

Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2020

School District No. 82 (Coast Mountains)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$62,699,736 for the 2019/2020 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 2019/2020.


READ A FIRST TIME THE 26th DAY OF JUNE, 2019;

READ A SECOND TIME THE 26th DAY OF JUNE, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF JUNE, 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) Annual Budget Bylaw 2019/2020, adopted by the Board the 26th DAY OF JUNE, 2019.


Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,174,125	4,175,250
Adult	25,625	16,750
Total Ministry Operating Grant Funded FTE's	4,199,750	4,192,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	50,803,745	50,758,135
Other	268,200	105,000
Tuition	42,000	16,000
Other Revenue	6,956,878	6,553,681
Rentals and Leases	404,940	406,636
Investment Income	171,000	121,000
Amortization of Deferred Capital Revenue	1,895,270	1,911,610
Total Revenue	60,542,033	59,872,062
Expenses		
Instruction	46,197,482	45,337,379
District Administration	2,371,045	2,685,392
Operations and Maintenance	11,596,822	11,475,959
Transportation and Housing	2,295,387	2,264,790
Total Expense	62,460,736	61,763,520
Net Revenue (Expense)	(1,918,703)	(1,891,458)
Budgeted Allocation (Retirement) of Surplus (Deficit)	390,720	829,955
Budgeted Surplus (Deficit), for the year	(1,527,983)	(1,061,503)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,527,983)	(1,061,503)
Budgeted Surplus (Deficit), for the year	(1,527,983)	(1,061,503)


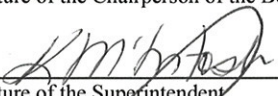
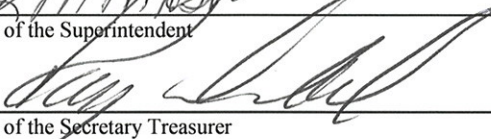
School District No. 82 (Coast Mountains)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,334,283	51,920,197
Special Purpose Funds - Total Expense	6,012,621	6,797,130
Special Purpose Funds - Tangible Capital Assets Purchased	64,000	53,080
Capital Fund - Total Expense	3,113,832	3,046,193
Capital Fund - Tangible Capital Assets Purchased from Local Capital	175,000	150,000
Total Budget Bylaw Amount	62,699,736	61,966,600

Approved by the Board

 _____ Signature of the Chairperson of the Board of Education	<u>JUNE 26, 2019</u> _____ Date Signed
 _____ Signature of the Superintendent	<u>JUNE 26, 2019</u> _____ Date Signed
 _____ Signature of the Secretary Treasurer	<u>JUNE 26, 2019</u> _____ Date Signed

School District No. 82 (Coast Mountains)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,918,703)</u>	<u>(1,891,458)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(64,000)	(53,080)
From Local Capital	(175,000)	(150,000)
From Deferred Capital Revenue	<u>(2,802,050)</u>	<u>(2,329,282)</u>
Total Acquisition of Tangible Capital Assets	(3,041,050)	(2,532,362)
Amortization of Tangible Capital Assets	<u>3,113,832</u>	<u>3,046,193</u>
Total Effect of change in Tangible Capital Assets	72,782	513,831
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,845,921)</u>	<u>(1,377,627)</u>

School District No. 82 (Coast Mountains)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	46,280,124	45,403,631
Other	104,200	105,000
Tuition	42,000	16,000
Other Revenue	5,568,878	5,058,975
Rentals and Leases	404,940	406,636
Investment Income	120,000	100,000
Total Revenue	<u>52,520,142</u>	<u>51,090,242</u>
Expenses		
Instruction	40,790,706	39,086,929
District Administration	2,225,618	2,410,657
Operations and Maintenance	8,022,572	8,157,821
Transportation and Housing	2,295,387	2,264,790
Total Expense	<u>53,334,283</u>	<u>51,920,197</u>
Net Revenue (Expense)	<u>(814,141)</u>	<u>(829,955)</u>
Budgeted Prior Year Surplus Appropriation	<u>390,720</u>	<u>829,955</u>
Net Transfers (to) from other funds		
Local Capital	423,421	-
Total Net Transfers	<u>423,421</u>	<u>-</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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,816,744	48,389,202
DISC/LEA Recovery	(4,745,074)	(4,876,975)
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
Carbon Tax Grant	90,000	90,000
FSA Exam Grant	8,150	8,187
Support Staff Provincial Extended Health Care Plan		23,874
Mental Health & Well Being School Community Grant/Strategic Priorities		35,000
Early Learning Grant		9,000
Skills Training Access Support Grant	5,000	5,000
Employer Health Tax Support	386,723	
Total Provincial Grants - Ministry of Education	<u>46,280,124</u>	<u>45,403,631</u>
Provincial Grants - Other	<u>104,200</u>	<u>105,000</u>
Federal Grants	<u>-</u>	<u>-</u>
Tuition		
Continuing Education	3,000	3,000
International and Out of Province Students	39,000	13,000
Total Tuition	<u>42,000</u>	<u>16,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	4,745,074	4,876,975
Miscellaneous		
Grant in Aid - District of Kitimat	87,804	65,000
Concert Series ArtStarts	35,000	37,000
City of Terrace - REM Lee Theatre Grant	12,000	12,000
Theatre User Levy Fee	9,000	8,000
Miscellaneous	30,000	60,000
Extended Health Premium Surplus Refund	650,000	
Total Other Revenue	<u>5,568,878</u>	<u>5,058,975</u>
Rentals and Leases	<u>404,940</u>	<u>406,636</u>
Investment Income	<u>120,000</u>	<u>100,000</u>
Total Operating Revenue	<u><u>52,520,142</u></u>	<u><u>51,090,242</u></u>

