

Annual Budget

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

June 30, 2022

# School District No. 92 (Nisga'a)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$11,479,752 for the 2021/2022 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 2021/2022.


READ A FIRST TIME THE 18th DAY OF MAY, 2021;

READ A SECOND TIME THE 18th DAY OF MAY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF JUNE, 2021;

(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 2021/2022, adopted by the Board the 15th DAY OF JUNE, 2021.

  
Secretary Treasurer

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	389,357	377,375
Adult		3,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>389,357</u>	<u>380,875</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	172,540	517,998
Other	46,000	65,497
Other Revenue	10,079,724	11,370,955
Rentals and Leases	165,000	165,000
Investment Income	18,000	17,000
Amortization of Deferred Capital Revenue	428,201	397,189
<b>Total Revenue</b>	<u>10,909,465</u>	<u>12,533,639</u>
<b>Expenses</b>		
Instruction	7,264,705	8,861,885
District Administration	1,413,871	1,850,576
Operations and Maintenance	2,267,961	2,497,355
Transportation and Housing	533,215	374,520
<b>Total Expense</b>	<u>11,479,752</u>	<u>13,584,336</u>
<b>Net Revenue (Expense)</b>	<u>(570,287)</u>	<u>(1,050,697)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	440,793	1,057,179
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(129,494)</u>	<u>6,482</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(129,494)	6,482
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(129,494)</u>	<u>6,482</u>

# School District No. 92 (Nisga'a)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	9,463,825	9,725,184
Operating - Tangible Capital Assets Purchased		135,976
Special Purpose Funds - Total Expense	1,458,232	3,332,469
Capital Fund - Total Expense	557,695	526,683
<b>Total Budget Bylaw Amount</b>	<b>11,479,752</b>	<b>13,720,312</b>

