

Amended 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 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 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 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 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 \$72,627,153 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 23rd DAY OF JANUARY, 2023;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2023;

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) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 27th DAY OF FEBRUARY, 2023.

ORIGINAL SIGNED BY

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,812,000	3,851,000
Adult	17,625	17,000
Total Ministry Operating Grant Funded FTE's	3,829,625	3,868,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	58,204,907	55,013,540
Other	32,215	22,000
Tuition	257,437	260,000
Other Revenue	7,653,418	7,385,566
Rentals and Leases	104,580	86,880
Investment Income	448,771	316,471
Gain (Loss) on Disposal of Tangible Capital Assets	(18,457)	
Amortization of Deferred Capital Revenue	2,223,736	2,229,830
Total Revenue	68,906,607	65,314,287
Expenses		
Instruction	55,849,451	51,790,683
District Administration	3,227,686	3,035,496
Operations and Maintenance	9,314,906	9,078,423
Transportation and Housing	3,630,574	3,505,625
Total Expense	72,022,617	67,410,227
Net Revenue (Expense)	(3,116,010)	(2,095,940)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,565,072	1,500,349
Budgeted Surplus (Deficit), for the year	(550,938)	(595,591)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(550,938)	(595,591)
Budgeted Surplus (Deficit), for the year	(550,938)	(595,591)

School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	61,393,328	57,870,705
Special Purpose Funds - Total Expense	7,450,389	6,406,255
Special Purpose Funds - Tangible Capital Assets Purchased	213,536	177,346
Capital Fund - Total Expense	3,178,900	3,133,267
Capital Fund - Tangible Capital Assets Purchased from Local Capital	391,000	391,000
Total Budget Bylaw Amount	72,627,153	67,978,573

Approved by the Board

ORIGINAL SIGNED BY

-

Feb 27, 2023

Date Signed

Signature of the Chairperson of the Board of Education

ORIGINAL SIGNED BY

Feb 27, 2023

Date Signed

Signature of the Superintendent

ORIGINAL SIGNED BY

Feb 27, 2023

Date Signed

Signature of the Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,116,010)	(2,095,940)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(213,536)	(177,346)
From Local Capital	(391,000)	(391,000)
From Deferred Capital Revenue	(2,698,451)	(3,066,436)
Total Acquisition of Tangible Capital Assets	(3,302,987)	(3,634,782)
Amortization of Tangible Capital Assets	3,042,063	3,045,767
Net carrying value of Tangible Capital Assets disposed of	18,548	
Total Effect of change in Tangible Capital Assets	(242,376)	(589,015)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,358,386)	(2,684,955)

School District No. 91 (Nechako Lakes)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,700,020	195,243	25,318,344	28,213,607
Changes for the year				
Net Revenue (Expense) for the year	(2,565,072)	213,536	(764,474)	(3,116,010)
Interfund Transfers				
Tangible Capital Assets Purchased		(213,536)	213,536	-
Net Changes for the year	<u>(2,565,072)</u>	<u>-</u>	<u>(550,938)</u>	<u>(3,116,010)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>134,948</u>	<u>195,243</u>	<u>24,767,406</u>	<u>25,097,597</u>

School District No. 91 (Nechako Lakes)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	52,157,366	50,095,660
Other	30,215	20,000
Tuition	257,437	260,000
Other Revenue	5,928,658	5,657,816
Rentals and Leases	104,580	86,880
Investment Income	350,000	250,000
Total Revenue	58,828,256	56,370,356
Expenses		
Instruction	48,867,522	45,728,148
District Administration	3,227,686	3,035,496
Operations and Maintenance	6,469,842	6,284,783
Transportation and Housing	2,828,278	2,822,278
Total Expense	61,393,328	57,870,705
Net Revenue (Expense)	(2,565,072)	(1,500,349)
Budgeted Prior Year Surplus Appropriation	2,565,072	1,500,349
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	54,025,152	52,850,064
ISC/LEA Recovery	(5,390,407)	(5,149,603)
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	96,069	96,069
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	722	2,123
EBUS Additional Revenue	357,750	604,200
Labour Settlement Funding	1,367,892	
Equity Scan	7,381	
Total Provincial Grants - Ministry of Education and Child Care	52,157,366	50,095,660
Provincial Grants - Other	30,215	20,000
Tuition		
International and Out of Province Students	257,437	260,000
Total Tuition	257,437	260,000
Other Revenues		
Funding from First Nations	5,390,407	5,149,603
Miscellaneous		
Bottle Depot	164,000	164,000
Bus Charter	13,500	7,500
Miscellaneous	110,751	86,713
Premium Holiday	250,000	250,000
Total Other Revenue	5,928,658	5,657,816
Rentals and Leases	104,580	86,880
Investment Income	350,000	250,000
Total Operating Revenue	58,828,256	56,370,356

