

Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2017

School District No. 91 (Nechako Lakes)

June 30, 2017

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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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$59,197,200 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 20th DAY OF JUNE, 2016;

READ A SECOND TIME THE 20th DAY OF JUNE, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF JUNE, 2016;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 91 (Nechako Lakes) Annual Budget Bylaw 2016/2017, adopted by the Board the 20th DAY OF JUNE, 2016.

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,167,625	4,105,938
Adult	75,875	75,875
Total Ministry Operating Grant Funded FTE's	4,243,500	4,181,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	50,036,336	50,219,503
Other	122,200	120,000
Tuition	96,786	91,500
Other Revenue	4,242,869	4,414,532
Rentals and Leases	65,640	30,240
Investment Income	164,600	179,271
Amortization of Deferred Capital Revenue	1,940,695	1,936,940
Total Revenue	56,669,126	56,991,986
Expenses		
Instruction	44,764,151	47,655,191
District Administration	2,735,756	2,993,233
Operations and Maintenance	8,422,004	8,490,580
Transportation and Housing	3,035,134	3,177,425
Total Expense	58,957,045	62,316,429
Net Revenue (Expense)	(2,287,919)	(5,324,443)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,822,069	2,983,967
Budgeted Surplus (Deficit), for the year	(465,850)	(2,340,476)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(465,850)	(2,340,476)
Budgeted Surplus (Deficit), for the year	(465,850)	(2,340,476)

School District No. 91 (Nechako Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,004,916	55,934,133
Special Purpose Funds - Total Expense	3,125,429	3,525,684
Special Purpose Funds - Tangible Capital Assets Purchased	240,155	155,281
Capital Fund - Total Expense	2,826,700	2,856,612
Capital Fund - Tangible Capital Assets Purchased from Local Capital		237,000
Total Budget Bylaw Amount	59,197,200	62,708,710

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)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,287,919)</u>	<u>(5,324,443)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(240,155)	(155,281)
From Local Capital		(237,000)
From Deferred Capital Revenue		(1,212,576)
Total Acquisition of Tangible Capital Assets	<u>(240,155)</u>	<u>(1,604,857)</u>
Amortization of Tangible Capital Assets	<u>2,826,700</u>	2,856,612
Total Effect of change in Tangible Capital Assets	<u>2,586,545</u>	1,251,755
	<u>-</u>	-
	<u>-</u>	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>298,626</u></u>	<u><u>(4,072,688)</u></u>

School District No. 91 (Nechako Lakes)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	47,937,252	47,934,514
Other	122,200	120,000
Tuition	96,786	91,500
Other Revenue	2,980,869	3,025,656
Rentals and Leases	65,640	30,240
Investment Income	160,100	160,000
Total Revenue	<u>51,362,847</u>	<u>51,361,910</u>
Expenses		
Instruction	41,712,633	44,288,292
District Administration	2,735,756	2,993,233
Operations and Maintenance	5,971,822	5,972,615
Transportation and Housing	2,584,705	2,679,993
Total Expense	<u>53,004,916</u>	<u>55,934,133</u>
Net Revenue (Expense)	<u>(1,642,069)</u>	<u>(4,572,223)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,822,069</u>	<u>2,983,967</u>
Net Transfers (to) from other funds		
Local Capital	(180,000)	1,588,256
Total Net Transfers	<u>(180,000)</u>	<u>1,588,256</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 91 (Nechako Lakes)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	49,380,153	49,617,167
AANDC/LEA Recovery	(2,655,096)	(2,655,096)
Other Ministry of Education Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	24,822	28,674
FSA Marking Grant		8,696
Carbon Tax Reimbursement	91,000	91,000
Enrolment Audit Recovery		(300,000)
Curriculum Implementation Grant		9,700
Economic Stability Grant		38,000
Total Provincial Grants - Ministry of Education	47,937,252	47,934,514
Provincial Grants - Other	122,200	120,000
Tuition		
Offshore Tuition Fees	96,786	91,500
Total Tuition	96,786	91,500
Other Revenues		
Other School District/Education Authorities	20,000	20,000
LEA/Direct Funding from First Nations	2,655,096	2,655,096
Miscellaneous		
Cultural Grant	13,600	13,600
SSEAC	-	37,089
Miscellaneous	97,173	99,871
Bottle Depot	185,000	200,000
Bus Charter Revenue	10,000	
Total Other Revenue	2,980,869	3,025,656
Rentals and Leases	65,640	30,240
Investment Income	160,100	160,000
Total Operating Revenue	51,362,847	51,361,910

