

Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2018

School District No. 91 (Nechako Lakes)

June 30, 2018

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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. 91 (NECHAKO LAKES) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$62,385,764 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 29th DAY OF JUNE, 2017;

READ A SECOND TIME THE 29th DAY OF JUNE, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF JUNE, 2017;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 91 (Nechako Lakes) Annual Budget Bylaw 2017/2018, adopted by the Board the _____ DAY OF _____, 2017.

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,196,000	4,151,063
Adult	72,000	71,625
Total Ministry Operating Grant Funded FTE's	4,268,000	4,222,688
Revenues	\$	\$
Provincial Grants		
Ministry of Education	50,888,508	50,659,573
Other	100,000	120,000
Federal Grants	19,200	19,200
Tuition	110,784	173,286
Other Revenue	5,914,188	4,520,423
Rentals and Leases	91,419	86,150
Investment Income	179,850	184,600
Amortization of Deferred Capital Revenue	2,012,065	1,948,636
Total Revenue	59,316,014	57,711,868
Expenses		
Instruction	47,221,539	46,895,039
District Administration	2,741,172	2,866,888
Operations and Maintenance	8,748,364	8,661,729
Transportation and Housing	3,229,897	3,277,914
Total Expense	61,940,972	61,701,570
Net Revenue (Expense)	(2,624,958)	(3,989,702)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,176,528	2,295,253
Budgeted Surplus (Deficit), for the year	(448,430)	(1,694,449)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(448,430)	(1,694,449)
Budgeted Surplus (Deficit), for the year	(448,430)	(1,694,449)

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	54,075,209	55,442,871
Special Purpose Funds - Total Expense	4,944,476	3,417,198
Special Purpose Funds - Tangible Capital Assets Purchased	264,792	134,857
Capital Fund - Total Expense	2,921,287	2,841,501
Capital Fund - Tangible Capital Assets Purchased from Local Capital	180,000	123,287
Total Budget Bylaw Amount	62,385,764	61,959,714

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. 91 (Nechako Lakes)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Annual Budget \$	2017 Amended Annual Budget \$
Surplus (Deficit) for the year	(2,624,958)	(3,989,702)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(264,792)	(134,857)
From Local Capital	(180,000)	(123,287)
From Deferred Capital Revenue	(1,845,485)	(1,590,975)
Total Acquisition of Tangible Capital Assets	(2,290,277)	(1,849,119)
Amortization of Tangible Capital Assets	2,921,287	2,841,501
Total Effect of change in Tangible Capital Assets	631,010	992,382
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,993,948)	(2,997,320)

School District No. 91 (Nechako Lakes)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget \$	2017 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	47,064,192	48,382,399
Other	100,000	120,000
Federal Grants	19,200	19,200
Tuition	110,784	173,286
Other Revenue	4,532,986	3,250,042
Rentals and Leases	91,419	86,150
Investment Income	160,100	160,100
Total Revenue	52,078,681	52,191,177
Expenses		
Instruction	42,834,761	43,657,050
District Administration	2,741,172	2,866,888
Operations and Maintenance	5,743,791	6,097,430
Transportation and Housing	2,755,485	2,821,503
Total Expense	54,075,209	55,442,871
Net Revenue (Expense)	(1,996,528)	(3,251,694)
Budgeted Prior Year Surplus Appropriation	2,176,528	2,295,253
Net Transfers (to) from other funds		
Local Capital	(180,000)	956,441
Total Net Transfers	(180,000)	956,441
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, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	49,182,357	49,175,782
INAC/LEA Recovery	(4,162,688)	(2,871,058)
Other Ministry of Education Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults		24,965
Transportation Supplement	503,247	503,247
Carbon Tax Grant	91,000	91,000
Return of Administrative Savings	253,903	253,903
PLNet Services Self-Provisioned Sites Grant	100,000	100,000
FSA Marking Grant		8,187
Total Provincial Grants - Ministry of Education	47,064,192	48,382,399
Provincial Grants - Other	100,000	120,000
Federal Grants	19,200	19,200
Tuition		
International and Out of Province Students	110,784	173,286
Total Tuition	110,784	173,286
Other Revenues		
Other School District/Education Authorities	20,000	20,000
LEA/Direct Funding from First Nations	4,162,688	2,871,058
Miscellaneous		
Cultural Grant		13,600
Bottle Depot	185,000	185,000
Bus Charter Revenue	10,000	10,000
Miscellaneous	155,298	150,384
Total Other Revenue	4,532,986	3,250,042
Rentals and Leases	91,419	86,150
Investment Income	160,100	160,100
Total Operating Revenue	52,078,681	52,191,177

