

Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2019

School District No. 91 (Nechako Lakes)

June 30, 2019

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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. 91 (NECHAKO LAKES) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2018/2019 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. 91 (Nechako Lakes) Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$59,921,023 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 18th DAY OF JUNE, 2018;

READ A SECOND TIME THE 18th DAY OF JUNE, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF JUNE, 2018;

original signed

Chairperson of the Board

(Corporate Seal)

original signed

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 91 (Nechako Lakes) Annual Budget Bylaw 2018/2019, adopted by the Board the 18th DAY OF JUNE, 2018.

original signed

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,946.250	4,008.125
Adult	33.625	73.625
Total Ministry Operating Grant Funded FTE's	3,979.875	4,081.750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	49,745,311	50,996,015
Other	105,694	105,694
Federal Grants		19,200
Tuition	62,500	103,055
Other Revenue	5,881,023	5,927,292
Rentals and Leases	79,590	90,727
Investment Income	118,027	127,177
Amortization of Deferred Capital Revenue	2,000,000	2,011,735
Total Revenue	57,992,145	59,380,895
Expenses		
Instruction	45,230,632	47,607,343
District Administration	2,872,801	2,667,031
Operations and Maintenance	8,194,237	8,524,763
Transportation and Housing	3,178,561	3,331,708
Total Expense	59,476,231	62,130,845
Net Revenue (Expense)	(1,484,086)	(2,749,950)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,073,878	1,017,391
Budgeted Surplus (Deficit), for the year	(410,208)	(1,732,559)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(410,208)	(1,732,559)
Budgeted Surplus (Deficit), for the year	(410,208)	(1,732,559)

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	52,118,395	53,648,098
Special Purpose Funds - Total Expense	4,497,836	5,560,765
Special Purpose Funds - Tangible Capital Assets Purchased	264,792	84,792
Capital Fund - Total Expense	2,860,000	2,921,982
Capital Fund - Tangible Capital Assets Purchased from Local Capital	180,000	260,000
Total Budget Bylaw Amount	59,921,023	62,475,637

Approved by the Board

<i>original signed</i>	<i>Jun 18/18</i>
Signature of the Chairperson of the Board of Education	Date Signed
<i>original signed</i>	<i>Jun 18/18</i>
Signature of the Superintendent	Date Signed
<i>original signed</i>	<i>Jun 18/18</i>
Signature of the Secretary Treasurer	Date Signed

School District No. 91 (Nechako Lakes)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,484,086)	(2,749,950)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(264,792)	(84,792)
From Local Capital	(180,000)	(260,000)
From Deferred Capital Revenue	(1,133,296)	(1,738,420)
Total Acquisition of Tangible Capital Assets	(1,578,088)	(2,083,212)
Amortization of Tangible Capital Assets	2,860,000	2,921,982
Total Effect of change in Tangible Capital Assets	1,281,912	838,770
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(202,174)	(1,911,180)

School District No. 91 (Nechako Lakes)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	46,409,383	46,780,498
Other	105,694	105,694
Federal Grants		19,200
Tuition	62,500	103,055
Other Revenue	4,481,023	4,527,292
Rentals and Leases	79,590	90,727
Investment Income	86,327	86,327
Total Revenue	51,224,517	51,712,793
Expenses		
Instruction	40,757,433	42,271,215
District Administration	2,872,801	2,667,031
Operations and Maintenance	5,769,600	5,852,557
Transportation and Housing	2,718,561	2,857,295
Total Expense	52,118,395	53,648,098
Net Revenue (Expense)	(893,878)	(1,935,305)
Budgeted Prior Year Surplus Appropriation	1,073,878	1,017,391
Net Transfers (to) from other funds		
Local Capital	(180,000)	917,914
Total Net Transfers	(180,000)	917,914
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Annual Budget \$	2018 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,695,381	49,160,760
DISC/LEA Recovery	(4,162,688)	(4,162,688)
Other Ministry of Education Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	24,948	24,533
Transportation Supplement	503,247	503,247
Return of Administrative Savings		253,903
Carbon Tax Grant	91,000	91,000
Support Staff Standardized Benefits Grant	61,122	58,968
PLNet Services Self-Provisioned Sites Grant	100,000	100,000
FSA Scorer Grant		8,187
DL Audit Recoveries		(126,166)
Expected Reduction in Enrolment		(227,619)
Total Provincial Grants - Ministry of Education	46,409,383	46,780,498
Provincial Grants - Other	105,694	105,694
Federal Grants		19,200
Tuition		
International and Out of Province Students	62,500	103,055
Total Tuition	62,500	103,055
Other Revenues		
Other School District/Education Authorities	10,000	20,000
LEA/Direct Funding from First Nations	4,162,688	4,162,688
Miscellaneous		
Bottle Depot	185,000	185,000
Bus Charter Revenue	10,000	10,000
Miscellaneous	113,335	149,604
Total Other Revenue	4,481,023	4,527,292
Rentals and Leases	79,590	90,727
Investment Income	86,327	86,327
Total Operating Revenue	51,224,517	51,712,793

