

Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2023

School District No. 91 (Nechako Lakes)

June 30, 2023

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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 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 Policies 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 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 \$67,978,573 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 13th DAY OF JUNE, 2022;

READ A SECOND TIME THE 13th DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF JUNE, 2022;

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) Annual Budget Bylaw 2022/2023, adopted by the Board the 13 DAY OF JUNE, 2022.

Original Signed

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,851,000	3,974,000
Adult	17,000	25,000
Total Ministry Operating Grant Funded FTE's	3,868,000	3,999,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	55,013,540	55,650,210
Other	22,000	32,643
Tuition	260,000	260,000
Other Revenue	7,385,566	8,547,048
Rentals and Leases	86,880	106,645
Investment Income	316,471	100,797
Gain (Loss) on Disposal of Tangible Capital Assets		100,033
Amortization of Deferred Capital Revenue	2,229,830	2,204,203
Total Revenue	65,314,287	67,001,579
Expenses		
Instruction	51,790,683	53,887,298
District Administration	3,035,496	2,928,889
Operations and Maintenance	9,078,423	9,303,363
Transportation and Housing	3,505,625	3,596,937
Total Expense	67,410,227	69,716,487
Net Revenue (Expense)	(2,095,940)	(2,714,908)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,500,349	2,139,034
Budgeted Surplus (Deficit), for the year	(595,591)	(575,874)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(595,591)	(575,874)
Budgeted Surplus (Deficit), for the year	(595,591)	(575,874)

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	57,870,705	59,355,411
Special Purpose Funds - Total Expense	6,406,255	7,310,217
Special Purpose Funds - Tangible Capital Assets Purchased	177,346	61,599
Capital Fund - Total Expense	3,133,267	3,050,859
Capital Fund - Tangible Capital Assets Purchased from Local Capital	391,000	467,109
Total Budget Bylaw Amount	67,978,573	70,245,195

Approved by the Board

Original Signed

Signature of the Chairperson of the Board of Education

June 13, 2022
Date Signed

Original Signed

Signature of the Superintendent

June 13 '22
Date Signed

Original Signed

Signature of the Secretary Treasurer

June 13, 2022
Date Signed

School District No. 91 (Nechako Lakes)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,095,940)	(2,714,908)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(177,346)	(61,599)
From Local Capital	(391,000)	(467,109)
From Deferred Capital Revenue	(3,066,436)	(2,955,834)
Total Acquisition of Tangible Capital Assets	(3,634,782)	(3,484,542)
Amortization of Tangible Capital Assets	3,045,767	3,050,859
Net carrying value of Tangible Capital Assets disposed of		37,967
Total Effect of change in Tangible Capital Assets	(589,015)	(395,716)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,684,955)	(3,110,624)

School District No. 91 (Nechako Lakes)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	50,095,660	50,500,483
Other	20,000	32,643
Tuition	260,000	260,000
Other Revenue	5,657,816	6,283,643
Rentals and Leases	86,880	106,645
Investment Income	250,000	80,000
Total Revenue	56,370,356	57,263,414
Expenses		
Instruction	45,728,148	47,209,101
District Administration	3,035,496	2,928,889
Operations and Maintenance	6,284,783	6,338,465
Transportation and Housing	2,822,278	2,878,956
Total Expense	57,870,705	59,355,411
Net Revenue (Expense)	(1,500,349)	(2,091,997)
Budgeted Prior Year Surplus Appropriation	1,500,349	2,139,034
Net Transfers (to) from other funds		
Local Capital		(47,037)
Total Net Transfers	-	(47,037)
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	52,850,064	54,213,910
ISC/LEA Recovery	(5,149,603)	(5,586,966)
Other Ministry of Education Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	85,000	56,000
Student Transportation Fund	503,247	503,247
Support Staff Benefits Grant	96,069	96,069
FSA Scorer Grant	8,187	8,187
PLNet Self-Provisioned Sites Funding		111,540
Early Learning Framework	2,123	2,123
EBUS Additional Revenue	604,200	
Total Provincial Grants - Ministry of Education	50,095,660	50,500,483
Provincial Grants - Other	20,000	32,643
Tuition		
International and Out of Province Students	260,000	260,000
Total Tuition	260,000	260,000
Other Revenues		
Funding from First Nations	5,149,603	5,586,966
Miscellaneous		
Bottle Depot	164,000	164,000
Bus Charter	7,500	7,500
Miscellaneous	86,713	94,177
Premium Holiday	250,000	431,000
Total Other Revenue	5,657,816	6,283,643
Rentals and Leases	86,880	106,645
Investment Income	250,000	80,000
Total Operating Revenue	56,370,356	57,263,414

