

Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2022

School District No. 91 (Nechako Lakes)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$66,723,088 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 17th DAY OF MAY, 2021;

READ A SECOND TIME THE 29th DAY OF JUNE, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF JUNE, 2021;

(Corporate Seal)

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 2021/2022, adopted by the Board the 29th DAY OF June, 2021.

original signed

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,768,750	3,957,000
Adult	26,000	32,375
Total Ministry Operating Grant Funded FTE's	3,794,750	3,989,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	53,902,888	57,114,087
Tuition	260,000	195,000
Other Revenue	7,327,661	6,387,482
Rentals and Leases	68,000	68,843
Investment Income	96,766	68,491
Amortization of Deferred Capital Revenue	2,175,973	2,233,212
Total Revenue	63,831,288	66,067,115
Expenses		
Instruction	51,172,168	51,639,391
District Administration	2,853,770	2,776,698
Operations and Maintenance	8,810,780	9,173,842
Transportation and Housing	3,348,498	3,653,805
Total Expense	66,185,216	67,243,736
Net Revenue (Expense)	(2,353,928)	(1,176,621)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,783,786	661,387
Budgeted Surplus (Deficit), for the year	(570,142)	(515,234)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(570,142)	(515,234)
Budgeted Surplus (Deficit), for the year	(570,142)	(515,234)

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	57,775,775	56,322,060
Special Purpose Funds - Total Expense	5,179,954	7,455,882
Special Purpose Funds - Tangible Capital Assets Purchased	267,872	311,058
Capital Fund - Total Expense	3,229,487	3,465,794
Capital Fund - Tangible Capital Assets Purchased from Local Capital	270,000	200,000
Total Budget Bylaw Amount	66,723,088	67,754,794

Approved by the Board

original signed	June 29, 2021
Signature of the Chairperson of the Board of Education	Date Signed
original signed	June 29, 2021
Signature of the Superintendent	Date Signed
original signed	June 29, 2021
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, 2022

	2022 Annual Budget \$	2021 Amended Annual Budget \$
Surplus (Deficit) for the year	(2,353,928)	(1,176,621)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(267,872)	(311,058)
From Local Capital	(270,000)	(200,000)
From Deferred Capital Revenue	(2,878,954)	(1,893,462)
From Lease		(69,834)
Total Acquisition of Tangible Capital Assets	(3,416,826)	(2,474,354)
Amortization of Tangible Capital Assets	3,049,987	3,095,704
Total Effect of change in Tangible Capital Assets	(366,839)	621,350
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,720,767)	(555,271)

School District No. 91 (Nechako Lakes)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget \$	2021 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	49,773,828	50,459,953
Tuition	260,000	195,000
Other Revenue	5,810,161	4,885,852
Rentals and Leases	68,000	68,843
Investment Income	80,000	51,025
Total Revenue	55,991,989	55,660,673
Expenses		
Instruction	46,104,353	44,334,929
District Administration	2,853,770	2,776,698
Operations and Maintenance	6,053,613	6,272,784
Transportation and Housing	2,764,039	2,937,649
Total Expense	57,775,775	56,322,060
Net Revenue (Expense)	(1,783,786)	(661,387)
Budgeted Prior Year Surplus Appropriation	1,783,786	661,387
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, 2022

	2022 Annual Budget \$	2021 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	52,665,938	51,427,764
ISC/LEA Recovery	(5,123,821)	(4,072,182)
Other Ministry of Education Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	138,981	75,000
Student Transportation Fund	503,247	503,247
Support Staff Benefits Grant	36,303	95,050
Teachers' Labour Settlement Funding		1,127,851
Early Career Mentorship Funding		85,000
PLNet Self-Provisioned Sites Funding	111,540	111,540
FSA Scorer Grants	8,187	8,187
Early Learning Framework Implementation		2,123
EBUS Additional Revenue	337,080	
Total Provincial Grants - Ministry of Education	49,773,828	50,459,953
Tuition		
International and Out of Province Students	260,000	195,000
Total Tuition	260,000	195,000
Other Revenues		
Funding from First Nations	5,123,821	4,072,182
Miscellaneous		
Bottle Depot	164,000	164,000
Bus Charter	7,500	7,500
Miscellaneous	83,840	108,840
Premium Holiday	431,000	533,330
Total Other Revenue	5,810,161	4,885,852
Rentals and Leases	68,000	68,843
Investment Income	80,000	51,025
Total Operating Revenue	55,991,989	55,660,673

