

Amended 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 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 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 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 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 \$15,323,805 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 14th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 14th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF FEBRUARY, 2023;

Signed copy available in the SD Office

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**Chairperson of the Board**

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 14th DAY OF FEBRUARY, 2023.

Signed copy available in the SD Office

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**Secretary Treasurer**

# School District No. 92 (Nisga'a)

Statement 2

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

	2023 Amended Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	415,500	375,500
Adult	4,000	1,125
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>419,500</b>	<b>376,625</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	411,820	143,788
Other		53,344
Other Revenue	11,089,516	11,571,004
Rentals and Leases	140,000	160,000
Investment Income	50,000	18,000
Amortization of Deferred Capital Revenue	538,834	435,849
<b>Total Revenue</b>	<b>12,230,170</b>	<b>12,381,985</b>
<b>Expenses</b>		
Instruction	8,359,647	8,687,043
District Administration	1,474,978	1,389,471
Operations and Maintenance	2,860,734	2,531,837
Transportation and Housing	1,628,446	1,415,811
<b>Total Expense</b>	<b>14,323,805</b>	<b>14,024,162</b>
<b>Net Revenue (Expense)</b>	<b>(2,093,635)</b>	<b>(1,642,177)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,909,050</b>	<b>1,519,641</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>815,415</b>	<b>(122,536)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	815,415	(122,536)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>815,415</b>	<b>(122,536)</b>

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

	<b>2023 Amended Annual Budget</b>	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>11,071,954</b>	10,345,971
Operating - Tangible Capital Assets Purchased	<b>1,000,000</b>	25,000
Special Purpose Funds - Total Expense	<b>2,528,432</b>	3,094,806
Capital Fund - Total Expense	<b>723,419</b>	583,385
<b>Total Budget Bylaw Amount</b>	<b>15,323,805</b>	14,049,162

**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

Signed copy available in the SD Office

# School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2023

	<b>2023 Amended Annual Budget</b>	2022 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,093,635)</u>	<u>(1,642,177)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,000,000)	(25,000)
From Deferred Capital Revenue	<u>(6,500,000)</u>	<u>(1,512,193)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(7,500,000)</b>	<b>(1,537,193)</b>
Amortization of Tangible Capital Assets	<u>723,419</u>	583,385
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(6,776,581)</u>	<u>(953,808)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><b>(8,870,216)</b></u>	<u><b>(2,595,985)</b></u>

# School District No. 92 (Nisga'a)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2023

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2023 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	3,849,016		4,013,099	<b>7,862,115</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,909,050)		(184,585)	<b>(2,093,635)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(1,000,000)		1,000,000	-
<b>Net Changes for the year</b>	<b>(2,909,050)</b>	-	<b>815,415</b>	<b>(2,093,635)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>939,966</b>	-	<b>4,828,514</b>	<b>5,768,480</b>

# School District No. 92 (Nisga'a)

Schedule 2

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

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	277,548	20,307
Other		8,160
Other Revenue	8,695,356	8,644,863
Rentals and Leases	140,000	160,000
Investment Income	50,000	18,000
<b>Total Revenue</b>	<b>9,162,904</b>	<b>8,851,330</b>
<b>Expenses</b>		
Instruction	5,885,531	5,645,397
District Administration	1,474,978	1,389,471
Operations and Maintenance	2,187,900	1,983,698
Transportation and Housing	1,523,545	1,327,405
<b>Total Expense</b>	<b>11,071,954</b>	<b>10,345,971</b>
<b>Net Revenue (Expense)</b>	<b>(1,909,050)</b>	<b>(1,494,641)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,909,050</b>	<b>1,519,641</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(1,000,000)	(25,000)
<b>Total Net Transfers</b>	<b>(1,000,000)</b>	<b>(25,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 92 (Nisga'a)

Schedule 2A

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

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	8,586,712	8,337,202
ISC/LEA Recovery	(8,409,724)	(8,332,284)
Other Ministry of Education and Child Care Grants		
Pay Equity	2,649	310
Student Transportation Fund	2,948	345
Support Staff Benefits Grant	6	1
FSA Scorer Grant	2,093	4,094
Early Learning Framework (ELF) Implementation	54	1,210
Anti-Racism	6,429	6,429
Equity Scan	86,381	3,000
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>277,548</b>	<b>20,307</b>
<b>Provincial Grants - Other</b>		<b>8,160</b>
<b>Other Revenues</b>		
Funding from First Nations	8,653,356	8,578,863
Miscellaneous		
Miscellaneous	36,000	60,000
Art Starts	6,000	6,000
<b>Total Other Revenue</b>	<b>8,695,356</b>	<b>8,644,863</b>
<b>Rentals and Leases</b>	<b>140,000</b>	<b>160,000</b>
<b>Investment Income</b>	<b>50,000</b>	<b>18,000</b>
<b>Total Operating Revenue</b>	<b>9,162,904</b>	<b>8,851,330</b>

