

Annual Budget

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

June 30, 2024

# School District No. 92 (Nisga'a)

June 30, 2024

## Table of Contents

Bylaw .....	1
Annual Budget - Revenue and Expense - Statement 2 .....	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Annual Budget - Operating Revenue and Expense - Schedule 2 .....	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source .....	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object .....	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object .....	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds .....	11
Annual Budget - Capital Revenue and Expense - Schedule 4 .....	13

\*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 2023/2024 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$16,074,477 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 16th DAY OF MAY, 2023;

READ A SECOND TIME THE 13th DAY OF JUNE, 2023;

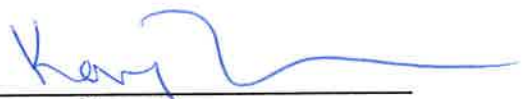
READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF JUNE, 2023;



  
\_\_\_\_\_  
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 2023/2024, adopted by the Board the 13th DAY OF JUNE, 2023.

  
\_\_\_\_\_  
Secretary, Treasurer

# School District No. 92 (Nisga'a)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	403,750	415,500
Adult	6,000	4,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>409,750</b>	<b>419,500</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	(173,992)	411,820
Other Revenue	12,305,402	11,089,516
Rentals and Leases	140,000	140,000
Investment Income	150,000	50,000
Amortization of Deferred Capital Revenue	537,594	538,834
<b>Total Revenue</b>	<b>12,959,004</b>	<b>12,230,170</b>
<b>Expenses</b>		
Instruction	9,606,898	8,359,647
District Administration	1,705,897	1,474,978
Operations and Maintenance	2,715,249	2,860,734
Transportation and Housing	1,163,933	1,628,446
<b>Total Expense</b>	<b>15,191,977</b>	<b>14,323,805</b>
<b>Net Revenue (Expense)</b>	<b>(2,232,973)</b>	<b>(2,093,635)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,858,468</b>	<b>2,909,050</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>625,495</b>	<b>815,415</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	625,495	815,415
<b>Budgeted Surplus (Deficit), for the year</b>	<b>625,495</b>	<b>815,415</b>

# School District No. 92 (Nisga'a)

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	11,108,781	11,071,954
Operating - Tangible Capital Assets Purchased	882,500	1,000,000
Special Purpose Funds - Total Expense	3,288,597	2,528,432
Capital Fund - Total Expense	794,599	723,419
<b>Total Budget Bylaw Amount</b>	<u>16,074,477</u>	<u>15,323,805</u>

Approved by the Board

JUN 13 2023

Signature of the Chairperson of the Board of Education

Date Signed

JUN 13 2023

Signature of the Superintendent

Date Signed

JUN 13 2023

Signature of the Secretary Treasurer

Date Signed

# School District No. 92 (Nisga'a)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(2,232,973)</u>	<u>(2,093,635)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(882,500)	(1,000,000)
From Deferred Capital Revenue	<u>(4,263,176)</u>	<u>(6,500,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(5,145,676)</u>	<u>(7,500,000)</u>
Amortization of Tangible Capital Assets	<u>794,599</u>	<u>723,419</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(4,351,077)</u>	<u>(6,776,581)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(6,584,050)</u></u>	<u><u>(8,870,216)</u></u>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	(260,202)	277,548
Other Revenue	9,103,015	8,695,356
Rentals and Leases	140,000	140,000
Investment Income	150,000	50,000
<b>Total Revenue</b>	<u>9,132,813</u>	<u>9,162,904</u>
<b>Expenses</b>		
Instruction	6,372,617	5,885,531
District Administration	1,705,897	1,474,978
Operations and Maintenance	1,972,711	2,187,900
Transportation and Housing	1,057,556	1,523,545
<b>Total Expense</b>	<u>11,108,781</u>	<u>11,071,954</u>
<b>Net Revenue (Expense)</b>	<u>(1,975,968)</u>	<u>(1,909,050)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>2,858,468</u>	<u>2,909,050</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(882,500)	(1,000,000)
<b>Total Net Transfers</b>	<u>(882,500)</u>	<u>(1,000,000)</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, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	9,161,070	8,586,712
ISC/LEA Recovery	(9,425,705)	(8,409,724)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,427	2,649
Student Transportation Fund	1,588	2,948
Support Staff Benefits Grant	3	6
FSA Scorer Grant	50	2,093
Early Learning Framework (ELF) Implementation		54
Labour Settlement Funding	1,365	
Anti-Racism		6,429
Equity Scan		86,381
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<u>(260,202)</u>	<u>277,548</u>
<b>Other Revenues</b>		
Funding from First Nations	9,067,015	8,653,356
Miscellaneous		
Miscellaneous	30,000	36,000
Art Starts	6,000	6,000
<b>Total Other Revenue</b>	<u>9,103,015</u>	<u>8,695,356</u>
<b>Rentals and Leases</b>	<u>140,000</u>	<u>140,000</u>
<b>Investment Income</b>	<u>150,000</u>	<u>50,000</u>
<b>Total Operating Revenue</b>	<u><u>9,132,813</u></u>	<u><u>9,162,904</u></u>



