

# SCHOOL DISTRICT ANNUAL BUDGET FISCAL YEAR 2008/2009




SCHOOL DISTRICT NUMBER 92	NAME OF SCHOOL DIST Nisga'a	YEAR 2008/2009
OFFICE LOCATION 5201 Tait Ave.		TELEPHONE NUMBER 250-633-2228
CITY/PROVINCE New Aiyansh, BC		POSTAL CODE VOJ 1A0
WEBSITE ADDRESS <a href="http://www.nisgaa.bc.ca">http://www.nisgaa.bc.ca</a>		
NAME OF SUPERINTENDENT Keith Spencer		NAME OF SECRETARY - TREASURER Bruce Harvey Matthews

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## DECLARATION AND SIGNATURES

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We, the undersigned, certify that the attached is a correct and true copy of the Annual Budget of School District No. 92 (Nisga'a) for the year ended June 30, 2009.

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

SCHOOL DISTRICT NO. 92 (Nisga'a)  
2008/2009 ANNUAL BUDGET

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

Schedule A1

	2008/2009 ANNUAL BUDGET	PRIOR YEAR BUDGET
Ministry Funded School-Age FTE	435,000	435,125
Ministry Funded Adult FTE	90,000	89,875
<b>TOTAL FTE</b>	<b>525,000</b>	<b>525,000</b>
<b>REVENUE (Schedule A2)</b>		
620 Provincial Grants - Ministry of Education	298,620	1,070,224
641 Provincial Grants - Other		45,437
610 Federal Grants	778,342	519,000
640 Other Revenue	7,053,686	7,058,186
650 Rentals and Leases	250,000	237,200
660 Investment Income	70,000	70,000
<b>Total Revenue</b>	<b>8,450,648</b>	<b>9,000,047</b>
<b>EXPENSE (Schedule A3)</b>		
Salaries		
110 Teachers	2,819,534	2,778,005
105 Principals and Vice Principals	643,373	636,124
123 Educational Assistants	611,807	586,093
120 Support Staff	753,088	732,393
130 Other Professionals	581,930	559,107
140 Substitutes	208,000	219,800
<b>Total Salaries</b>	<b>5,617,732</b>	<b>5,511,522</b>
Employee Benefits	1,068,311	1,053,906
<b>Total Salaries and Benefits</b>	<b>6,686,043</b>	<b>6,565,428</b>
Services and Supplies	1,928,500	2,492,217
<b>Total Expense</b>	<b>8,614,543</b>	<b>9,057,645</b>
<b>NET REVENUE (EXPENSE)</b>	<b>(163,895)</b>	<b>(57,598)</b>
<b>INTERFUND TRANSFERS</b>		
Capital Asset Purchases		
Local Capital		
Principal Mortgage payment	(77,000)	(78,610)
<b>REDUCTION OF UNFUNDED LIABILITY</b>		
Employee Future Benefits and Vacation Pay	(240,895)	(136,208)
Budgeted Prior Year Operating Surplus Appropriation	240,895	136,208
Budgeted Retirement of Prior Year Deficits		
<b>BUDGETED BALANCE</b>	<b>0</b>	<b>0</b>
<b>BUDGET BYLAW AMOUNT</b>		
Total Expense	8,614,543	9,057,645
Interfund Transfers - Capital Asset Purchases		
Interfund Transfers - Local Capital & Other	77,000	78,610
Reduction of Unfunded Liability		
Budgeted Retirement of Prior Year Deficits		
<b>TOTAL BUDGET BYLAW AMOUNT</b>	<b>8,691,543</b>	<b>9,136,255</b>

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

Schedule A2

	2008/2009 ANNUAL BUDGET	PRIOR YEAR BUDGET
<b>620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>		
621 Operating Grant, Ministry of Education	7,019,012	6,879,951
627 INAC Recovery		
629 Other Ministry Of Education Grants (Specify)		
Reduction for Local Education Agreements	(6,990,914)	(6,342,476)
Community Links	93,648	91,398
Pay Equity Grants	116,874	116,874
Strong Start Grant	50,000	50,000
Literacy/Early Learning/Innovation Grants		225,250
K-12 Exempt Staff Labour Adj		29,227
Ready Set Learn Grants	10,000	20,000
	<u>298,620</u>	<u>1,070,224</u>
<b>641 PROVINCIAL GRANTS - OTHER</b>	<u>0</u>	<u>45,437</u>
<b>610 FEDERAL GRANTS</b>	<u>778,342</u>	<u>519,000</u>
<b>640 OTHER REVENUE</b>		
630 School Referendum Taxes		
642 Other School District/Education Authorities		2,500
643 Summer School Fees	10,000	10,000
644 Continuing Education		
647 Offshore Tuition Fees		
648 LEA/Direct Funding from First Nations	7,043,686	7,043,686
649 Miscellaneous (Specify)		
Miscellaneous		2,000
	<u>7,053,686</u>	<u>7,058,186</u>
<b>650 RENTALS AND LEASES</b>	<u>250,000</u>	<u>237,200</u>
<b>660 INVESTMENT INCOME</b>	<u>70,000</u>	<u>70,000</u>
<b>TOTAL OPERATING REVENUE (Schedule A1)</b>	<u><u>8,450,648</u></u>	<u><u>9,000,047</u></u>

