

Annual Budget

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

June 30, 2018

# School District No. 92 (Nisga'a)

June 30, 2018

## 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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$10,365,851 for the 2017/2018 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 2017/2018.

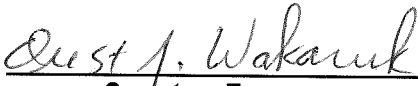
READ A FIRST TIME THE 28 DAY OF June, 2017;

READ A SECOND TIME THE 28 DAY OF June, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 28 DAY OF June, 2017;

( 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 2017/2018, adopted by the Board the 28 DAY OF June, 2017.

  
Secretary Treasurer

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

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	391,000	383,563
Other	17,750	
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>408,750</u>	<u>383,563</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	1,208,539	660,508
Other	35,000	
Other Revenue	8,377,927	8,271,618
Rentals and Leases	153,104	200,000
Investment Income	15,000	20,000
Amortization of Deferred Capital Revenue	293,990	279,007
<b>Total Revenue</b>	<u>10,083,560</u>	<u>9,431,133</u>
<b>Expenses</b>		
Instruction	6,729,561	6,227,925
District Administration	1,227,602	1,118,407
Operations and Maintenance	1,938,356	1,733,738
Transportation and Housing	470,332	485,248
<b>Total Expense</b>	<u>10,365,851</u>	<u>9,565,318</u>
<b>Net Revenue (Expense)</b>	<u>(282,291)</u>	<u>(134,185)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	30,817	76,197
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(251,474)</u>	<u>(57,988)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(251,474)	(57,988)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(251,474)</u>	<u>(57,988)</u>

# School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	8,944,380	8,683,090
Operating - Tangible Capital Assets Purchased		26,197
Special Purpose Funds - Total Expense	1,023,180	518,119
Special Purpose Funds - Tangible Capital Assets Purchased		917
Capital Fund - Total Expense	398,291	364,109
<b>Total Budget Bylaw Amount</b>	<b>10,365,851</b>	<b>9,592,432</b>

## Approved by the Board



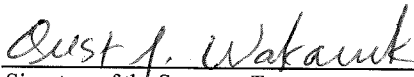
Signature of the Chairperson of the Board of Education

June 28, 2017  
Date Signed



Signature of the Superintendent

June 28, 2017  
Date Signed



Signature of the Secretary Treasurer

June 28, 2017  
Date Signed

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

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(282,291)</u>	<u>(134,185)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(27,114)
From Deferred Capital Revenue	(730,681)	(1,005,830)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(730,681)</u>	<u>(1,032,944)</u>
Amortization of Tangible Capital Assets	398,291	364,109
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(332,390)</u>	<u>(668,835)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(614,681)</u>	<u>(803,020)</u>