School District No. 91 (Nechako Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	19,663,065	19,482,735
Principals and Vice Principals	3,217,259	2,889,755
Educational Assistants	4,123,267	4,299,654
Support Staff	6,389,528	6,446,878
Other Professionals	1,915,629	1,821,246
Substitutes	1,330,746	1,361,425
Total Salaries	36,639,494	36,301,693
Employee Benefits	8,492,132	8,583,499
Total Salaries and Benefits	45,131,626	44,885,192
Services and Supplies		
Services	1,808,266	2,349,831
Student Transportation	379,543	385,394
Professional Development and Travel	1,090,644	1,341,950
Rentals and Leases	43,873	43,873
Dues and Fees	73,534	77,060
Insurance	213,386	247,738
Supplies	3,824,393	4,598,245
Utilities	1,509,944	1,513,588
Total Services and Supplies	8,943,583	10,557,679
Total Operating Expense	54,075,209	55,442,871

School District No. 91 (Nechako Lakes)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	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	15,726,935	1,526,111	339,764	1,513,220	96,622	881,085	20,083,737
1.03 Career Programs	311,624				79,953	4,607	396,184
1.07 Library Services	62,257			126,218			188,475
1.08 Counselling	1,151,687	72,917					1,224,604
1.10 Special Education	2,103,524	269,436	3,012,092		230,338	217,184	5,832,574
1.30 English Language Learning	150,125		24,789				174,914
1.31 Aboriginal Education	156,913	115,743	746,622		19,400	45,973	1,084,651
1.41 School Administration		1,053,217		632,552			1,685,769
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	19,663,065	3,037,424	4,123,267	2,271,990	426,313	1,148,849	30,670,908
4 District Administration							
4.11 Educational Administration		115,743		1,105	700,197		817,045
4.40 School District Governance					73,000		73,000
4.41 Business Administration		64,092		278,112	472,661	12,843	827,708
Total Function 4	-	179,835	-	279,217	1,245,858	12,843	1,717,753
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				8,989	149,835	6,000	164,824
5.50 Maintenance Operations				2,311,993	7,596	46,428	2,366,017
5.52 Maintenance of Grounds				180,406			180,406
5.56 Utilities							-
Total Function 5	-	-	-	2,501,388	157,431	52,428	2,711,247
7 Transportation and Housing							
7.41 Transportation and Housing Administration					86,027		86,027
7.70 Student Transportation				1,336,933		116,626	1,453,559
Total Function 7	-	-	-	1,336,933	86,027	116,626	1,539,586
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,663,065	3,217,259	4,123,267	6,389,528	1,915,629	1,330,746	36,639,494

School District No. 91 (Nechako Lakes)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	20,083,737	4,694,498	24,778,235	2,315,350	27,093,585	27,472,038
1.03 Career Programs	396,184	81,631	477,815	125,988	603,803	566,964
1.07 Library Services	188,475	46,147	234,622	39,758	274,380	255,621
1.08 Counselling	1,224,604	256,934	1,481,538	55,550	1,537,088	1,490,630
1.10 Special Education	5,832,574	1,430,869	7,263,443	1,562,542	8,825,985	9,181,124
1.30 English Language Learning	174,914	35,726	210,640	7,875	218,515	227,532
1.31 Aboriginal Education	1,084,651	263,850	1,348,501	329,176	1,677,677	1,794,277
1.41 School Administration	1,685,769	378,827	2,064,596	227,258	2,291,854	2,288,874
1.62 International and Out of Province Students	-	-	-	68,784	68,784	130,286
1.64 Other	-	-	-	243,090	243,090	249,704
Total Function 1	30,670,908	7,188,482	37,859,390	4,975,371	42,834,761	43,657,050
4 District Administration						
4.11 Educational Administration	817,045	187,697	1,004,742	144,376	1,149,118	1,163,905
4.40 School District Governance	73,000	2,657	75,657	96,000	171,657	171,657
4.41 Business Administration	827,708	173,322	1,001,030	419,367	1,420,397	1,531,326
Total Function 4	1,717,753	363,676	2,081,429	659,743	2,741,172	2,866,888
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	164,824	31,857	196,681	176,933	373,614	385,055
5.50 Maintenance Operations	2,366,017	536,637	2,902,654	608,987	3,511,641	3,746,695
5.52 Maintenance of Grounds	180,406	32,381	212,787	135,805	348,592	422,092
5.56 Utilities	-	-	-	1,509,944	1,509,944	1,543,588
Total Function 5	2,711,247	600,875	3,312,122	2,431,669	5,743,791	6,097,430
7 Transportation and Housing						
7.41 Transportation and Housing Administration	86,027	17,205	103,232	35,100	138,332	150,829
7.70 Student Transportation	1,453,559	321,894	1,775,453	841,700	2,617,153	2,670,674
Total Function 7	1,539,586	339,099	1,878,685	876,800	2,755,485	2,821,503
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36,639,494	8,492,132	45,131,626	8,943,583	54,075,209	55,442,871

