

Annual Budget

School District No. 92 (Nisga'a)

June 30, 2021

School District No. 92 (Nisga'a)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$10,766,488 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 16th DAY OF JUNE, 2020;

READ A SECOND TIME THE 16th DAY OF JUNE, 2020;

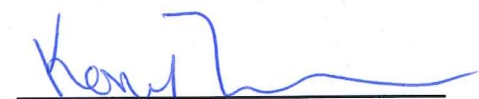
READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF JUNE, 2020;




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 2020/2021, adopted by the Board the 16th DAY OF JUNE, 2020.


Secretary Treasurer

School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	389,000	378,938
Adult	2,000	2,125
Other	10,000	8,875
Total Ministry Operating Grant Funded FTE's	401,000	389,938
Revenues	\$	\$
Provincial Grants		
Ministry of Education	219,176	152,514
Other		70,470
Other Revenue	9,845,119	10,523,722
Rentals and Leases	156,000	156,000
Investment Income	26,000	21,000
Amortization of Deferred Capital Revenue	391,366	359,578
Total Revenue	10,637,661	11,283,284
Expenses		
Instruction	6,783,282	7,714,682
District Administration	1,330,300	1,296,181
Operations and Maintenance	2,362,270	2,212,083
Transportation and Housing	219,920	219,754
Total Expense	10,695,772	11,442,700
Net Revenue (Expense)	(58,111)	(159,416)
Budgeted Allocation (Retirement) of Surplus (Deficit)		44,551
Budgeted Surplus (Deficit), for the year	(58,111)	(114,865)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(58,111)	(114,865)
Budgeted Surplus (Deficit), for the year	(58,111)	(114,865)

School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,834,787	8,346,440
Special Purpose Funds - Total Expense	1,340,792	2,621,817
Capital Fund - Total Expense	520,193	474,443
Capital Fund - Tangible Capital Assets Purchased from Local Capital	70,716	
Total Budget Bylaw Amount	10,766,488	11,442,700

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 92 (Nisga'a)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(58,111)	(159,416)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(70,716)	
From Deferred Capital Revenue	(1,428,000)	(1,496,811)
Total Acquisition of Tangible Capital Assets	(1,498,716)	(1,496,811)
Amortization of Tangible Capital Assets	520,193	474,443
Total Effect of change in Tangible Capital Assets	(978,523)	(1,022,368)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,036,634)	(1,181,784)

School District No. 92 (Nisga'a)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	164,335	87,760
Other Revenue	8,559,168	8,037,129
Rentals and Leases	156,000	156,000
Investment Income	26,000	21,000
Total Revenue	8,905,503	8,301,889
Expenses		
Instruction	5,496,795	5,147,170
District Administration	1,330,300	1,296,181
Operations and Maintenance	1,787,772	1,683,335
Transportation and Housing	219,920	219,754
Total Expense	8,834,787	8,346,440
Net Revenue (Expense)	70,716	(44,551)
Budgeted Prior Year Surplus Appropriation		44,551
Net Transfers (to) from other funds		
Local Capital	(70,716)	-
Total Net Transfers	(70,716)	-
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, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	8,292,685	7,755,721
ISC/LEA Recovery	(8,138,930)	(7,675,524)
Other Ministry of Education Grants		
Pay Equity	1,529	625
Funding for Graduated Adults	1,194	594
Transportation Supplement	1,702	695
Carbon Tax Grant		7
Employer Health Tax Grant		338
Support Staff Benefits Grant	2	
FSA/Provincial Exams Grant	4,094	4,094
ELF		1,210
Teachers Labour Settlement	2,059	
Total Provincial Grants - Ministry of Education	164,335	87,760
Other Revenues		
Funding from First Nations	8,538,168	7,990,129
Miscellaneous		
Art Starts	6,000	6,000
Miscellaneous	15,000	41,000
Total Other Revenue	8,559,168	8,037,129
Rentals and Leases	156,000	156,000
Investment Income	26,000	21,000
Total Operating Revenue	8,905,503	8,301,889

School District No. 92 (Nisga'a)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,682,515	2,577,049
Principals and Vice Principals	802,500	664,220
Educational Assistants	272,094	266,000
Support Staff	984,830	856,000
Other Professionals	804,890	791,640
Substitutes	344,000	281,000
Total Salaries	5,890,829	5,435,909
Employee Benefits	1,393,545	1,302,401
Total Salaries and Benefits	7,284,374	6,738,310
Services and Supplies		
Services	288,100	285,348
Student Transportation	64,000	54,000
Professional Development and Travel	156,200	152,061
Rentals and Leases	6,500	8,600
Dues and Fees	20,000	20,000
Insurance	34,500	38,500
Supplies	682,113	769,139
Utilities	299,000	280,482
Total Services and Supplies	1,550,413	1,608,130
Total Operating Expense	8,834,787	8,346,440

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

Schedule 2C

	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	2,266,500	15,000				250,000	2,531,500
1.03 Career Programs	53,000						53,000
1.07 Library Services							
1.08 Counselling	103,000	69,000					172,000
1.10 Special Education	105,500		150,000			54,000	309,500
1.30 English Language Learning		68,500					68,500
1.31 Indigenous Education	124,515	195,000	122,094				441,609
1.41 School Administration		455,000		152,000			607,000
1.60 Summer School	30,000						30,000
Total Function 1	2,682,515	802,500	272,094	152,000	-	304,000	4,213,109
4 District Administration							
4.11 Educational Administration				25,000	206,000		231,000
4.40 School District Governance					53,890		53,890
4.41 Business Administration				68,000	360,000		428,000
Total Function 4	-	-	-	93,000	619,890	-	712,890
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					50,000		50,000
5.50 Maintenance Operations				683,830	95,000	40,000	818,830
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	683,830	145,000	40,000	868,830
7 Transportation and Housing							
7.41 Transportation and Housing Administration					40,000		40,000
7.70 Student Transportation				56,000			56,000
Total Function 7	-	-	-	56,000	40,000	-	96,000
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,682,515	802,500	272,094	984,830	804,890	344,000	5,890,829

