

Amended Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2019

School District No. 91 (Nechako Lakes)

June 30, 2019

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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 2018/2019 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 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$60,510,993 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 21st DAY OF JANUARY, 2019;

READ A SECOND TIME THE 25th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2019;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 91 (Nechako Lakes) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the _____ DAY OF _____, 2019.

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,924,188	3,946,250
Adult	32,625	33,625
Total Ministry Operating Grant Funded FTE's	3,956,813	3,979,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	50,164,400	49,745,311
Other	101,000	105,694
Tuition	187,500	62,500
Other Revenue	6,296,186	5,881,023
Rentals and Leases	83,780	79,590
Investment Income	157,779	118,027
Amortization of Deferred Capital Revenue	2,102,998	2,000,000
Total Revenue	59,093,643	57,992,145
Expenses		
Instruction	46,179,682	45,230,632
District Administration	2,494,755	2,872,801
Operations and Maintenance	8,329,816	8,194,237
Transportation and Housing	3,232,797	3,178,561
Total Expense	60,237,050	59,476,231
Net Revenue (Expense)	(1,143,407)	(1,484,086)
Budgeted Allocation (Retirement) of Surplus (Deficit)	527,568	1,073,878
Budgeted Surplus (Deficit), for the year	(615,839)	(410,208)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(615,839)	(410,208)
Budgeted Surplus (Deficit), for the year	(615,839)	(410,208)

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	51,829,306	52,118,395
Special Purpose Funds - Total Expense	5,394,286	4,497,836
Special Purpose Funds - Tangible Capital Assets Purchased	264,792	264,792
Capital Fund - Total Expense	3,013,458	2,860,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	9,151	180,000
Total Budget Bylaw Amount	60,510,993	59,921,023

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 91 (Nechako Lakes)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,143,407)</u>	<u>(1,484,086)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(264,792)	(264,792)
From Local Capital	(9,151)	(180,000)
From Deferred Capital Revenue	(1,780,702)	(1,133,296)
Total Acquisition of Tangible Capital Assets	<u>(2,054,645)</u>	<u>(1,578,088)</u>
Amortization of Tangible Capital Assets	<u>3,013,458</u>	2,860,000
Total Effect of change in Tangible Capital Assets	<u>958,813</u>	<u>1,281,912</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(184,594)</u>	<u>(202,174)</u>

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	527,568	183,530	27,530,195	28,241,293
Changes for the year				
Net Revenue (Expense) for the year	(527,568)	264,792	(880,631)	(1,143,407)
Interfund Transfers				
Tangible Capital Assets Purchased		(264,792)	264,792	-
Net Changes for the year	(527,568)	-	(615,839)	(1,143,407)
Budgeted Accumulated Surplus (Deficit), end of year	-	183,530	26,914,356	27,097,886

School District No. 91 (Nechako Lakes)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	45,941,422	46,409,383
Other	101,000	105,694
Tuition	187,500	62,500
Other Revenue	4,893,036	4,481,023
Rentals and Leases	83,780	79,590
Investment Income	95,000	86,327
Total Revenue	51,301,738	51,224,517
Expenses		
Instruction	40,810,033	40,757,433
District Administration	2,494,755	2,872,801
Operations and Maintenance	5,855,949	5,769,600
Transportation and Housing	2,668,569	2,718,561
Total Expense	51,829,306	52,118,395
Net Revenue (Expense)	(527,568)	(893,878)
Budgeted Prior Year Surplus Appropriation	527,568	1,073,878
Net Transfers (to) from other funds		
Local Capital		(180,000)
Total Net Transfers	-	(180,000)
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, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	48,574,701	48,695,381
DISC/LEA Recovery	(4,595,700)	(4,162,688)
Other Ministry of Education Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	38,156	24,948
Transportation Supplement	503,247	503,247
Economic Stability Dividend	24,336	
Carbon Tax Grant	91,000	91,000
Support Staff Standardized Benefits Grant	61,122	61,122
PL Net Services Self-Provisioned Sites Grant	100,000	100,000
FSA Scorer Grant	8,187	
Strategic Priorities	35,000	
Equity Scan	5,000	
Total Provincial Grants - Ministry of Education	45,941,422	46,409,383
Provincial Grants - Other	101,000	105,694
Tuition		
International and Out of Province Students	187,500	62,500
Total Tuition	187,500	62,500
Other Revenues		
Other School District/Education Authorities	10,000	10,000
LEA/Direct Funding from First Nations	4,595,700	4,162,688
Miscellaneous		
Bottle Depot	164,000	185,000
Bus Charter Revenue	10,000	10,000
Miscellaneous	113,336	113,335
Total Other Revenue	4,893,036	4,481,023
Rentals and Leases	83,780	79,590
Investment Income	95,000	86,327
Total Operating Revenue	51,301,738	51,224,517

