

Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2022

School District No. 82 (Coast Mountains)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$63,773,700 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 16th DAY OF JUNE, 2021;

READ A SECOND TIME THE 16th DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF JUNE, 2021;

(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 2021/2022, adopted by the Board the 16th DAY OF JUNE, 2021.



Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2022

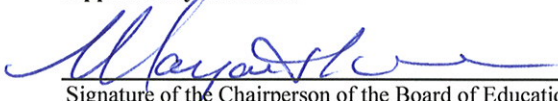
	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,133,625	3,845,375
Other	22,375	14,125
Total Ministry Operating Grant Funded FTE's	4,156,000	3,859,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	54,163,621	55,727,920
Other	96,850	157,155
Tuition	13,000	
Other Revenue	5,215,825	6,064,037
Rentals and Leases	628,000	510,000
Investment Income	96,000	101,000
Amortization of Deferred Capital Revenue	2,033,406	2,000,265
Total Revenue	62,246,702	64,560,377
Expenses		
Instruction	47,015,032	49,771,489
District Administration	2,585,425	2,549,545
Operations and Maintenance	11,549,930	11,882,879
Transportation and Housing	2,522,293	2,547,280
Total Expense	63,672,680	66,751,193
Net Revenue (Expense)	(1,425,978)	(2,190,816)
Budgeted Allocation (Retirement) of Surplus (Deficit)	398,001	1,246,317
Budgeted Surplus (Deficit), for the year	(1,027,977)	(944,499)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,027,977)	(944,499)
Budgeted Surplus (Deficit), for the year	(1,027,977)	(944,499)

School District No. 82 (Coast Mountains)

Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,591,013	54,076,599
Special Purpose Funds - Total Expense	6,887,496	9,479,718
Special Purpose Funds - Tangible Capital Assets Purchased	87,788	200,112
Capital Fund - Total Expense	3,194,171	3,194,876
Capital Fund - Tangible Capital Assets Purchased from Local Capital	13,232	49,410
Total Budget Bylaw Amount	63,773,700	67,000,715

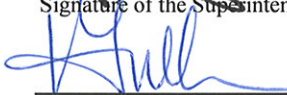
Approved by the Board


Signature of the Chairperson of the Board of Education


Date Signed


Signature of the Superintendent


Date Signed


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, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,425,978)</u>	<u>(2,190,816)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(87,788)	(200,112)
From Local Capital	(13,232)	(49,410)
From Deferred Capital Revenue	<u>(4,542,592)</u>	<u>(2,627,211)</u>
Total Acquisition of Tangible Capital Assets	<u>(4,643,612)</u>	<u>(2,876,733)</u>
Amortization of Tangible Capital Assets	<u>3,194,171</u>	<u>3,194,876</u>
Total Effect of change in Tangible Capital Assets	<u>(1,449,441)</u>	<u>318,143</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(2,875,419)</u></u>	<u><u>(1,872,673)</u></u>

School District No. 82 (Coast Mountains)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	48,334,243	47,232,045
Other	96,850	104,200
Tuition	13,000	
Other Revenue	4,070,919	4,934,037
Rentals and Leases	628,000	510,000
Investment Income	50,000	50,000
Total Revenue	<u>53,193,012</u>	<u>52,830,282</u>
Expenses		
Instruction	40,758,108	40,869,284
District Administration	2,408,573	2,497,292
Operations and Maintenance	8,046,494	8,378,738
Transportation and Housing	2,377,838	2,331,285
Total Expense	<u>53,591,013</u>	<u>54,076,599</u>
Net Revenue (Expense)	<u>(398,001)</u>	<u>(1,246,317)</u>
Budgeted Prior Year Surplus Appropriation	<u>398,001</u>	<u>1,246,317</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, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	50,382,472	48,816,131
ISC/LEA Recovery	(3,828,419)	(4,753,437)
Other Ministry of Education Grants		
Pay Equity	1,160,795	1,160,795
Funding for Graduated Adults	5,966	5,966
Student Transportation Fund	557,786	557,786
Support Staff Benefits Grant	34,676	56,282
Teachers' Labour Settlement Funding		1,265,447
Early Career Mentorship Funding		100,000
FSA/Exam Funding	8,187	8,187
Next Generation Network (NGN)	12,780	12,780
Early Learning Framework Implementation		2,108
Total Provincial Grants - Ministry of Education	48,334,243	47,232,045
Provincial Grants - Other	96,850	104,200
Tuition		
International and Out of Province Students	13,000	-
Total Tuition	13,000	-
Other Revenues		
Funding from First Nations	3,828,419	4,753,437
Miscellaneous		
Grant In Aid - District of Kitimat	88,500	88,500
Concert Series Art Starts	30,000	30,000
City of Terrace	12,000	12,000
Theatre User Levy Fees	8,000	100
Miscellaneous	50,000	50,000
Shared Services Agreement	54,000	
Total Other Revenue	4,070,919	4,934,037
Rentals and Leases	628,000	510,000
Investment Income	50,000	50,000
Total Operating Revenue	53,193,012	52,830,282

