Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2020

Version: 4243-3497-1515
June 26, 2019 14:00

School District No. 91 (Nechako Lakes)

June 30, 2020

Table of Contents

*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 2019/2020 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 2019/2020.

3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of $60,716,643 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 27th DAY OF MAY, 2019;

READ A SECOND TIME THE 17th DAY OF JUNE, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF JUNE, 2019;

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 2019/2020, adopted by the Board the 26 DAY OF June, 2019.

original signed

Secretary Treasurer

Version: 4243-3497-1515
June 26, 2019 14:00

School District No. 91 (Nechako Lakes)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	**3,916.750**	3,924.188
Adult	**32.000**	32.625
Total Ministry Operating Grant Funded FTE's	**3,948.750**	3,956.813
Revenues	**$**	$
Provincial Grants		
Ministry of Education	**50,876,875**	50,164,400
Other	**100,000**	101,000
Tuition	**62,000**	187,500
Other Revenue	**6,517,482**	6,296,186
Rentals and Leases	**83,780**	83,780
Investment Income	**128,500**	157,779
Amortization of Deferred Capital Revenue	**2,117,081**	2,102,998
Total Revenue	**59,885,718**	59,093,643
Expenses		
Instruction	**46,246,786**	46,179,682
District Administration	**2,520,435**	2,494,755
Operations and Maintenance	**8,347,523**	8,329,816
Transportation and Housing	**3,237,107**	3,232,797
Total Expense	**60,351,851**	60,237,050
Net Revenue (Expense)	**(466,133)**	(1,143,407)
Budgeted Allocation (Retirement) of Surplus (Deficit)		527,568
Budgeted Surplus (Deficit), for the year	**(466,133)**	(615,839)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	**(466,133)**	(615,839)
Budgeted Surplus (Deficit), for the year	**(466,133)**	(615,839)

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	**52,377,871**	51,829,306
Operating - Tangible Capital Assets Purchased	**100,000**	
Special Purpose Funds - Total Expense	**4,995,974**	5,394,286
Special Purpose Funds - Tangible Capital Assets Purchased	**264,792**	264,792
Capital Fund - Total Expense	**2,978,006**	3,013,458
Capital Fund - Tangible Capital Assets Purchased from Local Capital		9,151
Total Budget Bylaw Amount	**60,716,643**	60,510,993

Approved by the Board

original signed — June 26/19
Signature of the Chairperson of the Board of Education — Date Signed

original signed — June 26/19
Signature of the Superintendent — Date Signed

original signed — June 26/19
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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	$	$
Surplus (Deficit) for the year	**(466,133)**	(1,143,407)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	**(364,792)**	(264,792)
From Local Capital		(9,151)
From Deferred Capital Revenue	**(3,554,205)**	(1,780,702)
Total Acquisition of Tangible Capital Assets	**(3,918,997)**	(2,054,645)
Amortization of Tangible Capital Assets	**2,978,006**	3,013,458
Total Effect of change in Tangible Capital Assets	**(940,991)**	958,813
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	**(1,407,124)**	(184,594)

School District No. 91 (Nechako Lakes)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**47,019,609**	45,941,422
Other	**100,000**	101,000
Tuition	**62,000**	187,500
Other Revenue	**5,117,482**	4,893,036
Rentals and Leases	**83,780**	83,780
Investment Income	**95,000**	95,000
Total Revenue	**52,477,871**	51,301,738
Expenses		
Instruction	**41,275,449**	40,810,033
District Administration	**2,520,435**	2,494,755
Operations and Maintenance	**5,884,662**	5,855,949
Transportation and Housing	**2,697,325**	2,668,569
Total Expense	**52,377,871**	51,829,306
Net Revenue (Expense)	**100,000**	(527,568)
Budgeted Prior Year Surplus Appropriation		527,568
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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	$	$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	**49,036,788**	48,574,701
DISC/LEA Recovery	**(4,319,269)**	(4,595,700)
Other Ministry of Education Grants		
Pay Equity	**1,096,373**	1,096,373
Funding for Graduated Adults	**75,431**	38,156
Transportation Supplement	**503,247**	503,247
Economic Stability Dividend		24,336
Carbon Tax Grant	**75,000**	91,000
Support Staff Standardized Benefits Grant	**61,122**	61,122
PL Net Services Self-Provisioned Sites Grant	**96,336**	100,000
FSA Scorer Grant	**8,187**	8,187
Strategic Priorities		35,000
Equity Scan		5,000
Employer Health Tax	**386,394**	
Total Provincial Grants - Ministry of Education	**47,019,609**	45,941,422
Provincial Grants - Other	**100,000**	101,000
Tuition		
International and Out of Province Students	**62,000**	187,500
Total Tuition	**62,000**	187,500
Other Revenues		
Other School District/Education Authorities		10,000
LEA/Direct Funding from First Nations	**4,319,269**	4,595,700
Miscellaneous		
Bottle Depot	**164,000**	164,000
Bus Charter Revenue	**10,000**	10,000
Miscellaneous	**75,000**	113,336
Premium Holiday	**549,213**	
Total Other Revenue	**5,117,482**	4,893,036
Rentals and Leases	**83,780**	83,780
Investment Income	**95,000**	95,000
Total Operating Revenue	**52,477,871**	51,301,738