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

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,939,000	2,758,000
Principals and Vice Principals	1,182,000	1,123,000
Educational Assistants	231,000	222,000
Support Staff	1,325,000	1,151,500
Other Professionals	1,238,000	960,500
Substitutes	240,000	180,000
<b>Total Salaries</b>	<b>7,155,000</b>	<b>6,395,000</b>
<b>Employee Benefits</b>	<b>1,733,877</b>	<b>1,524,437</b>
<b>Total Salaries and Benefits</b>	<b>8,888,877</b>	<b>7,919,437</b>
<b>Services and Supplies</b>		
Services	618,300	587,520
Student Transportation	70,000	197,000
Professional Development and Travel	200,097	271,097
Rentals and Leases		18,500
Dues and Fees	44,000	47,100
Insurance	30,500	15,000
Supplies	867,007	1,606,300
Utilities	390,000	410,000
<b>Total Services and Supplies</b>	<b>2,219,904</b>	<b>3,152,517</b>
<b>Total Operating Expense</b>	<b>11,108,781</b>	<b>11,071,954</b>

# School District No. 92 (Nisga'a)

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

Year Ended June 30, 2024

	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	250,000				170,000	2,820,000
1.03 Career Programs	58,000						58,000
1.07 Library Services	115,000						115,000
1.08 Counselling	117,000						117,000
1.10 Special Education	117,000		127,000			50,000	294,000
1.31 Indigenous Education	97,000	220,000	104,000		94,000		515,000
1.41 School Administration		712,000		186,000			898,000
1.60 Summer School	35,000						35,000
<b>Total Function 1</b>	<b>2,939,000</b>	<b>1,182,000</b>	<b>231,000</b>	<b>186,000</b>	<b>94,000</b>	<b>220,000</b>	<b>4,852,000</b>
<b>4 District Administration</b>							
4.11 Educational Administration				36,000	435,000		471,000
4.40 School District Governance					57,000		57,000
4.41 Business Administration				67,000	403,000		470,000
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103,000</b>	<b>895,000</b>	<b>-</b>	<b>998,000</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				784,000	51,000		835,000
5.50 Maintenance Operations					66,000	20,000	86,000
5.52 Maintenance of Grounds							
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>784,000</b>	<b>117,000</b>	<b>20,000</b>	<b>921,000</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					41,000		41,000
7.70 Student Transportation				185,000			185,000
7.73 Housing				67,000	91,000		158,000
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>252,000</b>	<b>132,000</b>	<b>-</b>	<b>384,000</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>2,939,000</b>	<b>1,182,000</b>	<b>231,000</b>	<b>1,325,000</b>	<b>1,238,000</b>	<b>240,000</b>	<b>7,155,000</b>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,820,000	685,350	3,505,350	229,097	3,734,447	3,680,111
1.03 Career Programs	58,000	14,500	72,500		72,500	66,250
1.07 Library Services	115,000	28,750	143,750	18,500	162,250	15,000
1.08 Counselling	117,000	29,250	146,250	6,000	152,250	92,500
1.10 Special Education	294,000	58,650	352,650		352,650	323,500
1.31 Indigenous Education	515,000	134,203	649,203	36,507	685,710	599,395
1.41 School Administration	898,000	236,560	1,134,560	34,500	1,169,060	1,065,025
1.60 Summer School	35,000	8,750	43,750		43,750	43,750
<b>Total Function 1</b>	<b>4,852,000</b>	<b>1,196,013</b>	<b>6,048,013</b>	<b>324,604</b>	<b>6,372,617</b>	<b>5,885,531</b>
<b>4 District Administration</b>						
4.11 Educational Administration	471,000	130,305	601,305	129,000	730,305	540,844
4.40 School District Governance	57,000	2,052	59,052	89,500	148,552	171,098
4.41 Business Administration	470,000	126,240	596,240	230,800	827,040	763,036
<b>Total Function 4</b>	<b>998,000</b>	<b>258,597</b>	<b>1,256,597</b>	<b>449,300</b>	<b>1,705,897</b>	<b>1,474,978</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	51,000	14,433	65,433	13,300	78,733	73,950
5.50 Maintenance Operations	870,000	177,078	1,047,078	413,900	1,460,978	1,620,950
5.52 Maintenance of Grounds	-	-	-	35,000	35,000	75,000
5.56 Utilities	-	-	-	398,000	398,000	418,000
<b>Total Function 5</b>	<b>921,000</b>	<b>191,511</b>	<b>1,112,511</b>	<b>860,200</b>	<b>1,972,711</b>	<b>2,187,900</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	41,000	11,603	52,603		52,603	51,320
7.70 Student Transportation	185,000	37,000	222,000	169,500	391,500	379,400
7.73 Housing	158,000	39,153	197,153	41,300	613,453	1,092,825
<b>Total Function 7</b>	<b>384,000</b>	<b>87,756</b>	<b>471,756</b>	<b>585,800</b>	<b>1,057,556</b>	<b>1,523,545</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>7,155,000</b>	<b>1,733,877</b>	<b>8,888,877</b>	<b>2,219,904</b>	<b>11,108,781</b>	<b>11,071,954</b>