School District No. 82 (Coast Mountains)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,806,411	20,842,137
Principals and Vice Principals	3,550,770	3,351,486
Educational Assistants	3,874,812	3,696,368
Support Staff	5,344,762	5,189,022
Other Professionals	2,147,843	2,149,846
Substitutes	1,322,971	1,295,566
Total Salaries	37,047,569	36,524,425
Employee Benefits	8,087,456	8,279,235
Total Salaries and Benefits	45,135,025	44,803,660
Services and Supplies		
Services	1,674,540	1,682,942
Student Transportation	2,334,464	2,260,326
Professional Development and Travel	624,787	588,215
Rentals and Leases	2,500	2,500
Dues and Fees	98,950	82,015
Insurance	132,960	134,902
Supplies	2,227,787	3,217,839
Utilities	1,360,000	1,304,200
Total Services and Supplies	8,455,988	9,272,939
Total Operating Expense	53,591,013	54,076,599

School District No. 82 (Coast Mountains)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
I Instruction							
1.02 Regular Instruction	15,659,167	38,132		349,740		726,739	16,773,778
1.03 Career Programs	196,530						196,530
1.07 Library Services	770,040	12,710		254,333		35,937	1,073,020
1.08 Counselling	1,002,059	108,657					1,110,716
1.10 Special Education	2,503,065	163,952	2,776,104	50,560	332,318	307,634	6,133,633
1.31 Indigenous Education	675,550		1,098,708	76,793	133,486	11,341	1,995,878
1.41 School Administration		3,227,319		925,798		45,827	4,198,944
Total Function 1	20,806,411	3,550,770	3,874,812	1,657,224	465,804	1,127,478	31,482,499
4 District Administration							
4.11 Educational Administration					449,793		449,793
4.40 School District Governance					106,478		106,478
4.41 Business Administration				282,886	624,532		907,418
Total Function 4	-	-	-	282,886	1,180,803	-	1,463,689
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				40,069	390,400		430,469
5.50 Maintenance Operations				3,197,120	98,182	195,493	3,490,795
5.52 Maintenance of Grounds				134,040			134,040
5.56 Utilities							-
Total Function 5	-	-	-	3,371,229	488,582	195,493	4,055,304
7 Transportation and Housing							
7.41 Transportation and Housing Administration				10,017	12,654		22,671
7.70 Student Transportation				23,406			23,406
Total Function 7	-	-	-	33,423	12,654	-	46,077
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,806,411	3,550,770	3,874,812	5,344,762	2,147,843	1,322,971	37,047,569

School District No. 82 (Coast Mountains)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	16,773,778	3,717,372	20,491,150	1,174,047	21,665,197	21,923,716
1.03 Career Programs	196,530	45,202	241,732	286,660	528,392	458,496
1.07 Library Services	1,073,020	246,795	1,319,815	50,000	1,369,815	1,273,732
1.08 Counselling	1,110,716	225,403	1,336,119		1,336,119	1,526,702
1.10 Special Education	6,133,633	1,268,831	7,402,464	379,450	7,781,914	7,835,281
1.31 Indigenous Education	1,995,878	430,123	2,426,001	385,790	2,811,791	2,909,892
1.41 School Administration	4,198,944	892,399	5,091,343	173,537	5,264,880	4,941,465
Total Function 1	31,482,499	6,826,125	38,308,624	2,449,484	40,758,108	40,869,284
4 District Administration						
4.11 Educational Administration	449,793	103,452	553,245	213,400	766,645	810,863
4.40 School District Governance	106,478	5,856	112,334	60,600	172,934	172,434
4.41 Business Administration	907,418	208,706	1,116,124	352,870	1,468,994	1,513,995
Total Function 4	1,463,689	318,014	1,781,703	626,870	2,408,573	2,497,292
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	430,469	99,008	529,477	195,650	725,127	645,944
5.50 Maintenance Operations	3,490,795	802,883	4,293,678	1,083,820	5,377,498	5,478,612
5.52 Maintenance of Grounds	134,040	30,829	164,869	259,000	423,869	761,491
5.56 Utilities	-	-	-	1,520,000	1,520,000	1,492,691
Total Function 5	4,055,304	932,720	4,988,024	3,058,470	8,046,494	8,378,738
7 Transportation and Housing						
7.41 Transportation and Housing Administration	22,671	5,214	27,885		27,885	26,301
7.70 Student Transportation	23,406	5,383	28,789	2,321,164	2,349,953	2,304,984
Total Function 7	46,077	10,597	56,674	2,321,164	2,377,838	2,331,285
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	37,047,569	8,087,456	45,135,025	8,455,988	53,591,013	54,076,599