# School District No. 92 (Nisga'a)

Schedule 2

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	220,359	228,512
Other	35,000	
Other Revenue	8,342,927	8,184,578
Rentals and Leases	153,104	200,000
Investment Income	15,000	20,000
<b>Total Revenue</b>	<b>8,766,390</b>	<b>8,633,090</b>
<b>Expenses</b>		
Instruction	5,767,186	5,768,735
District Administration	1,221,102	1,118,407
Operations and Maintenance	1,485,760	1,310,700
Transportation and Housing	470,332	485,248
<b>Total Expense</b>	<b>8,944,380</b>	<b>8,683,090</b>
<b>Net Revenue (Expense)</b>	<b>(177,990)</b>	<b>(50,000)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>30,817</b>	<b>76,197</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(26,197)
Local Capital	147,173	
<b>Total Net Transfers</b>	<b>147,173</b>	<b>(26,197)</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, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	7,550,413	7,531,566
INAC/LEA Recovery	(7,625,309)	(7,598,309)
Other Ministry of Education Grants		
Pay Equity	116,874	116,874
Transportation Supplement	130,091	130,091
Carbon Tax Grant	5,235	5,235
Return of Administrative Savings	38,961	38,961
FSA Exam Grant	4,094	4,094
<b>Total Provincial Grants - Ministry of Education</b>	<u>220,359</u>	<u>228,512</u>
<b>Provincial Grants - Other</b>	<u>35,000</u>	
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	8,327,127	8,168,778
Miscellaneous		
art starts	9,800	9,800
Miscellaneous	6,000	6,000
<b>Total Other Revenue</b>	<u>8,342,927</u>	<u>8,184,578</u>
<b>Rentals and Leases</b>	<u>153,104</u>	200,000
<b>Investment Income</b>	<u>15,000</u>	20,000
<b>Total Operating Revenue</b>	<u>8,766,390</u>	<u>8,633,090</u>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	3,080,575	3,074,473
Principals and Vice Principals	591,210	608,839
Educational Assistants	473,298	503,500
Support Staff	939,440	890,185
Other Professionals	805,749	491,631
Substitutes	229,032	196,500
<b>Total Salaries</b>	<b>6,119,304</b>	<b>5,765,128</b>
<b>Employee Benefits</b>	<b>1,302,770</b>	<b>1,281,138</b>
<b>Total Salaries and Benefits</b>	<b>7,422,074</b>	<b>7,046,266</b>
<b>Services and Supplies</b>		
Services	243,100	575,381
Student Transportation	47,000	107,000
Professional Development and Travel	224,700	190,750
Rentals and Leases	15,600	15,560
Dues and Fees	7,710	6,000
Insurance	37,000	12,600
Supplies	656,696	489,339
Utilities	290,500	240,194
<b>Total Services and Supplies</b>	<b>1,522,306</b>	<b>1,636,824</b>
<b>Total Operating Expense</b>	<b>8,944,380</b>	<b>8,683,090</b>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	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	2,133,000	65,500				100,000	2,298,500
1.03 Career Programs	47,500						47,500
1.07 Library Services							
1.08 Counselling	125,500						
1.10 Special Education	353,575	12,855	276,000			100,000	125,500
1.30 English Language Learning			144,298				742,430
1.31 Aboriginal Education	400,000	12,855	53,000		24,977		144,298
1.41 School Administration		500,000		142,000			490,832
1.60 Summer School	21,000						642,000
<b>Total Function 1</b>	<b>3,080,575</b>	<b>591,210</b>	<b>473,298</b>	<b>142,000</b>	<b>24,977</b>	<b>200,000</b>	<b>4,512,060</b>
<b>4 District Administration</b>							
4.11 Educational Administration				39,000	278,700		317,700
4.40 School District Governance					53,640		53,640
4.41 Business Administration				90,000	290,000		380,000
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,000</b>	<b>622,340</b>	<b>-</b>	<b>751,340</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					44,432		44,432
5.50 Maintenance Operations				517,000	78,000	26,000	621,000
5.52 Maintenance of Grounds							
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>517,000</b>	<b>122,432</b>	<b>26,000</b>	<b>665,432</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					36,000		36,000
7.70 Student Transportation				101,440		2,000	103,440
7.73 Housing				50,000		1,032	51,032
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,440</b>	<b>36,000</b>	<b>3,032</b>	<b>190,472</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>3,080,575</b>	<b>591,210</b>	<b>473,298</b>	<b>939,440</b>	<b>805,749</b>	<b>229,032</b>	<b>6,119,304</b>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,298,500	516,655	2,815,155	188,208	3,003,363	3,060,037
1.03 Career Programs	47,500	10,925	58,425		58,425	58,037
1.07 Library Services	-	-	-	15,500	15,500	5,000
1.08 Counselling	125,500	28,865	154,365	4,100	158,465	156,868
1.10 Special Education	742,430	142,959	885,389	2,700	888,089	920,128
1.30 English Language Learning	144,298	25,975	170,273		170,273	193,926
1.31 Aboriginal Education	490,832	110,247	601,079	20,800	621,879	649,112
1.41 School Administration	642,000	140,560	782,560	36,600	819,160	681,912
1.60 Summer School	21,000	4,830	25,830	6,202	32,032	43,715
<b>Total Function 1</b>	<b>4,512,060</b>	<b>981,016</b>	<b>5,493,076</b>	<b>274,110</b>	<b>5,767,186</b>	<b>5,768,735</b>
<b>4 District Administration</b>						
4.11 Educational Administration	317,700	71,220	388,920	82,000	470,920	454,704
4.40 School District Governance	53,640	900	54,540	73,100	127,640	151,240
4.41 Business Administration	380,000	85,942	465,942	156,600	622,542	512,463
<b>Total Function 4</b>	<b>751,340</b>	<b>158,062</b>	<b>909,402</b>	<b>311,700</b>	<b>1,221,102</b>	<b>1,118,407</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	44,432	10,219	54,651	41,335	95,986	74,076
5.50 Maintenance Operations	621,000	114,013	735,013	359,700	1,094,713	990,930
5.52 Maintenance of Grounds	-	-	-	4,561	4,561	5,500
5.56 Utilities	-	-	-	290,500	290,500	240,194
<b>Total Function 5</b>	<b>665,432</b>	<b>124,232</b>	<b>789,664</b>	<b>696,096</b>	<b>1,485,760</b>	<b>1,310,700</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	36,000	8,050	44,050		44,050	8,320
7.70 Student Transportation	103,440	22,180	125,620	98,100	223,720	235,608
7.73 Housing	51,032	9,230	60,262	142,300	202,562	241,320
<b>Total Function 7</b>	<b>190,472</b>	<b>39,460</b>	<b>229,932</b>	<b>240,400</b>	<b>470,332</b>	<b>485,248</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>6,119,304</b>	<b>1,302,770</b>	<b>7,422,074</b>	<b>1,522,306</b>	<b>8,944,380</b>	<b>8,683,090</b>

