

Amended Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2024

School District No. 91 (Nechako Lakes)

June 30, 2024

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

*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. 91 (NECHAKO LAKES) (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. 91 (Nechako Lakes) 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 \$76,972,526 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 22nd DAY OF JANUARY, 2024;

READ A SECOND TIME THE 12th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2024;

Original Signed

Chairperson of the Board

Original Signed

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 91 (Nechako Lakes) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 26th DAY OF FEBRUARY, 2024.

Original Signed

Secretary Treasurer

School District No. 91 (Nechako Lakes)

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

	2024 Amended Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,899,438	3,796,375
Adult	29,125	28,000
Total Ministry Operating Grant Funded FTE's	3,928,563	3,824,375
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education and Child Care	62,655,092	61,851,199
Other	63,840	30,215
Tuition	130,000	257,437
Other Revenue	8,586,091	8,107,813
Rentals and Leases	90,560	104,580
Investment Income	591,000	540,500
Amortization of Deferred Capital Revenue	2,254,058	2,196,989
Total Revenue	74,370,641	73,088,733
Expenses		
Instruction	60,108,585	58,887,720
District Administration	3,295,109	3,309,468
Operations and Maintenance	9,469,358	9,568,320
Transportation and Housing	3,759,346	3,639,226
Total Expense	76,632,398	75,404,734
Net Revenue (Expense)	(2,261,757)	(2,316,001)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,686,783	1,673,783
Budgeted Surplus (Deficit), for the year	(574,974)	(642,218)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(574,974)	(642,218)
Budgeted Surplus (Deficit), for the year	(574,974)	(642,218)

School District No. 91 (Nechako Lakes)

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

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	64,776,096	63,983,488
Special Purpose Funds - Total Expense	8,788,580	8,345,349
Special Purpose Funds - Tangible Capital Assets Purchased	173,690	173,690
Capital Fund - Total Expense	3,067,722	3,075,897
Capital Fund - Tangible Capital Assets Purchased from Local Capital	166,438	
Total Budget Bylaw Amount	76,972,526	75,578,424

Approved by the Board

Original Signed

February 26, 2024

Signature of the Chairperson of the Board of Education

Date Signed

Original Signed

February 26, 2024

Signature of the Superintendent

Date Signed

Original Signed

February 26, 2024

Signature of the Secretary Treasurer

Date Signed

School District No. 91 (Nechako Lakes)

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,261,757)	(2,316,001)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(173,690)	(173,690)
From Local Capital	(166,438)	
From Deferred Capital Revenue	(6,619,933)	(5,290,143)
Total Acquisition of Tangible Capital Assets	(6,960,061)	(5,463,833)
Amortization of Tangible Capital Assets	3,067,722	3,075,897
Total Effect of change in Tangible Capital Assets	(3,892,339)	(2,387,936)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(6,154,096)	(4,703,937)

School District No. 91 (Nechako Lakes)

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	2,051,652	195,367	18,306,172	20,553,191
Changes for the year				
Net Revenue (Expense) for the year	(1,686,783)	173,690	(748,664)	(2,261,757)
Interfund Transfers				
Tangible Capital Assets Purchased		(173,690)	173,690	-
Net Changes for the year	(1,686,783)	-	(574,974)	(2,261,757)
Budgeted Accumulated Surplus (Deficit), end of year	364,869	195,367	17,731,198	18,291,434

School District No. 91 (Nechako Lakes)

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	55,961,822	55,447,660
Other	63,840	30,215
Tuition	130,000	257,437
Other Revenue	6,323,091	6,039,813
Rentals and Leases	90,560	104,580
Investment Income	520,000	430,000
Total Revenue	63,089,313	62,309,705
Expenses		
Instruction	51,761,829	50,858,164
District Administration	3,295,109	3,309,468
Operations and Maintenance	6,710,585	6,813,782
Transportation and Housing	3,008,573	3,002,074
Total Expense	64,776,096	63,983,488
Net Revenue (Expense)	(1,686,783)	(1,673,783)
Budgeted Prior Year Surplus Appropriation	1,686,783	1,673,783
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	59,265,725	58,418,034
ISC/LEA Recovery	(6,063,091)	(5,720,562)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	85,000	85,000
Student Transportation Fund	503,247	503,247
Support Staff Benefits Grant	97,335	97,335
FSA Scorer Grant	8,187	8,187
Labour Settlement Funding	960,046	960,046
Teacher Recruitment & Retention	9,000	
Total Provincial Grants - Ministry of Education and Child Care	55,961,822	55,447,660
Provincial Grants - Other	63,840	30,215
Tuition		
International and Out of Province Students	130,000	257,437
Total Tuition	130,000	257,437
Other Revenues		
Funding from First Nations	6,063,091	5,720,562
Miscellaneous		
Bottle Depot	180,000	195,000
Bus Charter	20,000	13,500
Miscellaneous	60,000	110,751
Total Other Revenue	6,323,091	6,039,813
Rentals and Leases	90,560	104,580
Investment Income	520,000	430,000
Total Operating Revenue	63,089,313	62,309,705

School District No. 91 (Nechako Lakes)

