

Amended Annual Budget

School District No. 82 (Coast Mountains)

June 30, 2024

School District No. 82 (Coast Mountains)

June 30, 2024

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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

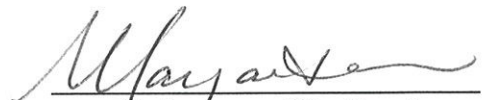
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 82 (COAST MOUNTAINS) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2023/2024 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$78,269,272 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2024;



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 2023/2024, adopted by the Board the 27th DAY OF FEBRUARY, 2024.



Secretary Treasurer

School District No. 82 (Coast Mountains)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2024

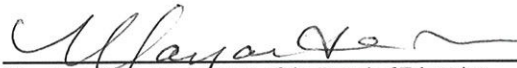
	2024 Amended Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,265.125	4,161.438
Adult	0.500	0.625
Total Ministry Operating Grant Funded FTE's	<u>4,265.625</u>	<u>4,162.063</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	63,844,775	57,623,321
Other	79,500	95,400
Tuition	161,000	19,500
Other Revenue	9,131,681	7,538,300
Rentals and Leases	640,000	585,000
Investment Income	255,000	171,000
Amortization of Deferred Capital Revenue	2,183,449	2,128,562
Total Revenue	<u>76,295,405</u>	<u>68,161,083</u>
Expenses		
Instruction	58,541,726	52,684,582
District Administration	3,221,410	2,792,536
Operations and Maintenance	13,583,748	12,525,349
Transportation and Housing	2,763,926	2,738,742
Total Expense	<u>78,110,810</u>	<u>70,741,209</u>
Net Revenue (Expense)	<u>(1,815,405)</u>	<u>(2,580,126)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	999,378	1,215,000
Budgeted Surplus (Deficit), for the year	<u>(816,027)</u>	<u>(1,365,126)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(816,027)	(1,365,126)
Budgeted Surplus (Deficit), for the year	<u>(816,027)</u>	<u>(1,365,126)</u>

School District No. 82 (Coast Mountains)

Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	62,449,983	57,236,344
Operating - Tangible Capital Assets Purchased	122,462	
Special Purpose Funds - Total Expense	12,422,889	10,311,734
Special Purpose Funds - Tangible Capital Assets Purchased	36,000	36,000
Capital Fund - Total Expense	3,237,938	3,193,131
Capital Fund - Tangible Capital Assets Purchased from Local Capital		13,232
Total Budget Bylaw Amount	<u>78,269,272</u>	<u>70,790,441</u>

Approved by the Board



 Signature of the Chairperson of the Board of Education

FEBRUARY 27/24

 Date Signed



 Signature of the Superintendent

February 27/24

 Date Signed



 Signature of the Secretary Treasurer

February 27/24

 Date Signed

School District No. 82 (Coast Mountains)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,815,405)</u>	<u>(2,580,126)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(158,462)	(36,000)
From Local Capital		(13,232)
From Deferred Capital Revenue	<u>(3,223,646)</u>	<u>(3,711,147)</u>
Total Acquisition of Tangible Capital Assets	(3,382,108)	(3,760,379)
Amortization of Tangible Capital Assets	<u>3,237,938</u>	<u>3,193,131</u>
Total Effect of change in Tangible Capital Assets	(144,170)	(567,248)
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(1,959,575)</u>	<u>(3,147,374)</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, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	999,378		4,613,436	5,612,814
Changes for the year				
Net Revenue (Expense) for the year	(876,916)	36,000	(974,489)	(1,815,405)
Interfund Transfers				
Tangible Capital Assets Purchased	(122,462)	(36,000)	158,462	-
Net Changes for the year	(999,378)	-	(816,027)	(1,815,405)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	3,797,409	3,797,409

School District No. 82 (Coast Mountains)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	53,608,930	48,843,587
Other	79,500	95,400
Tuition	161,000	19,500
Other Revenue	6,909,637	5,971,300
Rentals and Leases	640,000	585,000
Investment Income	174,000	120,000
Total Revenue	61,573,067	55,634,787
Expenses		
Instruction	46,705,210	43,019,723
District Administration	3,181,410	2,766,536
Operations and Maintenance	10,036,487	8,962,821
Transportation and Housing	2,526,876	2,487,264
Total Expense	62,449,983	57,236,344
Net Revenue (Expense)	(876,916)	(1,601,557)
Budgeted Prior Year Surplus Appropriation	999,378	1,215,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(122,462)	
Local Capital		386,557
Total Net Transfers	(122,462)	386,557
Budgeted Surplus (Deficit), for the year	-	-

