Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2021

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June 15, 2020 14:20

School District No. 91 (Nechako Lakes)

June 30, 2021

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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 2020/2021 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 2020/2021.

3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of $63,949,960 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 15th DAY OF JUNE, 2020;

READ A SECOND TIME THE 15th DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF JUNE, 2020;

Original signed by

Chairperson of the Board

(Corporate Seal)

Original signed by

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 91 (Nechako Lakes) Annual Budget Bylaw 2020/2021, adopted by the Board the 15th DAY OF JUNE, 2020.

Original signed by

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	**3,840.874**	3,842.813
Adult	**29.125**	29.125
Total Ministry Operating Grant Funded FTE's	**3,869.999**	3,871.938
Revenues	**$**	$
Provincial Grants		
Ministry of Education	**53,669,400**	51,936,154
Other		100,000
Tuition		228,500
Other Revenue	**6,347,431**	6,153,436
Rentals and Leases	**68,843**	77,075
Investment Income	**85,791**	165,850
Amortization of Deferred Capital Revenue	**2,202,861**	2,127,142
Total Revenue	**62,374,326**	60,788,157
Expenses		
Instruction	**48,251,759**	47,143,424
District Administration	**2,604,965**	2,519,743
Operations and Maintenance	**8,804,311**	8,440,609
Transportation and Housing	**3,821,053**	3,589,222
Total Expense	**63,482,088**	61,692,998
Net Revenue (Expense)	**(1,107,762)**	(904,841)
Budgeted Allocation (Retirement) of Surplus (Deficit)	**552,838**	522,024
Budgeted Surplus (Deficit), for the year	**(554,924)**	(382,817)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	**(554,924)**	(382,817)
Budgeted Surplus (Deficit), for the year	**(554,924)**	(382,817)

School District No. 91 (Nechako Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	**55,451,011**	53,021,200
Operating - Tangible Capital Assets Purchased		100,000
Special Purpose Funds - Total Expense	**4,978,420**	5,691,144
Special Purpose Funds - Tangible Capital Assets Purchased	**267,872**	343,695
Capital Fund - Total Expense	**3,052,657**	2,980,654
Capital Fund - Tangible Capital Assets Purchased from Local Capital	**200,000**	
Total Budget Bylaw Amount	**63,949,960**	62,136,693

Approved by the Board

Original signed by | June 15, 2020

Signature of the Chairperson of the Board of Education | Date Signed

Original signed by | June 15, 2020

Signature of the Superintendent | Date Signed

Original signed by | June 15, 2020

Signature of the Secretary Treasurer | Date Signed

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	$	$
Surplus (Deficit) for the year	**(1,107,762)**	(904,841)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	**(267,872)**	(443,695)
From Local Capital	**(200,000)**	
From Deferred Capital Revenue	**(2,750,917)**	(3,077,720)
Total Acquisition of Tangible Capital Assets	**(3,218,789)**	(3,521,415)
Amortization of Tangible Capital Assets	**3,052,657**	2,980,654
Total Effect of change in Tangible Capital Assets	**(166,132)**	(540,761)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	**(1,273,894)**	(1,445,602)

School District No. 91 (Nechako Lakes)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**49,889,953**	47,378,515
Other		100,000
Tuition		228,500
Other Revenue	**4,888,352**	4,689,236
Rentals and Leases	**68,843**	77,075
Investment Income	**51,025**	125,850
Total Revenue	**54,898,173**	52,599,176
Expenses		
Instruction	**43,294,896**	41,665,389
District Administration	**2,604,965**	2,519,743
Operations and Maintenance	**6,282,918**	5,916,491
Transportation and Housing	**3,268,232**	2,919,577
Total Expense	**55,451,011**	53,021,200
Net Revenue (Expense)	**(552,838)**	(422,024)
Budgeted Prior Year Surplus Appropriation	**552,838**	522,024
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(100,000)
Total Net Transfers	**-**	(100,000)
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 91 (Nechako Lakes)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	$	$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	**50,594,891**	49,026,004
ISC/LEA Recovery	**(4,072,182)**	(4,319,269)
Other Ministry of Education Grants		
Pay Equity	**1,096,373**	1,096,373
Funding for Graduated Adults	**75,000**	75,431
Transportation Supplement	**503,247**	503,247
Carbon Tax Grant		88,759
Employer Health Tax Grant		386,394
Support Staff Benefits Grant	**71,421**	71,421
PL Net Services Self-Provisioned Sites Grant	**111,540**	96,336
FSA Scorer Grant	**8,187**	8,187
Support Staff Labour Settlement		291,510
Early Learning Framework Implementation		2,122
Trauma Grant		50,000
Equity Scan		2,000
Teachers' Labour Settlement	**1,127,851**	
EBUS Additional Revenue	**373,625**	
Total Provincial Grants - Ministry of Education	**49,889,953**	47,378,515
Provincial Grants - Other		100,000
Tuition		
International and Out of Province Students		228,500
Total Tuition	**-**	228,500
Other Revenues		
Funding from First Nations	**4,072,182**	4,319,269
Miscellaneous		
Bottle Depot	**164,000**	164,000
Bus Charter	**10,000**	10,000
Miscellaneous	**108,840**	87,967
Premium Holiday	**533,330**	108,000
Total Other Revenue	**4,888,352**	4,689,236
Rentals and Leases	**68,843**	77,075
Investment Income	**51,025**	125,850
Total Operating Revenue	**54,898,173**	52,599,176

