

Annual Budget

School District No. 92 (Nisga'a)

June 30, 2023

School District No. 92 (Nisga'a)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$14,074,032 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 14th DAY OF JUNE, 2022;

READ A SECOND TIME THE 14th DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF JUNE, 2022;


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 2022/2023, adopted by the Board the 14th DAY OF JUNE, 2022.


Secretary Treasurer

School District No. 92 (Nisga'a)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	378,500	375,500
Adult	1,000	1,125
Total Ministry Operating Grant Funded FTE's	379,500	376,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	321,825	143,788
Other		53,344
Other Revenue	10,832,100	11,571,004
Rentals and Leases	200,000	160,000
Investment Income	20,000	18,000
Amortization of Deferred Capital Revenue	454,575	435,849
Total Revenue	11,828,500	12,381,985
Expenses		
Instruction	8,202,794	8,687,043
District Administration	1,419,418	1,442,631
Operations and Maintenance	2,247,799	2,478,677
Transportation and Housing	1,780,021	1,415,811
Total Expense	13,650,032	14,024,162
Net Revenue (Expense)	(1,821,532)	(1,642,177)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,177,492	1,519,641
Budgeted Surplus (Deficit), for the year	355,960	(122,536)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	355,960	(122,536)
Budgeted Surplus (Deficit), for the year	355,960	(122,536)

School District No. 92 (Nisga'a)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,502,093	10,345,971
Operating - Tangible Capital Assets Purchased	424,000	25,000
Special Purpose Funds - Total Expense	2,625,324	3,094,806
Capital Fund - Total Expense	522,615	583,385
Total Budget Bylaw Amount	14,074,032	14,049,162

Approved by the Board



Signature of the Chairperson of the Board of Education

JUN 14 2022

Date Signed



Signature of the Superintendent

JUN 14 2022

Date Signed



Signature of the Secretary Treasurer

JUN 14 2022

Date Signed

School District No. 92 (Nisga'a)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,821,532)</u>	<u>(1,642,177)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(424,000)	(25,000)
From Deferred Capital Revenue	(5,301,695)	(1,512,193)
Total Acquisition of Tangible Capital Assets	<u>(5,725,695)</u>	<u>(1,537,193)</u>
Amortization of Tangible Capital Assets	522,615	583,385
Total Effect of change in Tangible Capital Assets	<u>(5,203,080)</u>	<u>(953,808)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(7,024,612)</u>	<u>(2,595,985)</u>

School District No. 92 (Nisga'a)
 Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	196,500	20,307
Other		8,160
Other Revenue	8,332,101	8,644,863
Rentals and Leases	200,000	160,000
Investment Income	20,000	18,000
Total Revenue	8,748,601	8,851,330
Expenses		
Instruction	5,631,785	5,645,397
District Administration	1,365,103	1,389,471
Operations and Maintenance	1,800,000	1,983,698
Transportation and Housing	1,705,205	1,327,405
Total Expense	10,502,093	10,345,971
Net Revenue (Expense)	(1,753,492)	(1,494,641)
Budgeted Prior Year Surplus Appropriation	2,177,492	1,519,641
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(424,000)	(25,000)
Total Net Transfers	(424,000)	(25,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	8,233,111	8,337,202
ISC/LEA Recovery	(8,054,728)	(8,332,284)
Other Ministry of Education Grants		
Pay Equity	2,772	310
Student Transportation Fund	3,085	345
Support Staff Benefits Grant	6	1
FSA Scorer Grant	4,094	4,094
Child Care Funding	8,160	
District Entered		1,210
District Entered		6,429
District Entered		3,000
Total Provincial Grants - Ministry of Education	<u>196,500</u>	<u>20,307</u>
Provincial Grants - Other		<u>8,160</u>
Other Revenues		
Funding from First Nations	8,296,101	8,578,863
Miscellaneous		
Miscellaneous	30,000	60,000
ART STARTS	6,000	6,000
Total Other Revenue	<u>8,332,101</u>	<u>8,644,863</u>
Rentals and Leases	<u>200,000</u>	<u>160,000</u>
Investment Income	<u>20,000</u>	<u>18,000</u>
Total Operating Revenue	<u><u>8,748,601</u></u>	<u><u>8,851,330</u></u>

