112
Operations and Maintenance	8,157,821	8,175,883
Transportation and Housing	2,264,790	2,319,418
Total Expense	51,920,197	51,384,885
Net Revenue (Expense)	(829,955)	(554,526)
Budgeted Prior Year Surplus Appropriation	829,955	554,526
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	-	-
Total Net Transfers	-	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,389,202	48,039,862
DISC/LEA Recovery	(4,876,975)	(5,064,898)
Other Ministry of Education Grants		
Pay Equity	1,160,795	1,160,795
Funding for Graduated Adults	1,762	
Transportation Supplement	557,786	557,786
Return of Administrative Savings		248,728
Carbon Tax Grant	90,000	60,000
FSA Exam Grant	8,187	8,187
Support Staff Provincial Extended Health Care Plan	23,874	23,271
Audit Recovery 2016-2017		(27,922)
Mental Health & Well Being School Community Grant/Strategic Priorities	35,000	
Early Learning Grant	9,000	
Skills Training Access Support Grant	5,000	
Total Provincial Grants - Ministry of Education	45,403,631	45,005,809
Provincial Grants - Other	105,000	159,600
Federal Grants		
Tuition		
Continuing Education	3,000	3,000
International and Out of Province Students	13,000	19,500
Total Tuition	16,000	22,500
Other Revenues		
LEA/Direct Funding from First Nations	4,876,975	5,064,898
Miscellaneous		
Grant in Aid - District of Kitimat	65,000	52,000
Concert Series ArtStarts	37,000	30,500
Shared Services Agreements	-	-
City of Terrace - REM Lee Theatre Grant	12,000	12,000
Theatre User Levy Fees	8,000	-
Miscellaneous	60,000	110,000
Total Other Revenue	5,058,975	5,269,398
Rentals and Leases	406,636	333,052
Investment Income	100,000	40,000
Total Operating Revenue	51,090,242	50,830,359

School District No. 82 (Coast Mountains)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	19,935,301	19,934,909
Principals and Vice Principals	3,149,217	2,904,508
Educational Assistants	3,577,220	3,322,797
Support Staff	4,868,285	4,908,207
Other Professionals	1,812,377	1,730,750
Substitutes	1,351,287	1,402,521
Total Salaries	34,693,687	34,203,692
Employee Benefits	8,015,254	7,915,252
Total Salaries and Benefits	42,708,941	42,118,944
Services and Supplies		
Services	1,742,848	1,825,195
Student Transportation	2,225,981	2,261,449
Professional Development and Travel	763,733	744,522
Rentals and Leases	2,500	1,000
Dues and Fees	108,107	106,056
Insurance	116,075	166,175
Supplies	2,711,352	2,535,317
Utilities	1,540,660	1,626,227
Total Services and Supplies	9,211,256	9,265,941
Total Operating Expense	51,920,197	51,384,885

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2019

	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	15,373,469	112,797		286,122		694,886	16,467,274
1.03 Career Programs	170,292						170,292
1.07 Library Services	484,993			280,896		19,663	785,552
1.08 Counselling	978,509	56,331					1,034,840
1.10 Special Education	2,454,566	222,600	2,716,425	46,300	229,482	331,872	6,001,245
1.30 English Language Learning							-
1.31 Aboriginal Education	473,472		860,795	58,766	122,408	8,049	1,523,490
1.41 School Administration		2,646,158		815,890		40,387	3,502,435
Total Function 1	19,935,301	3,037,886	3,577,220	1,487,974	351,890	1,094,857	29,485,128
4 District Administration							
4.11 Educational Administration		111,331			383,312		494,643
4.40 School District Governance					84,765		84,765
4.41 Business Administration				253,290	511,110		764,400
Total Function 4	-	111,331	-	253,290	979,187	-	1,343,808
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				36,720	375,975	1,800	414,495
5.50 Maintenance Operations				2,872,620	94,633	253,830	3,221,083
5.52 Maintenance of Grounds				188,509			188,509
5.56 Utilities							-
Total Function 5	-	-	-	3,097,849	470,608	255,630	3,824,087
7 Transportation and Housing							
7.41 Transportation and Housing Administration				9,180	10,692		19,872
7.70 Student Transportation				19,992		800	20,792
Total Function 7	-	-	-	29,172	10,692	800	40,664
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,935,301	3,149,217	3,577,220	4,868,285	1,812,377	1,351,287	34,693,687

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,467,274	3,779,096	20,246,370	1,274,183	21,520,553	21,721,287
1.03 Career Programs	170,292	39,848	210,140	274,850	484,990	566,948
1.07 Library Services	785,552	193,163	978,715	50,700	1,029,415	1,110,432
1.08 Counselling	1,034,840	242,491	1,277,331		1,277,331	1,203,333
1.10 Special Education	6,001,245	1,404,447	7,405,692	354,692	7,760,384	7,349,942
1.30 English Language Learning	-		-	-	-	
1.31 Aboriginal Education	1,523,490	325,882	1,849,372	721,704	2,571,076	2,264,005
1.41 School Administration	3,502,435	864,745	4,367,180	76,000	4,443,180	4,384,525
Total Function 1	29,485,128	6,849,672	36,334,800	2,752,129	39,086,929	38,600,472
4 District Administration						
4.11 Educational Administration	494,643	105,068	599,711	277,474	877,185	733,406
4.40 School District Governance	84,765	1,380	86,145	102,900	189,045	175,512
4.41 Business Administration	764,400	174,455	938,855	405,572	1,344,427	1,380,194
Total Function 4	1,343,808	280,903	1,624,711	785,946	2,410,657	2,289,112
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	414,495	87,184	501,679	174,750	676,429	704,951
5.50 Maintenance Operations	3,221,083	747,134	3,968,217	1,249,489	5,217,706	5,096,787
5.52 Maintenance of Grounds	188,509	42,716	231,225	328,353	559,578	518,588
5.56 Utilities	-		-	1,704,108	1,704,108	1,855,557
Total Function 5	3,824,087	877,034	4,701,121	3,456,700	8,157,821	8,175,883
7 Transportation and Housing						
7.41 Transportation and Housing Administration	19,872	4,722	24,594		24,594	23,869
7.70 Student Transportation	20,792	2,923	23,715	2,216,481	2,240,196	2,295,549
Total Function 7	40,664	7,645	48,309	2,216,481	2,264,790	2,319,418
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	34,693,687	8,015,254	42,708,941	9,211,256	51,920,197	51,384,885