School District No. 82 (Coast Mountains)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	56,210,969	50,882,019
ISC/LEA Recovery	(5,813,898)	(5,425,300)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,160,795	1,160,795
Funding for Graduated Adults		943
Student Transportation Fund	557,786	557,786
Support Staff Benefits Grant	58,465	57,256
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation		596
Labour Settlement Funding	928,103	1,331,799
Premiere Awards	6,000	
French Immersion Recruitment Grant	10,500	
Integrated Child and Youth Grant	26,933	170,845
FEB Enroll Counts and SPED	430,354	
Next Generation Network (NGN)	24,736	12,780
Equity Scan Grant		85,881
Total Provincial Grants - Ministry of Education and Child Care	53,608,930	48,843,587
Provincial Grants - Other	79,500	95,400
Federal Grants		-
Tuition		
International and Out of Province Students	161,000	19,500
Total Tuition	161,000	19,500
Other Revenues		
Funding from First Nations	5,813,898	5,425,300
Miscellaneous		
Grant in Aid - District of Kitimat	60,000	60,000
Concert Series Arts Starts	15,000	15,000
City of Terrace	12,000	12,000
Theatre User Levy Fees	5,000	5,000
Refund of EHC Premium Surplus	350,000	350,000
Shared Service Agreements	184,819	54,000
Miscellaneous	468,920	50,000
Total Other Revenue	6,909,637	5,971,300
Rentals and Leases	640,000	585,000
Investment Income	174,000	120,000
Total Operating Revenue	61,573,067	55,634,787

School District No. 82 (Coast Mountains)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	22,262,530	21,359,586
Principals and Vice Principals	3,729,683	3,243,687
Educational Assistants	4,988,256	3,950,613
Support Staff	6,346,515	5,386,948
Other Professionals	2,872,598	2,304,121
Substitutes	2,096,193	1,661,947
Total Salaries	42,295,775	37,906,902
Employee Benefits	9,627,276	8,881,260
Total Salaries and Benefits	51,923,051	46,788,162
Services and Supplies		
Services	2,080,042	1,971,367
Student Transportation	2,396,939	2,432,771
Professional Development and Travel	991,281	1,027,663
Rentals and Leases	2,500	2,500
Dues and Fees	91,450	91,450
Insurance	205,520	175,831
Supplies	3,159,200	3,146,600
Utilities	1,600,000	1,600,000
Total Services and Supplies	10,526,932	10,448,182
Total Operating Expense	62,449,983	57,236,344

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	17,165,271	273,179		373,319		1,285,894	19,097,663
1.03 Career Programs	199,895						199,895
1.07 Library Services	862,169	14,105		258,304		30,996	1,165,574
1.08 Counselling	1,074,003	263,340					1,337,343
1.10 Special Education	2,669,978	46,187	3,862,356	56,220	370,097	464,994	7,469,832
1.31 Indigenous Education	291,214	172,856	1,125,900		519,067		2,109,037
1.41 School Administration		2,960,016		1,058,769		52,409	4,071,194
Total Function 1	22,262,530	3,729,683	4,988,256	1,746,612	889,164	1,834,293	35,450,538
4 District Administration							
4.11 Educational Administration					616,463		616,463
4.40 School District Governance					109,785		109,785
4.41 Business Administration				382,552	652,489		1,035,041
Total Function 4	-	-	-	382,552	1,378,737	-	1,761,289
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,742	456,930		504,672
5.50 Maintenance Operations				3,982,273	133,994	261,900	4,378,167
5.52 Maintenance of Grounds				149,322			149,322
5.56 Utilities							-
Total Function 5	-	-	-	4,179,337	590,924	261,900	5,032,161
7 Transportation and Housing							
7.41 Transportation and Housing Administration				11,936	13,773		25,709
7.70 Student Transportation				26,078			26,078
Total Function 7	-	-	-	38,014	13,773	-	51,787
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,262,530	3,729,683	4,988,256	6,346,515	2,872,598	2,096,193	42,295,775

