

Annual Budget

**School District No. 92 (Nisga'a)**

June 30, 2015

# School District No. 92 (Nisga'a)

June 30, 2015

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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 2014/2015 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

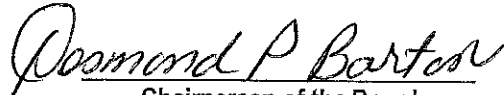
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 92 (Nisga'a) Annual Budget Bylaw for fiscal year 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$8,802,341 for the 2014/2015 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 2014/2015.


READ A FIRST TIME THE 17th DAY OF JUNE, 2014;

READ A SECOND TIME THE 17th DAY OF JUNE, 2014;


READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF JUNE, 2014;

(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 2014/2015, adopted by the Board the 17th DAY OF JUNE, 2014.

  
Secretary Treasurer

**School District No. 92 (Nisga'a)**

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	391,000	390,438
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>391,000</u>	<u>390,438</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	804,295	771,358
Federal Grants		2,725
Other Revenue	7,519,607	7,665,671
Rentals and Leases	160,000	175,000
Investment Income	22,500	35,000
Amortization of Deferred Capital Revenue	196,040	197,091
<b>Total Revenue</b>	<u>8,702,442</u>	<u>8,846,845</u>
<b>Expenses</b>		
Instruction	5,563,392	5,809,321
District Administration	796,253	760,617
Operations and Maintenance	1,909,911	1,788,727
Transportation and Housing	532,785	490,206
<b>Total Expense</b>	<u>8,802,341</u>	<u>8,848,871</u>
<b>Net Revenue (Expense)</b>	<u>(99,899)</u>	<u>(2,026)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		40,192
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(99,899)</u>	<u>38,166</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		121,077
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(99,899)	(82,911)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(99,899)</u>	<u>38,166</u>

**School District No. 92 (Nisga'a)**

Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	8,091,583	8,146,681
Special Purpose Funds - Total Expense	414,819	422,188
Capital Fund - Total Expense	295,939	280,002
<b>Total Budget Bylaw Amount</b>	<b>8,802,341</b>	<b>8,848,871</b>

Approved by the Board

*Desmond P. Barton*  
Signature of the Chairperson of the Board of Education

*June 17, 2014.*  
Date Signed

*D. Briubt*  
Signature of the Superintendent

*June 17, 2014*  
Date Signed

*Alan*  
Signature of the Secretary Treasurer

*06/17/2014*  
Date Signed

**School District No. 92 (Nisga'a)**

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(99,899)</u>	<u>(2,026)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(212,869)</u>	
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(212,869)</u>	-
Amortization of Tangible Capital Assets	<u>295,939</u>	<u>280,002</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>83,070</u>	<u>280,002</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(16,829)</u>	<u>277,976</u>

**School District No. 92 (Nisga'a)**  
 Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2015

Schedule 2

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	419,476	420,118
Other Revenue	7,489,607	7,597,448
Rentals and Leases	160,000	175,000
Investment Income	22,500	35,000
<b>Total Revenue</b>	<b>8,091,583</b>	<b>8,227,566</b>
<b>Expenses</b>		
Instruction	5,247,501	5,402,736
District Administration	796,253	760,617
Operations and Maintenance	1,515,044	1,493,122
Transportation and Housing	532,785	490,206
<b>Total Expense</b>	<b>8,091,583</b>	<b>8,146,681</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>80,885</b>
<b>Budgeted Prior Year Surplus Appropriation</b>		<b>40,192</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>121,077</b>

**School District No. 92 (Nisga'a)**

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	7,381,209	7,333,614
AANDC/LEA Recovery	(7,078,607)	(7,030,370)
Other Ministry of Education Grants		
Pay Equity	116,874	116,874
<b>Total Provincial Grants - Ministry of Education</b>	<b>419,476</b>	<b>420,118</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	7,478,607	7,592,448
Miscellaneous		
Miscellaneous	5,000	5,000
ArtStarts Grant	6,000	-
<b>Total Other Revenue</b>	<b>7,489,607</b>	<b>7,597,448</b>
<b>Rentals and Leases</b>	<b>160,000</b>	<b>175,000</b>
<b>Investment Income</b>	<b>22,500</b>	<b>35,000</b>
<b>Total Operating Revenue</b>	<b>8,091,583</b>	<b>8,227,566</b>



