

Annual Budget

School District No. 92 (Nisga'a)

June 30, 2017

School District No. 92 (Nisga'a)

June 30, 2017

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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 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

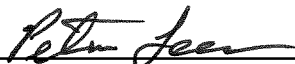
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 92 (Nisga'a) Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$9,177,884 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 21st DAY OF JUNE, 2016;

READ A SECOND TIME THE 21st DAY OF JUNE, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF JUNE, 2016;

(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 2016/2017, adopted by the Board the 21st DAY OF JUNE, 2016.


Secretary Treasurer

School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	388,000	374,531
Other	13,125	12,375
Total Ministry Operating Grant Funded FTE's	401,125	386,906
Revenues	\$	\$
Provincial Grants		
Ministry of Education	476,468	329,714
Other Revenue	8,128,968	8,078,724
Rentals and Leases	173,700	150,000
Investment Income	20,000	23,000
Amortization of Deferred Capital Revenue	301,139	274,373
Total Revenue	9,100,275	8,855,811
Expenses		
Instruction	5,873,166	5,958,324
District Administration	1,005,835	978,397
Operations and Maintenance	1,785,815	1,857,143
Transportation and Housing	498,668	615,305
Total Expense	9,163,484	9,409,169
Net Revenue (Expense)	(63,209)	(553,358)
Budgeted Allocation (Retirement) of Surplus (Deficit)		513,655
Budgeted Surplus (Deficit), for the year	(63,209)	(39,703)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(63,209)	(39,703)
Budgeted Surplus (Deficit), for the year	(63,209)	(39,703)

School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,345,092	8,516,669
Special Purpose Funds - Total Expense	439,644	533,220
Special Purpose Funds - Tangible Capital Assets Purchased	14,400	45,204
Capital Fund - Total Expense	378,748	359,280
Total Budget Bylaw Amount	9,177,884	9,454,373

Approved by the Board



Signature of the Chairperson of the Board of Education

JUNE 23, 2016

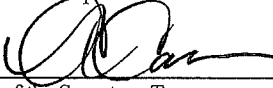
Date Signed



Signature of the Superintendent

June 23/16

Date Signed



Signature of the Secretary Treasurer

JUNE 27, 2016

Date Signed

School District No. 92 (Nisga'a)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Annual Budget \$	2016 Amended Annual Budget \$
Surplus (Deficit) for the year	<u>(63,209)</u>	<u>(553,358)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(14,400)	(45,204)
From Deferred Capital Revenue	<u>(894,673)</u>	<u>(221,629)</u>
Total Acquisition of Tangible Capital Assets	<u>(909,073)</u>	<u>(266,833)</u>
Amortization of Tangible Capital Assets	<u>378,748</u>	<u>359,280</u>
Total Effect of change in Tangible Capital Assets	<u>(530,325)</u>	<u>92,447</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(593,534)</u>	<u>(460,911)</u>

School District No. 92 (Nisga'a)
 Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2017

Schedule 2

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	87,424	(206,710)
Other Revenue	8,063,968	8,036,724
Rentals and Leases	173,700	150,000
Investment Income	20,000	23,000
Total Revenue	<u>8,345,092</u>	<u>8,003,014</u>
Expenses		
Instruction	5,479,150	5,473,104
District Administration	1,005,835	978,397
Operations and Maintenance	1,361,439	1,449,863
Transportation and Housing	498,668	615,305
Total Expense	<u>8,345,092</u>	<u>8,516,669</u>
Net Revenue (Expense)	<u>-</u>	<u>(513,655)</u>
Budgeted Prior Year Surplus Appropriation		<u>513,655</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 92 (Nisga'a)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,555,043	7,689,526
AANDC/LEA Recovery	(7,598,309)	(8,021,558)
Other Ministry of Education Grants		
Pay Equity	116,874	116,874
Curriculum Implementation Grant		4,100
FSA/Provincial Exam Grant	4,348	4,348
Additional MoE Supplement Grant	9,468	
Total Provincial Grants - Ministry of Education	<u>87,424</u>	<u>(206,710)</u>
Other Revenues		
LEA/Direct Funding from First Nations	8,053,168	8,021,558
Miscellaneous		
Miscellaneous	6,000	8,966
ArtStarts Grant	4,800	6,200
Total Other Revenue	<u>8,063,968</u>	<u>8,036,724</u>
Rentals and Leases	<u>173,700</u>	<u>150,000</u>
Investment Income	<u>20,000</u>	<u>23,000</u>
Total Operating Revenue	<u>8,345,092</u>	<u>8,003,014</u>