School District No. 82 (Coast Mountains)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,097,663	4,441,561	23,539,224	1,132,515	24,671,739	22,722,546
1.03 Career Programs	199,895	47,975	247,870	236,650	484,520	487,580
1.07 Library Services	1,165,574	275,398	1,440,972	50,000	1,490,972	1,360,187
1.08 Counselling	1,337,343	320,962	1,658,305		1,658,305	1,502,546
1.10 Special Education	7,469,832	1,503,112	8,972,944	447,761	9,420,705	8,585,686
1.31 Indigenous Education	2,109,037	485,079	2,594,116	1,229,124	3,823,240	3,583,563
1.41 School Administration	4,071,194	917,533	4,988,727	167,002	5,155,729	4,777,615
Total Function 1	35,450,538	7,991,620	43,442,158	3,263,052	46,705,210	43,019,723
4 District Administration						
4.11 Educational Administration	616,463	147,951	764,414	266,250	1,030,664	1,150,861
4.40 School District Governance	109,785	6,038	115,823	70,300	186,123	192,004
4.41 Business Administration	1,035,041	263,712	1,298,753	665,870	1,964,623	1,423,671
Total Function 4	1,761,289	417,701	2,178,990	1,002,420	3,181,410	2,766,536
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	504,672	121,121	625,793	282,850	908,643	834,628
5.50 Maintenance Operations	4,378,167	1,048,547	5,426,714	1,416,971	6,843,685	5,892,242
5.52 Maintenance of Grounds	149,322	35,837	185,159	309,000	494,159	445,951
5.56 Utilities	-	-	-	1,790,000	1,790,000	1,790,000
Total Function 5	5,032,161	1,205,505	6,237,666	3,798,821	10,036,487	8,962,821
7 Transportation and Housing						
7.41 Transportation and Housing Administration	25,709	6,191	31,900		31,900	29,097
7.70 Student Transportation	26,078	6,259	32,337	2,462,639	2,494,976	2,458,167
Total Function 7	51,787	12,450	64,237	2,462,639	2,526,876	2,487,264
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	42,295,775	9,627,276	51,923,051	10,526,932	62,449,983	57,236,344