School District No. 91 (Nechako Lakes)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	18,679,963	18,349,396
Principals and Vice Principals	2,865,088	3,193,770
Educational Assistants	3,977,536	3,983,177
Support Staff	6,193,588	6,157,087
Other Professionals	2,038,680	2,018,412
Substitutes	1,217,181	1,203,763
Total Salaries	34,972,036	34,905,605
Employee Benefits	7,590,667	8,075,714
Total Salaries and Benefits	42,562,703	42,981,319
Services and Supplies		
Services	1,921,229	1,969,235
Student Transportation	137,237	135,193
Professional Development and Travel	1,127,238	1,131,270
Rentals and Leases	43,873	43,873
Dues and Fees	75,634	72,534
Insurance	187,514	187,514
Supplies	4,125,332	3,948,911
Utilities	1,648,546	1,648,546
Total Services and Supplies	9,266,603	9,137,076
Total Operating Expense	51,829,306	52,118,395

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2019

	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	14,783,515	1,067,232	253,592	1,456,449	147,829	814,808	18,523,425
1.03 Career Programs	322,543				85,055	4,607	412,205
1.07 Library Services	31,262			125,018			156,280
1.08 Counselling	1,092,591						1,092,591
1.10 Special Education	2,290,692	110,293	2,722,881		377,256	187,304	5,688,426
1.30 English Language Learning							-
1.31 Aboriginal Education	159,360	138,450	1,001,063		19,400	42,356	1,360,629
1.41 School Administration		1,543,622		632,552			2,176,174
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	18,679,963	2,859,597	3,977,536	2,214,019	629,540	1,049,075	29,409,730
4 District Administration							
4.11 Educational Administration		5,491		1,105	548,090		554,686
4.40 School District Governance					80,050		80,050
4.41 Business Administration				292,122	539,694	10,544	842,360
Total Function 4	-	5,491	-	293,227	1,167,834	10,544	1,477,096
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	144,752	6,000	156,672
5.50 Maintenance Operations				2,170,998	7,596	34,936	2,213,530
5.52 Maintenance of Grounds				187,692			187,692
5.56 Utilities							-
Total Function 5	-	-	-	2,364,610	152,348	40,936	2,557,894
7 Transportation and Housing							
7.41 Transportation and Housing Administration					88,958		88,958
7.70 Student Transportation				1,321,732		116,626	1,438,358
Total Function 7	-	-	-	1,321,732	88,958	116,626	1,527,316
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	18,679,963	2,865,088	3,977,536	6,193,588	2,038,680	1,217,181	34,972,036

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,523,425	4,062,843	22,586,268	2,448,121	25,034,389	24,864,346
1.03 Career Programs	412,205	84,970	497,175	112,575	609,750	592,809
1.07 Library Services	156,280	34,728	191,008	31,145	222,153	220,624
1.08 Counselling	1,092,591	229,933	1,322,524	55,800	1,378,324	1,554,059
1.10 Special Education	5,688,426	1,204,234	6,892,660	1,576,971	8,469,631	8,788,776
1.30 English Language Learning	-	-	-	-	-	19,460
1.31 Aboriginal Education	1,360,629	306,111	1,666,740	311,713	1,978,453	1,599,000
1.41 School Administration	2,176,174	438,958	2,615,132	220,238	2,835,370	2,849,769
1.62 International and Out of Province Students	-	-	-	25,500	25,500	25,500
1.64 Other	-	-	-	256,463	256,463	243,090
Total Function 1	29,409,730	6,361,777	35,771,507	5,038,526	40,810,033	40,757,433
4 District Administration						
4.11 Educational Administration	554,686	133,640	688,326	129,252	817,578	1,188,144
4.40 School District Governance	80,050	2,914	82,964	160,800	243,764	228,712
4.41 Business Administration	842,360	180,437	1,022,797	410,616	1,433,413	1,455,945
Total Function 4	1,477,096	316,991	1,794,087	700,668	2,494,755	2,872,801
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	156,672	30,135	186,807	148,561	335,368	346,496
5.50 Maintenance Operations	2,213,530	514,220	2,727,750	788,746	3,516,496	3,430,336
5.52 Maintenance of Grounds	187,692	32,042	219,734	135,805	355,539	344,222
5.56 Utilities	-	-	-	1,648,546	1,648,546	1,648,546
Total Function 5	2,557,894	576,397	3,134,291	2,721,658	5,855,949	5,769,600
7 Transportation and Housing						
7.41 Transportation and Housing Administration	88,958	17,792	106,750	28,100	134,850	132,903
7.70 Student Transportation	1,438,358	317,710	1,756,068	777,651	2,533,719	2,585,658
Total Function 7	1,527,316	335,502	1,862,818	805,751	2,668,569	2,718,561
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	34,972,036	7,590,667	42,562,703	9,266,603	51,829,306	52,118,395