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,531,500	601,638	3,133,138	205,065	3,338,203	3,107,459
1.03 Career Programs	53,000	13,250	66,250		66,250	62,500
1.07 Library Services	-	-	-	5,000	5,000	3,500
1.08 Counselling	172,000	45,277	217,277	4,500	221,777	207,100
1.10 Special Education	309,500	60,695	370,195	1,280	371,475	365,900
1.30 English Language Learning	68,500	17,125	85,625		85,625	86,710
1.31 Indigenous Education	441,609	105,256	546,865	20,135	567,000	539,142
1.41 School Administration	607,000	159,165	766,165	37,800	803,965	759,594
1.60 Summer School	30,000	7,500	37,500		37,500	15,265
Total Function 1	4,213,109	1,009,906	5,223,015	273,780	5,496,795	5,147,170
4 District Administration						
4.11 Educational Administration	231,000	63,298	294,298	71,192	365,490	386,430
4.40 School District Governance	53,890	1,940	55,830	88,500	144,330	129,401
4.41 Business Administration	428,000	115,480	543,480	277,000	820,480	780,350
Total Function 4	712,890	180,718	893,608	436,692	1,330,300	1,296,181
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	50,000	14,150	64,150	9,600	73,750	73,750
5.50 Maintenance Operations	818,830	166,851	985,681	423,841	1,409,522	1,324,103
5.52 Maintenance of Grounds	-	-	-	5,500	5,500	5,000
5.56 Utilities	-	-	-	299,000	299,000	280,482
Total Function 5	868,830	181,001	1,049,831	737,941	1,787,772	1,683,335
7 Transportation and Housing						
7.41 Transportation and Housing Administration	40,000	11,320	51,320		51,320	48,754
7.70 Student Transportation	56,000	10,600	66,600	102,000	168,600	171,000
Total Function 7	96,000	21,920	117,920	102,000	219,920	219,754
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,890,829	1,393,545	7,284,374	1,550,413	8,834,787	8,346,440

School District No. 92 (Nisga'a)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	54,841	64,754
Other		70,470
Other Revenue	1,285,951	2,486,593
Total Revenue	1,340,792	2,621,817
Expenses		
Instruction	1,286,487	2,567,512
Operations and Maintenance	54,305	54,305
Total Expense	1,340,792	2,621,817
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Mental Health in Schools
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			12,000						18,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	54,305	30,011		32,000	9,800	137,386	110,652	664,638	
Other	53,595	29,618	12,000			135,589	109,205	655,944	
	107,900	59,629	12,000	32,000	9,800	272,975	219,857	1,320,582	-
Less: Allocated to Revenue	54,305	30,011	24,000	32,000	9,800	137,386	110,652	664,638	18,000
Recovered	53,595	29,618				135,589	109,205	655,944	
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	710	393		32,000	9,800	1,797	1,447	8,694	
Other Revenue	53,595	29,618	24,000			135,589	109,205	655,944	18,000
	54,305	30,011	24,000	32,000	9,800	137,386	110,652	664,638	18,000
Expenses									
Salaries									
Teachers								498,478	
Educational Assistants		24,009					26,000		
Support Staff							37,000		
Other Professionals							6,000		
	-	24,009	-	-	-	89,000	69,000	498,478	-
Employee Benefits									
Services and Supplies	54,305	6,002	24,000	32,000	9,800	22,250	13,800	166,160	18,000
	54,305	30,011	24,000	32,000	9,800	26,136	27,852	664,638	18,000
	-	-	-	-	-	137,386	110,652	-	-
Net Revenue (Expense)									

School District No. 92 (Nisga'a)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

Schedule 3A

	Skills Trades Training	NLG/NLC Enhancement	FNESC Language Program Entered	Decoda Literacy	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	55,000	30,000	150,000	25,000	290,000
Add: Restricted Grants					
Provincial Grants - Ministry of Education					1,038,792
Other	-	-	-	-	995,951
					2,034,743
Less: Allocated to Revenue Recovered	55,000	30,000	150,000	25,000	1,340,792
Deferred Revenue, end of year	-	-	-	-	983,951
Revenues					
Provincial Grants - Ministry of Education					54,841
Other Revenue	55,000	30,000	150,000	25,000	1,285,951
	55,000	30,000	150,000	25,000	1,340,792
Expenses					
Salaries					498,478
Teachers					50,009
Educational Assistants					126,000
Support Staff					6,000
Other Professionals					680,487
					208,212
Employee Benefits	55,000	30,000	150,000	25,000	452,093
Services and Supplies	55,000	30,000	150,000	25,000	1,340,792
Net Revenue (Expense)	-	-	-	-	-

School District No. 92 (Nisga'a)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	391,366		391,366	359,578
Total Revenue	391,366	-	391,366	359,578
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	520,193		520,193	474,443
Total Expense	520,193	-	520,193	474,443
Net Revenue (Expense)	(128,827)	-	(128,827)	(114,865)
Net Transfers (to) from other funds				
Local Capital		70,716	70,716	
Total Net Transfers	-	70,716	70,716	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	70,716	(70,716)	-	
Total Other Adjustments to Fund Balances	70,716	(70,716)	-	
Budgeted Surplus (Deficit), for the year	(58,111)	-	(58,111)	(114,865)