School District No. 91 (Nechako Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,544,026	19,817,748
Principals and Vice Principals	3,327,510	3,341,784
Educational Assistants	4,728,313	4,783,114
Support Staff	7,003,546	6,877,879
Other Professionals	2,633,638	2,260,854
Substitutes	1,317,717	1,308,659
Total Salaries	39,554,750	38,390,038
Employee Benefits	8,901,584	8,582,228
Total Salaries and Benefits	48,456,334	46,972,266
Services and Supplies		
Services	2,038,151	2,253,130
Student Transportation	127,974	125,073
Professional Development and Travel	905,492	957,578
Rentals and Leases	31,873	33,813
Dues and Fees	74,724	80,524
Insurance	206,730	207,514
Supplies	4,393,679	4,166,342
Utilities	1,540,818	1,525,820
Total Services and Supplies	9,319,441	9,349,794
Total Operating Expense	57,775,775	56,322,060

School District No. 91 (Nechako Lakes)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	16,199,676	578,040	426,499	1,137,043	291,790	861,259	19,494,307
1.03 Career Programs	361,905					13,656	375,561
1.07 Library Services				105,487		4,638	110,125
1.08 Counselling	1,034,597				30,023		1,064,620
1.10 Special Education	2,583,531	139,076	3,499,545		464,321	226,781	6,913,254
1.30 English Language Learning							-
1.31 Indigenous Education	233,244	139,076	778,675			48,421	1,199,416
1.41 School Administration		2,471,318		1,496,973		7,066	3,975,357
1.62 International and Out of Province Students	131,073		23,594				154,667
1.64 Other							-
Total Function 1	20,544,026	3,327,510	4,728,313	2,739,503	786,134	1,161,821	33,287,307
4 District Administration							
4.11 Educational Administration					769,194		769,194
4.40 School District Governance					91,100		91,100
4.41 Business Administration				280,088	646,077	6,177	932,342
Total Function 4	-	-	-	280,088	1,506,371	6,177	1,792,636
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				8,168	249,388	8,222	265,778
5.50 Maintenance Operations				2,384,057		90,417	2,474,474
5.52 Maintenance of Grounds				178,344			178,344
5.56 Utilities							-
Total Function 5	-	-	-	2,570,569	249,388	98,639	2,918,596
7 Transportation and Housing							
7.41 Transportation and Housing Administration					91,745		91,745
7.70 Student Transportation				1,413,386		51,080	1,464,466
Total Function 7	-	-	-	1,413,386	91,745	51,080	1,556,211
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,544,026	3,327,510	4,728,313	7,003,546	2,633,638	1,317,717	39,554,750

School District No. 91 (Nechako Lakes)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,494,307	4,438,731	23,933,038	2,113,634	26,046,672	26,368,880
1.03 Career Programs	375,561	84,501	460,062	77,364	537,426	386,362
1.07 Library Services	110,125	24,778	134,903	27,603	162,506	174,371
1.08 Counselling	1,064,620	239,540	1,304,160	31,300	1,335,460	1,671,092
1.10 Special Education	6,913,254	1,555,482	8,468,736	2,251,833	10,720,569	10,403,318
1.30 English Language Learning	-	-	-	4,675	4,675	20,390
1.31 Indigenous Education	1,199,416	269,869	1,469,285	447,840	1,917,125	2,073,549
1.41 School Administration	3,975,357	894,455	4,869,812	114,351	4,984,163	2,995,877
1.62 International and Out of Province Students	154,667	-	154,667	20,000	174,667	20,000
1.64 Other	-	-	-	221,090	221,090	221,090
Total Function 1	33,287,307	7,507,356	40,794,663	5,309,690	46,104,353	44,334,929
4 District Administration						
4.11 Educational Administration	769,194	173,068	942,262	117,351	1,059,613	1,031,918
4.40 School District Governance	91,100	4,757	95,857	112,300	208,157	207,649
4.41 Business Administration	932,342	209,574	1,141,916	444,084	1,586,000	1,537,131
Total Function 4	1,792,636	387,399	2,180,035	673,735	2,853,770	2,776,698
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	265,778	59,800	325,578	147,561	473,139	371,588
5.50 Maintenance Operations	2,474,474	556,756	3,031,230	654,150	3,685,380	4,003,848
5.52 Maintenance of Grounds	178,344	40,127	218,471	135,805	354,276	371,528
5.56 Utilities	-	-	-	1,540,818	1,540,818	1,525,820
Total Function 5	2,918,596	656,683	3,575,279	2,478,334	6,053,613	6,272,784
7 Transportation and Housing						
7.41 Transportation and Housing Administration	91,745	20,642	112,387	33,600	145,987	151,850
7.70 Student Transportation	1,464,466	329,504	1,793,970	824,082	2,618,052	2,785,799
Total Function 7	1,556,211	350,146	1,906,357	857,682	2,764,039	2,937,649
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	39,554,750	8,901,584	48,456,334	9,319,441	57,775,775	56,322,060