School District No. 91 (Nechako Lakes)

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	$	$
Salaries		
Teachers	**19,284,329**	18,554,486
Principals and Vice Principals	**3,496,102**	3,227,503
Educational Assistants	**4,597,455**	3,972,169
Support Staff	**6,911,816**	6,438,788
Other Professionals	**2,260,854**	2,111,087
Substitutes	**1,375,432**	1,440,642
Total Salaries	**37,925,988**	35,744,675
Employee Benefits	**8,476,254**	8,000,090
Total Salaries and Benefits	**46,402,242**	43,744,765
Services and Supplies		
Services	**2,136,680**	2,172,916
Student Transportation	**128,069**	128,269
Professional Development and Travel	**896,943**	1,177,061
Rentals and Leases	**43,873**	43,873
Dues and Fees	**81,034**	76,034
Insurance	**207,514**	207,514
Supplies	**4,028,836**	3,944,948
Utilities	**1,525,820**	1,525,820
Total Services and Supplies	**9,048,769**	9,276,435
Total Operating Expense	**55,451,011**	53,021,200

School District No. 91 (Nechako Lakes)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	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	15,013,490	1,324,287	527,711	1,515,784	247,436	859,984	**19,488,692**
1.03 Career Programs	255,319					4,607	**259,926**
1.07 Library Services	6,673			120,426			**127,099**
1.08 Counselling	1,290,346						**1,290,346**
1.10 Special Education	2,429,038	240,981	3,246,010	26,163	414,960	251,171	**6,608,323**
1.30 English Language Learning			2,491				**2,491**
1.31 Indigenous Education	289,463	140,981	821,243	20,059		37,298	**1,309,044**
1.41 School Administration		1,789,853		643,095			**2,432,948**
1.62 International and Out of Province Students							**-**
1.64 Other							**-**
Total Function 1	**19,284,329**	**3,496,102**	**4,597,455**	**2,325,527**	**662,396**	**1,153,060**	**31,518,869**
4 District Administration							
4.11 Educational Administration				1,105	592,860		**593,965**
4.40 School District Governance					92,000		**92,000**
4.41 Business Administration				301,403	632,525	10,544	**944,472**
Total Function 4	**-**	**-**	**-**	**302,508**	**1,317,385**	**10,544**	**1,630,437**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	174,935	6,000	**186,855**
5.50 Maintenance Operations				2,541,026	7,596	78,111	**2,626,733**
5.52 Maintenance of Grounds				199,791			**199,791**
5.56 Utilities							**-**
Total Function 5	**-**	**-**	**-**	**2,746,737**	**182,531**	**84,111**	**3,013,379**
7 Transportation and Housing							
7.41 Transportation and Housing Administration					98,542		**98,542**
7.70 Student Transportation				1,537,044		127,717	**1,664,761**
Total Function 7	**-**	**-**	**-**	**1,537,044**	**98,542**	**127,717**	**1,763,303**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**19,284,329**	**3,496,102**	**4,597,455**	**6,911,816**	**2,260,854**	**1,375,432**	**37,925,988**

