

Amended Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2023

School District No. 82 (Coast Mountains)

June 30, 2023

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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 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

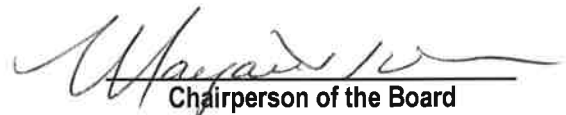
1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 82 (Coast Mountains) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$70,790,441 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2023;

(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 2022/2023, adopted by the Board the 22nd DAY OF FEBRUARY, 2023.



Secretary Treasurer

School District No. 82 (Coast Mountains)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,161,438	4,141,750
Adult	0,625	21,125
Total Ministry Operating Grant Funded FTE's	4,162,063	4,162,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	57,623,321	55,688,927
Other	95,400	75,000
Tuition	19,500	13,000
Other Revenue	7,538,300	5,937,681
Rentals and Leases	585,000	528,000
Investment Income	171,000	71,000
Amortization of Deferred Capital Revenue	2,128,562	2,057,991
Total Revenue	68,161,083	64,371,599
Expenses		
Instruction	52,684,582	48,918,185
District Administration	2,792,536	2,442,574
Operations and Maintenance	12,525,349	11,963,630
Transportation and Housing	2,738,742	2,605,914
Total Expense	70,741,209	65,930,303
Net Revenue (Expense)	(2,580,126)	(1,558,704)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,215,000	650,818
Budgeted Surplus (Deficit), for the year	(1,365,126)	(907,886)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,365,126)	(907,886)
Budgeted Surplus (Deficit), for the year	(1,365,126)	(907,886)

School District No. 82 (Coast Mountains)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	57,236,344	54,491,806
Special Purpose Funds - Total Expense	10,311,734	8,282,620
Special Purpose Funds - Tangible Capital Assets Purchased	36,000	170,000
Capital Fund - Total Expense	3,193,131	3,155,877
Capital Fund - Tangible Capital Assets Purchased from Local Capital	13,232	13,232
Total Budget Bylaw Amount	70,790,441	66,113,535


Approved by the Board


Signature of the Chairperson of the Board of Education

February 22 2023
Date Signed


Signature of the Superintendent

February 22/2023
Date Signed


Signature of the Secretary Treasurer

February 22/2023
Date Signed

School District No. 82 (Coast Mountains)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,580,126)	(1,558,704)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(36,000)	(170,000)
From Local Capital	(13,232)	(13,232)
From Deferred Capital Revenue	(3,711,147)	(4,469,981)
Total Acquisition of Tangible Capital Assets	(3,760,379)	(4,653,213)
Amortization of Tangible Capital Assets	3,193,131	3,155,877
Total Effect of change in Tangible Capital Assets	(567,248)	(1,497,336)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,147,374)	(3,056,040)

School District No. 82 (Coast Mountains)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,215,000		23,457,306	24,672,306
Changes for the year				
Net Revenue (Expense) for the year	(1,601,557)	36,000	(1,014,569)	(2,580,126)
Interfund Transfers				
Tangible Capital Assets Purchased		(36,000)	36,000	-
Local Capital	386,557		(386,557)	-
Net Changes for the year	<u>(1,215,000)</u>	<u>-</u>	<u>(1,365,126)</u>	<u>(2,580,126)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>-</u>	<u>-</u>	<u>22,092,180</u>	<u>22,092,180</u>

School District No. 82 (Coast Mountains)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	48,843,587	48,432,307
Other	95,400	75,000
Tuition	19,500	13,000
Other Revenue	5,971,300	4,742,681
Rentals and Leases	585,000	528,000
Investment Income	120,000	50,000
Total Revenue	55,634,787	53,840,988
Expenses		
Instruction	43,019,723	41,279,380
District Administration	2,766,536	2,429,597
Operations and Maintenance	8,962,821	8,504,991
Transportation and Housing	2,487,264	2,277,838
Total Expense	57,236,344	54,491,806
Net Revenue (Expense)	(1,601,557)	(650,818)
Budgeted Prior Year Surplus Appropriation	1,215,000	650,818
Net Transfers (to) from other funds		
Local Capital	386,557	-
Total Net Transfers	386,557	-
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, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	50,882,019	50,798,527
ISC/LEA Recovery	(5,425,300)	(4,508,181)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,160,795	1,160,795
Funding for Graduated Adults	943	314
Student Transportation Fund	557,786	557,786
Support Staff Benefits Grant	57,256	57,256
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	596	2,108
NGN	12,780	12,780
Equity Scan Grant	85,881	79,000
Integrated Child and Youth Grant	170,845	263,735
Labour Settlement Funding	1,331,799	
Total Provincial Grants - Ministry of Education and Child Care	48,843,587	48,432,307
Provincial Grants - Other	95,400	75,000
Tuition		
International and Out of Province Students	19,500	13,000
Total Tuition	19,500	13,000
Other Revenues		
Funding from First Nations	5,425,300	4,508,181
Miscellaneous		
Grant in Aid - District of Kitimat	60,000	88,500
Concert Series ArtStarts	15,000	30,000
City of Terrace - REM Lee Theatre Grant	12,000	12,000
Theatre User Levy Fee	5,000	
Miscellaneous	50,000	50,000
Shared Service Agreement	54,000	54,000
Refund of EHC Premium Surplus	350,000	
Total Other Revenue	5,971,300	4,742,681
Rentals and Leases	585,000	528,000
Investment Income	120,000	50,000
Total Operating Revenue	55,634,787	53,840,988

