

Annual Budget

School District No. 92 (Nisga'a)

June 30, 2013

School District No. 92 (Nisga'a)

June 30, 2013

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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. 92 (NISGA'A) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2012/2013 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. 92 (Nisga'a) Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$9,211,582 for the 2012/2013 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 2012/2013.

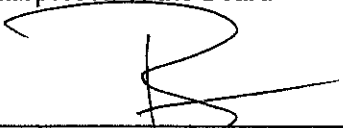
READ A FIRST TIME THE 29 DAY OF JUNE, 2012;

READ A SECOND TIME THE 29 DAY OF JUNE, 2012;


READ A THIRD TIME, PASSED AND ADOPTED THE 29 DAY OF JUNE, 2012;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a) Annual Budget Bylaw 2012/2013, adopted by the Board the 29 DAY OF JUNE, 2012.


Secretary Treasurer

School District No. 92 (Nisga'a)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

Statement 2

	2013 Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	418,577	404,625
Adult	20,000	32,688
Other	23,875	23,875
Total Ministry Operating Grant Funded FTE's	462,452	461,188
Revenue	\$	\$
Provincial Grants		
Ministry of Education	1,202,935	546,845
Federal Grants	310,000	611,397
Other Revenue	7,171,633	7,171,633
Rentals and Leases	220,000	220,000
Investment Income	25,000	25,000
Amortization of Deferred Capital Revenue	204,716	
Total Revenue	9,134,284	8,574,875
Expense		
Instruction	6,214,485	6,128,232
District Administration	837,566	904,448
Operations and Maintenance	1,370,420	1,314,835
Transportation and Housing	503,212	494,112
Amortization of Capital Assets	285,899	
Total Expense	9,211,582	8,841,627
Net Revenue (Expense)	(77,298)	(266,752)
Budgeted Allocation (Retirement) of Surplus (Deficit)		266,752
Budgeted Surplus (Deficit), for the year	(77,298)	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	3,885	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(81,183)	
Budgeted Surplus (Deficit), for the year	(77,298)	-

School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,637,961	8,841,627
Special Purpose Funds - Total Expense	287,722	
Capital Fund - Total Expense	285,899	
Total Budget Bylaw Amount	9,211,582	8,841,627

Approved by the Board



Signature of the Chairperson of the Board of Education

JUNE 29, 2012

Date Signed



Signature of the Superintendent

JUNE 29, 2012

Date Signed



Signature of the Secretary-Treasurer

JUNE 29, 2012

Date Signed

School District No. 92 (Nisga'a)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	2013 Annual Budget
	\$
Surplus (Deficit) for the year	<u>(77,298)</u>
Effect of change in Tangible Capital Assets	
Amortization of Tangible Capital Assets	<u>285,899</u>
Total Effect of change in Tangible Capital Assets	<u>285,899</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>208,601</u></u>

School District No. 92 (Nisga'a)
 Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	915,213	546,845
Federal Grants	310,000	611,397
Other Revenue	7,171,633	7,171,633
Rentals and Leases	220,000	220,000
Investment Income	25,000	25,000
Total Revenue	8,641,846	8,574,875
Expense		
Instruction	5,995,798	6,128,232
District Administration	837,566	904,448
Operations and Maintenance	1,301,385	1,314,835
Transportation and Housing	503,212	494,112
Total Expense	8,637,961	8,841,627
Net Revenue (Expense)	3,885	(266,752)
Budgeted Prior Year Surplus Appropriation		266,752
Budgeted Surplus (Deficit), for the year	3,885	-

School District No. 92 (Nisga'a)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,470,615	7,132,595
AANDC/LEA Recovery	(6,873,997)	(6,925,523)
Other Ministry of Education Grants		
Community Link	126,721	126,721
Pay Equity Grant	116,874	116,874
Ready Set Learn Grant		6,860
Strong Start Grant		52,416
Literacy Plan & Innovations Grant	75,000	32,000
FSA Scorer Training		4,348
Education Guarantee		554
Total Provincial Grants - Ministry of Education	915,213	546,845
Federal Grants	310,000	611,397
Other Revenue		
LEA/Direct Funding from First Nations	7,166,633	7,166,633
Miscellaneous		
Miscellaneous	5,000	5,000
Total Other Revenue	7,171,633	7,171,633
Rentals and Leases	220,000	220,000
Investment Income	25,000	25,000
Total Operating Revenue	8,641,846	8,574,875

School District No. 92 (Nisga'a)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,926,916	2,996,581
Principals and Vice Principals	807,137	703,776
Educational Assistants	424,115	372,294
Support Staff	905,974	877,319
Other Professionals	561,740	588,015
Substitutes	234,000	232,000
Total Salaries	5,859,882	5,769,985
Employee Benefits	1,035,731	1,014,527
Total Salaries and Benefits	6,895,613	6,784,512
Services and Supplies		
Services	524,050	641,725
Professional Development and Travel	342,848	308,248
Rentals and Leases	7,500	9,815
Dues and Fees	20,200	21,727
Insurance	27,000	32,100
Supplies	596,250	839,000
Utilities	224,500	204,500
Total Services and Supplies	1,742,348	2,057,115
Total Operating Expense	8,637,961	8,841,627