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	22,452,799	21,344,952
Principals and Vice Principals	4,437,129	4,215,291
Educational Assistants	5,347,256	5,940,968
Support Staff	6,970,120	7,283,409
Other Professionals	3,028,962	3,026,676
Substitutes	1,438,563	1,450,224
Total Salaries	43,674,829	43,261,520
Employee Benefits	10,173,589	9,953,133
Total Salaries and Benefits	53,848,418	53,214,653
Services and Supplies		
Services	2,452,320	2,507,114
Student Transportation	119,208	118,327
Professional Development and Travel	1,343,158	1,079,353
Rentals and Leases	86,450	86,450
Dues and Fees	80,474	77,859
Insurance	221,644	221,644
Supplies	5,065,693	5,119,357
Utilities	1,558,731	1,558,731
Total Services and Supplies	10,927,678	10,768,835
Total Operating Expense	64,776,096	63,983,488

School District No. 91 (Nechako Lakes)

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	17,219,913	1,980,981	268,304	1,750,977	115,915	966,587	22,302,677
1.03 Career Programs	284,414					4,607	289,021
1.07 Library Services				101,914			101,914
1.08 Counselling	1,638,313						1,638,313
1.10 Special Education	3,000,726	147,400	4,202,231		689,146	197,458	8,236,961
1.31 Indigenous Education	309,433	154,402	876,721		165,905	19,247	1,525,708
1.41 School Administration		2,154,346		421,702			2,576,048
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	22,452,799	4,437,129	5,347,256	2,274,593	970,966	1,187,899	36,670,642
4 District Administration							
4.11 Educational Administration				1,105	803,368		804,473
4.40 School District Governance					99,574		99,574
4.41 Business Administration				273,638	787,117	6,177	1,066,932
Total Function 4	-	-	-	274,743	1,690,059	6,177	1,970,979
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	272,977	6,000	284,897
5.50 Maintenance Operations				2,675,865		90,459	2,766,324
5.52 Maintenance of Grounds				223,365			223,365
5.56 Utilities							-
Total Function 5	-	-	-	2,905,150	272,977	96,459	3,274,586
7 Transportation and Housing							
7.41 Transportation and Housing Administration					94,960		94,960
7.70 Student Transportation				1,515,634		148,028	1,663,662
Total Function 7	-	-	-	1,515,634	94,960	148,028	1,758,622
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,452,799	4,437,129	5,347,256	6,970,120	3,028,962	1,438,563	43,674,829

School District No. 91 (Nechako Lakes)

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	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	22,302,677	5,346,297	27,648,974	2,428,396	30,077,370	28,609,221
1.03 Career Programs	289,021	62,490	351,511	67,534	419,045	457,195
1.07 Library Services	101,914	23,440	125,354	28,753	154,107	177,978
1.08 Counselling	1,638,313	360,193	1,998,506	31,750	2,030,256	1,980,219
1.10 Special Education	8,236,961	1,791,015	10,027,976	2,633,556	12,661,532	13,798,978
1.31 Indigenous Education	1,525,708	341,669	1,867,377	936,884	2,804,261	2,258,910
1.41 School Administration	2,576,048	669,566	3,245,614	120,478	3,366,092	3,237,121
1.62 International and Out of Province Students	-	-	-	3,735	3,735	78,111
1.64 Other	-	-	-	245,431	245,431	260,431
Total Function 1	36,670,642	8,594,670	45,265,312	6,496,517	51,761,829	50,858,164
4 District Administration						
4.11 Educational Administration	804,473	189,849	994,322	147,835	1,142,157	1,170,449
4.40 School District Governance	99,574	3,624	103,198	180,840	284,038	281,669
4.41 Business Administration	1,066,932	258,953	1,325,885	543,029	1,868,914	1,857,350
Total Function 4	1,970,979	452,426	2,423,405	871,704	3,295,109	3,309,468
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	284,897	64,116	349,013	155,972	504,985	504,985
5.50 Maintenance Operations	2,766,324	622,259	3,388,583	770,185	4,158,768	4,259,152
5.52 Maintenance of Grounds	223,365	51,706	275,071	213,030	488,101	490,914
5.56 Utilities	-	-	-	1,558,731	1,558,731	1,558,731
Total Function 5	3,274,586	738,081	4,012,667	2,697,918	6,710,585	6,813,782
7 Transportation and Housing						
7.41 Transportation and Housing Administration	94,960	22,411	117,371	33,600	150,971	150,971
7.70 Student Transportation	1,663,662	366,001	2,029,663	827,939	2,857,602	2,851,103
Total Function 7	1,758,622	388,412	2,147,034	861,539	3,008,573	3,002,074
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	43,674,829	10,173,589	53,848,418	10,927,678	64,776,096	63,983,488

School District No. 91 (Nechako Lakes)