School District No. 82 (Coast Mountains)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,829,378	8,495,875
Other		52,955
Other Revenue	1,144,906	1,130,000
Investment Income	1,000	1,000
Total Revenue	<u>6,975,284</u>	<u>9,679,830</u>
Expenses		
Instruction	6,256,924	8,902,205
District Administration	176,852	52,253
Operations and Maintenance	309,265	309,265
Transportation and Housing	144,455	215,995
Total Expense	<u>6,887,496</u>	<u>9,479,718</u>
Net Revenue (Expense)	<u>87,788</u>	<u>200,112</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(87,788)	(200,112)
Total Net Transfers	<u>(87,788)</u>	<u>(200,112)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

Annual Budget - Changes in Special Purpose Funds

Schedule 3A

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	District of Kitimat	Principals and Vice Principals Trust	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			900,000		5,000	40,000				144,455		26,788	37,118	1,153,361
Add: Restricted Grants														
Provincial Grants - Ministry of Education	308,265	175,417		128,000	26,950	107,646	623,672	307,493	3,907,480					5,639,923
Other			1,000,000								55,000			1,081,000
Investment Income	1,000											61,000	20,000	1,000
	309,265	175,417	1,000,000	128,000	26,950	107,646	623,672	307,493	3,907,480		55,000	61,000	20,000	6,721,923
Less: Allocated to Revenue	309,265	175,417	1,000,000	128,000	31,950	147,646	623,672	307,493	3,907,480	144,455	55,000	87,788	57,118	6,975,284
Deferred Revenue, end of year	-	-	900,000	-	-	-	-	-	-	-	-	-	-	900,000
Revenues														
Provincial Grants - Ministry of Education	308,265	175,417		128,000	31,950	147,646	623,672	307,493	3,907,480	144,455	55,000			5,829,378
Other Revenue			1,000,000									87,788	57,118	1,144,906
Investment Income	1,000													1,000
	309,265	175,417	1,000,000	128,000	31,950	147,646	623,672	307,493	3,907,480	144,455	55,000	87,788	57,118	6,975,284
Expenses														
Salaries														
Teachers														
Principals and Vice Principals									3,008,760					3,008,760
Educational Assistants		142,372				12,977								12,977
Support Staff	220,087			96,288			440,993							583,365
Other Professionals					14,880			25,511						68,568
Substitutes								68,568						83,448
	220,087	142,372	-	96,288	14,880	12,977	440,993	250,079	3,008,760					156,000
Employee Benefits	50,260	33,045		24,000	3,422	2,985	95,621	57,414	898,720					4,186,436
Services and Supplies	38,918		1,000,000	7,712	13,648	131,684	87,058							1,165,467
	309,265	175,417	1,000,000	128,000	31,950	147,646	623,672	307,493	3,907,480	144,455	55,000		57,118	1,535,593
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	87,788	-	87,788
Interfund Transfers														
Tangible Capital Assets Purchased												(87,788)		(87,788)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-	-	(87,788)	-	(87,788)

School District No. 82 (Coast Mountains)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		45,000	45,000	50,000
Amortization of Deferred Capital Revenue	2,033,406		2,033,406	2,000,265
Total Revenue	2,033,406	45,000	2,078,406	2,050,265
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,194,171		3,194,171	3,194,876
Total Expense	3,194,171	-	3,194,171	3,194,876
Net Revenue (Expense)	(1,160,765)	45,000	(1,115,765)	(1,144,611)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	87,788		87,788	200,112
Total Net Transfers	87,788	-	87,788	200,112
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	13,232	(13,232)	-	
Total Other Adjustments to Fund Balances	13,232	(13,232)	-	
Budgeted Surplus (Deficit), for the year	(1,059,745)	31,768	(1,027,977)	(944,499)