

Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2021

School District No. 82 (Coast Mountains)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$63,324,733 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 17TH DAY OF JUNE, 2020;

READ A SECOND TIME THE 17TH DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 17TH DAY OF JUNE, 2020;

(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 2020/2021, adopted by the Board the 17TH DAY OF JUNE, 2020.


Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,170,875	4,203,938
Adult	14,250	22,500
Total Ministry Operating Grant Funded FTE's	4,185,125	4,226,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	52,439,318	53,075,310
Other	158,800	257,487
Tuition	13,000	26,000
Other Revenue	6,312,441	6,993,725
Rentals and Leases	533,000	404,940
Investment Income	136,000	156,000
Amortization of Deferred Capital Revenue	1,999,788	1,959,979
Total Revenue	61,592,347	62,873,441
Expenses		
Instruction	46,657,980	47,923,704
District Administration	2,454,070	2,413,170
Operations and Maintenance	11,752,684	11,720,438
Transportation and Housing	2,350,589	2,564,050
Total Expense	63,215,323	64,621,362
Net Revenue (Expense)	(1,622,976)	(1,747,921)
Budgeted Allocation (Retirement) of Surplus (Deficit)	563,018	312,644
Budgeted Surplus (Deficit), for the year	(1,059,958)	(1,435,277)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	1	74,817
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,059,959)	(1,510,094)
Budgeted Surplus (Deficit), for the year	(1,059,958)	(1,435,277)

School District No. 82 (Coast Mountains)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,694,426	53,436,364
Special Purpose Funds - Total Expense	6,346,150	8,024,346
Special Purpose Funds - Tangible Capital Assets Purchased	60,000	64,000
Capital Fund - Total Expense	3,174,747	3,160,652
Capital Fund - Tangible Capital Assets Purchased from Local Capital	49,410	175,000
Total Budget Bylaw Amount	63,324,733	64,860,362

Approved by the Board

Shaw McCarty

Signature of the Chairperson of the Board of Education

June 17, 2020

Date Signed

Omeyer

Signature of the Superintendent

June 17, 2020

Date Signed

Hull

Signature of the Secretary Treasurer

June 17, 2020

Date Signed

School District No. 82 (Coast Mountains)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,622,976)</u>	<u>(1,747,921)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(60,000)	(64,000)
From Local Capital	(49,410)	(175,000)
From Deferred Capital Revenue	(5,617,050)	(2,992,800)
Total Acquisition of Tangible Capital Assets	<u>(5,726,460)</u>	<u>(3,231,800)</u>
Amortization of Tangible Capital Assets	3,174,747	3,160,652
Total Effect of change in Tangible Capital Assets	<u>(2,551,713)</u>	<u>(71,148)</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(4,174,689)</u></u>	<u><u>(1,819,069)</u></u>

School District No. 82 (Coast Mountains)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	47,195,497	46,566,098
Other	104,200	104,200
Tuition	13,000	26,000
Other Revenue	5,205,712	5,568,878
Rentals and Leases	533,000	404,940
Investment Income	80,000	105,000
Total Revenue	53,131,409	52,775,116
Expenses		
Instruction	40,723,707	40,611,045
District Administration	2,351,458	2,267,743
Operations and Maintenance	8,268,672	8,250,521
Transportation and Housing	2,350,589	2,307,055
Total Expense	53,694,426	53,436,364
Net Revenue (Expense)	(563,017)	(661,248)
Budgeted Prior Year Surplus Appropriation	563,018	312,644
Net Transfers (to) from other funds		
Local Capital		423,421
Total Net Transfers	-	423,421
Budgeted Surplus (Deficit), for the year	1	74,817

School District No. 82 (Coast Mountains)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	49,172,732	48,848,299
ISC/LEA Recovery	(5,021,908)	(4,745,074)
Other Ministry of Education Grants		
Pay Equity	1,160,795	1,160,795
Funding for Graduated Adults	5,966	3,281
Transportation Supplement	557,786	557,786
Carbon Tax Grant		90,000
Employer Health Tax Grant		386,723
Support Staff Benefits Grant	33,712	23,874
FSA	8,187	8,187
Early Learning Framework Implementation		2,108
Labour Settlement Funding Support Staff		230,119
Next Generation Network (NGN)	12,780	
Labour Settlement Funding Teachers	1,265,447	
Total Provincial Grants - Ministry of Education	<u>47,195,497</u>	<u>46,566,098</u>
Provincial Grants - Other	<u>104,200</u>	<u>104,200</u>
Tuition		
International and Out of Province Students	13,000	26,000
Total Tuition	<u>13,000</u>	<u>26,000</u>
Other Revenues		
Funding from First Nations	5,021,908	4,745,074
Miscellaneous		
Grant in Aid - District of Kitimat	87,804	87,804
Concert Series ArtStarts	35,000	35,000
City of Terrace - REM Lee Theatre Grant	12,000	12,000
Theatre User Levy Fee	9,000	9,000
Miscellaneous	40,000	30,000
Extended Health Premium Surplus Refund		650,000
Total Other Revenue	<u>5,205,712</u>	<u>5,568,878</u>
Rentals and Leases	<u>533,000</u>	<u>404,940</u>
Investment Income	<u>80,000</u>	<u>105,000</u>
Total Operating Revenue	<u><u>53,131,409</u></u>	<u><u>52,775,116</u></u>