School District No. 91 (Nechako Lakes)

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	$	$
Salaries		
Teachers	18,929,085	18,679,963
Principals and Vice Principals	3,060,712	2,865,088
Educational Assistants	3,750,558	3,977,536
Support Staff	6,173,703	6,193,588
Other Professionals	2,102,068	2,038,680
Substitutes	1,202,580	1,217,181
Total Salaries	35,218,706	34,972,036
Employee Benefits	8,359,344	7,590,667
Total Salaries and Benefits	43,578,050	42,562,703
Services and Supplies		
Services	1,901,229	1,921,229
Student Transportation	128,842	137,237
Professional Development and Travel	1,147,003	1,127,238
Rentals and Leases	43,873	43,873
Dues and Fees	75,034	75,634
Insurance	187,514	187,514
Supplies	3,667,780	4,125,332
Utilities	1,648,546	1,648,546
Total Services and Supplies	8,799,821	9,266,603
Total Operating Expense	52,377,871	51,829,306

School District No. 91 (Nechako Lakes)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	14,808,934	1,133,256	339,625	1,411,323	98,958	804,265	**18,596,361**
1.03 Career Programs	252,153				86,772	4,607	**343,532**
1.07 Library Services	6,200			121,925			**128,125**
1.08 Counselling	1,213,672						**1,213,672**
1.10 Special Education	2,382,837	134,126	2,630,434		396,469	187,304	**5,731,170**
1.30 English Language Learning	10,275		2,254				**12,529**
1.31 Aboriginal Education	255,014	134,126	778,245		19,400	38,298	**1,225,083**
1.41 School Administration		1,659,204		683,677			**2,342,881**
1.62 International and Out of Province Students							**-**
1.64 Other							**-**
Total Function 1	**18,929,085**	**3,060,712**	**3,750,558**	**2,216,925**	**601,599**	**1,034,474**	**29,593,353**
4 District Administration							
4.11 Educational Administration				1,105	554,984		**556,089**
4.40 School District Governance					80,050		**80,050**
4.41 Business Administration				269,441	596,510	10,544	**876,495**
Total Function 4	**-**	**-**	**-**	**270,546**	**1,231,544**	**10,544**	**1,512,634**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	162,371	6,000	**174,291**
5.50 Maintenance Operations				2,170,888	7,596	34,936	**2,213,420**
5.52 Maintenance of Grounds				187,692			**187,692**
5.56 Utilities							**-**
Total Function 5	**-**	**-**	**-**	**2,364,500**	**169,967**	**40,936**	**2,575,403**
7 Transportation and Housing							
7.41 Transportation and Housing Administration					98,958		**98,958**
7.70 Student Transportation				1,321,732		116,626	**1,438,358**
Total Function 7	**-**	**-**	**-**	**1,321,732**	**98,958**	**116,626**	**1,537,316**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**18,929,085**	**3,060,712**	**3,750,558**	**6,173,703**	**2,102,068**	**1,202,580**	**35,218,706**

School District No. 91 (Nechako Lakes)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	$	$	$	$	$	$
1 Instruction						
1.02 Regular Instruction	18,596,361	4,500,268	23,096,629	2,072,665	25,169,294	25,034,389
1.03 Career Programs	343,532	75,077	418,609	102,909	521,518	609,750
1.07 Library Services	128,125	32,338	160,463	25,943	186,406	222,153
1.08 Counselling	1,213,672	270,609	1,484,281	55,800	1,540,081	1,378,324
1.10 Special Education	5,731,170	1,317,766	7,048,936	1,571,248	8,620,184	8,469,631
1.30 English Language Learning	12,529	2,710	15,239	4,675	19,914	
1.31 Aboriginal Education	1,225,083	320,619	1,545,702	358,450	1,904,152	1,978,453
1.41 School Administration	2,342,881	536,967	2,879,848	187,462	3,067,310	2,835,370
1.62 International and Out of Province Students	-		-	25,500	25,500	25,500
1.64 Other	-		-	221,090	221,090	256,463
Total Function 1	29,593,353	7,056,354	36,649,707	4,625,742	41,275,449	40,810,033
4 District Administration						
4.11 Educational Administration	556,089	142,571	698,660	127,174	825,834	817,578
4.40 School District Governance	80,050	3,786	83,836	123,300	207,136	243,764
4.41 Business Administration	876,495	193,890	1,070,385	417,080	1,487,465	1,433,413
Total Function 4	1,512,634	340,247	1,852,881	667,554	2,520,435	2,494,755
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	174,291	35,559	209,850	147,561	357,411	335,368
5.50 Maintenance Operations	2,213,420	538,838	2,752,258	768,862	3,521,120	3,516,496
5.52 Maintenance of Grounds	187,692	34,088	221,780	135,805	357,585	355,539
5.56 Utilities	-		-	1,648,546	1,648,546	1,648,546
Total Function 5	2,575,403	608,485	3,183,888	2,700,774	5,884,662	5,855,949
7 Transportation and Housing						
7.41 Transportation and Housing Administration	98,958	20,871	119,829	28,100	147,929	134,850
7.70 Student Transportation	1,438,358	333,387	1,771,745	777,651	2,549,396	2,533,719
Total Function 7	1,537,316	354,258	1,891,574	805,751	2,697,325	2,668,569
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,218,706	8,359,344	43,578,050	8,799,821	52,377,871	51,829,306

