

SCHOOL DISTRICT AMENDED ANNUAL BUDGET FISCAL YEAR 2007/2008

SCHOOL DISTRICT NUMBER 92	NAME OF SCHOOL DISTRICT Nisga'a	YEAR 2007/2008
OFFICE LOCATION 5201 Tait Ave.		TELEPHONE NUMBER 250-633-2228
CITY / PROVINCE New Aiyansh, BC		POSTAL CODE V0J 1A0
WEBSITE ADDRESS http://www.nisgaa.bc.ca		
NAME OF SUPERINTENDENT Keith Spencer		NAME OF SECRETARY - TREASURER Bruce Harvey Matthews

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Amended Annual Budget of School District No. 92 (Nisga'a) for the year ended June 30, 2008.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED Feb 26/08
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED Feb 28/08
SIGNATURE OF SECRETARY - TREASURER 	DATE SIGNED Feb 26/08

SCHOOL DISTRICT NO. 92 (Nisga'a)
2007/2008 AMENDED ANNUAL BUDGET

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**SCHOOL DISTRICT NO. 92 (Nisga'a)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE AND EXPENDITURE**

Schedule A1

	2007/2008 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
Ministry Funded School-Age FTE	435.125	429.000
Ministry Funded Adult FTE	89.875	20.000
TOTAL FTE	525.000	449.000
REVENUE (Schedule A2)		
620 Provincial Grants - Ministry of Education	1,070,224	404,348
641 Provincial Grants - Other	45,437	5,000
610 Federal Grants	519,000	550,000
640 Other Revenue	7,058,186	7,625,894
650 Rentals and Leases	237,200	200,000
660 Investment Income	70,000	50,000
Total Revenue	9,000,047	8,835,242
EXPENSE (Schedule A3)		
Salaries		
110 Teachers	2,778,005	2,786,480
105 Principals and Vice Principals	636,124	604,070
123 Educational Assistants	586,093	629,486
120 Support Staff	732,393	729,039
130 Other Professionals	559,107	592,832
140 Substitutes	219,800	294,000
Total Salaries	5,511,522	5,635,907
Employee Benefits	1,053,906	1,062,757
Total Salaries and Benefits	6,565,428	6,698,664
Services and Supplies	2,492,217	2,026,786
Total Expense	9,057,645	8,725,450
NET REVENUE (EXPENSE)	(57,598)	109,792
INTERFUND TRANSFERS		
Capital Asset Purchases		
Principal Mortgage payments	(78,610)	(84,000)
REDUCTION OF UNFUNDED LIABILITY		
Employee Future Benefits and Vacation Pay		
	(136,208)	25,792
Budgeted Prior Year Operating Surplus Appropriation	136,208	
Budgeted Retirement of Prior Year Deficits		
BUDGETED BALANCE	0	25,792
BUDGET BYLAW AMOUNT		
Total Expense	9,057,645	8,725,450
Interfund Transfers - Capital Asset Purchases		
Interfund Transfers - Other	78,610	84,000
Reduction of Unfunded Liability		
Budgeted Retirement of Prior Year Deficits		
TOTAL BUDGET BYLAW AMOUNT	9,136,255	8,809,450

**SCHOOL DISTRICT NO. 92 (Nisga'a)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE BY SOURCE**

Schedule A2

	2007/2008 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION		
621 Operating Grant, Ministry of Education	6,852,482	6,265,773
628 GAAP Implementation	27,469	29,813
629 Other Ministry Of Education Grants (Specify)		
Reduction for Local Education Agreements	(6,342,476)	(6,176,840)
Community Links	91,398	87,000
Pay Equity Grants	116,874	116,874
Strong Start Grant	50,000	
Literacy/Early Learning/Innovation Grants	225,250	71,728
K-12 Exempt Staff Labour Adj	29,227	
Ready Set Learn Grants	20,000	10,000
	<u>1,070,224</u>	<u>404,348</u>
641 PROVINCIAL GRANTS - OTHER	<u>45,437</u>	<u>5,000</u>
610 FEDERAL GRANTS	<u>519,000</u>	<u>550,000</u>
640 OTHER REVENUE		
630 School Referendum Taxes		
642 Other School District/Education Authorities	2,500	10,000
643 Summer School Fees	10,000	
644 Continuing Education		
647 Offshore Tuition Fees		
648 LEA/Direct Funding from First Nations	7,043,686	7,613,894
649 Miscellaneous (Specify)		
Miscellaneous	2,000	2,000
	<u>7,058,186</u>	<u>7,625,894</u>
650 RENTALS AND LEASES	<u>237,200</u>	<u>200,000</u>
660 INVESTMENT INCOME	<u>70,000</u>	<u>50,000</u>
TOTAL OPERATING REVENUE (Schedule A1)	<u><u>9,000,047</u></u>	<u><u>8,835,242</u></u>