School District No. 91 (Nechako Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	$	$	$	$	$	$
1 Instruction						
1.02 Regular Instruction	**19,488,692**	4,458,443	**23,947,135**	2,249,526	**26,196,661**	25,414,871
1.03 Career Programs	**259,926**	54,612	**314,538**	72,284	**386,822**	506,928
1.07 Library Services	**127,099**	28,754	**155,853**	21,975	**177,828**	189,225
1.08 Counselling	**1,290,346**	274,650	**1,564,996**	35,800	**1,600,796**	1,300,456
1.10 Special Education	**6,608,323**	1,377,455	**7,985,778**	1,672,609	**9,658,387**	8,990,231
1.30 English Language Learning	**2,491**	573	**3,064**	4,675	**7,739**	19,861
1.31 Indigenous Education	**1,309,044**	328,000	**1,637,044**	228,956	**1,866,000**	1,900,049
1.41 School Administration	**2,432,948**	553,456	**2,986,404**	173,169	**3,159,573**	3,087,678
1.62 International and Out of Province Students	-		-	20,000	**20,000**	35,000
1.64 Other	-		-	221,090	**221,090**	221,090
Total Function 1	**31,518,869**	**7,075,943**	**38,594,812**	**4,700,084**	**43,294,896**	41,665,389
4 District Administration						
4.11 Educational Administration	**593,965**	155,366	**749,331**	121,354	**870,685**	836,603
4.40 School District Governance	**92,000**	3,349	**95,349**	112,300	**207,649**	206,264
4.41 Business Administration	**944,472**	196,390	**1,140,862**	385,769	**1,526,631**	1,476,876
Total Function 4	**1,630,437**	**355,105**	**1,985,542**	**619,423**	**2,604,965**	2,519,743
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	**186,855**	36,172	**223,027**	148,561	**371,588**	356,511
5.50 Maintenance Operations	**2,626,733**	590,834	**3,217,567**	796,415	**4,013,982**	3,677,593
5.52 Maintenance of Grounds	**199,791**	35,932	**235,723**	135,805	**371,528**	356,567
5.56 Utilities	-		-	1,525,820	**1,525,820**	1,525,820
Total Function 5	**3,013,379**	**662,938**	**3,676,317**	**2,606,601**	**6,282,918**	5,916,491
7 Transportation and Housing						
7.41 Transportation and Housing Administration	**98,542**	19,708	**118,250**	33,600	**151,850**	152,350
7.70 Student Transportation	**1,664,761**	362,560	**2,027,321**	1,089,061	**3,116,382**	2,767,227
Total Function 7	**1,763,303**	**382,268**	**2,145,571**	**1,122,661**	**3,268,232**	2,919,577
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	**37,925,988**	**8,476,254**	**46,402,242**	**9,048,769**	**55,451,011**	53,021,200