### Approved by the Board



Signature of the Chairperson of the Board of Education

June 15, 2021

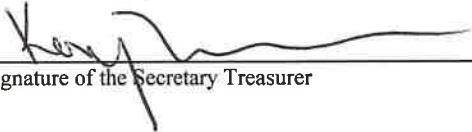
Date Signed



Signature of the Superintendent

June 15, 2021

Date Signed



Signature of the Secretary Treasurer

June 15, 2021

Date Signed

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

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(570,287)</u>	<u>(1,050,697)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(135,976)
From Deferred Capital Revenue	(1,498,843)	(1,427,638)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,498,843)</u>	<u>(1,563,614)</u>
Amortization of Tangible Capital Assets	<u>557,695</u>	<u>526,683</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(941,148)</u>	<u>(1,036,931)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(1,511,435)</u>	<u>(2,087,628)</u>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	94,750	81,568
Other Revenue	8,745,282	8,540,413
Rentals and Leases	165,000	165,000
Investment Income	18,000	17,000
<b>Total Revenue</b>	<u>9,023,032</u>	<u>8,803,981</u>
<b>Expenses</b>		
Instruction	5,860,778	5,583,721
District Administration	1,413,871	1,850,576
Operations and Maintenance	1,705,961	1,998,367
Transportation and Housing	483,215	292,520
<b>Total Expense</b>	<u>9,463,825</u>	<u>9,725,184</u>
<b>Net Revenue (Expense)</b>	<u>(440,793)</u>	<u>(921,203)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>440,793</u>	<u>1,057,179</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(135,976)
<b>Total Net Transfers</b>	<u>-</u>	<u>(135,976)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 92 (Nisga'a)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	8,562,718	8,129,327
ISC/LEA Recovery	(8,475,095)	(8,055,292)
Other Ministry of Education Grants		
Pay Equity	1,434	629
Funding for Graduated Adults		
Student Transportation Fund	1,596	700
Support Staff Benefits Grant	3	1
Teachers' Labour Settlement Funding		845
Early Career Mentorship Funding		54
FSA	4,094	4,094
ELF		1,210
<b>Total Provincial Grants - Ministry of Education</b>	<u>94,750</u>	<u>81,568</u>
<b>Other Revenues</b>		
Funding from First Nations	8,719,282	8,524,413
Miscellaneous		
Art Starts	6,000	6,000
Miscellaneous	20,000	10,000
<b>Total Other Revenue</b>	<u>8,745,282</u>	<u>8,540,413</u>
<b>Rentals and Leases</b>	<u>165,000</u>	<u>165,000</u>
<b>Investment Income</b>	<u>18,000</u>	<u>17,000</u>
<b>Total Operating Revenue</b>	<u><u>9,023,032</u></u>	<u><u>8,803,981</u></u>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,783,500	2,806,500
Principals and Vice Principals	976,000	762,000
Educational Assistants	252,000	265,000
Support Staff	1,105,675	1,052,830
Other Professionals	845,162	841,890
Substitutes	215,000	294,000
<b>Total Salaries</b>	<u>6,177,337</u>	<u>6,022,220</u>
<b>Employee Benefits</b>	<u>1,476,779</u>	<u>1,431,291</u>
<b>Total Salaries and Benefits</b>	<u>7,654,116</u>	<u>7,453,511</u>
<b>Services and Supplies</b>		
Services	418,000	603,400
Student Transportation	64,000	64,000
Professional Development and Travel	138,900	125,800
Rentals and Leases	5,000	6,500
Dues and Fees	21,000	20,500
Insurance	34,500	34,500
Supplies	798,478	1,108,973
Utilities	329,831	308,000
<b>Total Services and Supplies</b>	<u>1,809,709</u>	<u>2,271,673</u>
<b>Total Operating Expense</b>	<u>9,463,825</u>	<u>9,725,184</u>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	2,420,000	210,000				140,000	2,770,000
1.03 Career Programs	53,000						53,000
1.07 Library Services							-
1.08 Counselling	85,000						85,000
1.10 Special Education	105,500		140,000			50,000	295,500
1.30 English Language Learning		71,000					71,000
1.31 Indigenous Education	85,000	195,000	112,000		64,000		456,000
1.41 School Administration		500,000		168,000			668,000
1.60 Summer School	35,000						35,000
<b>Total Function 1</b>	<b>2,783,500</b>	<b>976,000</b>	<b>252,000</b>	<b>168,000</b>	<b>64,000</b>	<b>190,000</b>	<b>4,433,500</b>
<b>4 District Administration</b>							
4.11 Educational Administration				26,500	206,000		232,500
4.40 School District Governance					55,162		55,162
4.41 Business Administration				73,000	375,000		448,000
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,500</b>	<b>636,162</b>	<b>-</b>	<b>735,662</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					50,000		50,000
5.50 Maintenance Operations				656,000	60,000	25,000	741,000
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>656,000</b>	<b>110,000</b>	<b>25,000</b>	<b>791,000</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					35,000		35,000
7.70 Student Transportation				115,000			115,000
7.73 Housing				67,175			67,175
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182,175</b>	<b>35,000</b>	<b>-</b>	<b>217,175</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>2,783,500</b>	<b>976,000</b>	<b>252,000</b>	<b>1,105,675</b>	<b>845,162</b>	<b>215,000</b>	<b>6,177,337</b>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,770,000	676,330	3,446,330	241,808	3,688,138	3,440,761
1.03 Career Programs	53,000	13,250	66,250		66,250	66,250
1.07 Library Services	-			15,000	15,000	5,000
1.08 Counselling	85,000	21,250	106,250	5,000	111,250	141,500
1.10 Special Education	295,500	58,375	353,875		353,875	371,475
1.30 English Language Learning	71,000	17,760	88,760		88,760	88,750
1.31 Indigenous Education	456,000	108,985	564,985	40,670	605,655	552,000
1.41 School Administration	668,000	175,100	843,100	45,000	888,100	880,485
1.60 Summer School	35,000	8,750	43,750		43,750	37,500
<b>Total Function 1</b>	<b>4,433,500</b>	<b>1,079,800</b>	<b>5,513,300</b>	<b>347,478</b>	<b>5,860,778</b>	<b>5,583,721</b>
<b>4 District Administration</b>						
4.11 Educational Administration	232,500	63,598	296,098	61,000	357,098	366,190
4.40 School District Governance	55,162	1,986	57,148	115,600	172,748	148,630
4.41 Business Administration	448,000	120,725	568,725	315,300	884,025	1,335,756
<b>Total Function 4</b>	<b>735,662</b>	<b>186,309</b>	<b>921,971</b>	<b>491,900</b>	<b>1,413,871</b>	<b>1,850,576</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	50,000	14,150	64,150	5,300	69,450	69,750
5.50 Maintenance Operations	741,000	150,180	891,180	390,000	1,281,180	1,615,117
5.52 Maintenance of Grounds	-			25,500	25,500	5,500
5.56 Utilities	-			329,831	329,831	308,000
<b>Total Function 5</b>	<b>791,000</b>	<b>164,330</b>	<b>955,330</b>	<b>750,631</b>	<b>1,705,961</b>	<b>1,998,367</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	35,000	9,905	44,905		44,905	51,320
7.70 Student Transportation	115,000	23,000	138,000	111,000	249,000	232,500
7.73 Housing	67,175	13,435	80,610	108,700	189,310	8,700
<b>Total Function 7</b>	<b>217,175</b>	<b>46,340</b>	<b>263,515</b>	<b>219,700</b>	<b>483,215</b>	<b>292,520</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>6,177,337</b>	<b>1,476,779</b>	<b>7,654,116</b>	<b>1,809,709</b>	<b>9,463,825</b>	<b>9,725,184</b>