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,222,978	3,335,928
Other Revenue	1,403,150	1,400,000
Investment Income	32,950	26,700
Total Revenue	<u>5,659,078</u>	<u>4,762,628</u>
Expenses		
Instruction	5,369,649	4,473,199
Operations and Maintenance	24,637	24,637
Total Expense	<u>5,394,286</u>	<u>4,497,836</u>
Net Revenue (Expense)	<u>264,792</u>	264,792
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(264,792)	(264,792)
Total Net Transfers	<u>(264,792)</u>	<u>(264,792)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 91 (Nechako Lakes)
Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Service Delivery Transformation	Speech Pathologist	Literacy Now Stewardship	Fort St. James Woodlot	Endowment Income	BCSSA North Zone	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			45,474	1,830,127	93,139	58,731					25,000	15,690	34,260	112,544	5,209	37,032	2,257,206
Add: Restricted Grants																	
Provincial Grants - Ministry of Education	289,429	188,731			160,000	26,950	93,858	497,539	288,448	2,594,292							4,139,247
Other			6,000	1,400,000													1,406,000
Investment Income			950	32,000													32,950
	289,429	188,731	6,950	1,432,000	160,000	26,950	93,858	497,539	288,448	2,594,292	-	-	-	-	-	-	5,578,197
Less: Allocated to Revenue	289,429	188,731	4,100	1,432,000	160,000	85,681	93,858	497,539	288,448	2,594,292	25,000	-	-	-	-	-	5,659,078
Deferred Revenue, end of year	-	-	48,324	1,830,127	93,139	-	-	-	-	-	-	15,690	34,260	112,544	5,209	37,032	2,176,325
Revenues																	
Provincial Grants - Ministry of Education	289,429	188,731			160,000	85,681	93,858	497,539	288,448	2,594,292	25,000						4,222,978
Other Revenue			3,150	1,400,000													1,403,150
Investment Income			950	32,000													32,950
	289,429	188,731	4,100	1,432,000	160,000	85,681	93,858	497,539	288,448	2,594,292	25,000	-	-	-	-	-	5,659,078
Expenses																	
Salaries																	
Teachers									92,475	2,096,529							2,189,004
Principals and Vice Principals									69,315								69,315
Educational Assistants		153,439			101,545		30,000	290,910									575,894
Support Staff									10,389		5,678						16,067
Other Professionals							12,000		23,580		10,582						46,162
	-	153,439	-	-	101,545	-	42,000	290,910	195,759	2,096,529	16,260	-	-	-	-	-	2,896,442
Employee Benefits		35,292			23,255		14,230	66,907	44,931	482,202	3,740						670,557
Services and Supplies	24,637		4,100	1,432,000	35,200	85,681	37,628	139,722	47,758	15,561	5,000						1,827,287
	24,637	188,731	4,100	1,432,000	160,000	85,681	93,858	497,539	288,448	2,594,292	25,000	-	-	-	-	-	5,394,286
Net Revenue (Expense) before Interfund Transfers	264,792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	264,792
Interfund Transfers																	
Tangible Capital Assets Purchased	(264,792)																(264,792)
	(264,792)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(264,792)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		29,829	29,829	5,000
Amortization of Deferred Capital Revenue	2,102,998		2,102,998	2,000,000
Total Revenue	2,102,998	29,829	2,132,827	2,005,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,449,230		2,449,230	2,400,000
Transportation and Housing	564,228		564,228	460,000
Total Expense	3,013,458	-	3,013,458	2,860,000
Net Revenue (Expense)	(910,460)	29,829	(880,631)	(855,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	264,792		264,792	264,792
Local Capital			-	180,000
Total Net Transfers	264,792	-	264,792	444,792
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	9,151	(9,151)	-	
Total Other Adjustments to Fund Balances	9,151	(9,151)	-	
Budgeted Surplus (Deficit), for the year	(636,517)	20,678	(615,839)	(410,208)