School District No. 91 (Nechako Lakes)**Schedule 2B**Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	18,349,396	19,153,690
Principals and Vice Principals	3,193,770	3,136,130
Educational Assistants	3,983,177	4,142,441
Support Staff	6,157,087	6,354,448
Other Professionals	2,018,412	1,876,529
Substitutes	1,203,763	1,225,479
Total Salaries	34,905,605	35,888,717
Employee Benefits	8,075,714	8,305,315
Total Salaries and Benefits	42,981,319	44,194,032
Services and Supplies		
Services	1,969,235	1,784,881
Student Transportation	135,193	260,973
Professional Development and Travel	1,131,270	1,104,296
Rentals and Leases	43,873	43,873
Dues and Fees	72,534	72,534
Insurance	187,514	187,514
Supplies	3,948,911	4,353,746
Utilities	1,648,546	1,646,249
Total Services and Supplies	9,137,076	9,454,066
Total Operating Expense	52,118,395	53,648,098

School District No. 91 (Nechako Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	14,480,089	1,082,766	290,970	1,474,053	95,254	801,374	18,224,506
1.03 Career Programs	314,727				83,506	4,607	402,840
1.07 Library Services	30,206			121,570			151,776
1.08 Counselling	1,162,353	73,529					1,235,882
1.10 Special Education	2,219,888	276,414	2,957,718		240,791	187,304	5,882,115
1.30 English Language Learning	10,011		2,254				12,265
1.31 Aboriginal Education	132,122	117,313	732,235		21,645	42,372	1,045,687
1.41 School Administration		1,526,435		632,552			2,158,987
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	18,349,396	3,076,457	3,983,177	2,228,175	441,196	1,035,657	29,114,058
4 District Administration							
4.11 Educational Administration		117,313		1,105	711,298		829,716
4.40 School District Governance					80,000		80,000
4.41 Business Administration				302,511	532,378	10,544	845,433
Total Function 4	-	117,313	-	303,616	1,323,676	10,544	1,755,149
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	158,608	6,000	170,528
5.50 Maintenance Operations				2,120,526	7,596	34,936	2,163,058
5.52 Maintenance of Grounds				177,118			177,118
5.56 Utilities							-
Total Function 5	-	-	-	2,303,564	166,204	40,936	2,510,704
7 Transportation and Housing							
7.41 Transportation and Housing Administration					87,336		87,336
7.70 Student Transportation				1,321,732		116,626	1,438,358
Total Function 7	-	-	-	1,321,732	87,336	116,626	1,525,694
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	18,349,396	3,193,770	3,983,177	6,157,087	2,018,412	1,203,763	34,905,605

School District No. 91 (Nechako Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,224,506	4,326,938	22,551,444	2,312,902	24,864,346	26,066,052
1.03 Career Programs	402,840	83,094	485,934	106,875	592,809	589,040
1.07 Library Services	151,776	38,351	190,127	30,497	220,624	264,203
1.08 Counselling	1,235,882	262,877	1,498,759	55,300	1,554,059	1,283,430
1.10 Special Education	5,882,115	1,339,321	7,221,436	1,567,340	8,788,776	9,039,773
1.30 English Language Learning	12,265	2,520	14,785	4,675	19,460	139,034
1.31 Aboriginal Education	1,045,687	289,519	1,335,206	263,794	1,599,000	1,883,209
1.41 School Administration	2,158,987	471,588	2,630,575	219,194	2,849,769	2,727,100
1.62 International and Out of Province Students	-	-	-	25,500	25,500	36,284
1.64 Other	-	-	-	243,090	243,090	243,090
Total Function 1	29,114,058	6,814,208	35,928,266	4,829,167	40,757,433	42,271,215
4 District Administration						
4.11 Educational Administration	829,716	190,400	1,020,116	168,028	1,188,144	1,125,096
4.40 School District Governance	80,000	2,912	82,912	145,800	228,712	191,212
4.41 Business Administration	845,433	176,615	1,022,048	433,897	1,455,945	1,350,723
Total Function 4	1,755,149	369,927	2,125,076	747,725	2,872,801	2,667,031
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	170,528	32,907	203,435	143,061	346,496	339,117
5.50 Maintenance Operations	2,163,058	492,196	2,655,254	775,082	3,430,336	3,518,599
5.52 Maintenance of Grounds	177,118	31,299	208,417	135,805	344,222	348,592
5.56 Utilities	-	-	-	1,648,546	1,648,546	1,646,249
Total Function 5	2,510,704	556,402	3,067,106	2,702,494	5,769,600	5,852,557
7 Transportation and Housing						
7.41 Transportation and Housing Administration	87,336	17,467	104,803	28,100	132,903	140,142
7.70 Student Transportation	1,438,358	317,710	1,756,068	829,590	2,585,658	2,717,153
Total Function 7	1,525,694	335,177	1,860,871	857,690	2,718,561	2,857,295
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	34,905,605	8,075,714	42,981,319	9,137,076	52,118,395	53,648,098