School District No. 82 (Coast Mountains)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	<u>2024 Amended Annual Budget</u>	<u>2023 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	10,235,845	8,779,734
Other Revenue	2,222,044	1,567,000
Investment Income	1,000	1,000
Total Revenue	<u>12,458,889</u>	<u>10,347,734</u>
Expenses		
Instruction	11,836,516	9,664,859
District Administration	40,000	26,000
Operations and Maintenance	309,323	369,397
Transportation and Housing	237,050	251,478
Total Expense	<u>12,422,889</u>	<u>10,311,734</u>
Net Revenue (Expense)	<u>36,000</u>	<u>36,000</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(36,000)	(36,000)
Total Net Transfers	<u>(36,000)</u>	<u>(36,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	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		13,302	1,640,207			36,607			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	308,323	210,447		128,000	26,950	282,556	647,954	336,538	6,693,649
Other			1,200,000						
Investment Income	1,000								
	<u>309,323</u>	<u>210,447</u>	<u>1,200,000</u>	<u>128,000</u>	<u>26,950</u>	<u>282,556</u>	<u>647,954</u>	<u>336,538</u>	<u>6,693,649</u>
Less: Allocated to Revenue	309,323	223,749	1,200,000	128,000	26,950	319,163	647,954	336,538	6,693,649
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>1,640,207</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues									
Provincial Grants - Ministry of Education and Child Care	308,323	223,749		128,000	26,950	319,163	647,954	336,538	6,693,649
Other Revenue			1,200,000						
Investment Income	1,000								
	<u>309,323</u>	<u>223,749</u>	<u>1,200,000</u>	<u>128,000</u>	<u>26,950</u>	<u>319,163</u>	<u>647,954</u>	<u>336,538</u>	<u>6,693,649</u>
Expenses									
Salaries									
Teachers						55,459			5,354,919
Principals and Vice Principals						72,671			
Educational Assistants		178,999		104,262			490,538		
Support Staff	224,847							28,381	
Other Professionals								68,568	
Substitutes								156,000	
	<u>224,847</u>	<u>178,999</u>	<u>-</u>	<u>104,262</u>	<u>-</u>	<u>128,130</u>	<u>490,538</u>	<u>252,949</u>	<u>5,354,919</u>
Employee Benefits	58,236	44,750		15,038		32,033	122,634	63,238	1,338,730
Services and Supplies	26,240		1,200,000	8,700	26,950	159,000	34,782	20,351	
	<u>309,323</u>	<u>223,749</u>	<u>1,200,000</u>	<u>128,000</u>	<u>26,950</u>	<u>319,163</u>	<u>647,954</u>	<u>336,538</u>	<u>6,693,649</u>
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		237,050	56,653		15,495	182,074			15,993
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	125,550		55,000	6,750	55,400		25,000	19,000	175,000
Other									
Investment Income									
	125,550	-	55,000	6,750	55,400	-	25,000	19,000	175,000
Less: Allocated to Revenue	125,550	237,050	111,653	6,750	70,895	182,074	25,000	19,000	190,993
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	125,550	237,050	111,653	6,750	70,895	182,074	25,000	19,000	190,993
Other Revenue									
Investment Income									
	125,550	237,050	111,653	6,750	70,895	182,074	25,000	19,000	190,993
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									147,691
Educational Assistants					32,793		16,000	12,667	
Support Staff									
Other Professionals									
Substitutes	72,000								
	72,000	-	-	-	32,793	-	16,000	12,667	147,691
Employee Benefits	18,000				3,198		4,000	6,333	37,874
Services and Supplies	35,550	237,050	111,653	6,750	34,904	182,074	5,000		5,428
	125,550	237,050	111,653	6,750	70,895	182,074	25,000	19,000	190,993
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, 2024

	Feeding Futures Fund	District of Kitimat	Principals and Vice-Principals Joint Trust	LNG Canada RTA	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		30,039	96,244		2,323,664
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	582,554				9,678,671
Other		36,000	35,000	946,044	2,217,044
Investment Income					1,000
	582,554	36,000	35,000	946,044	11,896,715
Less: Allocated to Revenue	582,554	36,000	40,000	946,044	12,458,889
Deferred Revenue, end of year	-	30,039	91,244	-	1,761,490
Revenues					
Provincial Grants - Ministry of Education and Child Care	582,554				10,235,845
Other Revenue		36,000	40,000	946,044	2,222,044
Investment Income					1,000
	582,554	36,000	40,000	946,044	12,458,889
Expenses					
Salaries					
Teachers				40,000	5,450,378
Principals and Vice Principals					220,362
Educational Assistants				100,312	935,571
Support Staff	100,000				353,228
Other Professionals					68,568
Substitutes				60,000	288,000
	100,000	-	-	200,312	7,316,107
Employee Benefits	25,000			75,078	1,844,142
Services and Supplies	457,554		40,000	670,654	3,262,640
	582,554	-	40,000	946,044	12,422,889
Net Revenue (Expense) before Interfund Transfers	-	36,000	-	-	36,000
Interfund Transfers					
Tangible Capital Assets Purchased		(36,000)			(36,000)
	-	(36,000)	-	-	(36,000)
Net Revenue (Expense)	-	-	-	-	-

School District No. 82 (Coast Mountains)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		80,000	80,000	50,000
Amortization of Deferred Capital Revenue	2,183,449		2,183,449	2,128,562
Total Revenue	2,183,449	80,000	2,263,449	2,178,562
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,237,938		3,237,938	3,193,131
Total Expense	3,237,938	-	3,237,938	3,193,131
Net Revenue (Expense)	(1,054,489)	80,000	(974,489)	(1,014,569)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	158,462		158,462	36,000
Tangible Capital Assets - Work in Progress			-	(386,557)
Total Net Transfers	158,462	-	158,462	(350,557)
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(896,027)	80,000	(816,027)	(1,365,126)