School District No. 91 (Nechako Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	19,328,768	19,887,454
Principals and Vice Principals	2,763,657	2,795,643
Educational Assistants	4,208,442	4,691,184
Support Staff	6,454,303	6,660,573
Other Professionals	1,747,718	1,808,859
Substitutes	1,507,310	1,450,367
Total Salaries	36,010,198	37,294,080
Employee Benefits	7,885,343	8,166,969
Total Salaries and Benefits	43,895,541	45,461,049
Services and Supplies		
Services	2,168,212	2,631,148
Student Transportation	164,536	180,978
Professional Development and Travel	1,270,826	1,411,441
Rentals and Leases	43,873	43,873
Dues and Fees	76,550	74,550
Insurance	236,801	248,840
Supplies	3,677,566	4,532,824
Utilities	1,471,011	1,349,430
Total Services and Supplies	9,109,375	10,473,084
Total Operating Expense	53,004,916	55,934,133

School District No. 91 (Nechako Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	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	15,758,801	957,527	454,924	1,638,137	74,182	979,919	19,863,490
1.03 Career Programs	284,442				80,000	2,710	367,152
1.07 Library Services	83,840			123,109			206,949
1.08 Counselling	1,178,415	62,324					1,240,739
1.10 Special Education	1,736,448	214,433	2,984,181		137,693	211,764	5,284,519
1.30 English Language Learning	137,907		11,268	150			149,325
1.31 Aboriginal Education	148,915	108,052	758,069		20,000	132,960	1,167,996
1.41 School Administration		1,313,269		632,552			1,945,821
1.62 Off Shore Students							-
1.64 Other							-
Total Function 1	19,328,768	2,655,605	4,208,442	2,393,948	311,875	1,327,353	30,225,991
4 District Administration							
4.11 Educational Administration				1,105	757,330		758,435
4.40 School District Governance					66,000		66,000
4.41 Business Administration		108,052		317,098	371,260	12,843	809,253
Total Function 4	-	108,052	-	318,203	1,194,590	12,843	1,633,688
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				8,989	151,244	6,000	166,233
5.50 Maintenance Operations				2,300,984	7,596	45,986	2,354,566
5.52 Maintenance of Grounds				178,915			178,915
5.56 Utilities							-
Total Function 5	-	-	-	2,488,888	158,840	51,986	2,699,714
7 Transportation and Housing							
7.41 Transportation and Housing Administration					82,413		82,413
7.70 Student Transportation				1,253,264		115,128	1,368,392
Total Function 7	-	-	-	1,253,264	82,413	115,128	1,450,805
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,328,768	2,763,657	4,208,442	6,454,303	1,747,718	1,507,310	36,010,198