School District No. 91 (Nechako Lakes)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,335,928	4,215,517
Other Revenue	1,400,000	1,400,000
Investment Income	26,700	30,040
Total Revenue	4,762,628	5,645,557
Expenses		
Instruction	4,473,199	5,336,128
Operations and Maintenance	24,637	224,637
Total Expense	4,497,836	5,560,765
Net Revenue (Expense)	264,792	84,792
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(264,792)	(84,792)
Total Net Transfers	(264,792)	(84,792)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	40,000	1,500,000			10,000	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	289,429	188,731				160,000	26,950	85,592	497,539
Other				3,500	1,400,000				
Investment Income				23,200					
	289,429	188,731	-	3,500	1,423,200	160,000	26,950	85,592	497,539
Less: Allocated to Revenue	289,429	188,731	-	3,500	1,423,200	160,000	26,950	95,592	497,539
Deferred Revenue, end of year	-	-	-	40,000	1,500,000	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	289,429	188,731				160,000	26,950	95,592	497,539
Other Revenue				3,500	1,400,000				
Investment Income				23,200					
	289,429	188,731	-	3,500	1,423,200	160,000	26,950	95,592	497,539
Expenses									
Salaries									
Teachers									
Educational Assistants		153,439				110,000		20,000	300,000
Other Professionals								12,000	
	-	153,439	-	-	-	110,000	-	32,000	300,000
Employee Benefits		35,292				25,300		7,360	69,000
Services and Supplies	24,637			3,500	1,423,200	24,700	26,950	56,232	128,539
	24,637	188,731	-	3,500	1,423,200	160,000	26,950	95,592	497,539
Net Revenue (Expense) before Interfund Transfers	264,792	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(264,792)								
	(264,792)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

Schedule 3A

	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$
Deferred Revenue, beginning of year		1,550,000
Add: Restricted Grants		
Provincial Grants - Ministry of Education	2,077,687	3,325,928
Other		1,400,000
Investment Income		26,700
	2,077,687	4,752,628
Less: Allocated to Revenue	2,077,687	4,762,628
Deferred Revenue, end of year	-	1,540,000
Revenues		
Provincial Grants - Ministry of Education	2,077,687	3,335,928
Other Revenue		1,400,000
Investment Income		26,700
	2,077,687	4,762,628
Expenses		
Salaries		
Teachers	1,690,000	1,690,000
Educational Assistants		583,439
Other Professionals		12,000
	1,690,000	2,285,439
Employee Benefits	387,687	524,639
Services and Supplies		1,687,758
	2,077,687	4,497,836
Net Revenue (Expense) before Interfund Transfers	-	264,792
Interfund Transfers		
Tangible Capital Assets Purchased		(264,792)
	-	(264,792)
Net Revenue (Expense)	-	-

School District No. 91 (Nechako Lakes)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		5,000	5,000	10,810
Amortization of Deferred Capital Revenue	2,000,000		2,000,000	2,011,735
Total Revenue	2,000,000	5,000	2,005,000	2,022,545
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,400,000		2,400,000	2,447,569
Transportation and Housing	460,000		460,000	474,413
Total Expense	2,860,000	-	2,860,000	2,921,982
Net Revenue (Expense)	(860,000)	5,000	(855,000)	(899,437)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	264,792		264,792	84,792
Local Capital		180,000	180,000	(917,914)
Total Net Transfers	264,792	180,000	444,792	(833,122)
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	180,000	(180,000)	-	
Total Other Adjustments to Fund Balances	180,000	(180,000)	-	
Budgeted Surplus (Deficit), for the year	(415,208)	5,000	(410,208)	(1,732,559)