SCHOOL DISTRICT NO. 92 (Nisga'a)
 OPERATING FUND
 AMENDED ANNUAL BUDGET - EXPENSE BY OBJECT

Schedule A3

	2007/2008 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
SALARIES		
110 Teachers	2,778,005	2,786,480
105 Principals and Vice Principals	636,124	604,070
123 Educational Assistants	586,093	629,486
120 Support Staff	732,393	729,039
130 Other Professionals	559,107	592,832
140 Substitutes	219,800	294,000
	5,511,522	5,635,907
EMPLOYEE BENEFITS		
	1,053,906	1,062,757
Total Salaries and Benefits	6,565,428	6,698,664
SERVICES AND SUPPLIES		
310 Services	781,866	598,561
330 Student Transportation	2,000	2,000
340 Professional Development and Travel	462,123	407,954
360 Rentals and Leases	5,000	5,000
370 Dues and Fees	14,850	26,120
390 Insurance	35,522	24,800
412 Interest	40,000	35,000
510 Supplies	964,856	758,351
540 Utilities	186,000	169,000
Total Services and Supplies	2,492,217	2,026,786
TOTAL OPERATING EXPENSE (Schedule A1)	9,057,645	8,725,450

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 92 (Nisga'a) (called the "Board") to adopt the amended annual budget of the Board for the fiscal year 2007/2008 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* respecting the amended annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 92 (Nisga'a) Amended Annual Budget Bylaw for fiscal year 2007/2008.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2007/2008 fiscal year and the total budget bylaw amount of \$ 9,136,255 for the 2007/2008 fiscal year was prepared in accordance with the *Act*.
4. The "A" Schedules are adopted as the amended annual budget of the Board for the fiscal year 2007/2008.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2008;
READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2008;
READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2008.

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a) Amended Annual Budget Bylaw 2007/2008, adopted by the Board the 26th day of FEBRUARY, 2008.


Secretary Treasurer

SCHOOL DISTRICT NO. 92 (Nisga'a)
 OPERATING FUND
 AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

Schedule A4.1

FUNCTION	110 TEACHERS SALARIES	105 PRINCIPALS AND VICE PRINCIPALS SALARIES	123 EDUCATIONAL ASSISTANTS SALARIES	120 SUPPORT STAFF SALARIES	130 OTHER PROFESSIONALS SALARIES	140 SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	2,236,497	295,468	24,549	13,000		122,000	2,691,514
1.03 Career Programs	41,117						41,117
1.07 Library Services	62,828			500			63,328
1.08 Counselling	56,931						56,931
1.10 Special Education	190,159	26,068	221,547		8,246	12,000	458,020
1.30 English as a Second Language	18,507	24,081	166,596				209,184
1.31 Aboriginal Education	129,326	44,543	170,558	3,505	28,966	1,800	378,738
1.41 School Administration		229,671		128,573		1,000	359,244
1.60 Summer School	42,640		2,843	9,251			54,734
1.61 Continuing Education							0
1.62 Off Shore Students							0
1.64 Other							0
1.65 Conseil Scolaire Francophone							0
Total Function 1	2,778,005	619,871	586,093	154,829	37,212	136,800	4,312,810
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration		9,916			156,432		166,348
4.40 School District Governance					53,640		53,640
4.41 Business Administration				54,928	102,919		157,847
4.65 Conseil Scolaire Francophone							0
Total Function 4	0	9,916	0	54,928	312,991	0	377,835
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration		6,337		7,011	57,743		71,091
5.50 Maintenance Operations				383,907	110,924	60,000	554,831
5.52 Maintenance of Grounds							0
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
Total Function 5	0	6,337	0	390,918	168,667	60,000	625,922
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				7,011	40,237		47,248
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				52,777		15,000	67,777
7.73 Housing				71,930		8,000	79,930
Total Function 7	0	0	0	131,718	40,237	23,000	194,955
9 DEBT SERVICES (OPERATING)							
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing							0
Total Function 9	0	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	2,778,005	636,124	586,093	732,393	559,107	219,800	5,511,522