# School District No. 92 (Nisga'a)

Schedule 2B

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

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,758,000	2,648,000
Principals and Vice Principals	1,123,000	976,000
Educational Assistants	222,000	245,000
Support Staff	1,151,500	1,121,500
Other Professionals	960,500	845,162
Substitutes	180,000	191,000
<b>Total Salaries</b>	<b>6,395,000</b>	<b>6,026,662</b>
<b>Employee Benefits</b>	<b>1,524,437</b>	<b>1,442,569</b>
<b>Total Salaries and Benefits</b>	<b>7,919,437</b>	<b>7,469,231</b>
<b>Services and Supplies</b>		
Services	587,520	392,700
Student Transportation	197,000	49,000
Professional Development and Travel	271,097	223,571
Rentals and Leases	18,500	5,000
Dues and Fees	47,100	19,000
Insurance	15,000	32,500
Supplies	1,606,300	1,789,201
Utilities	410,000	365,768
<b>Total Services and Supplies</b>	<b>3,152,517</b>	<b>2,876,740</b>
<b>Total Operating Expense</b>	<b>11,071,954</b>	<b>10,345,971</b>

# School District No. 92 (Nisga'a)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,400,000	238,000				160,000	2,798,000
1.03 Career Programs	53,000						53,000
1.07 Library Services							-
1.08 Counselling	70,000						70,000
1.10 Special Education	110,000		110,000	50,000			270,000
1.30 English Language Learning							-
1.31 Indigenous Education	90,000	210,000	112,000		6,500		418,500
1.41 School Administration		675,000		150,000			825,000
1.60 Summer School	35,000						35,000
<b>Total Function 1</b>	<b>2,758,000</b>	<b>1,123,000</b>	<b>222,000</b>	<b>200,000</b>	<b>6,500</b>	<b>160,000</b>	<b>4,469,500</b>
<b>4 District Administration</b>							
4.11 Educational Administration				27,500	268,000		295,500
4.40 School District Governance					55,500		55,500
4.41 Business Administration				55,000	392,000		447,000
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,500</b>	<b>715,500</b>	<b>-</b>	<b>798,000</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					50,000		50,000
5.50 Maintenance Operations				655,000	66,000	20,000	741,000
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>655,000</b>	<b>116,000</b>	<b>20,000</b>	<b>791,000</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					40,000		40,000
7.70 Student Transportation				152,000			152,000
7.73 Housing				62,000	82,500		144,500
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>214,000</b>	<b>122,500</b>	<b>-</b>	<b>336,500</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>2,758,000</b>	<b>1,123,000</b>	<b>222,000</b>	<b>1,151,500</b>	<b>960,500</b>	<b>180,000</b>	<b>6,395,000</b>

# School District No. 92 (Nisga'a)

Amended 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 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,798,000	681,014	3,479,014	201,097	3,680,111	3,552,777
1.03 Career Programs	53,000	13,250	66,250		66,250	21,400
1.07 Library Services	-		-	15,000	15,000	15,000
1.08 Counselling	70,000	17,500	87,500	5,000	92,500	111,250
1.10 Special Education	270,000	53,500	323,500		323,500	336,450
1.30 English Language Learning	-		-		-	88,760
1.31 Indigenous Education	418,500	102,625	521,125	78,270	599,395	585,310
1.41 School Administration	825,000	221,025	1,046,025	19,000	1,065,025	890,700
1.60 Summer School	35,000	8,750	43,750		43,750	43,750
<b>Total Function 1</b>	<b>4,469,500</b>	<b>1,097,664</b>	<b>5,567,164</b>	<b>318,367</b>	<b>5,885,531</b>	<b>5,645,397</b>
<b>4 District Administration</b>						
4.11 Educational Administration	295,500	81,344	376,844	164,000	540,844	465,098
4.40 School District Governance	55,500	1,998	57,498	113,600	171,098	132,748
4.41 Business Administration	447,000	121,936	568,936	194,100	763,036	791,625
<b>Total Function 4</b>	<b>798,000</b>	<b>205,278</b>	<b>1,003,278</b>	<b>471,700</b>	<b>1,474,978</b>	<b>1,389,471</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	50,000	14,150	64,150	9,800	73,950	69,250
5.50 Maintenance Operations	741,000	132,600	873,600	747,350	1,620,950	1,523,180
5.52 Maintenance of Grounds	-		-	75,000	75,000	25,500
5.56 Utilities	-		-	418,000	418,000	365,768
<b>Total Function 5</b>	<b>791,000</b>	<b>146,750</b>	<b>937,750</b>	<b>1,250,150</b>	<b>2,187,900</b>	<b>1,983,698</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	40,000	11,320	51,320		51,320	44,905
7.70 Student Transportation	152,000	30,400	182,400	197,000	379,400	314,200
7.73 Housing	144,500	33,025	177,525	915,300	1,092,825	968,300
<b>Total Function 7</b>	<b>336,500</b>	<b>74,745</b>	<b>411,245</b>	<b>1,112,300</b>	<b>1,523,545</b>	<b>1,327,405</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>6,395,000</b>	<b>1,524,437</b>	<b>7,919,437</b>	<b>3,152,517</b>	<b>11,071,954</b>	<b>10,345,971</b>

