

Annual Budget

School District No. 92 (Nisga'a)

June 30, 2025

School District No. 92 (Nisga'a)

June 30, 2025

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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 2024/2025 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 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$14,766,797 for the 2024/2025 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 2024/2025.

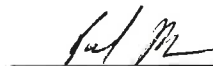
READ A FIRST TIME THE 11th DAY OF JUNE, 2024;

READ A SECOND TIME THE 11th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF JUNE, 2024;


Chairperson of the Board

(Corporate Seal)


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a)
Annual Budget Bylaw 2024/2025, adopted by the Board the 11th DAY OF JUNE, 2024.


Secretary Treasurer

School District No. 92 (Nisga'a)

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

Statement 2

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	380.000	357.000
Adult		1.375
Total Ministry Operating Grant Funded FTE's	380.000	358.375
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	281,226	342,956
Other Revenue	12,703,796	12,265,211
Rentals and Leases	140,000	140,000
Investment Income	293,500	256,196
Amortization of Deferred Capital Revenue	636,407	613,605
Total Revenue	14,054,929	13,617,968
Expenses		
Instruction	8,467,084	8,561,063
District Administration	1,906,288	1,730,838
Operations and Maintenance	2,952,163	2,914,737
Transportation and Housing	1,163,762	1,357,583
Total Expense	14,489,297	14,564,221
Net Revenue (Expense)	(434,368)	(946,253)
Budgeted Allocation (Retirement) of Surplus (Deficit)	439,879	3,210,853
Budgeted Surplus (Deficit), for the year	5,511	2,264,600
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	5,511	2,264,600
Budgeted Surplus (Deficit), for the year	5,511	2,264,600

School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,413,637	10,457,160
Operating - Tangible Capital Assets Purchased	277,500	2,564,000
Special Purpose Funds - Total Expense	3,149,764	3,194,056
Capital Fund - Total Expense	925,896	913,005
Total Budget Bylaw Amount	14,766,797	17,128,221

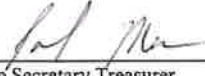
Approved by the Board


Signature of the Chairperson of the Board of Education

June 11, 2024
Date Signed


Signature of the Superintendent

June 11, 2024
Date Signed


Signature of the Secretary Treasurer

June 11, 2024
Date Signed

School District No. 92 (Nisga'a)
Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

Statement 4

	2025 Annual Budget \$	2024 Amended Annual Budget \$
Surplus (Deficit) for the year	(434,368)	(946,253)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(277,500)	(2,564,000)
From Deferred Capital Revenue	(2,142,840)	
Total Acquisition of Tangible Capital Assets	(2,420,340)	(2,564,000)
Amortization of Tangible Capital Assets	925,896	913,005
Total Effect of change in Tangible Capital Assets	(1,494,444)	(1,650,995)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,928,812)	(2,597,248)

School District No. 92 (Nisga'a)
Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

Schedule 2

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	131,024	37,539
Other Revenue	9,730,234	9,432,768
Rentals and Leases	140,000	140,000
Investment Income	250,000	200,000
Total Revenue	10,251,258	9,810,307
Expenses		
Instruction	5,371,635	5,421,322
District Administration	1,906,288	1,730,838
Operations and Maintenance	2,083,989	2,059,350
Transportation and Housing	1,051,725	1,245,650
Total Expense	10,413,637	10,457,160
Net Revenue (Expense)	(162,379)	(646,853)
Budgeted Prior Year Surplus Appropriation	439,879	3,210,853
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(277,500)	(2,564,000)
Total Net Transfers	(277,500)	(2,564,000)
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, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	9,573,921	9,046,500
ISC/LEA Recovery	(9,444,218)	(9,011,129)
Other Ministry of Education and Child Care Grants		
Pay Equity	614	653
Student Transportation Fund	684	727
Support Staff Benefits Grant	1	2
FSA Scorer Grant	22	23
Labour Settlement Funding		763
Total Provincial Grants - Ministry of Education and Child Care	131,024	37,539
Other Revenues		
Funding from First Nations	9,694,234	9,396,768
Miscellaneous		
Miscellaneous	30,000	30,000
Art Starts Grant	6,000	6,000
Total Other Revenue	9,730,234	9,432,768
Rentals and Leases	140,000	140,000
Investment Income	250,000	200,000
Total Operating Revenue	10,251,258	9,810,307

School District No. 92 (Nisga'a)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,134,160	2,307,500
Principals and Vice Principals	1,248,360	1,100,000
Educational Assistants	257,500	345,000
Support Staff	1,404,920	1,343,000
Other Professionals	1,116,870	1,169,200
Substitutes	318,486	255,000
Total Salaries	6,480,296	6,519,700
Employee Benefits	1,459,146	1,453,763
Total Salaries and Benefits	7,939,442	7,973,463
Services and Supplies		
Services	652,500	649,100
Student Transportation	20,000	40,000
Professional Development and Travel	380,097	287,097
Dues and Fees	36,600	36,500
Insurance	25,500	26,000
Supplies	1,036,498	1,231,500
Utilities	323,000	213,500
Total Services and Supplies	2,474,195	2,483,697
Total Operating Expense	10,413,637	10,457,160

