

Annual Budget

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

June 30, 2016

# School District No. 92 (Nisga'a)

June 30, 2016

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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 2015/2016 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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$9,267,410 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 16th DAY OF JUNE, 2015;

READ A SECOND TIME THE 16th DAY OF JUNE, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF JUNE, 2015;

(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 2015/2016, adopted by the Board the 16th DAY OF JUNE, 2015.

  
Secretary Treasurer

# School District No. 92 (Nisga'a)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2016

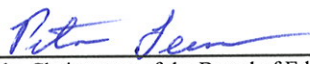


	2016 Annual Budget	2015 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	438,000	420,813
Adult	2,500	3,000
Other	17,875	
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>458,375</b>	<b>423,813</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	1,234,088	558,691
Federal Grants		2,525
Other Revenue	7,403,404	7,819,907
Rentals and Leases	178,000	160,000
Investment Income	23,000	22,500
Amortization of Deferred Capital Revenue	275,416	196,040
<b>Total Revenue</b>	<b>9,113,908</b>	<b>8,759,663</b>
<b>Expenses</b>		
Instruction	5,831,319	5,649,371
District Administration	930,600	810,893
Operations and Maintenance	1,842,426	1,869,911
Transportation and Housing	613,805	532,785
<b>Total Expense</b>	<b>9,218,150</b>	<b>8,862,960</b>
<b>Net Revenue (Expense)</b>	<b>(104,242)</b>	<b>(103,297)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>68,339</b>	<b>3,398</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(35,903)</b>	<b>(99,899)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(35,903)	(99,899)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(35,903)</b>	<b>(99,899)</b>

# School District No. 92 (Nisga'a)

Annual Budget - Revenue and Expense  
 Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	8,330,846	8,091,583
Operating - Tangible Capital Assets Purchased		
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	526,725	475,438
Special Purpose Funds - Tangible Capital Assets Purchased	49,260	
Capital Fund - Total Expense	360,579	295,939
Capital Fund - Tangible Capital Assets Purchased from Local Capital		
Budgeted Retirement of Prior Year Deficits		
<b>Total Budget Bylaw Amount</b>	<b>9,267,410</b>	<b>8,862,960</b>

**Approved by the Board**

	06/20/15
Signature of the Chairperson of the Board of Education	Date Signed
	June 16/2015
Signature of the Superintendent	Date Signed
	06/20/15
Signature of the Secretary Treasurer	Date Signed

**School District No. 92 (Nisga'a)**  
 Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(104,242)</u>	<u>(103,297)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(49,260)	
From Deferred Capital Revenue	<u>(221,629)</u>	(212,869)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(270,889)</u>	(212,869)
Amortization of Tangible Capital Assets	<u>360,579</u>	295,939
<b>Total Effect of change in Tangible Capital Assets</b>	<u>89,690</u>	<u>83,070</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(14,552)</u></u>	<u><u>(20,227)</u></u>

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

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	725,103	200,593
Other Revenue	7,336,404	7,705,092
Rentals and Leases	178,000	160,000
Investment Income	23,000	22,500
<b>Total Revenue</b>	<b>8,262,507</b>	<b>8,088,185</b>
<b>Expenses</b>		
Instruction	5,352,522	5,247,501
District Administration	930,600	796,253
Operations and Maintenance	1,433,919	1,515,044
Transportation and Housing	613,805	532,785
<b>Total Expense</b>	<b>8,330,846</b>	<b>8,091,583</b>
<b>Net Revenue (Expense)</b>	<b>(68,339)</b>	<b>(3,398)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>68,339</b>	<b>3,398</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 92 (Nisga'a)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	7,924,085	7,215,430
AANDC/LEA Recovery	(7,320,204)	(7,320,204)
Other Ministry of Education Grants		
Pay Equity	116,874	116,874
Labour Settlement Funding		188,493
FSA Exam	4,348	
<b>Total Provincial Grants - Ministry of Education</b>	<b>725,103</b>	<b>200,593</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	7,320,204	7,693,715
Miscellaneous		
Miscellaneous	10,000	5,000
ArtStarts Grant	6,200	6,377
<b>Total Other Revenue</b>	<b>7,336,404</b>	<b>7,705,092</b>
<b>Rentals and Leases</b>	<b>178,000</b>	<b>160,000</b>
<b>Investment Income</b>	<b>23,000</b>	<b>22,500</b>
<b>Total Operating Revenue</b>	<b>8,262,507</b>	<b>8,088,185</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,577,222	2,548,584
Principals and Vice Principals	615,014	617,491
Educational Assistants	536,691	494,075
Support Staff	922,721	959,995
Other Professionals	764,335	640,675
Substitutes	211,500	216,000
<b>Total Salaries</b>	<b>5,627,483</b>	<b>5,476,820</b>
<b>Employee Benefits</b>	<b>1,173,728</b>	<b>1,105,367</b>
<b>Total Salaries and Benefits</b>	<b>6,801,211</b>	<b>6,582,187</b>
<b>Services and Supplies</b>		
Services	400,830	327,500
Student Transportation	118,000	132,546
Professional Development and Travel	160,700	154,000
Rentals and Leases	25,805	55,500
Dues and Fees	18,500	14,800
Insurance	27,750	20,750
Supplies	539,050	553,800
Utilities	239,000	250,500
<b>Total Services and Supplies</b>	<b>1,529,635</b>	<b>1,509,396</b>
<b>Total Operating Expense</b>	<b>8,330,846</b>	<b>8,091,583</b>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2016