School District No. 92 (Nisga'a)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,775,000	2,648,000
Principals and Vice Principals	921,000	976,000
Educational Assistants	247,000	245,000
Support Staff	1,118,500	1,121,500
Other Professionals	856,162	845,162
Substitutes	200,000	191,000
Total Salaries	6,117,662	6,026,662
Employee Benefits	1,452,944	1,442,569
Total Salaries and Benefits	7,570,606	7,469,231
Services and Supplies		
Services	450,250	392,700
Student Transportation		49,000
Professional Development and Travel	234,597	223,571
Rentals and Leases	5,000	5,000
Dues and Fees	44,100	19,000
Insurance	15,000	32,500
Supplies	1,777,540	1,789,201
Utilities	405,000	365,768
Total Services and Supplies	2,931,487	2,876,740
Total Operating Expense	10,502,093	10,345,971

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	2,400,000	215,000				120,000	2,735,000
1.03 Career Programs	53,000						53,000
1.07 Library Services							-
1.08 Counselling	86,000		135,000			50,000	86,000
1.10 Special Education	115,000						300,000
1.30 English Language Learning							-
1.31 Indigenous Education	86,000	200,000	112,000		65,000		463,000
1.41 School Administration		506,000		150,000			656,000
1.60 Summer School	35,000						35,000
Total Function 1	2,775,000	921,000	247,000	150,000	65,000	170,000	4,328,000
4 District Administration							
4.11 Educational Administration				27,500	220,000		247,500
4.40 School District Governance					55,162		55,162
4.41 Business Administration				65,000	365,000		430,000
Total Function 4	-	-	-	92,500	640,162	-	732,662
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					50,000		50,000
5.50 Maintenance Operations				667,000	66,000	15,000	748,000
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	667,000	116,000	15,000	798,000
7 Transportation and Housing							
7.41 Transportation and Housing Administration					35,000		35,000
7.70 Student Transportation				155,000			155,000
7.73 Housing				54,000		15,000	69,000
Total Function 7	-	-	-	209,000	35,000	15,000	259,000
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,775,000	921,000	247,000	1,118,500	856,162	200,000	6,117,662

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,735,000	669,995	3,404,995	181,337	3,586,332	3,552,777
1.03 Career Programs	53,000	13,250	66,250	-	66,250	21,400
1.07 Library Services	-	-	-	25,000	25,000	15,000
1.08 Counselling	86,000	21,500	107,500	5,000	112,500	111,250
1.10 Special Education	300,000	59,750	359,750	-	359,750	336,450
1.30 English Language Learning	-	-	-	-	-	88,760
1.31 Indigenous Education	463,000	117,005	580,005	10,000	590,005	585,310
1.41 School Administration	656,000	173,198	829,198	19,000	848,198	890,700
1.60 Summer School	35,000	8,750	43,750	-	43,750	43,750
Total Function 1	4,328,000	1,063,448	5,391,448	240,337	5,631,785	5,645,397
4 District Administration						
4.11 Educational Administration	247,500	67,760	315,260	158,000	473,260	465,098
4.40 School District Governance	55,162	1,986	57,148	111,600	168,748	132,748
4.41 Business Administration	430,000	116,295	546,295	176,800	723,095	791,625
Total Function 4	732,662	186,041	918,703	446,400	1,365,103	1,389,471
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	50,000	14,150	64,150	8,400	72,550	69,250
5.50 Maintenance Operations	748,000	134,600	882,600	371,850	1,254,450	1,523,180
5.52 Maintenance of Grounds	-	-	-	60,000	60,000	25,500
5.56 Utilities	-	-	-	413,000	413,000	365,768
Total Function 5	798,000	148,750	946,750	853,250	1,800,000	1,983,698
7 Transportation and Housing						
7.41 Transportation and Housing Administration	35,000	9,905	44,905	44,905	44,905	44,905
7.70 Student Transportation	155,000	31,000	186,000	177,000	363,000	314,200
7.73 Housing	69,000	13,800	82,800	1,214,500	1,297,300	968,300
Total Function 7	259,000	54,705	313,705	1,391,500	1,705,205	1,327,405
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,117,662	1,452,944	7,570,606	2,931,487	10,502,093	10,345,971