School District No. 92 (Nisga'a)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,850,381	2,621,372
Principals and Vice Principals	604,467	580,884
Educational Assistants	499,124	536,691
Support Staff	947,483	1,061,671
Other Professionals	442,535	559,926
Substitutes	206,500	211,500
Total Salaries	5,550,490	5,572,044
Employee Benefits	1,169,073	1,186,388
Total Salaries and Benefits	6,719,563	6,758,432
Services and Supplies		
Services	525,125	616,977
Student Transportation	107,000	119,500
Professional Development and Travel	190,750	131,655
Rentals and Leases	15,560	25,805
Dues and Fees	6,000	18,500
Insurance	12,600	27,750
Supplies	528,300	579,050
Utilities	240,194	239,000
Total Services and Supplies	1,625,529	1,758,237
Total Operating Expense	8,345,092	8,516,669

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2017

	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	2,060,373	58,618		10,000		145,500	2,274,491
1.03 Career Programs	46,824						46,824
1.07 Library Services							
1.08 Counselling	122,614						122,614
1.10 Special Education	216,575	61,051	284,687			30,000	592,313
1.30 English Language Learning			157,967				157,967
1.31 Aboriginal Education	373,495	100,926	56,470				530,891
1.41 School Administration		383,872		134,844			518,716
1.60 Summer School	30,500						30,500
Total Function 1	2,850,381	604,467	499,124	144,844	-	175,500	4,274,316
4 District Administration							
4.11 Educational Administration				33,396	148,433		181,829
4.40 School District Governance				75,894	53,640		53,640
4.41 Business Administration					101,484		177,378
Total Function 4	-	-	-	109,290	303,557	-	412,847
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				484,953	44,432		44,432
5.50 Maintenance Operations					59,000	28,000	571,953
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	484,953	103,432	28,000	616,385
7 Transportation and Housing							
7.41 Transportation and Housing Administration					35,546		35,546
7.70 Student Transportation				129,345		3,000	132,345
7.73 Housing				79,051			79,051
Total Function 7	-	-	-	208,396	35,546	3,000	246,942
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,850,381	604,467	499,124	947,483	442,535	206,500	5,550,490

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,274,491	503,875	2,778,366	199,760	2,978,126	2,969,408
1.03 Career Programs	46,824	10,770	57,594	5,000	57,594	68,461
1.07 Library Services	-	-	-	5,000	5,000	5,000
1.08 Counselling	122,614	28,201	150,815	3,700	154,515	145,318
1.10 Special Education	592,313	117,081	709,394	709,394	811,671	811,671
1.30 English Language Learning	157,967	28,434	186,401	20,800	186,401	214,608
1.31 Aboriginal Education	530,891	119,281	650,172	43,700	670,972	492,073
1.41 School Administration	518,716	111,017	629,733	6,200	673,433	726,747
1.60 Summer School	30,500	7,015	37,515	-	43,715	39,818
Total Function 1	4,274,316	925,674	5,199,990	279,160	5,479,150	5,473,104
4 District Administration						
4.11 Educational Administration	181,829	39,928	221,757	226,950	448,707	446,739
4.40 School District Governance	53,640	900	54,540	96,700	151,240	117,740
4.41 Business Administration	177,378	41,110	218,488	187,400	405,888	413,918
Total Function 4	412,847	81,938	494,785	511,050	1,005,835	978,397
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	44,432	10,219	54,651	19,425	74,076	84,869
5.50 Maintenance Operations	571,953	106,316	678,269	363,400	1,041,669	1,120,494
5.52 Maintenance of Grounds	-	-	-	5,500	5,500	5,500
5.56 Utilities	-	-	-	240,194	240,194	239,000
Total Function 5	616,385	116,535	732,920	628,519	1,361,439	1,449,863
7 Transportation and Housing						
7.41 Transportation and Housing Administration	35,546	7,820	43,366	500	43,866	42,740
7.70 Student Transportation	132,345	25,169	157,514	107,000	264,514	286,842
7.73 Housing	79,051	11,937	90,988	99,300	190,288	285,723
Total Function 7	246,942	44,926	291,868	206,800	498,668	615,305
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,550,490	1,169,073	6,719,563	1,625,529	8,345,092	8,516,669