	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	1,866,897	164,737		10,000		145,000	2,186,634
1.03 Career Programs	44,684						44,684
1.07 Library Services							-
1.08 Counselling	114,893						114,893
1.10 Special Education	265,664	57,124	295,557			31,000	649,345
1.30 English Language Learning			181,871				181,871
1.31 Aboriginal Education	271,084		59,263			3,000	333,347
1.41 School Administration		393,153		161,557			554,710
1.60 Summer School	14,000						14,000
<b>Total Function 1</b>	<b>2,577,222</b>	<b>615,014</b>	<b>536,691</b>	<b>171,557</b>	<b>-</b>	<b>179,000</b>	<b>4,079,484</b>
<b>4 District Administration</b>							
4.11 Educational Administration					275,688		275,688
4.40 School District Governance					53,640		53,640
4.41 Business Administration				86,468	100,131		186,599
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,468</b>	<b>429,459</b>	<b>-</b>	<b>515,927</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					42,800		42,800
5.50 Maintenance Operations				512,808	118,886	28,000	659,694
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>512,808</b>	<b>161,686</b>	<b>28,000</b>	<b>702,494</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					34,240		34,240
7.70 Student Transportation					138,950	4,500	143,450
7.73 Housing				151,888			151,888
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,888</b>	<b>173,190</b>	<b>4,500</b>	<b>329,578</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>2,577,222</b>	<b>615,014</b>	<b>536,691</b>	<b>922,721</b>	<b>764,335</b>	<b>211,500</b>	<b>5,627,483</b>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,186,634	484,070	2,670,704	244,949	2,915,653	2,968,664
1.03 Career Programs	44,684	10,277	54,961	1,500	56,461	26,763
1.07 Library Services	-	-	-	5,000	5,000	5,000
1.08 Counselling	114,893	26,425	141,318	4,000	145,318	113,515
1.10 Special Education	649,345	129,523	778,868	8,000	786,868	794,127
1.30 English Language Learning	181,871	32,737	214,608	-	214,608	229,444
1.31 Aboriginal Education	333,347	73,197	406,544	64,286	470,830	473,526
1.41 School Administration	554,710	117,454	672,164	62,200	734,364	636,462
1.60 Summer School	14,000	3,220	17,220	6,200	23,420	-
<b>Total Function 1</b>	<b>4,079,484</b>	<b>876,903</b>	<b>4,956,387</b>	<b>396,135</b>	<b>5,352,522</b>	<b>5,247,501</b>
<b>4 District Administration</b>						
4.11 Educational Administration	275,688	64,235	339,923	35,219	375,142	337,414
4.40 School District Governance	53,640	900	54,540	62,000	116,540	113,240
4.41 Business Administration	186,599	42,763	229,362	209,556	438,918	345,599
<b>Total Function 4</b>	<b>515,927</b>	<b>107,898</b>	<b>623,825</b>	<b>306,775</b>	<b>930,600</b>	<b>796,253</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	42,800	9,844	52,644	32,225	84,869	100,592
5.50 Maintenance Operations	659,694	124,756	784,450	320,100	1,104,550	1,181,952
5.52 Maintenance of Grounds	-	-	-	5,500	5,500	8,000
5.56 Utilities	-	-	-	239,000	239,000	224,500
<b>Total Function 5</b>	<b>702,494</b>	<b>134,600</b>	<b>837,094</b>	<b>596,825</b>	<b>1,433,919</b>	<b>1,515,044</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	34,240	7,500	41,740	1,000	42,740	49,864
7.70 Student Transportation	143,450	23,892	167,342	118,000	285,342	238,021
7.73 Housing	151,888	22,935	174,823	110,900	285,723	244,900
<b>Total Function 7</b>	<b>329,578</b>	<b>54,327</b>	<b>383,905</b>	<b>229,900</b>	<b>613,805</b>	<b>532,785</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>5,627,483</b>	<b>1,173,728</b>	<b>6,801,211</b>	<b>1,529,635</b>	<b>8,330,846</b>	<b>8,091,583</b>