SCHOOL DISTRICT NO. 92 (Nisga'a)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

Schedule A4.2

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300- 500 SERVICES AND SUPPLIES	2007/2008 TOTAL BUDGET EXPENSE	PRIOR YEAR BUDGET
1 INSTRUCTION						
1.02 Regular Instruction	2,691,514	530,923	3,222,437	739,450	3,961,887	3,690,216
1.03 Career Programs	41,117	7,915	49,032	500	49,532	45,480
1.07 Library Services	63,328	12,194	75,522	11,200	86,722	109,571
1.08 Counselling	56,931	10,959	67,890	29,500	97,390	65,789
1.10 Special Education	458,020	78,512	536,532	380,000	916,532	1,044,150
1.30 English as a Second Language	209,184	33,569	242,753		242,753	295,663
1.31 Aboriginal Education	378,738	69,341	448,079	75,000	523,079	472,839
1.41 School Administration	359,244	70,720	429,964	62,500	492,464	388,352
1.60 Summer School	54,734	9,063	63,797	15,429	79,226	57,933
1.61 Continuing Education	0	0	0		0	0
1.62 Off Shore Students	0	0	0		0	0
1.64 Other	0	0	0		0	0
1.65 Conseil Scolaire Francophone	0	0	0		0	0
Total Function 1	4,312,810	823,196	5,136,006	1,313,579	6,449,585	6,169,993
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration	166,348	41,957	208,305	41,200	249,505	262,473
4.40 School District Governance	53,640	250	53,890	91,900	145,790	135,712
4.41 Business Administration	157,847	50,753	208,600	218,466	427,066	435,196
4.65 Conseil Scolaire Francophone	0	0	0		0	0
Total Function 4	377,835	92,960	470,795	351,566	822,361	833,381
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration	71,091	19,899	90,990	26,000	116,990	134,014
5.50 Maintenance Operations	554,831	88,367	643,198	351,322	994,520	996,277
5.52 Maintenance of Grounds	0	0	0	10,000	10,000	10,000
5.56 Utilities	0	0	0	156,000	156,000	144,500
5.65 Conseil Scolaire Francophone	0	0	0		0	0
Total Function 5	625,922	108,266	734,188	543,322	1,277,510	1,284,791
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration	47,248	9,868	57,116	1,250	58,366	62,130
7.65 Conseil Scolaire Francophone	0	0	0		0	0
7.70 Student Transportation	67,777	8,442	76,219	129,000	205,219	190,170
7.73 Housing	79,930	11,174	91,104	153,500	244,604	184,985
Total Function 7	194,955	29,484	224,439	263,750	508,189	437,285
9 DEBT SERVICES (OPERATING)						
9.92 Interest on Bank Loans	0	0	0		0	0
9.94 Interest on Temporary Borrowing	0	0	0		0	0
Total Function 9	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	5,511,522	1,053,906	6,565,428	2,492,217	9,057,645	8,725,450