School District No. 82 (Coast Mountains)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,691,282	20,173,648
Principals and Vice Principals	3,435,742	3,435,677
Educational Assistants	3,821,618	3,938,372
Support Staff	5,292,918	5,203,167
Other Professionals	1,967,813	1,900,861
Substitutes	1,361,186	1,532,426
Total Salaries	36,570,559	36,184,151
Employee Benefits	8,383,859	8,248,815
Total Salaries and Benefits	44,954,418	44,432,966
Services and Supplies		
Services	1,753,048	1,807,545
Student Transportation	2,295,367	2,253,812
Professional Development and Travel	718,050	756,421
Rentals and Leases	2,500	2,500
Dues and Fees	103,915	103,415
Insurance	119,720	124,520
Supplies	2,393,208	2,435,107
Utilities	1,354,200	1,520,078
Total Services and Supplies	8,740,008	9,003,398
Total Operating Expense	53,694,426	53,436,364

School District No. 82 (Coast Mountains)
 Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2021

	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	15,666,082	145,309		302,950		726,399	16,840,740
1.03 Career Programs	171,001	30,070					201,071
1.07 Library Services	753,280	7,390		270,215		38,181	1,069,066
1.08 Counselling	1,008,159	63,317					1,071,476
1.10 Special Education	2,412,914	142,964	2,783,996	49,566	286,036	322,265	5,997,741
1.31 Indigenous Education	679,846	25,415	1,037,622	75,279	130,898	10,599	1,959,659
1.41 School Administration	-	3,021,277		860,200		42,580	3,924,057
Total Function 1	20,691,282	3,435,742	3,821,618	1,558,210	416,934	1,140,024	31,063,810
4 District Administration							
4.11 Educational Administration					345,995		345,995
4.40 School District Governance					106,478		106,478
4.41 Business Administration				268,188	637,314		905,502
Total Function 4	-	-	-	268,188	1,089,787	-	1,357,975
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				39,283	351,210		390,493
5.50 Maintenance Operations				3,270,026	98,126	221,162	3,589,314
5.52 Maintenance of Grounds				117,730			117,730
5.56 Utilities							-
Total Function 5	-	-	-	3,427,039	449,336	221,162	4,097,537
7 Transportation and Housing							
7.41 Transportation and Housing Administration				9,821	11,756		21,577
7.70 Student Transportation				29,660			29,660
Total Function 7	-	-	-	39,481	11,756	-	51,237
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,691,282	3,435,742	3,821,618	5,292,918	1,967,813	1,361,186	36,570,559

School District No. 82 (Coast Mountains)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,840,740	3,873,372	20,714,112	1,175,046	21,889,158	21,501,311
1.03 Career Programs	201,071	46,246	247,317	231,068	478,385	561,032
1.07 Library Services	1,069,066	245,885	1,314,951	50,000	1,364,951	1,310,697
1.08 Counselling	1,071,476	246,439	1,317,915	-	1,317,915	1,379,491
1.10 Special Education	5,997,741	1,379,480	7,377,221	393,450	7,770,671	7,790,187
1.31 Indigenous Education	1,959,659	441,986	2,401,645	500,855	2,902,500	3,086,900
1.41 School Administration	3,924,057	902,533	4,826,590	173,537	5,000,127	4,981,427
Total Function 1	31,063,810	7,135,941	38,199,751	2,523,956	40,723,707	40,611,045
4 District Administration						
4.11 Educational Administration	345,995	79,579	425,574	270,450	696,024	622,568
4.40 School District Governance	106,478	5,856	112,334	81,100	193,434	198,202
4.41 Business Administration	905,502	208,265	1,113,767	348,233	1,462,000	1,446,973
Total Function 4	1,357,975	293,700	1,651,675	699,783	2,351,458	2,267,743
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	390,493	89,813	480,306	189,350	669,656	649,894
5.50 Maintenance Operations	3,589,314	825,542	4,414,856	1,132,661	5,547,517	5,391,838
5.52 Maintenance of Grounds	117,730	27,078	144,808	364,000	508,808	500,220
5.56 Utilities	-	-	-	1,542,691	1,542,691	1,708,569
Total Function 5	4,097,537	942,433	5,039,970	3,228,702	8,268,672	8,250,521
7 Transportation and Housing						
7.41 Transportation and Housing Administration	21,577	4,963	26,540	-	26,540	31,312
7.70 Student Transportation	29,660	6,822	36,482	2,287,567	2,324,049	2,275,743
Total Function 7	51,237	11,785	63,022	2,287,567	2,350,589	2,307,055
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36,570,559	8,383,859	44,954,418	8,740,008	53,694,426	53,436,364