School District No. 91 (Nechako Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,130,629	20,536,231
Principals and Vice Principals	3,584,323	3,579,446
Educational Assistants	4,605,541	5,084,952
Support Staff	6,531,084	6,725,536
Other Professionals	2,944,585	2,572,361
Substitutes	1,413,841	1,527,257
Total Salaries	39,210,003	40,025,783
Employee Benefits	8,851,022	9,021,815
Total Salaries and Benefits	48,061,025	49,047,598
Services and Supplies		
Services	2,318,420	2,719,193
Student Transportation	120,759	130,974
Professional Development and Travel	958,508	964,210
Rentals and Leases	79,873	31,873
Dues and Fees	77,359	75,724
Insurance	209,661	206,730
Supplies	4,503,282	4,637,291
Utilities	1,541,818	1,541,818
Total Services and Supplies	9,809,680	10,307,813
Total Operating Expense	57,870,705	59,355,411

School District No. 91 (Nechako Lakes)

Schedule 2C

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	15,800,801	1,424,499	133,360	1,495,690	191,426	952,551	19,998,327
1.03 Career Programs	330,137					4,607	334,744
1.07 Library Services				102,013			102,013
1.08 Counselling	1,229,179						1,229,179
1.10 Special Education	2,404,285	144,197	3,651,435		648,242	197,458	7,045,617
1.30 English Language Learning							-
1.31 Indigenous Education	366,227		820,746		217,360	36,548	1,440,881
1.41 School Administration		1,965,780		632,552			2,598,332
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	20,130,629	3,534,476	4,605,541	2,230,255	1,057,028	1,191,164	32,749,093
4 District Administration							
4.11 Educational Administration		49,847		1,105	733,911		784,863
4.40 School District Governance					94,692		94,692
4.41 Business Administration				269,513	727,134	6,177	1,002,824
Total Function 4	-	49,847	-	270,618	1,555,737	6,177	1,882,379
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	248,077	6,000	259,997
5.50 Maintenance Operations				2,437,454		80,209	2,517,663
5.52 Maintenance of Grounds				192,138			192,138
5.56 Utilities							-
Total Function 5	-	-	-	2,635,512	248,077	86,209	2,969,798
7 Transportation and Housing							
7.41 Transportation and Housing Administration					83,743		83,743
7.70 Student Transportation				1,394,699		130,291	1,524,990
Total Function 7	-	-	-	1,394,699	83,743	130,291	1,608,733
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,130,629	3,584,323	4,605,541	6,531,084	2,944,585	1,413,841	39,210,003

School District No. 91 (Nechako Lakes)

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

Schedule 2C

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2023 Annual Budget \$	2022 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	19,998,327	4,557,582	24,555,909	2,283,612	26,839,521	27,490,046
1.03 Career Programs	334,744	69,721	404,465	69,102	473,567	479,047
1.07 Library Services	102,013	23,463	125,476	27,803	153,279	164,089
1.08 Counselling	1,229,179	259,859	1,489,038	31,500	1,520,538	1,547,992
1.10 Special Education	7,045,617	1,527,734	8,573,351	2,373,444	10,946,795	11,523,271
1.30 English Language Learning	-	-	-	-	-	18,126
1.31 Indigenous Education	1,440,881	312,725	1,753,606	327,841	2,081,447	2,368,865
1.41 School Administration	2,598,332	641,943	3,240,275	117,861	3,358,136	3,242,631
1.62 International and Out of Province Students	-	-	-	80,674	80,674	100,843
1.64 Other	-	-	-	274,191	274,191	274,191
Total Function 1	32,749,093	7,393,027	40,142,120	5,586,028	45,728,148	47,209,101
4 District Administration						
4.11 Educational Administration	784,863	185,221	970,084	121,018	1,091,102	1,028,083
4.40 School District Governance	94,692	3,447	98,139	149,967	248,106	207,649
4.41 Business Administration	1,002,824	243,846	1,246,670	449,618	1,696,288	1,693,157
Total Function 4	1,882,379	432,514	2,314,893	720,603	3,035,496	2,928,889
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	259,997	58,366	318,363	141,463	459,826	462,755
5.50 Maintenance Operations	2,517,663	566,628	3,084,291	769,056	3,853,347	3,904,100
5.52 Maintenance of Grounds	192,138	44,624	236,762	193,030	429,792	429,792
5.56 Utilities	-	-	-	1,541,818	1,541,818	1,541,818
Total Function 5	2,969,798	669,618	3,639,416	2,645,367	6,284,783	6,338,465
7 Transportation and Housing						
7.41 Transportation and Housing Administration	83,743	19,763	103,506	33,600	137,106	137,173
7.70 Student Transportation	1,524,990	336,100	1,861,090	824,082	2,685,172	2,741,783
Total Function 7	1,608,733	355,863	1,964,596	857,682	2,822,278	2,878,956
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	39,210,003	8,851,022	48,061,025	9,809,680	57,870,705	59,355,411