School District No. 91 (Nechako Lakes)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**3,779,447**	4,557,639
Other Revenue	**1,459,079**	1,464,200
Investment Income	**7,766**	13,000
Total Revenue	**5,246,292**	6,034,839
Expenses		
Instruction	**4,956,863**	5,478,035
Operations and Maintenance	**21,557**	83,246
Transportation and Housing		129,863
Total Expense	**4,978,420**	5,691,144
Net Revenue (Expense)	**267,872**	343,695
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	**(267,872)**	(343,695)
Total Net Transfers	**(267,872)**	(343,695)
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn
	$	$	$	$	$	
Deferred Revenue, beginning of year	-	-	33,894	1,647,582	-	-
Add: Restricted Grants						
Provincial Grants - Ministry of Education	289,429	183,117			160,000	26,950
Other				1,300,000		
Investment Income			566	10,800		
	289,429	183,117	566	1,310,800	160,000	26,950
Less: Allocated to Revenue	289,429	181,117	5,566	1,400,000	160,000	26,950
Deferred Revenue, end of year	**-**	**2,000**	**28,894**	**1,558,382**	**-**	**-**
Revenues						
Provincial Grants - Ministry of Education	289,429	181,117			160,000	26,950
Other Revenue			5,000	1,400,000		
Investment Income			566			
	289,429	181,117	5,566	1,400,000	160,000	26,950
Expenses						
Salaries						
Teachers						
Principals and Vice Principals						
Educational Assistants		147,250			105,691	
Support Staff						
Other Professionals						
Substitutes						2,000
	-	147,250	-	-	105,691	2,000
Employee Benefits		33,867			24,309	460
Services and Supplies	21,557		5,566	1,400,000	30,000	24,490
	21,557	181,117	5,566	1,400,000	160,000	26,950
Net Revenue (Expense) before Interfund Transfers	267,872	-	-	-	-	-
Interfund Transfers						
Tangible Capital Assets Purchased	(267,872)					
	(267,872)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation
	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	-	-	-	-	-
Add: Restricted Grants						
Provincial Grants - Ministry of Education	93,857	515,767	255,844	2,256,483		
Other						
Investment Income						
	93,857	515,767	255,844	2,256,483	-	-
Less: Allocated to Revenue	93,857	515,767	255,844	2,256,483	-	-
Deferred Revenue, end of year	-	-	-	-	-	-
Revenues						
Provincial Grants - Ministry of Education	93,857	515,767	255,844	2,256,483		
Other Revenue						
Investment Income						
	93,857	515,767	255,844	2,256,483	-	-
Expenses						
Salaries						
Teachers				1,834,539		
Principals and Vice Principals			23,688			
Educational Assistants	30,000	250,000				
Support Staff		22,000	52,292			
Other Professionals			10,073			
Substitutes	6,000	18,000	94,325			
	36,000	290,000	180,378	1,834,539	-	-
Employee Benefits	8,280	66,700	41,487	421,944		
Services and Supplies	49,577	159,067	33,979			
	93,857	515,767	255,844	2,256,483	-	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-
Interfund Transfers						
Tangible Capital Assets Purchased						
	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Mental Health in Schools	Changing Results for Young Children	Endowment Income	Literacy Now Stewardship	Fort St James Woodlot	BCSSA North Zone
	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	-	5,221	54,336	69,525	35,207
Add: Restricted Grants						
Provincial Grants - Ministry of Education						
Other				30,000		
Investment Income			5,700		1,000	500
	-	-	5,700	30,000	1,000	500
Less: Allocated to Revenue	-	-	5,700	36,379	19,200	-
Deferred Revenue, end of year	**-**	**-**	**5,221**	**47,957**	**51,325**	**35,707**
Revenues						
Provincial Grants - Ministry of Education						
Other Revenue				36,379	17,700	
Investment Income			5,700		1,500	
	-	-	5,700	36,379	19,200	-
Expenses						
Salaries						
Teachers						
Principals and Vice Principals						
Educational Assistants						
Support Staff						
Other Professionals						
Substitutes						
	-	-	-	-	-	-
Employee Benefits						
Services and Supplies			5,700	36,379	19,200	
	-	-	5,700	36,379	19,200	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-
Interfund Transfers						
Tangible Capital Assets Purchased						
	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	TOTAL
	$
Deferred Revenue, beginning of year	**1,845,765**
Add: Restricted Grants	
Provincial Grants - Ministry of Education	**3,781,447**
Other	**1,330,000**
Investment Income	**18,566**
	5,130,013
Less: Allocated to Revenue	**5,246,292**
Deferred Revenue, end of year	**1,729,486**
Revenues	
Provincial Grants - Ministry of Education	**3,779,447**
Other Revenue	**1,459,079**
Investment Income	**7,766**
	5,246,292
Expenses	
Salaries	
Teachers	**1,834,539**
Principals and Vice Principals	**23,688**
Educational Assistants	**532,941**
Support Staff	**74,292**
Other Professionals	**10,073**
Substitutes	**120,325**
	2,595,858
Employee Benefits	**597,047**
Services and Supplies	**1,785,515**
	4,978,420
Net Revenue (Expense) before Interfund Transfers	**267,872**
Interfund Transfers	
Tangible Capital Assets Purchased	**(267,872)**
	(267,872)
Net Revenue (Expense)	**-**

School District No. 91 (Nechako Lakes)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget			
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2020 Amended Annual Budget
	$	$	$	$
Revenues				
Investment Income		27,000	**27,000**	27,000
Amortization of Deferred Capital Revenue	2,202,861		**2,202,861**	2,127,142
Total Revenue	**2,202,861**	**27,000**	**2,229,861**	2,154,142
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,499,836		**2,499,836**	2,440,872
Transportation and Housing	552,821		**552,821**	539,782
Total Expense	**3,052,657**	**-**	**3,052,657**	2,980,654
Net Revenue (Expense)	**(849,796)**	**27,000**	**(822,796)**	(826,512)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	267,872		**267,872**	443,695
Total Net Transfers	**267,872**	**-**	**267,872**	443,695
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	200,000	(200,000)	-	
Total Other Adjustments to Fund Balances	**200,000**	**(200,000)**	**-**	
Budgeted Surplus (Deficit), for the year	**(381,924)**	**(173,000)**	**(554,924)**	(382,817)