School District No. 91 (Nechako Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,863,490	4,392,966	24,256,456	2,349,021	26,605,477	27,850,822
1.03 Career Programs	367,152	75,938	443,090	141,769	584,859	675,590
1.07 Library Services	206,949	45,084	252,033	36,798	288,831	318,696
1.08 Counselling	1,240,739	260,185	1,500,924	66,900	1,567,824	1,503,093
1.10 Special Education	5,284,519	1,135,716	6,420,235	1,354,182	7,774,417	9,284,870
1.30 English Language Learning	149,325	30,173	179,498	7,675	187,173	177,146
1.31 Aboriginal Education	1,167,996	258,620	1,426,616	275,324	1,701,940	1,774,931
1.41 School Administration	1,945,821	425,081	2,370,902	251,634	2,622,536	2,314,128
1.62 Off Shore Students	-	-	-	130,286	130,286	123,000
1.64 Other	-	-	-	249,290	249,290	266,016
Total Function 1	30,225,991	6,623,763	36,849,754	4,862,879	41,712,633	44,288,292
4 District Administration						
4.11 Educational Administration	758,435	170,428	928,863	176,256	1,105,119	1,189,639
4.40 School District Governance	66,000	2,402	68,402	96,000	164,402	166,902
4.41 Business Administration	809,253	171,679	980,932	485,303	1,466,235	1,636,692
Total Function 4	1,633,688	344,509	1,978,197	757,559	2,735,756	2,993,233
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	166,233	32,140	198,373	195,255	393,628	408,094
5.50 Maintenance Operations	2,354,566	533,898	2,888,464	798,412	3,686,876	3,787,502
5.52 Maintenance of Grounds	178,915	32,087	211,002	209,305	420,307	427,589
5.56 Utilities	-	-	-	1,471,011	1,471,011	1,349,430
Total Function 5	2,699,714	598,125	3,297,839	2,673,983	5,971,822	5,972,615
7 Transportation and Housing						
7.41 Transportation and Housing Administration	82,413	16,483	98,896	49,568	148,464	148,802
7.70 Student Transportation	1,368,392	302,463	1,670,855	765,386	2,436,241	2,531,191
Total Function 7	1,450,805	318,946	1,769,751	814,954	2,584,705	2,679,993
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	36,010,198	7,885,343	43,895,541	9,109,375	53,004,916	55,934,133

School District No. 91 (Nechako Lakes)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,099,084	2,284,989
Other Revenue	1,262,000	1,388,876
Investment Income	4,500	7,100
Total Revenue	3,365,584	3,680,965
Expenses		
Instruction	3,051,518	3,366,899
Operations and Maintenance	73,911	158,785
Total Expense	3,125,429	3,525,684
Net Revenue (Expense)	240,155	155,281
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240,155)	(155,281)
Total Net Transfers	(240,155)	(155,281)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues									
Provincial Grants - Ministry of Education	314,066	1,014,855			160,000	26,950	93,857	489,356	2,099,084
Other Revenue				1,200,000				62,000	1,262,000
Investment Income			4,500						4,500
	314,066	1,014,855	4,500	1,200,000	160,000	26,950	93,857	551,356	3,365,584
Expenses									
Salaries									
Teachers		683,980							683,980
Educational Assistants		170,995					27,856	305,000	503,851
Support Staff					103,721				103,721
	-	854,975	-	-	103,721	-	27,856	305,000	1,291,552
Employee Benefits		159,880			23,856		6,407	70,150	260,293
Services and Supplies	73,911		4,500	1,200,000	32,423	26,950	59,594	176,206	1,573,584
	73,911	1,014,855	4,500	1,200,000	160,000	26,950	93,857	551,356	3,125,429
Net Revenue (Expense) before Interfund Transfers	240,155	-	-	-	-	-	-	-	240,155
Interfund Transfers									
Tangible Capital Assets Purchased	(240,155)								(240,155)
	(240,155)	-	-	-	-	-	-	-	(240,155)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income		-	-	12,171
Amortization of Deferred Capital Revenue	1,940,695		1,940,695	1,936,940
Total Revenue	1,940,695	-	1,940,695	1,949,111
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,376,271		2,376,271	2,359,180
Transportation and Housing	450,429		450,429	497,432
Total Expense	2,826,700	-	2,826,700	2,856,612
Net Revenue (Expense)	(886,005)	-	(886,005)	(907,501)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	240,155		240,155	155,281
Local Capital		180,000	180,000	(1,588,256)
Total Net Transfers	240,155	180,000	420,155	(1,432,975)
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(645,850)	180,000	(465,850)	(2,340,476)