

Annual Budget

School District No. 92 (Nisga'a)

June 30, 2026

School District No. 92 (Nisga'a)

June 30, 2026

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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 2025/2026 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 and Child Care 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 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$15,722,089 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 3 DAY OF June, 2025;

READ A SECOND TIME THE 3 DAY OF June, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 3 DAY OF June, 2025;

(Corporate Seal)

Winnifred Morven-Hansen for George Nelson


Chairperson of the Board


Secretary Treasurer
Paul Mercer

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a)
Annual Budget Bylaw 2025/2026, adopted by the Board the 3 DAY OF June, 2025.


Secretary Treasurer
Paul Mercer

School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	390,000	379,063
Adult	1,000	0,250
Total Ministry Operating Grant Funded FTE's	391,000	379,313
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	424,832	523,558
Other Revenue	12,488,576	12,710,454
Rentals and Leases	140,000	140,000
Investment Income	268,900	316,000
Amortization of Deferred Capital Revenue	751,956	677,428
Total Revenue	14,074,264	14,367,440
Expenses		
Instruction	9,011,399	8,977,239
District Administration	2,390,202	2,726,464
Operations and Maintenance	2,898,428	2,652,690
Transportation and Housing	921,425	900,219
Total Expense	15,221,454	15,256,612
Net Revenue (Expense)	(1,147,190)	(889,172)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,284,890	1,542,135
Budgeted Surplus (Deficit), for the year	137,700	652,963
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	137,700	652,963
Budgeted Surplus (Deficit), for the year	137,700	652,963

School District No. 92 (Nisga'a)

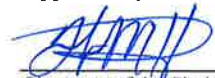
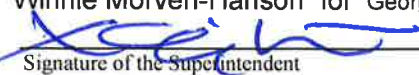
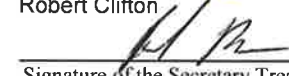
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,064,876	11,306,123
Operating - Tangible Capital Assets Purchased	500,635	983,135
Special Purpose Funds - Total Expense	3,033,687	2,930,889
Capital Fund - Total Expense	1,122,891	1,019,600
Total Budget Bylaw Amount	15,722,089	16,239,747

Approved by the Board

 Signature of the Chairperson of the Board of Education Winnie Morven-Hanson for George Nelson	June 3, 2025 Date Signed
 Signature of the Superintendent Robert Clifton	June 3, 2025 Date Signed
 Signature of the Secretary Treasurer Paul Mercer	June 3, 2025 Date Signed

School District No. 92 (Nisga'a)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,147,190)	(889,172)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(500,635)	(983,135)
From Deferred Capital Revenue	(2,976,815)	(3,803,840)
Total Acquisition of Tangible Capital Assets	(3,477,450)	(4,786,975)
Amortization of Tangible Capital Assets	1,122,891	1,019,600
Total Effect of change in Tangible Capital Assets	(2,354,559)	(3,767,375)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,501,749)	(4,656,547)

School District No. 92 (Nisga'a)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	48,871	167,919
Other Revenue	9,866,750	10,189,204
Rentals and Leases	140,000	140,000
Investment Income	225,000	250,000
Total Revenue	10,280,621	10,747,123
Expenses		
Instruction	6,032,027	6,100,665
District Administration	2,335,887	2,672,149
Operations and Maintenance	1,892,649	1,742,260
Transportation and Housing	804,313	791,049
Total Expense	11,064,876	11,306,123
Net Revenue (Expense)	(784,255)	(559,000)
Budgeted Prior Year Surplus Appropriation	1,284,890	1,542,135
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(500,635)	(983,135)
Total Net Transfers	(500,635)	(983,135)
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, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	9,266,120	9,249,506
ISC/LEA Recovery	(9,218,539)	(9,126,216)
Other Ministry of Education and Child Care Grants		
Pay Equity	600	538
Student Transportation Fund	668	599
Support Staff Benefits Grant	1	1
FSA Scorer Grant	21	19
Labour Settlement Funding		346
FRSP Recruitment and Retention Grant		43,126
Total Provincial Grants - Ministry of Education and Child Care	48,871	167,919
Other Revenues		
Funding from First Nations	9,830,750	10,153,204
Miscellaneous		
Miscellaneous	30,000	30,000
Art Starts Grant	6,000	6,000
Total Other Revenue	9,866,750	10,189,204
Rentals and Leases	140,000	140,000
Investment Income	225,000	250,000
Total Operating Revenue	10,280,621	10,747,123