School District No. 91 (Nechako Lakes)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget \$	2017 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	3,824,316	2,277,174
Other Revenue	1,381,202	1,270,381
Investment Income	3,750	4,500
Total Revenue	5,209,268	3,552,055
Expenses		
Instruction	4,386,778	3,237,989
Operations and Maintenance	557,698	179,209
Total Expense	4,944,476	3,417,198
Net Revenue (Expense)	264,792	134,857
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(264,792)	(134,857)
Total Net Transfers	(264,792)	(134,857)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			12,600	47,096	25,000	1,860,374	14,539		19,667
Add: Restricted Grants									
Provincial Grants - Ministry of Education	289,429	197,126					160,000	26,950	93,857
Other						1,320,000			
Investment Income				3,750					
	289,429	197,126	-	3,750	-	1,320,000	160,000	26,950	93,857
Less: Allocated to Revenue	289,429	197,126	12,600	3,750	25,000	1,320,000	174,539	26,950	112,524
Deferred Revenue, end of year	-	-	-	47,096	-	1,860,374	-	-	1,000
Revenues									
Provincial Grants - Ministry of Education	289,429	197,126	12,600		25,000		174,539	26,950	112,524
Other Revenue						1,320,000			
Investment Income				3,750					
	289,429	197,126	12,600	3,750	25,000	1,320,000	174,539	26,950	112,524
Expenses									
Salaries									
Teachers									
Educational Assistants		147,844							19,129
Support Staff							113,450		
Other Professionals									11,252
Substitutes									
	-	147,844	-	-	-	-	113,450	-	30,381
Employee Benefits		49,282					28,362		7,595
Services and Supplies	24,637		12,600	3,750	25,000	1,320,000	32,727	26,950	74,548
	24,637	197,126	12,600	3,750	25,000	1,320,000	174,539	26,950	112,524
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, 2018

Schedule 3A

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	Endowment Income	Fort St James Woodlot	Literacy Now Stewardship	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		55,867	260,536		3,175	142,910	61,202	2,502,966
Add: Restricted Grants								
Provincial Grants - Ministry of Education	493,322			2,176,423				3,437,107
Other								1,320,000
Investment Income								3,750
	493,322	-	-	2,176,423	-	-	-	4,760,857
Less: Allocated to Revenue	493,322	55,867	260,536	2,176,423	-	-	61,202	5,209,268
Deferred Revenue, end of year	-	-	-	-	3,175	142,910	-	2,054,555
Revenues								
Provincial Grants - Ministry of Education	493,322	55,867	260,536	2,176,423				3,824,316
Other Revenue							61,202	1,381,202
Investment Income								3,750
	493,322	55,867	260,536	2,176,423	-	-	61,202	5,209,268
Expenses								
Salaries								
Teachers			210,109	1,498,776				1,708,885
Educational Assistants	291,060							458,033
Support Staff		27,100		54,987				195,537
Other Professionals				60,000				71,252
Substitutes				83,600				83,600
	291,060	27,100	210,109	1,697,363	-	-	-	2,517,307
Employee Benefits	72,765	3,794	50,427	345,473				557,698
Services and Supplies	129,497	24,973		133,587			61,202	1,869,471
	493,322	55,867	260,536	2,176,423	-	-	61,202	4,944,476
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, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		16,000	16,000	20,000
Amortization of Deferred Capital Revenue	2,012,065		2,012,065	1,948,636
Total Revenue	2,012,065	16,000	2,028,065	1,968,636
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,446,875		2,446,875	2,385,090
Transportation and Housing	474,412		474,412	456,411
Total Expense	2,921,287	-	2,921,287	2,841,501
Net Revenue (Expense)	(909,222)	16,000	(893,222)	(872,865)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	264,792		264,792	134,857
Local Capital		180,000	180,000	(956,441)
Total Net Transfers	264,792	180,000	444,792	(821,584)
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	(464,430)	16,000	(448,430)	(1,694,449)