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

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	6,693,270	6,403,539
Other Revenue	2,263,000	2,068,000
Investment Income	6,000	47,500
Total Revenue	8,962,270	8,519,039
Expenses		
Instruction	8,346,756	8,029,556
Operations and Maintenance	115,793	115,793
Transportation and Housing	326,031	200,000
Total Expense	8,788,580	8,345,349
Net Revenue (Expense)	173,690	173,690
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(173,690)	(173,690)
Total Net Transfers	(173,690)	(173,690)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year		35,980	36,215	1,668,896	153,661	79,860	125,365	37,106	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	289,483	221,120			160,000	26,950	259,281	569,400	280,011
Other				1,650,000					
Investment Income			500	17,000	1,300				
	289,483	221,120	500	1,667,000	161,300	26,950	259,281	569,400	280,011
Less: Allocated to Revenue	289,483	257,100	-	1,850,000	314,961	106,810	366,646	606,506	280,011
Deferred Revenue, end of year	-	-	36,715	1,485,896	-	-	18,000	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	289,483	257,100			314,961	106,810	366,646	606,506	280,011
Other Revenue				1,850,000					
Investment Income									
	289,483	257,100	-	1,850,000	314,961	106,810	366,646	606,506	280,011
Expenses									
Salaries									
Teachers							104,923		
Principals and Vice Principals									36,496
Educational Assistants		209,024					115,841	274,624	
Support Staff					170,028	15,000		73,039	28,865
Other Professionals									11,238
Substitutes									94,221
	-	209,024	-	-	170,028	15,000	220,764	347,663	170,820
Employee Benefits		48,076			39,108	3,450	52,762	79,964	39,289
Services and Supplies	115,793			1,850,000	105,825	88,360	93,120	178,879	69,902
	115,793	257,100	-	1,850,000	314,961	106,810	366,646	606,506	280,011
Net Revenue (Expense) before Interfund Transfers	173,690	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(173,690)								
	(173,690)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									7,034

School District No. 91 (Nechako Lakes)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			326,031	6,632	12,906			114,355	17,905
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,989,219	15,336		55,000	6,000	55,400	95,000		25,000
Other									
Investment Income									
	2,989,219	15,336	-	55,000	6,000	55,400	95,000	-	25,000
Less: Allocated to Revenue	2,989,219	15,336	326,031	61,632	6,000	55,400	95,000	114,355	25,000
Deferred Revenue, end of year	-	-	-	-	12,906	-	-	-	17,905
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,989,219	15,336	326,031	61,632	6,000	55,400	95,000	114,355	25,000
Other Revenue									
Investment Income									
	2,989,219	15,336	326,031	61,632	6,000	55,400	95,000	114,355	25,000
Expenses									
Salaries									
Teachers	2,430,259								
Principals and Vice Principals									
Educational Assistants									
Support Staff			40,000			38,000			20,325
Other Professionals									
Substitutes		5,000							
	2,430,259	5,000	40,000	-	-	38,000	-	-	20,325
Employee Benefits	558,960	1,150	9,200			8,740			4,675
Services and Supplies		9,186	276,831	61,632	6,000	8,660	95,000	114,355	
	2,989,219	15,336	326,031	61,632	6,000	55,400	95,000	114,355	25,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund	43,975	1,035							

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Endowment Income	Literacy Now Stewardship	Fort St James Woodlot	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		1,382		10,071	37,140	858,024	3,521,529
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	589,780				5,830,980
Other							1,650,000
Investment Income				10,000		43,780	72,580
	19,000	175,000	589,780	10,000	-	43,780	7,553,560
Less: Allocated to Revenue	19,000	175,000	589,780	6,000	-	413,000	8,962,270
Deferred Revenue, end of year	-	1,382	-	14,071	37,140	488,804	2,112,819
Revenues							
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	589,780				6,693,270
Other Revenue						413,000	2,263,000
Investment Income				6,000			6,000
	19,000	175,000	589,780	6,000	-	413,000	8,962,270
Expenses							
Salaries							
Teachers							2,535,182
Principals and Vice Principals		142,276					178,772
Educational Assistants							599,489
Support Staff							385,257
Other Professionals			83,997				95,235
Substitutes							99,221
	-	142,276	83,997	-	-	-	3,893,156
Employee Benefits		32,724	19,319				897,417
Services and Supplies	19,000		486,464	6,000		413,000	3,998,007
	19,000	175,000	589,780	6,000	-	413,000	8,788,580
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	173,690
Interfund Transfers							
Tangible Capital Assets Purchased							(173,690)
	-	-	-	-	-	-	(173,690)
Net Revenue (Expense)	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund							52,044

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		65,000	65,000	63,000
Amortization of Deferred Capital Revenue	2,254,058		2,254,058	2,196,989
Total Revenue	2,254,058	65,000	2,319,058	2,259,989
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,642,980		2,642,980	2,638,745
Transportation and Housing	424,742		424,742	437,152
Total Expense	3,067,722	-	3,067,722	3,075,897
Net Revenue (Expense)	(813,664)	65,000	(748,664)	(815,908)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	173,690		173,690	173,690
Total Net Transfers	173,690	-	173,690	173,690
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	166,438	(166,438)	-	
Principal Payment				
Capital Lease	8,002	(8,002)	-	
Total Other Adjustments to Fund Balances	174,440	(174,440)	-	
Budgeted Surplus (Deficit), for the year	(465,534)	(109,440)	(574,974)	(642,218)