School District No. 82 (Coast Mountains)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	21,359,586	20,839,702
Principals and Vice Principals	3,243,687	3,585,970
Educational Assistants	3,950,613	3,850,516
Support Staff	5,386,948	5,278,312
Other Professionals	2,304,121	2,122,905
Substitutes	1,661,947	1,415,052
Total Salaries	37,906,902	37,092,457
Employee Benefits	8,881,260	8,096,985
Total Salaries and Benefits	46,788,162	45,189,442
Services and Supplies		
Services	1,971,367	1,806,155
Student Transportation	2,432,771	2,234,464
Professional Development and Travel	1,027,663	654,787
Rentals and Leases	2,500	2,500
Dues and Fees	91,450	98,950
Insurance	175,831	132,960
Supplies	3,146,600	2,777,548
Utilities	1,600,000	1,595,000
Total Services and Supplies	10,448,182	9,302,364
Total Operating Expense	57,236,344	54,491,806

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	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	15,830,561	39,626		437,918		1,059,538	17,367,643
1.03 Career Programs	204,669						204,669
1.07 Library Services	810,609	13,209		210,388		25,247	1,059,453
1.08 Counselling	982,830	228,901					1,211,731
1.10 Special Education	2,934,521	92,742	2,850,284	50,560	320,814	338,182	6,587,103
1.31 Indigenous Education	596,396	53,892	1,100,329	77,983	157,498		1,986,098
1.41 School Administration		2,815,317		838,617		41,512	3,695,446
Total Function 1	21,359,586	3,243,687	3,950,613	1,615,466	478,312	1,464,479	32,112,143
4 District Administration							
4.11 Educational Administration					596,233		596,233
4.40 School District Governance					109,672		109,672
4.41 Business Administration				276,898	572,477		849,375
Total Function 4	-	-	-	276,898	1,278,382	-	1,555,280
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				42,253	429,898		472,151
5.50 Maintenance Operations				3,281,407	104,627	197,468	3,583,502
5.52 Maintenance of Grounds				139,880			139,880
5.56 Utilities							-
Total Function 5	-	-	-	3,463,540	534,525	197,468	4,195,533
7 Transportation and Housing							
7.41 Transportation and Housing Administration				10,563	12,902		23,465
7.70 Student Transportation				20,481			20,481
Total Function 7	-	-	-	31,044	12,902	-	43,946
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,359,586	3,243,687	3,950,613	5,386,948	2,304,121	1,661,947	37,906,902

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	17,367,643	4,052,388	21,420,031	1,302,515	22,722,546	21,804,911
1.03 Career Programs	204,669	49,121	253,790	233,790	487,580	413,435
1.07 Library Services	1,059,453	250,734	1,310,187	50,000	1,360,187	1,249,252
1.08 Counselling	1,211,731	290,815	1,502,546		1,502,546	1,717,383
1.10 Special Education	6,587,103	1,465,612	8,052,715	532,971	8,585,686	7,870,524
1.31 Indigenous Education	1,986,098	457,582	2,443,680	1,139,883	3,583,563	2,968,805
1.41 School Administration	3,695,446	930,167	4,625,613	152,002	4,777,615	5,255,070
Total Function 1	32,112,143	7,496,419	39,608,562	3,411,161	43,019,723	41,279,380
4 District Administration						
4.11 Educational Administration	596,233	144,496	740,729	410,132	1,150,861	766,645
4.40 School District Governance	109,672	6,032	115,704	76,300	192,004	172,934
4.41 Business Administration	849,375	214,926	1,064,301	359,370	1,423,671	1,490,018
Total Function 4	1,555,280	365,454	1,920,734	845,802	2,766,536	2,429,597
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	472,151	113,316	585,467	249,161	834,628	726,811
5.50 Maintenance Operations	3,583,502	861,953	4,445,455	1,446,787	5,892,242	5,525,737
5.52 Maintenance of Grounds	139,880	33,571	173,451	272,500	445,951	474,443
5.56 Utilities	-	-	-	1,790,000	1,790,000	1,778,000
Total Function 5	4,195,533	1,008,840	5,204,373	3,758,448	8,962,821	8,504,991
7 Transportation and Housing						
7.41 Transportation and Housing Administration	23,465	5,632	29,097		29,097	27,885
7.70 Student Transportation	20,481	4,915	25,396	2,432,771	2,458,167	2,249,953
Total Function 7	43,946	10,547	54,493	2,432,771	2,487,264	2,277,838
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	37,906,902	8,881,260	46,788,162	10,448,182	57,236,344	54,491,806