School District No. 91 (Nechako Lakes)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	21,070,171	20,130,629
Principals and Vice Principals	3,566,998	3,584,323
Educational Assistants	5,097,701	4,605,541
Support Staff	6,589,198	6,531,084
Other Professionals	3,140,395	2,944,585
Substitutes	1,421,938	1,413,841
Total Salaries	40,886,401	39,210,003
Employee Benefits	9,405,986	8,851,022
Total Salaries and Benefits	50,292,387	48,061,025
Services and Supplies		
Services	2,780,223	2,318,420
Student Transportation	119,359	120,759
Professional Development and Travel	1,063,454	958,508
Rentals and Leases	86,450	79,873
Dues and Fees	77,859	77,359
Insurance	223,244	209,661
Supplies	5,191,621	4,503,282
Utilities	1,558,731	1,541,818
Total Services and Supplies	11,100,941	9,809,680
Total Operating Expense	61,393,328	57,870,705

School District No. 91 (Nechako Lakes)

Schedule 2C

Amended 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	16,030,636	1,583,268	232,075	1,733,961	199,849	960,635	20,740,424
1.03 Career Programs	309,216					4,607	313,823
1.07 Library Services				106,418			106,418
1.08 Counselling	1,436,631						1,436,631
1.10 Special Education	3,004,344	150,348	4,006,407		689,912	197,458	8,048,469
1.31 Indigenous Education	289,344		859,219		225,630	35,505	1,409,698
1.41 School Administration		1,785,913		421,701			2,207,614
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	21,070,171	3,519,529	5,097,701	2,262,080	1,115,391	1,198,205	34,263,077
4 District Administration							
4.11 Educational Administration		47,469		1,105	786,622		835,196
4.40 School District Governance					97,288		97,288
4.41 Business Administration				269,513	791,274	6,177	1,066,964
Total Function 4	-	47,469	-	270,618	1,675,184	6,177	1,999,448
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	259,085	6,000	271,005
5.50 Maintenance Operations				2,460,155		81,265	2,541,420
5.52 Maintenance of Grounds				195,726			195,726
5.56 Utilities							-
Total Function 5	-	-	-	2,661,801	259,085	87,265	3,008,151
7 Transportation and Housing							
7.41 Transportation and Housing Administration					90,735		90,735
7.70 Student Transportation				1,394,699		130,291	1,524,990
Total Function 7	-	-	-	1,394,699	90,735	130,291	1,615,725
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,070,171	3,566,998	5,097,701	6,589,198	3,140,395	1,421,938	40,886,401

School District No. 91 (Nechako Lakes)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	20,740,424	4,883,242	25,623,666	2,420,542	28,044,208	26,839,521
1.03 Career Programs	313,823	66,553	380,376	68,085	448,461	473,567
1.07 Library Services	106,418	24,476	130,894	26,453	157,347	153,279
1.08 Counselling	1,436,631	311,366	1,747,997	31,500	1,779,497	1,520,538
1.10 Special Education	8,048,469	1,748,005	9,796,474	2,842,462	12,638,936	10,946,795
1.31 Indigenous Education	1,409,698	308,605	1,718,303	828,640	2,546,943	2,081,447
1.41 School Administration	2,207,614	568,298	2,775,912	137,676	2,913,588	3,358,136
1.62 International and Out of Province Students	-	-	-	78,111	78,111	80,674
1.64 Other	-	-	-	260,431	260,431	274,191
Total Function 1	34,263,077	7,910,545	42,173,622	6,693,900	48,867,522	45,728,148
4 District Administration						
4.11 Educational Administration	835,196	197,100	1,032,296	166,826	1,199,122	1,091,102
4.40 School District Governance	97,288	3,541	100,829	180,840	281,669	248,106
4.41 Business Administration	1,066,964	258,984	1,325,948	420,947	1,746,895	1,696,288
Total Function 4	1,999,448	459,625	2,459,073	768,613	3,227,686	3,035,496
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	271,005	60,932	331,937	154,472	486,409	459,826
5.50 Maintenance Operations	2,541,420	571,922	3,113,342	857,155	3,970,497	3,853,347
5.52 Maintenance of Grounds	195,726	45,449	241,175	213,030	454,205	429,792
5.56 Utilities	-	-	-	1,558,731	1,558,731	1,541,818
Total Function 5	3,008,151	678,303	3,686,454	2,783,388	6,469,842	6,284,783
7 Transportation and Housing						
7.41 Transportation and Housing Administration	90,735	21,413	112,148	33,600	145,748	137,106
7.70 Student Transportation	1,524,990	336,100	1,861,090	821,440	2,682,530	2,685,172
Total Function 7	1,615,725	357,513	1,973,238	855,040	2,828,278	2,822,278
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	40,886,401	9,405,986	50,292,387	11,100,941	61,393,328	57,870,705