School District No. 82 (Coast Mountains)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,243,821	6,509,212
Other	54,600	153,287
Other Revenue	1,106,729	1,424,847
Investment Income	1,000	1,000
Total Revenue	6,406,150	8,088,346
Expenses		
Instruction	5,934,273	7,312,659
District Administration	102,612	145,427
Operations and Maintenance	309,265	309,265
Transportation and Housing		256,995
Total Expense	6,346,150	8,024,346
Net Revenue (Expense)	60,000	64,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(60,000)	(64,000)
Total Net Transfers	(60,000)	(64,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	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		10,350	49,557			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	308,265	177,965		128,000	26,950	107,646	619,240	307,493	3,557,912
Other			1,000,000						
Investment Income	1,000								
	309,265	177,965	1,000,000	128,000	26,950	107,646	619,240	307,493	3,557,912
Less: Allocated to Revenue	309,265	177,965	1,000,000	128,000	37,300	107,646	619,240	307,493	3,557,912
Deferred Revenue, end of year	-	-	900,000	-	-	49,557	-	-	-
Revenues									
Provincial Grants - Ministry of Education	308,265	177,965		128,000	37,300	107,646	619,240	307,493	3,557,912
Provincial Grants - Other									
Other Revenue			1,000,000						
Investment Income	1,000								
	309,265	177,965	1,000,000	128,000	37,300	107,646	619,240	307,493	3,557,912
Expenses									
Salaries									
Teachers									2,893,814
Principals and Vice Principals						12,977			
Educational Assistants		142,372		96,288					
Support Staff	220,087						440,993	25,511	
Other Professionals					14,880			68,568	
Substitutes								156,000	
	220,087	142,372	-	96,288	14,880	12,977	440,993	250,079	2,893,814
Employee Benefits	50,260	35,593		24,000	3,422	2,985	95,621	57,414	664,098
Services and Supplies	38,918		1,000,000	7,712	18,998	91,684	82,626		
	309,265	177,965	1,000,000	128,000	37,300	107,646	619,240	307,493	3,557,912
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, 2021

Schedule 3A

	District of Kitimat	Skills Training Program	P/VP Joint Trust	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	42,000	54,600	26,729	1,083,236
Add: Restricted Grants				
Provincial Grants - Ministry of Education				5,233,471
Other	57,000		20,000	1,077,000
Investment Income				1,000
	57,000	-	20,000	6,311,471
Less: Allocated to Revenue	60,000	54,600	46,729	6,406,150
Deferred Revenue, end of year	39,000	-	-	988,557
Revenues				
Provincial Grants - Ministry of Education				5,243,821
Provincial Grants - Other		54,600		54,600
Other Revenue	60,000		46,729	1,106,729
Investment Income				1,000
	60,000	54,600	46,729	6,406,150
Expenses				
Salaries				
Teachers		40,000		2,933,814
Principals and Vice Principals				12,977
Educational Assistants				238,660
Support Staff				686,591
Other Professionals				83,448
Substitutes				156,000
	-	40,000	-	4,111,490
Employee Benefits		4,200		937,593
Services and Supplies		10,400	46,729	1,297,067
	-	54,600	46,729	6,346,150
Net Revenue (Expense) before Interfund Transfers	60,000	-	-	60,000
Interfund Transfers				
Tangible Capital Assets Purchased	(60,000)			(60,000)
	(60,000)	-	-	(60,000)
Net Revenue (Expense)	-	-	-	-

School District No. 82 (Coast Mountains)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		55,000	55,000	50,000
Amortization of Deferred Capital Revenue	1,999,788		1,999,788	1,959,979
Total Revenue	1,999,788	55,000	2,054,788	2,009,979
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,174,747		3,174,747	3,160,652
Total Expense	3,174,747	-	3,174,747	3,160,652
Net Revenue (Expense)	(1,174,959)	55,000	(1,119,959)	(1,150,673)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	60,000		60,000	64,000
Local Capital			-	(423,421)
Total Net Transfers	60,000	-	60,000	(359,421)
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	49,410	(49,410)	-	
Total Other Adjustments to Fund Balances	49,410	(49,410)	-	
Budgeted Surplus (Deficit), for the year	(1,065,549)	5,590	(1,059,959)	(1,510,094)