# School District No. 92 (Nisga'a)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2018

	<b>2018</b>	<b>2017 Amended</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	988,180	431,996
Other Revenue	35,000	87,040
<b>Total Revenue</b>	<b>1,023,180</b>	<b>519,036</b>
<b>Expenses</b>		
Instruction	962,375	459,190
District Administration	6,500	
Operations and Maintenance	54,305	58,929
<b>Total Expense</b>	<b>1,023,180</b>	<b>518,119</b>
<b>Net Revenue (Expense)</b>	-	917
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(917)
<b>Total Net Transfers</b>	-	(917)
<b>Budgeted Surplus (Deficit), for the year</b>	-	-

**School District No. 92 (Nisga'a)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			917	23,000	8,500	2,500			27,013
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	54,305	30,263	-	-	10,000	32,000	9,800	132,612	
Other	54,305	30,263	-	-	10,000	32,000	9,800	132,612	
<b>Less: Allocated to Revenue</b>									
Deferred Revenue, end of year	-	-	917	23,000	8,500	2,500	-	-	27,013
<b>Revenues</b>									
Provincial Grants - Ministry of Education	54,305	30,263	-	23,000	10,000	32,000	9,800	132,612	27,013
Other Revenue	54,305	30,263	-	23,000	10,000	32,000	9,800	132,612	27,013
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals									23,000
Educational Assistants		30,263							
Support Staff		30,263		21,000	8,000	29,000	9,000	128,000	23,000
Employee Benefits	54,305			2,000	2,000	3,000	800	4,612	4,013
Services and Supplies	54,305	30,263	-	23,000	10,000	32,000	9,800	132,612	27,013
<b>Net Revenue (Expense)</b>									

**School District No. 92 (Nisga'a)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	Priority Measures	Classroom Enhancement Fund	District Community Literacy plan	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	46,673		5,000	113,603
<b>Add: Restricted Grants</b>				
Provincial Grants - Ministry of Education		632,514	25,000	891,494
Other	-	632,514	25,000	926,494
<b>Less: Allocated to Revenue</b>	46,673	632,514	25,000	1,023,180
<b>Deferred Revenue, end of year</b>	-	-	5,000	16,917
<b>Revenues</b>				
Provincial Grants - Ministry of Education	46,673	632,514		988,180
Other Revenue			25,000	35,000
	46,673	632,514	25,000	1,023,180
<b>Expenses</b>				
Salaries				
Teachers	44,000	400,187		467,187
Principals and Vice Principals		6,500		6,500
Educational Assistants		30,598	25,000	85,861
Support Staff				195,000
	44,000	437,285	25,000	754,548
Employee Benefits	2,673	122,000		141,098
Services and Supplies		73,229		127,534
	46,673	632,514	25,000	1,023,180
<b>Net Revenue (Expense)</b>	-	-	-	-

# School District No. 92 (Nisga'a)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	293,990		293,990	279,007
<b>Total Revenue</b>	<b>293,990</b>	<b>-</b>	<b>293,990</b>	<b>279,007</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	398,291		398,291	364,109
<b>Total Expense</b>	<b>398,291</b>	<b>-</b>	<b>398,291</b>	<b>364,109</b>
<b>Net Revenue (Expense)</b>	<b>(104,301)</b>	<b>-</b>	<b>(104,301)</b>	<b>(85,102)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	27,114
Local Capital		(147,173)	(147,173)	
<b>Total Net Transfers</b>	<b>-</b>	<b>(147,173)</b>	<b>(147,173)</b>	<b>27,114</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(104,301)</b>	<b>(147,173)</b>	<b>(251,474)</b>	<b>(57,988)</b>