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	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	2,260,212	241,935		14,000		140,000	2,656,147
1.03 Career Programs	65,094						65,094
1.07 Library Services							
1.08 Counselling	81,835						81,835
1.10 Special Education	192,252	178,957	215,441			37,000	623,650
1.30 English Language Learning	89,367		140,247				229,614
1.31 Aboriginal Education	198,156	72,836	65,427		31,827	2,500	370,746
1.41 School Administration		227,830		168,636			396,466
1.60 Summer School	40,000		3,000	2,000			45,000
Total Function 1	2,926,916	721,558	424,115	184,636	31,827	179,500	4,468,552
4 District Administration							
4.11 Educational Administration		85,579			120,931		206,510
4.40 School District Governance					53,640		53,640
4.41 Business Administration				89,944	112,493		202,437
Total Function 4	-	85,579	-	89,944	287,064	-	462,587
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					62,969		62,969
5.50 Maintenance Operations				459,859	136,275	50,000	646,134
5.52 Maintenance of Grounds							
5.56 Utilities							
Total Function 5	-	-	-	459,859	199,244	50,000	709,103
7 Transportation and Housing							
7.41 Transportation and Housing Administration					43,605		43,605
7.70 Student Transportation				63,672		4,000	67,672
7.73 Housing				107,863		500	108,363
Total Function 7	-	-	-	171,535	43,605	4,500	219,640
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,926,916	807,137	424,115	905,974	561,740	234,000	5,859,882

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,656,147	474,719	3,130,866	346,348	3,477,214	3,715,204
1.03 Career Programs	65,094	11,717	76,811		76,811	76,811
1.07 Library Services	-		-	3,000	3,000	3,000
1.08 Counselling	81,835	14,730	96,565	1,500	98,065	97,465
1.10 Special Education	623,650	104,848	728,498	275,000	1,003,498	812,724
1.30 English Language Learning	229,614	35,721	265,335	1,500	266,835	240,360
1.31 Aboriginal Education	370,746	71,860	442,606	55,700	498,306	613,578
1.41 School Administration	396,466	71,453	467,919	53,000	520,919	534,964
1.60 Summer School	45,000	1,450	46,450	4,700	51,150	34,126
Total Function 1	4,468,552	786,498	5,255,050	740,748	5,995,798	6,128,232
4 District Administration						
4.11 Educational Administration	206,510	53,628	260,138	41,800	301,938	365,704
4.40 School District Governance	53,640	175	53,815	82,000	135,815	128,916
4.41 Business Administration	202,437	41,676	244,113	155,700	399,813	409,828
Total Function 4	462,587	95,479	558,066	279,500	837,566	904,448
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	62,969	18,024	80,993	26,650	107,643	108,193
5.50 Maintenance Operations	646,134	98,958	745,092	251,650	996,742	1,024,642
5.52 Maintenance of Grounds	-	-	-	10,000	10,000	15,000
5.56 Utilities	-	-	-	187,000	187,000	167,000
Total Function 5	709,103	116,982	826,085	475,300	1,301,385	1,314,835
7 Transportation and Housing						
7.41 Transportation and Housing Administration	43,605	9,157	52,762	600	53,362	53,662
7.70 Student Transportation	67,672	7,614	75,286	122,200	197,486	197,886
7.73 Housing	108,363	20,001	128,364	124,000	252,364	242,564
Total Function 7	219,640	36,772	256,412	246,800	503,212	494,112
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,859,882	1,035,731	6,895,613	1,742,348	8,637,961	8,841,627

School District No. 92 (Nisga'a)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

Schedule 3

	2013 <u>Annual Budget</u> \$
Revenue	
Provincial Grants	
Ministry of Education	<u>287,722</u>
Total Revenue	<u>287,722</u>
Expense	
Instruction	218,687
Operations and Maintenance	<u>69,035</u>
Total Expense	<u>287,722</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 92 (Nisga'a)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	CommunityLINK	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	40,000	-	40,000
Deferred Revenue, beginning of year, as restated	-	-	40,000	-	40,000
Add: Restricted Grants					
Provincial Grants - Ministry of Education	65,008	95,993	-	126,721	287,722
Less: Allocated to Revenue	65,008	95,993	-	126,721	287,722
Deferred Revenue, end of year	-	-	40,000	-	40,000
Revenue	65,008	95,993	-	126,721	287,722
Expense	65,008	95,993	-	126,721	287,722
Salaries					
Teachers		75,000			75,000
Principals and Vice Principals				102,221	102,221
Educational Assistants		10,000			10,000
Employee Benefits		85,000		102,221	187,221
Services and Supplies	65,008	10,000		21,466	31,466
		993		3,034	69,035
	65,008	95,993	-	126,721	287,722
Net Revenue (Expense)	-	-	-	-	-

School District No. 92 (Nisga'a)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Amortization of Deferred Capital Revenue	204,716		204,716
Total Revenue	204,716	-	204,716
Expense			
Amortization of Capital Assets	285,899		285,899
Total Expense	285,899	-	285,899
Net Revenue (Expense)	(81,183)	-	(81,183)
Net Transfers (to) from other funds			
Total Net Transfers	-	-	-
Other Adjustments to Fund Balances			
Total Other Adjustments to Fund Balances	-	-	-
Budgeted Surplus (Deficit), for the year	(81,183)	-	(81,183)