SCHOOL DISTRICT NO. 92 (Nisga'a)
OPERATING FUND

Schedule A4.1

AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

FUNCTION	110 TEACHERS SALARIES	105 PRINCIPALS AND VICE PRINCIPALS SALARIES	123 EDUCATIONAL ASSISTANTS SALARIES	120 SUPPORT STAFF SALARIES	130 OTHER PROFESSIONALS SALARIES	140 SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	2,236,497	295,468	24,549	13,000		122,000	2,691,514
1.03 Career Programs	41,117						41,117
1.07 Library Services	62,828			500			63,328
1.08 Counselling	56,931						56,931
1.10 Special Education	190,159	26,068	221,547		8,246	12,000	456,020
1.30 English as a Second Language	18,507	24,081	166,596				209,184
1.31 Aboriginal Education	129,326	44,583	170,558	3,505	28,866	1,800	378,738
1.41 School Administration		229,671		128,573		1,000	359,244
1.60 Summer School	42,640		2,843	9,251			54,734
1.61 Continuing Education							0
1.62 Off Shore Students							0
1.64 Other							0
1.65 Conseil Scolaire Francophone							0
Total Function 1	2,778,005	619,871	586,093	154,829	37,212	136,800	4,312,810
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration		9,916			156,432		166,348
4.40 School District Governance					53,640		53,640
4.41 Business Administration				54,928	102,919		157,847
4.65 Conseil Scolaire Francophone							0
Total Function 4	0	9,916	0	54,928	312,991	0	377,835
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration		6,337		7,011	57,743		71,091
5.50 Maintenance Operations				383,907	110,924	60,000	554,831
5.52 Maintenance of Grounds							0
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
Total Function 5	0	6,337	0	390,918	168,667	60,000	625,922
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				7,011	40,237		47,248
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				52,777		15,000	67,777
7.73 Housing				71,930		8,000	79,930
Total Function 7	0	0	0	131,718	40,237	23,000	194,955
9 DEBT SERVICES (OPERATING)							
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing							0
Total Function 9	0	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	2,778,005	636,124	586,093	732,393	559,107	219,800	5,511,522

SCHOOL DISTRICT NO. 92 (Nisga'a)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

Schedule A4.2

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300- 500 SERVICES AND SUPPLIES	2007/2008 TOTAL BUDGET EXPENSE	PRIOR YEAR BUDGET
1 INSTRUCTION						
1.02 Regular Instruction	2,691,514	530,923	3,222,437	739,450	3,961,887	3,660,216
1.03 Career Programs	41,117	7,915	49,032	500	49,532	45,480
1.07 Library Services	63,328	12,194	75,522	11,200	86,722	109,571
1.08 Counselling	56,931	10,959	67,890	29,500	97,390	65,789
1.10 Special Education	458,020	78,512	536,532	380,000	916,532	1,044,150
1.30 English as a Second Language	209,184	33,569	242,753		242,753	295,663
1.31 Aboriginal Education	378,738	69,341	448,079	75,000	523,079	472,839
1.41 School Administration	359,244	70,720	429,964	62,500	492,464	388,352
1.60 Summer School	54,734	9,063	63,797	15,429	79,226	57,933
1.61 Continuing Education	0	0	0	0	0	0
1.62 Off Shore Students	0	0	0	0	0	0
1.64 Other	0	0	0	0	0	0
1.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 1	4,312,810	823,196	5,136,006	1,313,579	6,449,585	6,169,993
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration	166,348	41,957	208,305	41,200	249,505	262,473
4.40 School District Governance	53,640	250	53,890	91,900	145,790	135,712
4.41 Business Administration	157,847	50,753	208,600	218,466	427,066	435,196
4.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 4	377,835	92,960	470,795	351,566	822,361	833,381
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration	71,091	19,899	90,990	26,000	116,990	134,014
5.50 Maintenance Operations	554,831	86,367	643,198	351,322	994,520	966,277
5.52 Maintenance of Grounds	0	0	0	10,000	10,000	10,000
5.56 Utilities	0	0	0	156,000	156,000	144,500
5.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 5	625,922	106,266	734,188	543,322	1,277,510	1,284,791
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration	47,248	9,868	57,116	1,250	58,366	62,130
7.65 Conseil Scolaire Francophone	0	0	0	0	0	0
7.70 Student Transportation	67,777	8,442	76,219	129,000	205,219	190,170
7.73 Housing	79,930	11,174	91,104	153,500	244,604	184,985
Total Function 7	194,955	29,484	224,439	283,750	508,189	437,285
9 DEBT SERVICES (OPERATING)						
9.92 Interest on Bank Loans	0	0	0	0	0	0
9.94 Interest on Temporary Borrowing	0	0	0	0	0	0
Total Function 9	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	5,511,522	1,053,906	6,565,428	2,492,217	9,057,645	8,725,450