School District No. 92 (Nisga'a)
 Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2017

Schedule 3

	2017 Annual Budget \$	2016 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	389,044	536,424
Other Revenue	65,000	42,000
Total Revenue	454,044	578,424
Expenses		
Instruction	394,016	485,220
Operations and Maintenance	45,628	48,000
Total Expense	439,644	533,220
Net Revenue (Expense)	14,400	45,204
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(14,400)	(45,204)
Total Net Transfers	(14,400)	(45,204)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Service Delivery Transformation	District Community Literacy Plan
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 1,100	\$ 8,000	\$ -	\$ 1,000	\$ -	\$ 25,000	\$ 30,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	58,928	155,586	-	25,000	32,000	9,800	131,430	-	27,437
Other	58,928	155,586	1,100	23,000	32,000	10,000	131,430	-	42,000
Less: Allocated to Revenue	-	-	-	10,000	-	800	-	25,000	15,437
Deferred Revenue, end of year	-	-	-	10,000	-	800	-	25,000	15,437
Revenues									
Provincial Grants - Ministry of Education	58,928	155,586	1,100	23,000	32,000	10,000	131,430	-	42,000
Other Revenue	58,928	155,586	1,100	23,000	32,000	10,000	131,430	-	42,000
Expenses									
Salaries	-	106,000	-	-	-	-	-	-	-
Teachers	-	28,000	-	-	-	-	-	-	-
Educational Assistants	-	134,000	-	-	-	-	-	-	-
Services and Supplies	45,628	21,586	-	23,000	32,000	10,000	131,430	-	42,000
Tangible Capital Assets Purchased	45,628	155,586	-	23,000	32,000	10,000	131,430	-	42,000
Net Revenue (Expense) before Interfund Transfers	13,300	-	1,100	-	-	-	-	-	-
Interfund Transfers	(13,300)	-	(1,100)	-	-	-	-	-	-
Tangible Capital Assets Purchased	(13,300)	-	(1,100)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2017

	<u>TOTAL</u>
	<u>\$</u>
Deferred Revenue, beginning of year	65,100
Add: Restricted Grants	
Provincial Grants - Ministry of Education	387,744
Other	52,437
	440,181
Less: Allocated to Revenue	454,044
Deferred Revenue, end of year	<u>51,237</u>
Revenues	
Provincial Grants - Ministry of Education	389,044
Other Revenue	65,000
	454,044
Expenses	
Salaries	
Teachers	106,000
Educational Assistants	28,000
	134,000
Services and Supplies	305,644
	439,644
Net Revenue (Expense) before Interfund Transfers	<u>14,400</u>
Interfund Transfers	(14,400)
Tangible Capital Assets Purchased	(14,400)
Net Revenue (Expense)	<u>-</u>

School District No. 92 (Nisga'a)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	301,139		301,139	274,373
Total Revenue	301,139	-	301,139	274,373
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	378,748		378,748	359,280
Total Expense	378,748	-	378,748	359,280
Net Revenue (Expense)	(77,609)	-	(77,609)	(84,907)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	14,400		14,400	45,204
Total Net Transfers	14,400	-	14,400	45,204
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(63,209)	-	(63,209)	(39,703)