School District No. 92 (Nisga'a)**Schedule 2B**Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,723,745	2,850,971
Principals and Vice Principals	1,296,104	1,068,994
Educational Assistants	295,100	531,131
Support Staff	1,250,031	1,303,550
Other Professionals	1,025,418	941,358
Substitutes	285,000	185,000
Total Salaries	6,875,398	6,881,004
Employee Benefits	1,523,694	1,559,985
Total Salaries and Benefits	8,399,092	8,440,989
Services and Supplies		
Services	1,028,126	1,068,995
Student Transportation	33,200	33,200
Professional Development and Travel	318,347	364,847
Dues and Fees	43,000	38,500
Insurance	35,000	31,500
Supplies	917,111	1,094,092
Utilities	291,000	234,000
Total Services and Supplies	2,665,784	2,865,134
Total Operating Expense	11,064,876	11,306,123

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	2,356,152	189,732				175,000	2,720,884
1.07 Library Services							-
1.08 Counselling							-
1.10 Inclusive Education	94,887		165,000		55,453	75,000	390,340
1.31 Indigenous Education	242,206	200,309	130,100				572,615
1.41 School Administration		651,800		166,800			818,600
1.60 Summer School	30,500						30,500
Total Function 1	2,723,745	1,041,841	295,100	166,800	55,453	250,000	4,532,939
4 District Administration							
4.11 Educational Administration		254,263		30,710	266,090		551,063
4.40 School District Governance					56,700		56,700
4.41 Business Administration				85,000	367,021		452,021
Total Function 4	-	254,263	-	115,710	689,811	-	1,059,784
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					63,649		63,649
5.50 Maintenance Operations				723,260	98,300	35,000	856,560
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	723,260	161,949	35,000	920,209
7 Transportation and Housing							
7.41 Transportation and Housing Administration					27,278		27,278
7.70 Student Transportation				175,000			175,000
7.73 Housing				69,261	90,927		160,188
Total Function 7	-	-	-	244,261	118,205	-	362,466
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,723,745	1,296,104	295,100	1,250,031	1,025,418	285,000	6,875,398

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,720,884	630,916	3,351,800	241,652	3,593,452	3,668,022
1.07 Library Services	-	-	-	19,500	19,500	23,000
1.08 Counselling	-	-	-	8,000	8,000	8,000
1.10 Inclusive Education	390,340	77,613	467,953	27,000	494,953	782,520
1.31 Indigenous Education	572,615	109,704	682,319	146,000	828,319	699,849
1.41 School Administration	818,600	181,683	1,000,283	49,700	1,049,983	881,149
1.60 Summer School	30,500	7,320	37,820	-	37,820	38,125
Total Function 1	4,532,939	1,007,236	5,540,175	491,852	6,032,027	6,100,665
4 District Administration						
4.11 Educational Administration	551,063	130,181	681,244	360,526	1,041,770	1,412,662
4.40 School District Governance	56,700	2,835	59,535	198,956	258,491	248,728
4.41 Business Administration	452,021	109,605	561,626	474,000	1,035,626	1,010,759
Total Function 4	1,059,784	242,621	1,302,405	1,033,482	2,335,887	2,672,149
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	63,649	15,912	79,561	5,050	84,611	84,611
5.50 Maintenance Operations	856,560	177,078	1,033,638	441,400	1,475,038	1,375,149
5.52 Maintenance of Grounds	-	-	-	30,000	30,000	36,500
5.56 Utilities	-	-	-	303,000	303,000	246,000
Total Function 5	920,209	192,990	1,113,199	779,450	1,892,649	1,742,260
7 Transportation and Housing						
7.41 Transportation and Housing Administration	27,278	6,820	34,098	-	34,098	34,098
7.70 Student Transportation	175,000	36,750	211,750	180,700	392,450	329,879
7.73 Housing	160,188	37,277	197,465	180,300	377,765	427,072
Total Function 7	362,466	80,847	443,313	361,000	804,313	791,049
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,875,398	1,523,694	8,399,092	2,665,784	11,064,876	11,306,123