# School District No. 92 (Nisga'a)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2022

	<b>2022</b>	<b>2021 Amended</b>
	<b>Annual Budget</b>	<b>Annual Budget</b>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	77,790	436,430
Other	46,000	65,497
Other Revenue	1,334,442	2,830,542
<b>Total Revenue</b>	<b>1,458,232</b>	<b>3,332,469</b>
<b>Expenses</b>		
Instruction	1,403,927	3,278,164
Operations and Maintenance	54,305	54,305
<b>Total Expense</b>	<b>1,458,232</b>	<b>3,332,469</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 92 (Nisga'a)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2022

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		6,000	8,000	6,000	3,000				15,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	54,305	29,813		32,000	9,800	141,027	110,652	641,635	
Other	53,639	29,447	10,000			139,297	109,295	633,764	
	107,944	59,260	10,000	32,000	9,800	280,324	219,947	1,275,399	
<b>Less:</b> Allocated to Revenue	54,305	35,813	18,000	38,000	12,800	141,027	110,652	641,635	15,000
Recovered	53,639	29,447				139,297	109,295	633,764	
<b>Deferred Revenue, end of year</b>									
<b>Revenues</b>	666	366		38,000	12,800	1,730	1,357	7,871	15,000
Provincial Grants - Ministry of Education									
Provincial Grants - Other	53,639	35,447	18,000			139,297	109,295	633,764	
Other Revenue	54,305	35,813	18,000	38,000	12,800	141,027	110,652	641,635	15,000
<b>Expenses</b>									
Salaries									
Teachers								481,226	
Principals and Vice Principals		28,650					26,000		
Educational Assistants							37,000		
Support Staff							6,000		
Other Professionals		28,650		21,000	2,500	85,000	69,000	481,226	
Employee Benefits		7,163		7,000	625	21,250	13,800	160,409	
Services and Supplies	54,305		18,000	10,000	9,675	34,777	27,852		15,000
	54,305	35,813	18,000	38,000	12,800	141,027	110,652	641,635	15,000
<b>Net Revenue (Expense)</b>									

**School District No. 92 (Nisga'a)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2022

	FNESC Skills Link	Skills Trades Training	NLG/NLC Enhancement Fund	FNESC Language/Culture Program	District Community Literacy Plan	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	8,000	46,000	15,000	300,000	22,000	429,000
<b>Add: Restricted Grants</b>						
Provincial Grants - Ministry of Education						1,019,232
Other						975,442
						1,994,674
<b>Less: Allocated to Revenue Recovered</b>	8,000	46,000	15,000	300,000	22,000	1,458,232
<b>Deferred Revenue, end of year</b>						965,442
<b>Revenues</b>						
Provincial Grants - Ministry of Education						77,790
Provincial Grants - Other		46,000				46,000
Other Revenue	8,000	46,000	15,000	300,000	22,000	1,334,442
	8,000	46,000	15,000	300,000	22,000	1,458,232
<b>Expenses</b>						
Salaries						
Teachers				150,000		631,226
Principals and Vice Principals						-
Educational Assistants						54,650
Support Staff						122,000
Other Professionals						29,500
				150,000		837,376
Employee Benefits						
Services and Supplies	8,000	46,000	15,000	37,500	22,000	247,747
	8,000	46,000	15,000	112,500	22,000	373,109
				300,000	22,000	1,458,232
<b>Net Revenue (Expense)</b>						

# School District No. 92 (Nisga'a)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	428,201		428,201	397,189
<b>Total Revenue</b>	<b>428,201</b>	<b>-</b>	<b>428,201</b>	<b>397,189</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	507,695		507,695	444,683
Transportation and Housing	50,000		50,000	82,000
<b>Total Expense</b>	<b>557,695</b>	<b>-</b>	<b>557,695</b>	<b>526,683</b>
<b>Net Revenue (Expense)</b>	<b>(129,494)</b>	<b>-</b>	<b>(129,494)</b>	<b>(129,494)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	135,976
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,976</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>(129,494)</b>	<b>-</b>	<b>(129,494)</b>	<b>6,482</b>