# School District No. 92 (Nisga'a)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2024

	<b>2024</b>	2023 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	86,210	134,272
Other Revenue	3,202,387	2,394,160
<b>Total Revenue</b>	<b>3,288,597</b>	<b>2,528,432</b>
<b>Expenses</b>		
Instruction	3,234,281	2,474,116
Operations and Maintenance	54,316	54,316
<b>Total Expense</b>	<b>3,288,597</b>	<b>2,528,432</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, 2024

	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>	-	-	30,000	-	-	-	-	-	20,000
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education and Child Care	54,315	34,676		32,000	9,800	154,173	121,103	818,280	57,000
Other	53,652	34,253	20,000			152,290	119,624	808,288	56,304
	107,967	68,929	20,000	32,000	9,800	306,463	240,727	1,626,568	113,304
<b>Less: Allocated to Revenue Recovered</b>									
Allocated to Revenue	54,315	34,676	35,000	32,000	9,800	154,173	121,103	818,280	77,000
Recovered	53,652	34,253				152,290	119,624	808,288	56,304
<b>Deferred Revenue, end of year</b>	-	-	15,000	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	663	423		32,000	9,800	1,883	1,479	9,992	696
Other Revenue	53,652	34,253	35,000			152,290	119,624	808,288	76,304
	54,315	34,676	35,000	32,000	9,800	154,173	121,103	818,280	77,000
<b>Expenses</b>									
Salaries									
Teachers								639,280	
Principals and Vice Principals									
Educational Assistants		28,897							
Support Staff	41,410			22,500	4,000				
Other Professionals									
Substitutes									
	41,410	28,897		22,500	4,000	90,000	70,705	639,280	
Employee Benefits	8,282	5,779		6,300	1,120	18,000	17,675	179,000	
Services and Supplies	4,623		35,000	3,200	4,680	46,173	32,723		77,000
	54,315	34,676	35,000	32,000	9,800	154,173	121,103	818,280	77,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 92 (Nisga'a)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2024

	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	NLG/NLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	150,000	25,000	-	20,000	5,000	1,000,000	1,250,000
<b>Add: Restricted Grants</b>							
Provincial Grants - Ministry of Education and Child Care		350,000					1,631,347
Other		345,726	695,726	-	2,250	400,000	1,992,387
Less: Allocated to Revenue Recovered	150,000	25,000	350,000	20,000	7,250	1,400,000	3,288,597
Deferred Revenue, end of year	-	-	345,726	-	-	1,570,137	15,000
<b>Revenues</b>							
Provincial Grants - Ministry of Education and Child Care	150,000	25,000	4,274	20,000	7,250	1,400,000	86,210
Other Revenue	150,000	25,000	345,726	20,000	7,250	1,400,000	3,202,387
<b>Expenses</b>							
Salaries							
Teachers						230,000	869,280
Principals and Vice Principals			50,000			130,000	6,325
Educational Assistants						25,000	321,667
Support Staff			50,000			30,000	83,695
Other Professionals						5,000	108,410
Substitutes			100,000			420,000	27,415
Employee Benefits		25,000				105,000	366,156
Services and Supplies	150,000	25,000	225,000	20,000	7,250	875,000	1,505,649
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-

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

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	537,594		537,594	538,834
<b>Total Revenue</b>	<b>537,594</b>	<b>-</b>	<b>537,594</b>	<b>538,834</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets			688,222	618,518
Operations and Maintenance	688,222		688,222	104,901
Transportation and Housing	106,377		106,377	
<b>Total Expense</b>	<b>794,599</b>	<b>-</b>	<b>794,599</b>	<b>723,419</b>
<b>Net Revenue (Expense)</b>	<b>(257,005)</b>	<b>-</b>	<b>(257,005)</b>	<b>(184,585)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	882,500		882,500	1,000,000
<b>Total Net Transfers</b>	<b>882,500</b>	<b>-</b>	<b>882,500</b>	<b>1,000,000</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>625,495</b>	<b>-</b>	<b>625,495</b>	<b>815,415</b>