School District No. 92 (Nisga'a)
Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2026

Schedule 3

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	375,961	355,639
Other Revenue	2,621,826	2,521,250
Investment Income	35,900	54,000
Total Revenue	3,033,687	2,930,889
Expenses		
Instruction	2,979,372	2,876,574
District Administration	54,315	54,315
Total Expense	3,033,687	2,930,889
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

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			28,941	71,922	28,643	25,914	25,949	121,836	32,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	54,315	31,974		32,000	9,800	158,239	126,213	712,237	57,000
Other	54,036	31,810	10,000			157,426	125,565	708,580	56,707
Investment Income			1,000						
	108,351	63,784	11,000	32,000	9,800	315,665	251,778	1,420,817	113,707
Less: Allocated to Revenue	54,315	31,974	15,000	103,922	38,443	184,153	152,162	834,073	89,000
Recovered	54,036	31,810				157,426	125,565	708,580	56,707
Deferred Revenue, end of year	-	-	24,941	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	279	164		103,922	38,443	813	648	3,657	293
Other Revenue	54,036	31,810	14,000			183,340	151,514	830,416	88,707
Investment Income			1,000						
	54,315	31,974	15,000	103,922	38,443	184,153	152,162	834,073	89,000
Expenses									
Salaries									
Teachers				25,000				667,258	
Principals and Vice Principals							80,058		
Educational Assistants		18,829		25,000		25,879			
Other Professionals		6,600			7,810	30,390	42,518		
Substitutes									
		25,429	-	50,000	7,810	56,269	122,576	667,258	-
Employee Benefits		6,545		12,500	828	7,598	29,586	166,815	
Services and Supplies	54,315		15,000	41,422	29,805	120,286			89,000
	54,315	31,974	15,000	103,922	38,443	184,153	152,162	834,073	89,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

Schedule 3A

	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	District Community Literacy Plan	NLG/NLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	161,129	64,816	264,165	227,553	36,912	28,429	3,951	1,392,970	2,515,130
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care			350,000						1,531,778
Other			348,203		8,000			700,000	2,200,327
Investment Income	2,500	1,500	3,000	2,900				25,000	35,900
	2,500	1,500	701,203	2,900	8,000	-	-	725,000	3,768,005
Less: Allocated to Revenue	163,629	66,316	340,265	230,453	15,000	28,429	3,951	682,602	3,033,687
Recovered			348,203						1,482,327
Deferred Revenue, end of year	-	-	276,900	-	29,912	-	-	1,435,368	1,767,121
Revenues									
Provincial Grants - Ministry of Education and Child Care	161,129	64,816	1,797						375,961
Other Revenue			335,468	227,553	15,000	28,429	3,951	657,602	2,621,826
Investment Income	2,500	1,500	3,000	2,900				25,000	35,900
	163,629	66,316	340,265	230,453	15,000	28,429	3,951	682,602	3,033,687
Expenses									
Salaries									
Teachers								60,958	753,216
Principals and Vice Principals		47,823							127,881
Educational Assistants								117,644	187,352
Other Professionals		5,225	96,665						189,208
Substitutes								2,000	2,000
		53,048	96,665					180,602	1,259,657
Employee Benefits		13,268	24,166					52,000	313,306
Services and Supplies	163,629		219,434	230,453	15,000	28,429	3,951	450,000	1,460,724
	163,629	66,316	340,265	230,453	15,000	28,429	3,951	682,602	3,033,687
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

Schedule 4

	2026 Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		8,000	8,000	12,000
Amortization of Deferred Capital Revenue	751,956		751,956	677,428
Total Revenue	751,956	8,000	759,956	689,428
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,005,779		1,005,779	910,430
Transportation and Housing	117,112		117,112	109,170
Total Expense	1,122,891	-	1,122,891	1,019,600
Net Revenue (Expense)	(370,935)	8,000	(362,935)	(330,172)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	500,635		500,635	983,135
Total Net Transfers	500,635	-	500,635	983,135
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	129,700	8,000	137,700	652,963