School District No. 92 (Nisga'a)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	125,325	123,481
Other		45,184
Other Revenue	2,499,999	2,926,141
Total Revenue	2,625,324	3,094,806
Expenses		
Instruction	2,571,009	3,041,646
District Administration	54,315	53,160
Total Expense	2,625,324	3,094,806
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	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			15,000	2,000	5,000				50,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	54,315	28,023		32,000	9,800	141,027	110,652	784,507	
Other	53,027	27,358	20,000			137,683	108,028	765,903	
	107,342	55,381	20,000	32,000	9,800	278,710	218,680	1,550,410	
Less: Allocated to Revenue Recovered	54,315	28,023	35,000	34,000	14,800	141,027	110,652	784,507	50,000
	53,027	27,358				137,683	108,028	765,903	
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	1,288	665		34,000	14,800	3,344	2,624	18,604	50,000
Other Revenue	53,027	27,358	35,000			137,683	108,028	765,903	
	54,315	28,023	35,000	34,000	14,800	141,027	110,652	784,507	50,000
Expenses									
Salaries									
Teachers									
Educational Assistants		23,000				90,000	30,000	625,000	7,000
Support Staff	23,600						40,000		
Other Professionals				25,000	4,000		8,000		
	23,600	23,000		25,000	4,000	90,000	78,000	625,000	7,000
Employee Benefits	5,900	5,023		7,000	1,000	22,500	19,500	159,507	1,750
Services and Supplies	24,815		35,000	2,000	9,800	28,527	13,152		41,250
	54,315	28,023	35,000	34,000	14,800	141,027	110,652	784,507	50,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	NLGNLC Enhancement Fund	FNESC Language/Cultur Program	FNESC Skills Link Program	District Community Literacy Plan	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	15,000	450,000	5,000	5,000	547,000
Add: Restricted Grants					
Provincial Grants - Ministry of Education		880,000		18,000	1,160,324
Other	-	880,000	-	18,000	2,009,999
					3,170,323
Less: Allocated to Revenue Recovered	15,000	1,330,000	5,000	23,000	2,625,324
Deferred Revenue, end of year	-	-	-	-	1,091,999
Revenues					
Provincial Grants - Ministry of Education	15,000	1,330,000	5,000	23,000	125,325
Other Revenue	15,000	1,330,000	5,000	23,000	2,499,999
					2,625,324
Expenses					
Salaries					925,000
Teachers		300,000			300,000
Educational Assistants		150,000			63,600
Support Staff					37,000
Other Professionals		450,000			1,325,600
Employee Benefits	15,000	112,500			334,680
Services and Supplies	15,000	767,500	5,000	23,000	965,044
		1,330,000	5,000	23,000	2,625,324
Net Revenue (Expense)	-	-	-	-	-

School District No. 92 (Nisga'a)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	454,575		454,575	435,849
Total Revenue	454,575	-	454,575	435,849
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	447,799		447,799	494,979
Transportation and Housing	74,816		74,816	88,406
Total Expense	522,615	-	522,615	583,385
Net Revenue (Expense)	(68,040)	-	(68,040)	(147,536)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	424,000		424,000	25,000
Total Net Transfers	424,000	-	424,000	25,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	355,960	-	355,960	(122,536)