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

Schedule A3

	2008/2009 ANNUAL BUDGET	PRIOR YEAR BUDGET
<b>SALARIES</b>		
110 Teachers	2,819,534	2,778,005
105 Principals and Vice Principals	643,373	636,124
123 Educational Assistants	611,807	586,093
120 Support Staff	753,088	732,393
130 Other Professionals	581,930	559,107
140 Substitutes	208,000	219,800
	5,617,732	5,511,522
<b>EMPLOYEE BENEFITS</b>		
	1,068,311	1,053,906
<b>Total Salaries and Benefits</b>	6,686,043	6,565,428
<b>SERVICES AND SUPPLIES</b>		
310 Services	623,600	781,866
330 Student Transportation	1,500	2,000
340 Professional Development and Travel	437,800	462,123
360 Rentals and Leases	5,000	5,000
370 Dues and Fees	15,700	14,850
390 Insurance	34,500	35,522
412 Interest	38,000	40,000
510 Supplies	586,400	964,856
540 Utilities	186,000	186,000
	1,928,500	2,492,217
<b>Total Services and Supplies</b>		
<b>TOTAL OPERATING EXPENSE (Schedule A1)</b>	8,614,543	9,057,645

**SCHOOL DISTRICT NO. 92 (Nisga'a)**  
**OPERATING FUND**  
**ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2008/2009**

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
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	2,167,871	327,144	25,039	14,000		100,000	2,634,054
1.03 Career Programs	44,435						44,435
1.07 Library Services	69,374						69,374
1.08 Counselling	89,862						89,862
1.10 Special Education	271,114	24,378	228,461			20,000	543,953
1.30 English as a Second Language		24,378	169,916				194,294
1.31 Aboriginal Education	138,878	48,755	185,391		31,213		402,237
1.41 School Administration		218,718		131,796			350,514
1.60 Summer School	40,000		3,000				43,000
1.61 Continuing Education							0
1.62 Off Shore Students							0
1.64 Other							0
1.65 Conseil Scolaire Francophone							0
<b>Total Function 1</b>	<b>2,819,534</b>	<b>643,373</b>	<b>611,807</b>	<b>145,796</b>	<b>31,213</b>	<b>120,000</b>	<b>4,371,723</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration					166,335		166,335
4.40 School District Governance					53,640		53,640
4.41 Business Administration				69,512	110,287		179,799
4.65 Conseil Scolaire Francophone							0
<b>Total Function 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,512</b>	<b>330,262</b>	<b>0</b>	<b>399,774</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration					61,735		61,735
5.50 Maintenance Operations				404,692	115,970	60,000	580,662
5.52 Maintenance of Grounds							0
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
<b>Total Function 5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>404,692</b>	<b>177,705</b>	<b>60,000</b>	<b>642,397</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration					42,750		42,750
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				59,713		20,000	79,713
7.73 Housing				73,375		8,000	81,375
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,088</b>	<b>42,750</b>	<b>28,000</b>	<b>203,838</b>
<b>9 DEBT SERVICES (OPERATING)</b>							
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing							0
<b>Total Function 9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTIONS 1-9</b>	<b>2,819,534</b>	<b>643,373</b>	<b>611,807</b>	<b>753,088</b>	<b>581,930</b>	<b>208,000</b>	<b>5,617,732</b>