School District No. 82 (Coast Mountains)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,616,043	19,935,301
Principals and Vice Principals	3,231,798	3,149,217
Educational Assistants	3,765,406	3,577,220
Support Staff	5,101,200	4,868,285
Other Professionals	1,912,085	1,812,377
Substitutes	1,584,604	1,351,287
Total Salaries	36,211,136	34,693,687
Employee Benefits	8,293,749	8,015,254
Total Salaries and Benefits	44,504,885	42,708,941
Services and Supplies		
Services	1,673,545	1,742,848
Student Transportation	2,253,812	2,225,981
Professional Development and Travel	756,421	763,733
Rentals and Leases	2,500	2,500
Dues and Fees	103,415	108,107
Insurance	124,520	116,075
Supplies	2,435,107	2,711,352
Utilities	1,480,078	1,540,660
Total Services and Supplies	8,829,398	9,211,256
Total Operating Expense	53,334,283	51,920,197

School District No. 82 (Coast Mountains)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	15,743,730	122,272		297,004		853,578	17,016,584
1.03 Career Programs	212,816						212,816
1.07 Library Services	747,432	6,731		277,200		35,482	1,066,845
1.08 Counselling	1,014,177	106,098					1,120,275
1.10 Special Education	2,313,692	115,358	2,775,669	47,648	222,374	355,059	5,829,800
1.31 Aboriginal Education	584,196		989,737	80,373	130,904	9,794	1,795,004
1.41 School Administration		2,881,339		834,433		41,304	3,757,076
Total Function 1	20,616,043	3,231,798	3,765,406	1,536,658	353,278	1,295,217	30,798,400
4 District Administration							
4.11 Educational Administration					391,140		391,140
4.40 School District Governance					104,084		104,084
4.41 Business Administration				257,355	601,836		859,191
Total Function 4	-	-	-	257,355	1,097,060	-	1,354,415
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				37,754	357,660	1,800	397,214
5.50 Maintenance Operations				3,056,752	92,760	287,587	3,437,099
5.52 Maintenance of Grounds				182,900			182,900
5.56 Utilities							-
Total Function 5	-	-	-	3,277,406	450,420	289,387	4,017,213
7 Transportation and Housing							
7.41 Transportation and Housing Administration				9,439	11,327		20,766
7.70 Student Transportation				20,342			20,342
Total Function 7	-	-	-	29,781	11,327	-	41,108
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,616,043	3,231,798	3,765,406	5,101,200	1,912,085	1,584,604	36,211,136

School District No. 82 (Coast Mountains)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	17,016,584	3,911,267	20,927,851	1,153,892	22,081,743	21,520,553
1.03 Career Programs	212,816	50,012	262,828	267,500	530,328	484,990
1.07 Library Services	1,066,845	252,427	1,319,272	49,445	1,368,717	1,029,415
1.08 Counselling	1,120,275	259,869	1,380,144	-	1,380,144	1,277,331
1.10 Special Education	5,829,800	1,394,256	7,224,056	380,650	7,604,706	7,760,384
1.31 Aboriginal Education	1,795,004	397,510	2,192,514	894,386	3,086,900	2,571,076
1.41 School Administration	3,757,076	811,890	4,568,966	169,202	4,738,168	4,443,180
Total Function 1	30,798,400	7,077,231	37,875,631	2,915,075	40,790,706	39,086,929
4 District Administration						
4.11 Educational Administration	391,140	79,401	470,541	185,121	655,662	877,185
4.40 School District Governance	104,084	3,018	107,102	91,100	198,202	189,045
4.41 Business Administration	859,191	181,830	1,041,021	330,733	1,371,754	1,344,427
Total Function 4	1,354,415	264,249	1,618,664	606,954	2,225,618	2,410,657
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	397,214	82,912	480,126	183,350	663,476	676,429
5.50 Maintenance Operations	3,437,099	813,847	4,250,946	979,361	5,230,307	5,217,706
5.52 Maintenance of Grounds	182,900	47,243	230,143	230,077	460,220	559,578
5.56 Utilities	-	-	-	1,668,569	1,668,569	1,704,108
Total Function 5	4,017,213	944,002	4,961,215	3,061,357	8,022,572	8,157,821
7 Transportation and Housing						
7.41 Transportation and Housing Administration	20,766	4,829	25,595	-	25,595	24,594
7.70 Student Transportation	20,342	3,438	23,780	2,246,012	2,269,792	2,240,196
Total Function 7	41,108	8,267	49,375	2,246,012	2,295,387	2,264,790
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36,211,136	8,293,749	44,504,885	8,829,398	53,334,283	51,920,197