**School District No. 92 (Nisga'a)**

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,548,584	2,699,123
Principals and Vice Principals	617,491	512,315
Educational Assistants	494,075	468,795
Support Staff	959,995	888,260
Other Professionals	640,675	546,521
Substitutes	216,000	248,000
<b>Total Salaries</b>	<b>5,476,820</b>	<b>5,363,014</b>
<b>Employee Benefits</b>	<b>1,105,367</b>	<b>1,063,121</b>
<b>Total Salaries and Benefits</b>	<b>6,582,187</b>	<b>6,426,135</b>
<b>Services and Supplies</b>		
Services	327,500	479,948
Student Transportation	132,546	
Professional Development and Travel	154,000	201,648
Rentals and Leases	55,500	8,500
Dues and Fees	14,800	15,200
Insurance	20,750	35,000
Supplies	553,800	748,650
Utilities	250,500	231,600
<b>Total Services and Supplies</b>	<b>1,509,396</b>	<b>1,720,546</b>
<b>Total Operating Expense</b>	<b>8,091,583</b>	<b>8,146,681</b>

## School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	1,943,308	134,515		10,000		150,000	2,237,823
1.03 Career Programs	17,551						17,551
1.07 Library Services							-
1.08 Counselling	89,367						89,367
1.10 Special Education	257,565	30,504	273,921			31,000	592,990
1.30 English Language Learning			194,444				194,444
1.31 Aboriginal Education	240,793	67,830	25,710	32,824	26,561		393,718
1.41 School Administration		384,642		122,152			506,794
1.60 Summer School							-
<b>Total Function 1</b>	<b>2,548,584</b>	<b>617,491</b>	<b>494,075</b>	<b>164,976</b>	<b>26,561</b>	<b>181,000</b>	<b>4,032,687</b>
<b>4 District Administration</b>							
4.11 Educational Administration					245,377		245,377
4.40 School District Governance					53,640		53,640
4.41 Business Administration				74,118	78,081		152,199
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,118</b>	<b>377,098</b>	<b>-</b>	<b>451,216</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					55,400		55,400
5.50 Maintenance Operations				501,167	141,076	30,000	672,243
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>501,167</b>	<b>196,476</b>	<b>30,000</b>	<b>727,643</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					40,540		40,540
7.70 Student Transportation				89,734		5,000	94,734
7.73 Housing				130,000			130,000
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,734</b>	<b>40,540</b>	<b>5,000</b>	<b>265,274</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>2,548,584</b>	<b>617,491</b>	<b>494,075</b>	<b>959,995</b>	<b>640,675</b>	<b>216,000</b>	<b>5,476,820</b>