School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

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	1,751,000	473,800				170,000	2,394,800
1.07 Library Services							-
1.08 Counselling	120,510						120,510
1.10 Inclusive Education	97,850	120,510				50,000	268,360
1.31 Indigenous Education	128,750	87,550	257,500		51,500		525,300
1.41 School Administration		566,500		175,100			741,600
1.60 Summer School	36,050						36,050
Total Function 1	2,134,160	1,248,360	257,500	175,100	51,500	220,000	4,086,620
4 District Administration							
4.11 Educational Administration				37,080	422,300		459,380
4.40 School District Governance					57,000		57,000
4.41 Business Administration				59,740	415,090		474,830
Total Function 4	-	-	-	96,820	894,390	-	991,210
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					56,650		56,650
5.50 Maintenance Operations				857,990		98,486	956,476
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	857,990	56,650	98,486	1,013,126
7 Transportation and Housing							
7.41 Transportation and Housing Administration					24,720		24,720
7.70 Student Transportation				206,000			206,000
7.73 Housing				69,010	89,610		158,620
Total Function 7	-	-	-	275,010	114,330	-	389,340
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,134,160	1,248,360	257,500	1,404,920	1,116,870	318,486	6,480,296

School District No. 92 (Nisga'a)
Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,394,800	565,507	2,960,307	216,595	3,176,902	3,425,227
1.07 Library Services	-	-	-	18,500	18,500	5,000
1.08 Counselling	120,510	30,128	150,638	6,000	156,638	112,250
1.10 Inclusive Education	268,360	57,836	326,196	-	326,196	295,250
1.31 Indigenous Education	525,300	116,086	641,386	43,500	684,886	616,320
1.41 School Administration	741,600	161,350	902,950	60,500	963,450	929,150
1.60 Summer School	36,050	9,013	45,063	-	45,063	38,125
Total Function 1	4,086,620	939,920	5,026,540	345,095	5,371,635	5,421,322
4 District Administration						
4.11 Educational Administration	459,380	130,305	589,685	265,000	854,685	786,500
4.40 School District Governance	57,000	2,052	59,052	99,000	158,052	155,088
4.41 Business Administration	474,830	115,721	590,551	303,000	893,551	789,250
Total Function 4	991,210	248,078	1,239,288	667,000	1,906,288	1,730,838
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	56,650	14,163	70,813	9,400	80,213	78,050
5.50 Maintenance Operations	956,476	173,400	1,129,876	479,900	1,609,776	1,687,300
5.52 Maintenance of Grounds	-	-	-	65,000	65,000	70,000
5.56 Utilities	-	-	-	329,000	329,000	224,000
Total Function 5	1,013,126	187,563	1,200,689	883,300	2,083,989	2,059,350
7 Transportation and Housing						
7.41 Transportation and Housing Administration	24,720	6,180	30,900	-	30,900	30,000
7.70 Student Transportation	206,000	41,200	247,200	165,000	412,200	391,000
7.73 Housing	158,620	36,205	194,825	413,800	608,625	824,650
Total Function 7	389,340	83,585	472,925	578,800	1,051,725	1,245,650
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,480,296	1,459,146	7,939,442	2,474,195	10,413,637	10,457,160

School District No. 92 (Nisga'a)
Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

Schedule 3

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	150,202	305,417
Other Revenue	2,973,562	2,832,443
Investment Income	26,000	56,196
Total Revenue	3,149,764	3,194,056
Expenses		
Instruction	3,095,449	3,139,741
Operations and Maintenance	54,315	54,315
Total Expense	3,149,764	3,194,056
Budgeted Surplus (Deficit), for the year	-	-

Schedule 3A

Year Ended June 30, 2025

Add: Restricted Grants

Other

Recovered

Provincial Grants - Ministry of Education and Child Care

Investment Income

Expenses

Teachers

Educational Assistants

Other Professionals

Services and Supplies

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	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	District Community Literacy	NLG/NLC Enhancement Fund	FNESC Skills Link Prog	FNESC Language Prog	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	50,000	50,000	50,000	25,000	20,000	3,500	900,000	1,133,500
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care			350,000					1,639,264
Other	2,500	2,500	348,160			2,000	400,000	2,011,062
Investment Income	2,500	2,500	20,000					26,000
			718,160	-	-	2,000	400,000	3,676,326
Less: Allocated to Revenue Recovered	52,500	52,500	370,000	25,000	20,000	5,500	1,300,000	3,149,764
			348,160					1,589,062
Deferred Revenue, end of year	-	-	50,000	-	-	-	-	71,000
Revenues								
Provincial Grants - Ministry of Education and Child Care	50,000	50,000	1,840	25,000	20,000	5,500	1,300,000	150,202
Other Revenue			348,160					2,973,562
Investment Income	2,500	2,500	20,000					26,000
	52,500	52,500	370,000	25,000	20,000	5,500	1,300,000	3,149,764
Expenses								
Salaries								
Teachers							230,000	887,474
Principals and Vice Principals								6,325
Educational Assistants							130,000	261,019
Support Staff							25,000	83,695
Other Professionals			85,000				30,000	188,410
Substitutes							5,000	27,415
	-	-	85,000	-	-	-	420,000	1,454,338
Employee Benefits			21,250				96,600	341,916
Services and Supplies	52,500	52,500	263,750	25,000	20,000	5,500	783,400	1,353,510
	52,500	52,500	370,000	25,000	20,000	5,500	1,300,000	3,149,764
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

Schedule 4

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		17,500	17,500	
Amortization of Deferred Capital Revenue	636,407		636,407	613,605
Total Revenue	636,407	17,500	653,907	613,605
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	813,859		813,859	801,072
Transportation and Housing	112,037		112,037	111,933
Total Expense	925,896	-	925,896	913,005
Net Revenue (Expense)	(289,489)	17,500	(271,989)	(299,400)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	277,500		277,500	2,564,000
Total Net Transfers	277,500	-	277,500	2,564,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(11,989)	17,500	5,511	2,264,600