School District No. 91 (Nechako Lakes)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,830,380	5,144,727
Other	2,000	
Other Revenue	1,702,750	2,214,892
Investment Income	48,471	12,197
Total Revenue	6,583,601	7,371,816
Expenses		
Instruction	6,062,535	6,678,197
Operations and Maintenance	112,137	397,797
Transportation and Housing	231,583	234,223
Total Expense	6,406,255	7,310,217
Net Revenue (Expense)	177,346	61,599
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(177,346)	(61,599)
Total Net Transfers	(177,346)	(61,599)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	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	-	58,450	43,965	1,891,456	210,900	79,000	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	289,483	179,888			160,000	26,950	75,263	524,892	255,844
Provincial Grants - Other				1,300,000					
Other			750	26,250					
Investment Income									
	289,483	179,888	750	1,326,250	160,000	26,950	75,263	524,892	255,844
Less: Allocated to Revenue	289,483	238,338	6,566	1,265,000	160,000	94,715	75,263	524,892	255,844
Deferred Revenue, end of year	-	-	38,149	1,952,706	210,900	11,235	-	-	-
Revenues									
Provincial Grants - Ministry of Education	289,483	238,338			160,000	94,715	75,263	524,892	255,844
Provincial Grants - Other									
Other Revenue			1,000	1,238,750					
Investment Income			5,566	26,250					
	289,483	238,338	6,566	1,265,000	160,000	94,715	75,263	524,892	255,844
Expenses									
Salaries									
Teachers									29,462
Principals and Vice Principals									
Educational Assistants		193,770			120,451		45,892	317,578	
Support Staff								22,000	28,865
Other Professionals									11,238
Substitutes						7,439		18,000	94,221
	-	193,770	-	-	120,451	7,439	45,892	357,578	163,786
Employee Benefits		44,568			27,130	1,711	10,555	66,700	36,401
Services and Supplies	112,137		6,566	1,265,000	12,419	85,565	18,816	100,614	55,657
	112,137	238,338	6,566	1,265,000	160,000	94,715	75,263	524,892	255,844
Net Revenue (Expense) before Interfund Transfers	177,346	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(177,346)								
	(177,346)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health In Schools	Changing Results for Young Children	Seamless Day Kindergarten	FSJSS Woodlot	Literacy Now Stewardship	Endowment Income	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	231,583	59,112	10,562	15,400	1,211,629	54,500	5,345	3,871,902
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,839,163				50,000				4,401,483
Provincial Grants - Other					2,000				2,000
Other					20,000		20,000		1,340,000
Investment Income						12,000		3,510	42,510
	2,839,163	-	-	-	72,000	12,000	20,000	3,510	5,785,993
Less: Allocated to Revenue	2,839,163	231,583	59,112	10,562	73,425	400,000	55,000	4,655	6,583,601
Deferred Revenue, end of year	-	-	-	-	13,975	823,629	19,500	4,200	3,074,294
Revenues									
Provincial Grants - Ministry of Education	2,839,163	231,583	59,112	10,562	51,425				4,830,380
Provincial Grants - Other					2,000				2,000
Other Revenue					20,000	388,000	55,000		1,702,750
Investment Income						12,000		4,655	48,471
	2,839,163	231,583	59,112	10,562	73,425	400,000	55,000	4,655	6,583,601
Expenses									
Salaries									
Teachers	2,308,262								2,308,262
Principals and Vice Principals									29,462
Educational Assistants					40,000				717,691
Support Staff		23,148			7,500				81,513
Other Professionals									11,238
Substitutes			5,000						124,660
	2,308,262	23,148	5,000	-	47,500	-	-	-	3,272,826
Employee Benefits	530,901	5,093	1,150		10,925				735,134
Services and Supplies		203,342	52,962	10,562	15,000	400,000	55,000	4,655	2,398,295
	2,839,163	231,583	59,112	10,562	73,425	400,000	55,000	4,655	6,406,255
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	177,346
Interfund Transfers									
Tangible Capital Assets Purchased									(177,346)
	-	-	-	-	-	-	-	-	(177,346)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	87,500		87,500	5,000
Other Revenue		25,000	25,000	48,513
Investment Income		18,000	18,000	8,600
Gain (Loss) on Disposal of Tangible Capital Assets			-	100,033
Amortization of Deferred Capital Revenue	2,229,830		2,229,830	2,204,203
Total Revenue	2,317,330	43,000	2,360,330	2,366,349
Expenses				
Operations and Maintenance	87,500		87,500	
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,594,003		2,594,003	2,567,101
Transportation and Housing	451,764		451,764	483,758
Total Expense	3,133,267	-	3,133,267	3,050,859
Net Revenue (Expense)	(815,937)	43,000	(772,937)	(684,510)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	177,346		177,346	61,599
Local Capital			-	47,037
Total Net Transfers	177,346	-	177,346	108,636
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	391,000	(391,000)	-	
Principal Payment				
Capital Lease	24,003	(24,003)	-	
Total Other Adjustments to Fund Balances	415,003	(415,003)	-	
Budgeted Surplus (Deficit), for the year	(223,588)	(372,003)	(595,591)	(575,874)