**School District No. 92 (Nisga'a)**  
 Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,237,823	505,691	2,743,514	225,150	2,968,664	3,275,731
1.03 Career Programs	17,551	4,212	21,763	5,000	26,763	
1.07 Library Services	-	-	-	5,000	5,000	5,000
1.08 Counselling	89,367	21,448	110,815	2,700	113,515	111,334
1.10 Special Education	592,990	118,137	711,127	83,000	794,127	752,037
1.30 English Language Learning	194,444	35,000	229,444	-	229,444	189,808
1.31 Aboriginal Education	393,718	69,808	463,526	10,000	473,526	448,920
1.41 School Administration	506,794	88,468	595,262	41,200	636,462	571,956
1.60 Summer School	-	-	-	-	-	47,950
<b>Total Function 1</b>	<b>4,032,687</b>	<b>842,764</b>	<b>4,875,451</b>	<b>372,050</b>	<b>5,247,501</b>	<b>5,402,736</b>
<b>4 District Administration</b>						
4.11 Educational Administration	245,377	56,437	301,814	35,600	337,414	238,289
4.40 School District Governance	53,640	1,000	54,640	58,600	113,240	117,340
4.41 Business Administration	152,199	31,300	183,499	162,100	345,599	404,988
<b>Total Function 4</b>	<b>451,216</b>	<b>88,737</b>	<b>539,953</b>	<b>256,300</b>	<b>796,253</b>	<b>760,617</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	55,400	12,742	68,142	32,450	100,592	107,537
5.50 Maintenance Operations	672,243	124,158	796,401	385,551	1,181,952	1,186,985
5.52 Maintenance of Grounds	-	-	-	8,000	8,000	6,000
5.56 Utilities	-	-	-	224,500	224,500	192,600
<b>Total Function 5</b>	<b>727,643</b>	<b>136,900</b>	<b>864,543</b>	<b>650,501</b>	<b>1,515,044</b>	<b>1,493,122</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	40,540	9,324	49,864	-	49,864	44,059
7.70 Student Transportation	94,734	10,742	105,476	132,545	238,021	240,210
7.73 Housing	130,000	16,900	146,900	98,000	244,900	205,937
<b>Total Function 7</b>	<b>265,274</b>	<b>36,966</b>	<b>302,240</b>	<b>230,545</b>	<b>532,785</b>	<b>490,206</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>5,476,820</b>	<b>1,105,367</b>	<b>6,582,187</b>	<b>1,509,396</b>	<b>8,091,583</b>	<b>8,146,681</b>

# School District No. 92 (Nisga'a)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2015

	2015 Annual Budget	2014 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	384,819	351,240
Federal Grants		2,725
Other Revenue	30,000	68,223
<b>Total Revenue</b>	<u>414,819</u>	<u>422,188</u>
<b>Expenses</b>		
Instruction	315,891	406,585
Operations and Maintenance	98,928	15,603
<b>Total Expense</b>	<u>414,819</u>	<u>422,188</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 92 (Nisga'a)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2015

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	District Comm Literacy Plan	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	40,000	-	60,000	-	-	-	15,000	115,000
<b>Add: Restricted Grants</b>								
Provincial Grants - Ministry of Education	58,928	117,370		32,000	9,800			218,098
Provincial Grants - Other			10,000			126,721		126,721
Other								10,000
	58,928	117,370	10,000	32,000	9,800	126,721	-	354,819
<b>Less: Allocated to Revenue</b>	98,928	117,370	15,000	32,000	9,800	126,721	15,000	414,819
Deferred Revenue, end of year	-	-	55,000	-	-	-	-	55,000
<b>Revenues</b>								
Provincial Grants - Ministry of Education	98,928	117,370		32,000	9,800	126,721		384,819
Other Revenue			15,000				15,000	30,000
	98,928	117,370	15,000	32,000	9,800	126,721	15,000	414,819
<b>Expenses</b>								
Salaries								
Teachers		80,000						80,000
Principals and Vice Principals						45,000		45,000
Educational Assistants		13,000						13,000
Other Professionals							12,000	12,000
Substitutes		4,370						4,370
		97,370				45,000	12,000	154,370
Employee Benefits		20,000				8,100	2,640	30,740
Services and Supplies	98,928		15,000	32,000	9,800	73,621	360	229,709
	98,928	117,370	15,000	32,000	9,800	126,721	15,000	414,819
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

**School District No. 92 (Nisga'a)**

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2015

	2015 Annual Budget			2014 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Amortization of Deferred Capital Revenue	196,040		196,040	197,091
<b>Total Revenue</b>	<b>196,040</b>	<b>-</b>	<b>196,040</b>	<b>197,091</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	295,939		295,939	280,002
<b>Total Expense</b>	<b>295,939</b>	<b>-</b>	<b>295,939</b>	<b>280,002</b>
<b>Net Revenue (Expense)</b>	<b>(99,899)</b>	<b>-</b>	<b>(99,899)</b>	<b>(82,911)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(99,899)</b>	<b>-</b>	<b>(99,899)</b>	<b>(82,911)</b>