School District No. 91 (Nechako Lakes)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,910,704	4,830,380
Other	2,000	2,000
Other Revenue	1,702,750	1,702,750
Investment Income	48,471	48,471
Total Revenue	7,663,925	6,583,601
Expenses		
Instruction	6,981,929	6,062,535
Operations and Maintenance	112,137	112,137
Transportation and Housing	356,323	231,583
Total Expense	7,450,389	6,406,255
Net Revenue (Expense)	213,536	177,346
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(213,536)	(177,346)
Total Net Transfers	(213,536)	(177,346)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Amended 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		73,681	39,975	1,782,179	216,798	86,473	13,744		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	289,483	186,616			160,000	26,950	241,281	540,388	265,413
Provincial Grants - Other									
Other				1,300,000					
Investment Income			750	26,250					
	289,483	186,616	750	1,326,250	160,000	26,950	241,281	540,388	265,413
Less: Allocated to Revenue	289,483	260,297	6,566	1,265,000	160,000	94,715	255,025	524,892	255,844
Deferred Revenue, end of year	-	-	34,159	1,843,429	216,798	18,708	-	15,496	9,569
Revenues									
Provincial Grants - Ministry of Education and Child Care	289,483	260,297			160,000	94,715	255,025	524,892	255,844
Provincial Grants - Other									
Other Revenue			1,000	1,238,750					
Investment Income			5,566	26,250					
	289,483	260,297	6,566	1,265,000	160,000	94,715	255,025	524,892	255,844
Expenses									
Salaries									
Teachers							87,382		
Principals and Vice Principals									29,462
Educational Assistants		211,010			120,451		25,397	317,578	
Support Staff							50,529	22,000	28,865
Other Professionals									11,238
Substitutes						7,439		18,000	94,221
	-	211,010	-	-	120,451	7,439	163,308	357,578	163,786
Employee Benefits		49,287			27,130	1,711	40,958	66,700	36,401
Services and Supplies	112,137		6,566	1,265,000	12,419	85,565	50,759	100,614	55,657
	112,137	260,297	6,566	1,265,000	160,000	94,715	255,025	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)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			213,094	39,942	10,380	6,767			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,945,348	10,761	124,740	55,000	6,000	55,400	515,019	25,000	175,000
Provincial Grants - Other						2,000			
Other						20,000			
Investment Income									
	2,945,348	10,761	124,740	55,000	6,000	77,400	515,019	25,000	175,000
Less: Allocated to Revenue	2,839,163	10,761	337,834	94,942	10,562	84,167	515,019	25,000	175,000
Deferred Revenue, end of year	106,185	-	-	-	5,818	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,839,163	10,761	337,834	94,942	10,562	62,167	515,019	25,000	175,000
Provincial Grants - Other						2,000			
Other Revenue						20,000			
Investment Income									
	2,839,163	10,761	337,834	94,942	10,562	84,167	515,019	25,000	175,000
Expenses									
Salaries									
Teachers	2,308,262	3,275							
Principals and Vice Principals									
Educational Assistants						59,326	29,473	20,325	
Support Staff			23,148						
Other Professionals									142,276
Substitutes				5,000					
	2,308,262	3,275	23,148	5,000	-	59,326	29,473	20,325	142,276
Employee Benefits	530,901	692	5,093	1,150		14,429	6,779	4,675	32,724
Services and Supplies		6,794	309,593	88,792	10,562	10,412	478,767		
	2,839,163	10,761	337,834	94,942	10,562	84,167	515,019	25,000	175,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	FSJSS Woodlot	Literacy Now Stewardship	Endowment Income	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,170,905	47,077	6,184	3,707,199
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				5,622,399
Provincial Grants - Other				2,000
Other		20,000		1,340,000
Investment Income	12,000		3,510	42,510
	12,000	20,000	3,510	7,006,909
Less: Allocated to Revenue	400,000	55,000	4,655	7,663,925
Deferred Revenue, end of year	782,905	12,077	5,039	3,050,183
Revenues				
Provincial Grants - Ministry of Education and Child Care				5,910,704
Provincial Grants - Other				2,000
Other Revenue	388,000	55,000		1,702,750
Investment Income	12,000		4,655	48,471
	400,000	55,000	4,655	7,663,925
Expenses				
Salaries				
Teachers				2,398,919
Principals and Vice Principals				29,462
Educational Assistants				783,560
Support Staff				124,542
Other Professionals				153,514
Substitutes				124,660
	-	-	-	3,614,657
Employee Benefits				818,630
Services and Supplies	363,810	55,000	4,655	3,017,102
	363,810	55,000	4,655	7,450,389
Net Revenue (Expense) before Interfund Transfers	36,190	-	-	213,536
Interfund Transfers				
Tangible Capital Assets Purchased	(36,190)			(213,536)
	(36,190)	-	-	(213,536)
Net Revenue (Expense)	-	-	-	-

School District No. 91 (Nechako Lakes)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	136,837		136,837	87,500
Other Revenue		22,010	22,010	25,000
Investment Income		50,300	50,300	18,000
Gain (Loss) on Disposal of Tangible Capital Assets	(18,457)		(18,457)	
Amortization of Deferred Capital Revenue	2,223,736		2,223,736	2,229,830
Total Revenue	2,342,116	72,310	2,414,426	2,360,330
Expenses				
Operations and Maintenance	136,837		136,837	87,500
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,596,090		2,596,090	2,594,003
Transportation and Housing	445,973		445,973	451,764
Total Expense	3,178,900	-	3,178,900	3,133,267
Net Revenue (Expense)	(836,784)	72,310	(764,474)	(772,937)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	213,536		213,536	177,346
Total Net Transfers	213,536	-	213,536	177,346
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	(208,245)	(342,693)	(550,938)	(595,591)