**SCHOOL DISTRICT NO. 92 (Nisga'a)  
OPERATING FUND  
ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2008/2009**

Schedule A4.2

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES	2008/2009 TOTAL BUDGET EXPENSE	PRIOR YEAR BUDGET
<b>1 INSTRUCTION</b>						
1.02 Regular Instruction	2,834,054	529,955	3,364,010	446,500	3,610,510	3,961,887
1.03 Career Programs	44,435	8,554	52,989		52,989	49,532
1.07 Library Services	69,374	13,355	82,729	3,300	86,029	86,722
1.08 Counselling	89,862	17,298	107,160	20,500	127,660	97,390
1.10 Special Education	543,953	91,442	635,395	385,000	1,020,395	916,532
1.30 English as a Second Language	194,284	30,563	224,857		224,857	242,753
1.31 Aboriginal Education	402,237	76,206	478,443	47,000	525,443	523,079
1.41 School Administration	350,514	67,546	418,060	52,500	470,560	492,464
1.60 Summer School	43,000		43,000		43,000	79,226
1.61 Continuing Education	0		0		0	0
1.62 Off Shore Students	0		0		0	0
1.64 Other	0		0		0	0
1.65 Conseil Scolaire Francophone	0		0		0	0
<b>Total Function 1</b>	<b>4,371,723</b>	<b>834,920</b>	<b>5,206,643</b>	<b>954,800</b>	<b>6,161,443</b>	<b>6,449,585</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration	166,335	41,954	208,289	41,700	249,989	249,505
4.40 School District Governance	53,640	250	53,890	87,100	140,990	145,790
4.41 Business Administration	178,799	54,973	234,772	161,100	395,872	427,066
4.65 Conseil Scolaire Francophone	0		0		0	0
<b>Total Function 4</b>	<b>399,774</b>	<b>97,177</b>	<b>496,951</b>	<b>289,900</b>	<b>786,861</b>	<b>822,361</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration	61,735	18,345	80,080	26,900	106,980	116,980
5.50 Maintenance Operations	580,662	88,520	669,182	244,000	913,182	994,520
5.52 Maintenance of Grounds	0		0	10,000	10,000	10,000
5.56 Utilities	0		0	158,000	158,000	156,000
5.65 Conseil Scolaire Francophone	0		0		0	0
<b>Total Function 5</b>	<b>642,397</b>	<b>106,865</b>	<b>749,262</b>	<b>438,900</b>	<b>1,188,162</b>	<b>1,277,510</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration	42,750	9,379	52,129	1,400	53,529	58,366
7.65 Conseil Scolaire Francophone	0		0		0	0
7.70 Student Transportation	79,713	8,581	88,294	104,500	192,794	205,219
7.73 Housing	81,375	11,389	92,764	139,000	231,764	244,604
<b>Total Function 7</b>	<b>203,838</b>	<b>29,349</b>	<b>233,187</b>	<b>244,900</b>	<b>478,087</b>	<b>508,189</b>
<b>9 DÉBT SERVICES (OPERATING)</b>						
9.92 Interest on Bank Loans					0	0
9.94 Interest on Temporary Borrowing					0	0
<b>Total Function 9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTIONS 1-9</b>	<b>5,617,732</b>	<b>1,068,311</b>	<b>6,686,043</b>	<b>1,928,500</b>	<b>8,614,543</b>	<b>9,057,645</b>

**SCHOOL DISTRICT NO. 92 (Nisga'a)**  
**OPERATING FUND**  
**ANNUAL BUDGET - FTE EMPLOYEES BY FUNCTION AND PROGRAM 2008/2009**

Schedule A5

FUNCTION	110 TEACHERS	105 PRINCIPALS AND VICE PRINCIPALS	123 EDUCATIONAL ASSISTANTS	120 SUPPORT STAFF	130 OTHER PROFESSIONALS	TOTAL STAFF
<b>1 INSTRUCTION</b>						
1.02 Regular Instruction	31.500	3.600	0.800			36.900
1.03 Career Programs	0.500					0.500
1.07 Library Services	1.000					1.000
1.08 Counselling	1.500					1.500
1.10 Special Education	4.000		7.067			11.067
1.30 English as a Second Language		0.500	5.400			5.900
1.31 Aboriginal Education	2.500	0.500	5.466		0.250	8.716
1.41 School Administration		2.400		4.133		6.533
1.60 Summer School						0
1.61 Continuing Education						0
1.62 Off Shore Students						0
1.64 Other						0
1.65 Conseil Scolaire Francophone						0
<b>Total Function 1</b>	<b>41.000</b>	<b>7.000</b>	<b>18.733</b>	<b>4.133</b>	<b>0.250</b>	<b>71.116</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration					2.050	2.050
4.40 School District Governance					5.000	5.000
4.41 Business Administration				1.833	1.300	3.233
4.65 Conseil Scolaire Francophone						0
<b>Total Function 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.933</b>	<b>8.350</b>	<b>10.283</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration					0.700	0.700
5.50 Maintenance Operations				10.008	1.800	11.808
5.52 Maintenance of Grounds						0
5.56 Utilities						0
5.65 Conseil Scolaire Francophone						0
<b>Total Function 5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10.008</b>	<b>2.500</b>	<b>12.508</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration					0.500	0.500
7.65 Conseil Scolaire Francophone						0
7.70 Student Transportation				1.125		1.125
7.73 Housing				2.000		2.000
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3.125</b>	<b>0.500</b>	<b>3.625</b>
<b>TOTAL FUNCTIONS 1-7</b>	<b>41.000</b>	<b>7.000</b>	<b>18.733</b>	<b>19.199</b>	<b>11.600</b>	<b>97.532</b>