School District No. 91 (Nechako Lakes)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,949,560	6,284,044
Other Revenue	1,492,500	1,476,630
Investment Income	5,766	6,266
Total Revenue	5,447,826	7,766,940
Expenses		
Instruction	5,067,815	7,304,462
Operations and Maintenance	26,757	21,557
Transportation and Housing	85,382	129,863
Total Expense	5,179,954	7,455,882
Net Revenue (Expense)	267,872	311,058
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(267,872)	(311,058)
Total Net Transfers	(267,872)	(311,058)
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, 2022

	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		20,000	32,733	1,847,200					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	289,429	183,367			160,000	26,950	75,263	524,892	255,844
Other				1,300,000					
Investment Income			566	10,800					
	289,429	183,367	566	1,310,800	160,000	26,950	75,263	524,892	255,844
Less: Allocated to Revenue	289,429	203,367	5,566	1,400,000	160,000	26,950	75,263	524,892	255,844
Deferred Revenue, end of year	-	-	27,733	1,758,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	289,429	203,367			160,000	26,950	75,263	524,892	255,844
Other Revenue			5,000	1,400,000					
Investment Income			566						
	289,429	203,367	5,566	1,400,000	160,000	26,950	75,263	524,892	255,844
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									23,688
Educational Assistants		164,733			120,451		30,000	317,578	
Support Staff								22,000	52,292
Other Professionals									10,073
Substitutes						2,000	6,000	18,000	94,325
	-	164,733	-	-	120,451	2,000	36,000	357,578	180,378
Employee Benefits		38,634			27,130	460	8,280	66,700	41,487
Services and Supplies	21,557		5,566	1,400,000	12,419	24,490	30,983	100,614	33,979
	21,557	203,367	5,566	1,400,000	160,000	26,950	75,263	524,892	255,844
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, 2022

Schedule 3A

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Changing Results for Young Children	BCSSA North Zone	Fort St James Woodlot	Literacy Now Stewardship	Endowment Income	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		140,000	3,000	48,500	38,000	48,000	6,221	2,183,654
Add: Restricted Grants								
Provincial Grants - Ministry of Education	2,270,815							3,786,560
Other						57,300		1,357,300
Investment Income							5,200	16,566
	2,270,815	-	-	-	-	57,300	5,200	5,160,426
Less: Allocated to Revenue	2,270,815	140,000	3,000	2,500	30,000	55,000	5,200	5,447,826
Deferred Revenue, end of year	-	-	-	46,000	8,000	50,300	6,221	1,896,254
Revenues								
Provincial Grants - Ministry of Education	2,270,815	140,000	3,000					3,949,560
Other Revenue				2,500	30,000	55,000		1,492,500
Investment Income							5,200	5,766
	2,270,815	140,000	3,000	2,500	30,000	55,000	5,200	5,447,826
Expenses								
Salaries								
Teachers	1,846,175							1,846,175
Principals and Vice Principals								23,688
Educational Assistants		40,253						673,015
Support Staff								74,292
Other Professionals								10,073
Substitutes			2,132					122,457
	1,846,175	40,253	2,132	-	-	-	-	2,749,700
Employee Benefits	424,640	11,673	489					619,493
Services and Supplies		88,074	379	2,500	30,000	55,000	5,200	1,810,761
	2,270,815	140,000	3,000	2,500	30,000	55,000	5,200	5,179,954
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)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	179,500		179,500	370,090
Other Revenue		25,000	25,000	25,000
Investment Income		11,000	11,000	11,200
Amortization of Deferred Capital Revenue	2,175,973		2,175,973	2,233,212
Total Revenue	2,355,473	36,000	2,391,473	2,639,502
Expenses				
Operations and Maintenance	179,500		179,500	370,090
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,550,910		2,550,910	2,509,411
Transportation and Housing	499,077		499,077	586,293
Total Expense	3,229,487	-	3,229,487	3,465,794
Net Revenue (Expense)	(874,014)	36,000	(838,014)	(826,292)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	267,872		267,872	311,058
Total Net Transfers	267,872	-	267,872	311,058
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	270,000	(270,000)	-	
Capital Lease	24,003	(24,003)	-	
Total Other Adjustments to Fund Balances	294,003	(294,003)	-	
Budgeted Surplus (Deficit), for the year	(312,139)	(258,003)	(570,142)	(515,234)