School District No. 82 (Coast Mountains)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,354,504	5,541,529
Other Revenue	1,494,706	1,447,923
Investment Income	1,000	1,500
Total Revenue	6,850,210	6,990,952
Expenses		
Instruction	6,250,450	6,369,196
District Administration	274,735	230,853
Operations and Maintenance	271,945	293,903
Total Expense	6,797,130	6,893,952
Net Revenue (Expense)	53,080	97,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(53,080)	(97,000)
Total Net Transfers	(53,080)	(97,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	District of Kitimat	Skills Training Program	Principals and Vice Principals Joint Trust	Coding and Curriculum Implementation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	10,375	558,382	-	18,903	-	-	16,579	374,136	36,034	57,515	17,706	14,079	1,103,709
Add: Restricted Grants															
Provincial Grants - Ministry of Education	308,265	187,698	-	-	128,000	26,950	86,117	608,220	344,946	3,620,951	-	-	-	-	5,311,147
Provincial Grants - Other	-	-	-	-	-	-	-	-	-	-	26,000	100,000	-	-	1,476,000
Federal Grants	-	-	-	1,350,000	-	-	-	-	-	-	-	-	-	-	1,000
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Income	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
	309,265	187,698	-	1,350,000	128,000	26,950	86,117	608,220	344,946	3,620,951	26,000	100,000	-	-	6,788,147
Less: Allocated to Revenue Recovered	309,265	187,698	10,375	1,320,000	128,000	45,853	86,117	608,220	344,946	3,620,951	42,000	115,000	17,706	14,079	6,850,210
Deferred Revenue, end of year	-	-	-	588,382	-	-	-	-	-	-	20,034	42,515	-	-	650,931
Revenues															
Provincial Grants - Ministry of Education	308,265	187,698	10,375	-	128,000	45,853	86,117	608,220	344,946	3,620,951	42,000	115,000	17,706	14,079	5,354,504
Other Revenue	-	-	-	1,320,000	-	-	-	-	-	-	-	-	-	-	1,494,706
Investment Income	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
	309,265	187,698	10,375	1,320,000	128,000	45,853	86,117	608,220	344,946	3,620,951	42,000	115,000	17,706	14,079	6,850,210
Expenses															
Salaries	-	-	-	-	-	14,301	-	-	-	2,814,048	-	-	-	-	2,828,349
Teachers	-	-	-	-	-	-	-	-	-	-	-	92,200	-	-	105,764
Principals and Vice Principals	-	154,000	-	-	95,000	-	13,564	322,226	60,778	-	-	-	-	-	632,004
Educational Assistants	-	-	-	-	-	-	-	-	25,800	-	-	-	-	-	247,241
Support Staff	221,441	-	-	-	-	-	-	-	110,200	-	-	-	-	-	110,200
Other Professionals	-	-	-	-	-	-	-	-	-	303,472	-	-	-	-	303,472
Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	221,441	154,000	-	-	95,000	14,301	13,564	322,226	196,778	3,117,520	-	92,200	-	-	4,227,030
Employee Benefits	50,504	33,698	-	-	23,000	2,736	2,544	90,134	32,616	503,431	-	8,000	-	-	746,663
Services and Supplies	26,240	-	10,375	1,320,000	10,000	28,816	70,009	195,860	115,552	-	-	14,800	17,706	14,079	1,823,437
	298,185	187,698	10,375	1,320,000	128,000	45,853	86,117	608,220	344,946	3,620,951	-	115,000	17,706	14,079	6,797,130
Net Revenue (Expense) before Interfund Transfers	11,080	-	-	-	-	-	-	-	-	-	42,000	-	-	-	53,080
Interfund Transfers															
Tangible Capital Assets Purchased	(11,080)	-	-	-	-	-	-	-	-	-	(42,000)	-	-	-	(53,080)
	(11,080)	-	-	-	-	-	-	-	-	-	(42,000)	-	-	-	(53,080)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education			-	
Other Revenue			-	
Investment Income		20,000	20,000	20,000
Amortization of Deferred Capital Revenue	1,911,610		1,911,610	1,853,485
Total Revenue	1,911,610	20,000	1,931,610	1,873,485
Expenses				
Operations and Maintenance			-	
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,046,193		3,046,193	2,936,280
Total Expense	3,046,193	-	3,046,193	2,936,280
Net Revenue (Expense)	(1,134,583)	20,000	(1,114,583)	(1,062,795)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	53,080		53,080	97,000
Total Net Transfers	53,080	-	53,080	97,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	150,000	(150,000)	-	
Total Other Adjustments to Fund Balances	150,000	(150,000)	-	
Budgeted Surplus (Deficit), for the year	(931,503)	(130,000)	(1,061,503)	(965,795)