School District No. 82 (Coast Mountains)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	8,779,734	7,256,620
Other Revenue	1,567,000	1,195,000
Investment Income	1,000	1,000
Total Revenue	10,347,734	8,452,620
Expenses		
Instruction	9,664,859	7,638,805
District Administration	26,000	12,977
Operations and Maintenance	369,397	302,762
Transportation and Housing	251,478	328,076
Total Expense	10,311,734	8,282,620
Net Revenue (Expense)	36,000	170,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(36,000)	(170,000)
Total Net Transfers	(36,000)	(170,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	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			1,175,471			11,949			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	308,323	179,392		128,000	26,950	183,779	632,126	318,993	5,681,986
Other			1,200,000						
Investment Income	1,000								
	309,323	179,392	1,200,000	128,000	26,950	183,779	632,126	318,993	5,681,986
Less: Allocated to Revenue	309,323	179,392	1,500,000	128,000	26,950	195,728	632,126	318,993	5,681,986
Recovered	-	-	875,471	-	-	-	-	-	-
Deferred Revenue, end of year									
Revenues									
Provincial Grants - Ministry of Education and Child Care	308,323	179,392		128,000	26,950	195,728	632,126	318,993	5,681,986
Other Revenue			1,500,000						
Investment Income	1,000								
	309,323	179,392	1,500,000	128,000	26,950	195,728	632,126	318,993	5,681,986
Expenses									
Salaries									4,545,589
Teachers						15,941			
Principals and Vice Principals							498,938		
Educational Assistants		143,514		96,288					
Support Staff	183,841							25,511	
Other Professionals	41,598							68,568	
Substitutes								156,000	
	225,439	143,514	-	96,288	-	15,941	498,938	250,079	4,545,589
Employee Benefits	56,360	35,878		24,000		3,985	124,734	57,414	1,136,397
Services and Supplies	27,524		1,500,000	7,712	26,950	175,802	8,454	11,500	
	309,323	179,392	1,500,000	128,000	26,950	195,728	632,126	318,993	5,681,986
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		254,736	64,452		60,074				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	105,037	80,367	55,000	6,750		55,400	510,045	25,000	175,000
Other								5,000	
Investment Income									
	105,037	80,367	55,000	6,750	-	55,400	510,045	30,000	175,000
Less: Allocated to Revenue	105,037	251,478	119,452	6,750	60,074	55,400	510,045	30,000	175,000
Recovered		83,625							
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	105,037	251,478	119,452	6,750	60,074	55,400	510,045	25,000	175,000
Other Revenue								5,000	
Investment Income									
	105,037	251,478	119,452	6,750	60,074	55,400	510,045	30,000	175,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants						32,570		21,500	
Support Staff									
Other Professionals									127,899
Substitutes	84,030								
	84,030	-	-	-	-	32,570	-	21,500	127,899
Employee Benefits	21,007					8,150		5,500	31,975
Services and Supplies		251,478	119,452	6,750	60,074	14,680	510,045	3,000	15,126
	105,037	251,478	119,452	6,750	60,074	55,400	510,045	30,000	175,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	District of Kitimat	Principals and Vice Principals Trust	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	73,610	84,131	1,724,423
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care			8,472,148
Other	36,000	35,000	1,276,000
Investment Income			1,000
	36,000	35,000	9,749,148
Less: Allocated to Revenue	36,000	26,000	10,347,734
Recovered			83,625
Deferred Revenue, end of year	<u>73,610</u>	<u>93,131</u>	<u>1,042,212</u>
Revenues			
Provincial Grants - Ministry of Education and Child Care			8,779,734
Other Revenue	36,000	26,000	1,567,000
Investment Income			1,000
	36,000	26,000	10,347,734
Expenses			
Salaries			
Teachers			4,545,589
Principals and Vice Principals			15,941
Educational Assistants			792,810
Support Staff			209,352
Other Professionals			238,065
Substitutes			240,030
	-	-	6,041,787
Employee Benefits			1,505,400
Services and Supplies		26,000	2,764,547
	-	26,000	10,311,734
Net Revenue (Expense) before Interfund Transfers	<u>36,000</u>	<u>-</u>	<u>36,000</u>
Interfund Transfers			
Tangible Capital Assets Purchased	(36,000)		(36,000)
	(36,000)	-	(36,000)
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		50,000	50,000	20,000
Amortization of Deferred Capital Revenue	2,128,562		2,128,562	2,057,991
Total Revenue	2,128,562	50,000	2,178,562	2,077,991
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,193,131		3,193,131	3,155,877
Total Expense	3,193,131	-	3,193,131	3,155,877
Net Revenue (Expense)	(1,064,569)	50,000	(1,014,569)	(1,077,886)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	36,000		36,000	170,000
Local Capital		(386,557)	(386,557)	
Total Net Transfers	36,000	(386,557)	(350,557)	170,000
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	(1,015,337)	(349,789)	(1,365,126)	(907,886)