

Annual Budget

School District No. 92 (Nisga'a)

June 30, 2020

School District No. 92 (Nisga'a)

June 30, 2020

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$9,885,055 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 18th DAY OF JUNE, 2019;

READ A SECOND TIME THE 18th DAY OF JUNE, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF JUNE, 2019;


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 2019/2020, adopted by the Board the 18th DAY OF JUNE, 2019.


Secretary Treasurer

School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	376,000	380,250
Adult	2,500	2,750
Other	15,625	17,375
Total Ministry Operating Grant Funded FTE's	<u>394,125</u>	<u>400,375</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	319,331	283,672
Other Revenue	8,909,798	9,855,303
Rentals and Leases	206,000	253,100
Investment Income	20,000	24,000
Amortization of Deferred Capital Revenue	360,852	317,223
Total Revenue	<u>9,815,981</u>	<u>10,733,298</u>
Expenses		
Instruction	6,230,474	7,346,629
District Administration	1,278,664	1,444,033
Operations and Maintenance	2,128,453	2,003,078
Transportation and Housing	219,254	426,776
Debt Services	28,210	4,500
Total Expense	<u>9,885,055</u>	<u>11,225,016</u>
Budgeted Surplus (Deficit), for the year	<u>(69,074)</u>	<u>(491,718)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(69,074)	(491,718)
Budgeted Surplus (Deficit), for the year	<u>(69,074)</u>	<u>(491,718)</u>

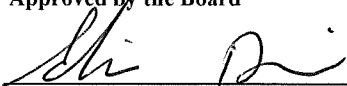
School District No. 92 (Nisga'a)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,300,923	8,618,094
Special Purpose Funds - Total Expense	1,091,413	2,187,579
Capital Fund - Total Expense	492,719	419,343
Capital Fund - Tangible Capital Assets Purchased from Local Capital		104,502
Total Budget Bylaw Amount	9,885,055	11,329,518

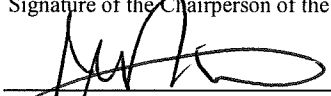
Approved by the Board



Signature of the Chairperson of the Board of Education

June 18, 2019

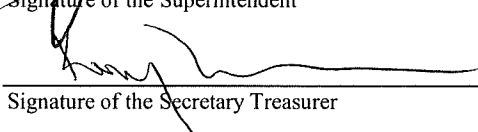
Date Signed



Signature of the Superintendent

June 18, 2019

Date Signed



Signature of the Secretary Treasurer

June 18, 2019

Date Signed

School District No. 92 (Nisga'a)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(69,074)</u>	<u>(491,718)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital		(104,502)
From Deferred Capital Revenue	(1,072,638)	(1,903,599)
From Loan Proceeds		(700,000)
Total Acquisition of Tangible Capital Assets	<u>(1,072,638)</u>	<u>(2,708,101)</u>
Amortization of Tangible Capital Assets	<u>464,509</u>	414,843
Total Effect of change in Tangible Capital Assets	<u>(608,129)</u>	<u>(2,293,258)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(677,203)</u>	<u>(2,784,976)</u>

School District No. 92 (Nisga'a)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	145,135	(749,568)
Other Revenue	7,992,581	8,700,964
Rentals and Leases	206,000	253,100
Investment Income	20,000	24,000
Total Revenue	8,363,716	8,228,496
Expenses		
Instruction	5,193,366	5,213,355
District Administration	1,278,664	1,444,033
Operations and Maintenance	1,609,639	1,533,930
Transportation and Housing	219,254	426,776
Total Expense	8,300,923	8,618,094
Net Revenue (Expense)	62,793	(389,598)
Net Transfers (to) from other funds		
Local Capital		394,098
Other	(62,793)	(4,500)
Total Net Transfers	(62,793)	389,598
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,742,323	7,533,999
DISC/LEA Recovery	(7,606,046)	(8,578,881)
Other Ministry of Education Grants		
Pay Equity	945	116,874
Transportation Supplement	1,052	130,091
Carbon Tax Grant	2,175	2,175
FSA/Provincial Exams Grant	4,094	4,094
Support Staff Benefits	80	80
Student Wellness Grant Early Initiatives		37,000
Shoulder Tappers		5,000
EHT	512	
Total Provincial Grants - Ministry of Education	145,135	(749,568)
Other Revenues		
LEA/Direct Funding from First Nations	7,976,581	8,645,564
Miscellaneous		
Art Starts Grant	6,000	6,000
Miscellaneous	10,000	49,400
Total Other Revenue	7,992,581	8,700,964
Rentals and Leases	206,000	253,100
Investment Income	20,000	24,000
Total Operating Revenue	8,363,716	8,228,496