School District No. 82 (Coast Mountains)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020	2019 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,523,621	5,354,504
Other	164,000	
Other Revenue	1,388,000	1,494,706
Investment Income	1,000	1,000
Total Revenue	6,076,621	6,850,210
Expenses		
Instruction	5,406,776	6,250,450
District Administration	145,427	274,735
Operations and Maintenance	460,418	271,945
Total Expense	6,012,621	6,797,130
Net Revenue (Expense)	64,000	53,080
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(64,000)	(53,080)
Total Net Transfers	(64,000)	(53,080)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year	-		900,000		18,000				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	308,265	183,187	-	128,000	26,950	107,646	610,635	344,946	2,795,992
Provincial Grants - Other									
Other			1,300,000						
Investment Income	1,000								
	309,265	183,187	1,300,000	128,000	26,950	107,646	610,635	344,946	2,795,992
Less: Allocated to Revenue									
Recovered	309,265	183,187	1,300,000	128,000	44,950	107,646	610,635	344,946	2,795,992
Deferred Revenue, end of year	-	-	900,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	308,265	183,187		128,000	44,950	107,646	610,635	344,946	2,795,992
Provincial Grants - Other									
Other Revenue			1,300,000						
Investment Income	1,000								
	309,265	183,187	1,300,000	128,000	44,950	107,646	610,635	344,946	2,795,992
Expenses									
Salaries									
Teachers									2,261,734
Educational Assistants		144,718		89,200					
Support Staff	215,772						326,400	55,000	-
Other Professionals					14,543	12,706		90,000	
Substitutes				5,200				130,000	
	215,772	144,718	-	94,400	14,543	12,706	326,400	275,000	2,261,734
Employee Benefits	52,627	38,469		23,800	2,618	2,669	81,600	69,946	534,258
Services and Supplies	40,866		1,300,000	9,800	27,789	92,271	202,635		
	309,265	183,187	1,300,000	128,000	44,950	107,646	610,635	344,946	2,795,992
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

Schedule 3A

	Classroom Enhancement Fund - Remedies	District of Kitimat	Skills Training Program	Principals and Vice Principals Joint Trust	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	33,700	64,000	18,000	1,033,700
Add: Restricted Grants					
Provincial Grants - Ministry of Education					4,505,621
Provincial Grants - Other			100,000		100,000
Other		57,000		6,000	1,363,000
Investment Income					1,000
	-	57,000	100,000	6,000	5,969,621
Less: Allocated to Revenue	-	64,000	164,000	24,000	6,076,621
Recovered		-			-
Deferred Revenue, end of year	-	26,700	-	-	926,700
Revenues					
Provincial Grants - Ministry of Education	-				4,523,621
Provincial Grants - Other			164,000		164,000
Other Revenue		64,000		24,000	1,388,000
Investment Income					1,000
	-	64,000	164,000	24,000	6,076,621
Expenses					
Salaries					
Teachers	-		93,900		2,355,634
Educational Assistants					233,918
Support Staff					597,172
Other Professionals					117,249
Substitutes					135,200
	-	-	93,900	-	3,439,173
Employee Benefits	-		7,043		813,030
Services and Supplies			63,057	24,000	1,760,418
	-	-	164,000	24,000	6,012,621
Net Revenue (Expense) before Interfund Transfers	-	64,000	-	-	64,000
Interfund Transfers					
Tangible Capital Assets Purchased		(64,000)			(64,000)
	-	(64,000)	-	-	(64,000)
Net Revenue (Expense)	-	-	-	-	-

School District No. 82 (Coast Mountains)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		50,000	50,000	20,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	-
Amortization of Deferred Capital Revenue	1,895,270		1,895,270	1,911,610
Total Revenue	1,895,270	50,000	1,945,270	1,931,610
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,113,832		3,113,832	3,046,193
Total Expense	3,113,832	-	3,113,832	3,046,193
Net Revenue (Expense)	(1,218,562)	50,000	(1,168,562)	(1,114,583)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	64,000		64,000	53,080
Tangible Capital Assets - Work in Progress			-	-
Local Capital		(423,421)	(423,421)	
Total Net Transfers	64,000	(423,421)	(359,421)	53,080
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	175,000	(175,000)	-	
Total Other Adjustments to Fund Balances	175,000	(175,000)	-	
Budgeted Surplus (Deficit), for the year	(979,562)	(548,421)	(1,527,983)	(1,061,503)