

Amended 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 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 92 (NISGA'A) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 92 (Nisga'a) Amended 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 \$16,847,000 for the 2025/2026 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2025/2026.

READ A FIRST TIME THE 3rd DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 3rd DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 3rd DAY OF FEBRUARY, 2026;


Chairperson of the Board

(Corporate Seal)


Secretary Treasurer

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


Secretary Treasurer

School District No. 92 (Nisga'a)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2026

Statement 2

	2026 Amended Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	387.625	379.063
Adult		0.250
Total Ministry Operating Grant Funded FTE's	387.625	379.313
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	795,438	244,738
Other Revenue	13,036,886	12,441,700
Rentals and Leases	220,000	140,000
Investment Income	175,000	316,000
Amortization of Deferred Capital Revenue	687,442	719,671
Total Revenue	14,914,766	13,862,109
Expenses		
Instruction	9,689,279	8,615,303
District Administration	2,901,908	2,595,626
Operations and Maintenance	2,904,073	2,695,819
Transportation and Housing	881,740	783,056
Total Expense	16,377,000	14,689,804
Net Revenue (Expense)	(1,462,234)	(827,695)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,562,344	1,542,135
Budgeted Surplus (Deficit), for the year	100,110	714,440
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	100,110	714,440
Budgeted Surplus (Deficit), for the year	100,110	714,440

School District No. 92 (Nisga'a)

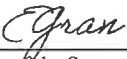
Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,555,591	10,734,845
Operating - Tangible Capital Assets Purchased	470,000	1,068,135
Special Purpose Funds - Total Expense	3,764,077	2,869,593
Capital Fund - Total Expense	1,057,332	1,085,366
Total Budget Bylaw Amount	16,847,000	15,757,939

Approved by the Board

	February 03, 2026
Signature of the Chairperson of the Board of Education	Date Signed
	February 03, 2026
Signature of the Superintendent	Date Signed
	February 03, 2026
Signature of the Secretary Treasurer	Date Signed

School District No. 92 (Nisga'a)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,462,234)	(827,695)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(470,000)	(1,068,135)
Total Acquisition of Tangible Capital Assets	(470,000)	(1,068,135)
Amortization of Tangible Capital Assets	1,057,332	1,085,366
Total Effect of change in Tangible Capital Assets	587,332	17,231
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(874,902)	(810,464)

School District No. 92 (Nisga'a)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2026 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year	2,128,782		7,593,406	9,722,188
Changes for the year				
Net Revenue (Expense) for the year	(1,092,344)		(369,890)	(1,462,234)
Interfund Transfers				
Tangible Capital Assets Purchased	(470,000)		470,000	-
Net Changes for the year	(1,562,344)	-	100,110	(1,462,234)
Budgeted Accumulated Surplus (Deficit), end of year	566,438	-	7,693,516	8,259,954

School District No. 92 (Nisga'a)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	226,750	125,985
Other Revenue	9,841,497	9,744,860
Rentals and Leases	220,000	140,000
Investment Income	175,000	250,000
Total Revenue	10,463,247	10,260,845
Expenses		
Instruction	5,979,517	5,800,025
District Administration	2,847,593	2,541,311
Operations and Maintenance	1,956,353	1,722,460
Transportation and Housing	772,128	671,049
Total Expense	11,555,591	10,734,845
Net Revenue (Expense)	(1,092,344)	(474,000)
Budgeted Prior Year Surplus Appropriation	1,562,344	1,542,135
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(470,000)	(1,068,135)
Total Net Transfers	(470,000)	(1,068,135)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	9,239,528	9,153,519
ISC/LEA Recovery	(9,123,389)	(9,126,216)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,469	538
Student Transportation Fund	1,635	599
Support Staff Benefits Grant		1
FSA Scorer Grant	51	19
Labour Settlement Funding		398
Indigenous Education Council	107,456	95,987
K-12 Literacy Supports		1,140
Total Provincial Grants - Ministry of Education and Child Care	226,750	125,985
Other Revenues		
Funding from First Nations	9,371,293	9,708,860
Miscellaneous		
Miscellaneous	464,804	30,000
Art Starts	5,400	6,000
Total Other Revenue	9,841,497	9,744,860
Rentals and Leases	220,000	140,000
Investment Income	175,000	250,000
Total Operating Revenue	10,463,247	10,260,845