School District No. 92 (Nisga'a)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,757,382	2,721,884
Principals and Vice Principals	632,500	635,638
Educational Assistants	255,000	325,000
Support Staff	949,500	895,500
Other Professionals	697,640	917,355
Substitutes	210,000	241,000
Total Salaries	5,502,022	5,736,377
Employee Benefits	1,276,655	1,310,137
Total Salaries and Benefits	6,778,677	7,046,514
Services and Supplies		
Services	350,661	308,100
Student Transportation	54,000	54,000
Professional Development and Travel	138,922	149,633
Rentals and Leases	8,600	9,600
Dues and Fees	20,000	21,304
Insurance	41,000	37,400
Supplies	642,063	728,543
Utilities	267,000	263,000
Total Services and Supplies	1,522,246	1,571,580
Total Operating Expense	8,300,923	8,618,094

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	2,260,442	15,000				100,000	2,375,442
1.03 Career Programs	50,000						50,000
1.07 Library Services							
1.08 Counselling	97,000	66,000					163,000
1.10 Special Education	110,000	83,000				110,000	303,000
1.30 English Language Learning	100,000						100,000
1.31 Aboriginal Education	115,000	51,500	255,000				421,500
1.41 School Administration		417,000		149,000			566,000
1.60 Summer School	24,940						24,940
Total Function 1	2,757,382	632,500	255,000	149,000	-	210,000	4,003,882
4 District Administration							
4.11 Educational Administration				23,500	208,000		231,500
4.40 School District Governance					53,640		53,640
4.41 Business Administration				94,000	265,000		359,000
Total Function 4	-	-	-	117,500	526,640	-	644,140
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					50,000		50,000
5.50 Maintenance Operations				618,000	83,000		701,000
5.52 Maintenance of Grounds							
5.56 Utilities							
Total Function 5	-	-	-	618,000	133,000	-	751,000
7 Transportation and Housing							
7.41 Transportation and Housing Administration					38,000		38,000
7.70 Student Transportation				65,000			65,000
7.73 Housing							
Total Function 7	-	-	-	65,000	38,000	-	103,000
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,757,382	632,500	255,000	949,500	697,640	210,000	5,502,022

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,375,442	580,606	2,956,048	180,871	3,136,919	3,040,160
1.03 Career Programs	50,000	12,500	62,500		62,500	60,106
1.07 Library Services	-		-	3,500	3,500	3,500
1.08 Counselling	163,000	40,750	203,750	3,600	207,350	198,600
1.10 Special Education	303,000	60,799	363,799	4,704	368,503	489,000
1.30 English Language Learning	100,000	25,000	125,000		125,000	115,000
1.31 Aboriginal Education	421,500	92,780	514,280	14,970	529,250	448,950
1.41 School Administration	566,000	133,842	699,842	29,327	729,169	823,664
1.60 Summer School	24,940	6,235	31,175		31,175	34,375
Total Function 1	4,003,882	952,512	4,956,394	236,972	5,193,366	5,213,355
4 District Administration						
4.11 Educational Administration	231,500	46,424	277,924	77,634	355,558	525,340
4.40 School District Governance	53,640	1,931	55,571	71,261	126,832	136,086
4.41 Business Administration	359,000	93,795	452,795	343,479	796,274	782,607
Total Function 4	644,140	142,150	786,290	492,374	1,278,664	1,444,033
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	50,000	14,150	64,150	10,500	74,650	71,900
5.50 Maintenance Operations	701,000	144,089	845,089	417,900	1,262,989	1,194,030
5.52 Maintenance of Grounds	-	-	-	5,000	5,000	5,000
5.56 Utilities	-	-	-	267,000	267,000	263,000
Total Function 5	751,000	158,239	909,239	700,400	1,609,639	1,533,930
7 Transportation and Housing						
7.41 Transportation and Housing Administration	38,000	10,754	48,754		48,754	46,500
7.70 Student Transportation	65,000	13,000	78,000	92,500	170,500	187,176
7.73 Housing	-	-	-		-	193,100
Total Function 7	103,000	23,754	126,754	92,500	219,254	426,776
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,502,022	1,276,655	6,778,677	1,522,246	8,300,923	8,618,094