# School District No. 92 (Nisga'a)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	508,985	358,098
Federal Grants		2,525
Other Revenue	67,000	114,815
<b>Total Revenue</b>	<u>575,985</u>	<u>475,438</u>
<b>Expenses</b>		
Instruction	478,797	401,870
District Administration		14,640
Operations and Maintenance	47,928	58,928
<b>Total Expense</b>	<u>526,725</u>	<u>475,438</u>
<b>Net Revenue (Expense)</b>	<u>49,260</u>	-
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(49,260)	
<b>Total Net Transfers</b>	<u>(49,260)</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, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Attendance Support and Wellness	District Community Literacy Plan
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	37,000	-	806	35,000	-	2,000	90,000	25,000	17,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	58,928	166,321	454		32,000	9,800	130,476		27,437
Other				25,000					
	58,928	166,321	454	25,000	32,000	9,800	130,476	-	27,437
<b>Less:</b> Allocated to Revenue	95,928	166,321	1,260	27,000	-	-	220,476	25,000	40,000
<b>Deferred Revenue, end of year</b>	-	-	-	<b>33,000</b>	<b>32,000</b>	<b>11,800</b>	-	-	<b>4,437</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	95,928	166,321	1,260				220,476	25,000	
Other Revenue				27,000					40,000
	95,928	166,321	1,260	27,000	-	-	220,476	25,000	40,000
<b>Expenses</b>									
Salaries									
Teachers		108,200					31,000		
Educational Assistants		28,200					31,000		
	-	136,400	-	-	-	-	31,000	-	-
Employee Benefits		29,921					6,000		
Services and Supplies	47,928			27,000			183,476	25,000	40,000
	47,928	166,321	-	27,000	-	-	220,476	25,000	40,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>48,000</b>	<b>-</b>	<b>1,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(48,000)		(1,260)						
	(48,000)	-	(1,260)	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 92 (Nisga'a)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2016

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	206,806
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education	397,979
Other	<u>52,437</u>
	450,416
<b>Less:</b> Allocated to Revenue	<u>575,985</u>
<b>Deferred Revenue, end of year</b>	<u><u>81,237</u></u>
<b>Revenues</b>	
Provincial Grants - Ministry of Education	508,985
Other Revenue	<u>67,000</u>
	575,985
<b>Expenses</b>	
Salaries	
Teachers	108,200
Educational Assistants	<u>59,200</u>
	167,400
Employee Benefits	35,921
Services and Supplies	<u>323,404</u>
	526,725
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>49,260</u>
<b>Interfund Transfers</b>	
Tangible Capital Assets Purchased	<u>(49,260)</u>
	(49,260)
<b>Net Revenue (Expense)</b>	<u><u>-</u></u>

# School District No. 92 (Nisga'a)

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2016

	2016 Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Amortization of Deferred Capital Revenue	275,416		275,416	196,040
<b>Total Revenue</b>	<b>275,416</b>	<b>-</b>	<b>275,416</b>	<b>196,040</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	360,579		360,579	295,939
<b>Total Expense</b>	<b>360,579</b>	<b>-</b>	<b>360,579</b>	<b>295,939</b>
<b>Net Revenue (Expense)</b>	<b>(85,163)</b>	<b>-</b>	<b>(85,163)</b>	<b>(99,899)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	49,260		49,260	
<b>Total Net Transfers</b>	<b>49,260</b>	<b>-</b>	<b>49,260</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>(35,903)</b>	<b>-</b>	<b>(35,903)</b>	<b>(99,899)</b>