School District No. 91 (Nechako Lakes)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**3,857,266**	4,222,978
Other Revenue	**1,400,000**	1,403,150
Investment Income	**3,500**	32,950
Total Revenue	**5,260,766**	5,659,078
Expenses		
Instruction	**4,971,337**	5,369,649
Operations and Maintenance	**24,637**	24,637
Total Expense	**4,995,974**	5,394,286
Net Revenue (Expense)	**264,792**	264,792
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	**(264,792)**	(264,792)
Total Net Transfers	**(264,792)**	(264,792)
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, 2020

	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			40,000	1,830,127					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	289,429	184,013			160,000	26,950	85,592	501,976	288,448
Other				1,400,000					
Investment Income			3,500						
	289,429	184,013	3,500	1,400,000	160,000	26,950	85,592	501,976	288,448
Less: Allocated to Revenue	289,429	184,013	3,500	1,400,000	160,000	26,950	85,592	501,976	288,448
Deferred Revenue, end of year	-	-	40,000	1,830,127	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	289,429	184,013			160,000	26,950	85,592	501,976	288,448
Other Revenue				1,400,000					
Investment Income			3,500						
	289,429	184,013	3,500	1,400,000	160,000	26,950	85,592	501,976	288,448
Expenses									
Salaries									
Teachers									92,475
Principals and Vice Principals									69,315
Educational Assistants		149,604			110,000		20,000	300,000	
Support Staff									10,389
Other Professionals							12,000		23,580
	-	149,604	-	-	110,000	-	32,000	300,000	195,759
Employee Benefits		34,409			25,300		7,360	69,000	44,931
Services and Supplies	24,637		3,500	1,400,000	24,700	26,950	46,232	132,976	47,758
	24,637	184,013	3,500	1,400,000	160,000	26,950	85,592	501,976	288,448
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, 2020

	Classroom Enhancement Fund - Staffing	Speech Pathologist	Literacy Now Stewardship	Fort St. James Woodlot	Endowment Income	TOTAL
	$	$	$	$	$	$
Deferred Revenue, beginning of year		15,690	34,260	112,544	5,209	2,037,830
Add: Restricted Grants						
Provincial Grants - Ministry of Education	2,320,858					3,857,266
Other						1,400,000
Investment Income						3,500
	2,320,858	-	-	-	-	5,260,766
Less: Allocated to Revenue	2,320,858	-	-	-	-	5,260,766
Deferred Revenue, end of year	-	15,690	34,260	112,544	5,209	2,037,830
Revenues						
Provincial Grants - Ministry of Education	2,320,858					3,857,266
Other Revenue						1,400,000
Investment Income						3,500
	2,320,858	-	-	-	-	5,260,766
Expenses						
Salaries						
Teachers	1,886,876					1,979,351
Principals and Vice Principals						69,315
Educational Assistants						579,604
Support Staff						10,389
Other Professionals						35,580
	1,886,876	-	-	-	-	2,674,239
Employee Benefits	433,982					614,982
Services and Supplies						1,706,753
	2,320,858	-	-	-	-	4,995,974
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 - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget			
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2019 Amended Annual Budget
	$	$	$	$
Revenues				
Investment Income		30,000	**30,000**	29,829
Amortization of Deferred Capital Revenue	2,117,081		**2,117,081**	2,102,998
Total Revenue	**2,117,081**	**30,000**	**2,147,081**	2,132,827
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,438,224		**2,438,224**	2,449,230
Transportation and Housing	539,782		**539,782**	564,228
Total Expense	**2,978,006**	-	**2,978,006**	3,013,458
Net Revenue (Expense)	**(860,925)**	**30,000**	**(830,925)**	(880,631)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	364,792		**364,792**	264,792
Total Net Transfers	**364,792**	-	**364,792**	264,792
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	**(496,133)**	**30,000**	**(466,133)**	(615,839)