School District No. 92 (Nisga'a)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	<u>2020</u> <u>Annual Budget</u>	<u>2019 Amended</u> <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	174,196	1,033,240
Other Revenue	917,217	1,154,339
Total Revenue	<u>1,091,413</u>	<u>2,187,579</u>
Expenses		
Instruction	1,037,108	2,133,274
Operations and Maintenance	54,305	54,305
Total Expense	<u>1,091,413</u>	<u>2,187,579</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, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	FNESC School Proposals
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									85,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	54,305	29,053		32,000	9,800	135,188	124,130	571,937	
Other	53,866	28,818	10,000			134,095	123,126	567,312	
	108,171	57,871	10,000	32,000	9,800	269,283	247,256	1,139,249	-
Less: Allocated to Revenue Recovered	54,305	29,053	10,000	32,000	9,800	135,188	124,130	571,937	85,000
	53,866	28,818				134,095	123,126	567,312	
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	439	235		32,000	9,800	1,093	1,004	4,625	85,000
Other Revenue	53,866	28,818	10,000			134,095	123,126	567,312	
	54,305	29,053	10,000	32,000	9,800	135,188	124,130	571,937	85,000
Expenses									
Salaries									
Teachers								428,953	
Educational Assistants		23,228						25,329	68,000
Support Staff								36,106	
Other Professionals								6,000	
		23,228						67,435	68,000
Employee Benefits									
Services and Supplies	54,305	5,825	10,000	32,000	9,800	16,222	14,164	142,984	17,000
	54,305	29,053	10,000	32,000	9,800	32,008	42,531	571,937	85,000
						135,188	124,130		
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	NLC/NLG Enhancement	TOTAL
	\$	\$
Deferred Revenue, beginning of year	40,000	125,000
Add: Restricted Grants		
Provincial Grants - Ministry of Education	956,413	956,413
Other	917,217	917,217
	-	1,873,630
Less: Allocated to Revenue		
Recovered	40,000	1,091,413
	-	907,217
Deferred Revenue, end of year	-	-
Revenues		
Provincial Grants - Ministry of Education	40,000	174,196
Other Revenue	-	917,217
	40,000	1,091,413
Expenses		
Salaries		
Teachers		428,953
Educational Assistants		116,557
Support Staff		123,064
Other Professionals		6,000
	-	674,574
Employee Benefits	40,000	196,195
Services and Supplies	40,000	220,644
	-	1,091,413
Net Revenue (Expense)	-	-

School District No. 92 (Nisga'a)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

Schedule 4

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	360,852		360,852	317,223
Total Revenue	360,852	-	360,852	317,223
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	464,509		464,509	414,843
Debt Services				
Capital Loan Interest		28,210	28,210	4,500
Total Expense	464,509	28,210	492,719	419,343
Net Revenue (Expense)	(103,657)	(28,210)	(131,867)	(102,120)
Net Transfers (to) from other funds				
Local Capital			-	(394,098)
Capital Loan Payment		62,793	62,793	4,500
Total Net Transfers	-	62,793	62,793	(389,598)
Other Adjustments to Fund Balances				
Principal Payment				
Capital Loan	34,583	(34,583)	-	
Total Other Adjustments to Fund Balances	34,583	(34,583)	-	
Budgeted Surplus (Deficit), for the year	(69,074)	-	(69,074)	(491,718)