School District No. 92 (Nisga'a)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,708,248	2,690,971
Principals and Vice Principals	1,511,884	1,068,994
Educational Assistants	485,036	531,131
Support Staff	1,375,874	1,303,550
Other Professionals	1,280,435	941,358
Substitutes	45,000	180,000
Total Salaries	7,406,477	6,716,004
Employee Benefits	1,704,037	1,519,335
Total Salaries and Benefits	9,110,514	8,235,339
Services and Supplies		
Services	973,838	908,367
Student Transportation	13,200	13,200
Professional Development and Travel	337,697	364,847
Dues and Fees	39,500	38,500
Insurance	33,500	31,500
Supplies	822,342	909,092
Utilities	225,000	234,000
Total Services and Supplies	2,445,077	2,499,506
Total Operating Expense	11,555,591	10,734,845

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

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	2,326,950	90,204					2,417,154
1.03 Career Programs	15,613						15,613
1.07 Library Services		28,149					28,149
1.08 Counselling	87,421						87,421
1.10 Inclusive Education		112,594	485,036		55,453	45,000	698,083
1.31 Indigenous Education	247,764	158,265					406,029
1.41 School Administration		686,567		190,655			877,222
1.60 Summer School	30,500						30,500
Total Function 1	2,708,248	1,075,779	485,036	190,655	55,453	45,000	4,560,171
4 District Administration							
4.11 Educational Administration		400,555		38,387	275,881		714,823
4.40 School District Governance		35,550			56,700		92,250
4.41 Business Administration				111,757	476,769		588,526
Total Function 4	-	436,105	-	150,144	809,350	-	1,395,599
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					199,127		199,127
5.50 Maintenance Operations				773,266	98,300		871,566
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	773,266	297,427	-	1,070,693
7 Transportation and Housing							
7.41 Transportation and Housing Administration					27,278		27,278
7.70 Student Transportation				192,549			192,549
7.73 Housing				69,260	90,927		160,187
Total Function 7	-	-	-	261,809	118,205	-	380,014
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,708,248	1,511,884	485,036	1,375,874	1,280,435	45,000	7,406,477

School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,417,154	602,034	3,019,188	134,082	3,153,270	3,538,382
1.03 Career Programs	15,613	3,903	19,516	500	20,016	
1.07 Library Services	28,149	6,334	34,483	6,000	40,483	23,000
1.08 Counselling	87,421	21,855	109,276	2,000	111,276	8,000
1.10 Inclusive Education	698,083	142,054	840,137	1,500	841,637	786,520
1.31 Indigenous Education	406,029	97,551	503,580	151,000	654,580	524,849
1.41 School Administration	877,222	192,608	1,069,830	50,300	1,120,130	881,149
1.60 Summer School	30,500	7,625	38,125		38,125	38,125
Total Function 1	4,560,171	1,073,964	5,634,135	345,382	5,979,517	5,800,025
4 District Administration						
4.11 Educational Administration	714,823	166,772	881,595	560,900	1,442,495	1,370,728
4.40 School District Governance	92,250	10,834	103,084	240,695	343,779	248,728
4.41 Business Administration	588,526	141,543	730,069	331,250	1,061,319	921,855
Total Function 4	1,395,599	319,149	1,714,748	1,132,845	2,847,593	2,541,311
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	199,127	49,782	248,909	5,350	254,259	84,611
5.50 Maintenance Operations	871,566	179,228	1,050,794	389,300	1,440,094	1,355,349
5.52 Maintenance of Grounds	-	-	-	25,000	25,000	36,500
5.56 Utilities	-	-	-	237,000	237,000	246,000
Total Function 5	1,070,693	229,010	1,299,703	656,650	1,956,353	1,722,460
7 Transportation and Housing						
7.41 Transportation and Housing Administration	27,278	6,820	34,098		34,098	34,098
7.70 Student Transportation	192,549	38,510	231,059	159,200	390,259	309,879
7.73 Housing	160,187	36,584	196,771	151,000	347,771	327,072
Total Function 7	380,014	81,914	461,928	310,200	772,128	671,049
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,406,477	1,704,037	9,110,514	2,445,077	11,555,591	10,734,845