# School District No. 92 (Nisga'a)

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

	<u>2023 Amended Annual Budget</u>	<u>2022 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	134,272	123,481
Other		45,184
Other Revenue	2,394,160	2,926,141
<b>Total Revenue</b>	<u>2,528,432</u>	<u>3,094,806</u>
<b>Expenses</b>		
Instruction	2,474,116	3,041,646
Operations and Maintenance	54,316	53,160
<b>Total Expense</b>	<u>2,528,432</u>	<u>3,094,806</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 92 (Nisga'a)

Amended 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
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			29,465	5,464	15,536				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	54,315	28,023		32,000	9,800	141,027	110,652	747,659	57,000
Other	53,084	27,388	20,000			137,831	108,144	730,715	55,708
	107,399	55,411	20,000	32,000	9,800	278,858	218,796	1,478,374	112,708
<b>Less:</b> Allocated to Revenue	54,315	28,023	20,000	37,464	25,336	141,027	110,652	747,659	57,000
Recovered	53,084	27,388				137,831	108,144	730,715	55,708
<b>Deferred Revenue, end of year</b>	-	-	<b>29,465</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	1,231	635		37,464	25,336	3,196	2,508	16,944	1,292
Other Revenue	53,084	27,388	20,000			137,831	108,144	730,715	55,708
	54,315	28,023	20,000	37,464	25,336	141,027	110,652	747,659	57,000
<b>Expenses</b>									
Salaries									
Teachers								560,744	
Principals and Vice Principals						50,000	6,201		
Educational Assistants		23,850					22,322		
Support Staff	39,980						16,946		
Other Professionals				20,000			1,875		
Substitutes							21,973		
	39,980	23,850	-	20,000	-	50,000	69,317	560,744	-
Employee Benefits	9,712	4,173		5,000		12,650	10,050	186,915	
Services and Supplies	4,623		20,000	12,464	25,336	78,377	31,285		57,000
	54,315	28,023	20,000	37,464	25,336	141,027	110,652	747,659	57,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 92 (Nisga'a)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

	Student & Family Affordability	ECL Early Care & Learning	District Community Literacy Plan	Skills Trades	NLG/NLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			466	782	25,956	5,002	1,030,025	<b>1,112,696</b>
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	250,000	40,000						<b>1,470,476</b>
Other	244,334		20,000			2,250	913,966	<b>2,313,420</b>
	494,334	40,000	20,000	-	-	2,250	913,966	<b>3,783,896</b>
<b>Less:</b> Allocated to Revenue	250,000	40,000	20,466	782	25,956	7,252	962,500	<b>2,528,432</b>
Recovered	244,334							<b>1,357,204</b>
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	<b>981,491</b>	<b>1,010,956</b>
<b>Revenues</b>								
Provincial Grants - Ministry of Education and Child Care	5,666	40,000						<b>134,272</b>
Other Revenue	244,334		20,466	782	25,956	7,252	962,500	<b>2,394,160</b>
	250,000	40,000	20,466	782	25,956	7,252	962,500	<b>2,528,432</b>
<b>Expenses</b>								
Salaries								
Teachers							225,000	<b>785,744</b>
Principals and Vice Principals								<b>56,201</b>
Educational Assistants							125,000	<b>171,172</b>
Support Staff							20,000	<b>76,926</b>
Other Professionals							25,000	<b>46,875</b>
Substitutes							5,000	<b>26,973</b>
	-	-	-	-	-	-	400,000	<b>1,163,891</b>
Employee Benefits							100,000	<b>328,500</b>
Services and Supplies	250,000	40,000	20,466	782	25,956	7,252	462,500	<b>1,036,041</b>
	250,000	40,000	20,466	782	25,956	7,252	962,500	<b>2,528,432</b>
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	<b>-</b>

# School District No. 92 (Nisga'a)

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

	2023 Amended Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	538,834		538,834	435,849
<b>Total Revenue</b>	<b>538,834</b>	<b>-</b>	<b>538,834</b>	<b>435,849</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	618,518		618,518	494,979
Transportation and Housing	104,901		104,901	88,406
<b>Total Expense</b>	<b>723,419</b>	<b>-</b>	<b>723,419</b>	<b>583,385</b>
<b>Net Revenue (Expense)</b>	<b>(184,585)</b>	<b>-</b>	<b>(184,585)</b>	<b>(147,536)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	1,000,000		1,000,000	25,000
<b>Total Net Transfers</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>	<b>25,000</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>815,415</b>	<b>-</b>	<b>815,415</b>	<b>(122,536)</b>