School District No. 92 (Nisga'a)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	568,688	118,753
Other Revenue	3,195,389	2,696,840
Investment Income		54,000
Total Revenue	3,764,077	2,869,593
Expenses		
Instruction	3,709,762	2,815,278
District Administration	54,315	54,315
Total Expense	3,764,077	2,869,593
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other
Investment Income

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Other Professionals

Employee Benefits
Services and Supplies

Net Revenue (Expense)

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
\$	\$	\$	\$		\$	\$	\$	\$
-	14,709	55,701	82,878	23,845	131,168	53,567	278,787	55,398
54,315	31,974		23,800	6,860	158,239	126,213	712,237	57,000
53,632	31,572	10,000			156,250	124,627	703,284	56,284
		1,000						
107,947	63,546	11,000	23,800	6,860	314,489	250,840	1,415,521	113,284
54,315	46,683	20,000	106,678	30,705	289,407	179,780	991,024	112,398
53,632	31,572				156,250	124,627	703,284	56,284
-	-	46,701	-	-	-	-	-	-
683	402		106,678	30,705	1,989	1,586	8,953	716
53,632	46,281	20,000			287,418	178,194	982,071	111,682
54,315	46,683	20,000	106,678	30,705	289,407	179,780	991,024	112,398
							793,000	
	35,012					80,000		
			25,000		30,000			
	35,012	-	60,000	15,000	30,000	45,000		
					60,000	125,000	793,000	-
54,315	11,671		15,000	3,750	15,000	31,250	198,024	
54,315	46,683	20,000	31,678	11,955	214,407	23,530		112,398
		20,000	106,678	30,705	289,407	179,780	991,024	112,398
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other
Investment Income

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Other Professionals

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Student & Family Affordability	ECL Early Care & Learning	Feeding Futures	Professional Learning Grant	National School Food Program	Decoda District Comm. Literacy	NLGNLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program
\$ 166,901	\$ 171,190	\$ 262,252	\$ 247,553	\$ 12,306	\$ 51,344	\$ 29,254	\$ 3,951	\$ 1,189,496
-	-	-	-	62,180	-	-	-	700,000
166,901	171,190	612,252	247,553	74,486	15,000	29,254	3,951	612,500
-	-	345,601	-	-	36,344	-	-	1,276,996
166,901	171,190	4,399	-	74,486	-	-	-	-
166,901	171,190	607,853	247,553	74,486	15,000	29,254	3,951	612,500
-	-	612,252	247,553	74,486	15,000	29,254	3,951	612,500
-	-	125,000	-	-	-	-	-	-
-	100,000	125,000	-	-	-	-	-	90,000
166,901	25,000	31,250	-	-	-	-	-	22,500
166,901	46,190	456,002	247,553	74,486	15,000	29,254	3,951	500,000
166,901	171,190	612,252	247,553	74,486	15,000	29,254	3,951	612,500
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

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

	TOTAL
	\$
Deferred Revenue, beginning of year	2,830,300
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	1,582,818
Other	2,181,250
Investment Income	1,000
	3,765,068
Less: Allocated to Revenue	3,764,077
Recovered	1,471,250
Deferred Revenue, end of year	1,360,041
Revenues	
Provincial Grants - Ministry of Education and Child Care	568,688
Other Revenue	3,195,389
	3,764,077
Expenses	
Salaries	
Teachers	903,000
Principals and Vice Principals	180,000
Educational Assistants	105,012
Other Professionals	215,000
	1,403,012
Employee Benefits	353,445
Services and Supplies	2,007,620
	3,764,077
Net Revenue (Expense)	-

School District No. 92 (Nisga'a)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income			-	12,000
Amortization of Deferred Capital Revenue	687,442		687,442	719,671
Total Revenue	687,442	-	687,442	731,671
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	947,720		947,720	973,359
Transportation and Housing	109,612		109,612	112,007
Total Expense	1,057,332	-	1,057,332	1,085,366
Net Revenue (Expense)	(369,890)	-	(369,890)	(353,695)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	470,000		470,000	1,068,135
Total Net Transfers	470,000	-	470,000	1,068,135
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	100,110	-	100,110	714,440