



**NISGA'A SCHOOL DISTRICT NO. 92
BOARD OF EDUCATION
REGULAR MEETING
NATHAN BARTON ELEMENTARY SCHOOL
GINGOLX, BC**

TUESDAY, JUNE 11, 2024 – 6:30 pm

A G E N D A

| | | | |
|---|-------------|------------|------------|
| 1. PROTOCOL | | | |
| 2. CALL TO ORDER | | | |
| 3. DECLARATION OF QUORUM | | | |
| 4. APPROVAL OF AGENDA FOR JUNE 11, 2024 | Motion | | |
| 5. ADOPTION OF MINUTES OF PRIOR MEETING: | | | |
| 5.1 Regular Meeting – March 12, 2024 | Motion | Attachment | Page 1-4 |
| 6. BUSINESS ARISING FROM THE MINUTES: | | | |
| 6.1 | | | |
| 7. PRESENTATION: | | | |
| 7.1 | | | |
| 8. EDUCATION: | | | |
| SUPERINTENDENT | | | |
| 8.1 Superintendent Report | Information | Verbal | |
| 8.2 Indigenous Education Report | Information | Attachment | Page 5-8 |
| 8.3 School District 92 50 th Celebration | Information | Verbal | |
| 8.4 Minister of Education Visit | Information | Verbal | |
| 8.5 Code of Conduct | Information | Attachment | Page 9-11 |
| 9. BUSINESS: | | | |
| SECRETARY-TREASURER | | | |
| 9.1 Financial Statements | Information | Attachment | Page 12-17 |
| 9.2 2024/2025 Annual Budget | Motion | Attachment | Page 18-33 |
| 9.3 Director of Operations Report | Information | Verbal | |
| 9.4 | | | |
| 10. POLICY DEVELOPMENT: | | | |
| 10.1 | | | |
| 11. TRUSTEE REPORTS: | | | |
| 11.1 | | | |
| 11.2 | | | |
| 12. CORRESPONDENCE RECEIVED: | | | |
| 13. PUBLIC QUESTION PERIOD: | | | |
| 14. ADJOURNMENT: | | | |

Next Board Meeting – September 10, 2024 - AAMES



MEETING AGENDA ITEM 5.1

| | | | |
|-----------------|--|----------------------|---------------|
| Action: | X | Information: | |
| Meeting: | Regular | Meeting Date: | June 11, 2024 |
| Topic: | Minutes of the Regular Meeting of the Board – May 21, 2024 | | |

Background/Discussion:

Minutes as attached.

Recommended Action:

THAT the Minutes of the Regular Meeting of the Board held on May 12, 2024 be approved.

Presented by: Board Chair

**NISGA'A SCHOOL DISTRICT NO. 92
BOARD OF EDUCATION
REGULAR BOARD MEETING
ALVIN A. MCKAY ELEMENTARY SCHOOL
LAXGALTS'AP, BC**

TUESDAY, MAY 21, 2024 – 6:30 PM

In attendance: Winnie Morven-Hansen, Chair Gitlaxt'aamiks Trustee
George Nelson Gingolx Trustee
Danica Moore Laxgalts'ap Trustee
Carl Azak Gitwinksihlkw Trustee

Also in attendance: Matthew Monkman Superintendent of Schools
Sharlene Grandison Recording Secretary

Absent: Paul Mercer Secretary-Treasurer

1. PROTOCOL:

2. CALL TO ORDER:

The meeting was called to order at 6:51 pm.

3. DECLARATION OF QUORUM:

Board Chair declared quorum.

4. APPROVAL OF AGENDA:

R02-1581

That the Board of Education approve the May 21, 2024, Agenda as presented.

Trustee Moore/Trustee Nelson

Carried

5. ADOPTION OF MINUTES OF PRIOR MEETING:

5.1 Minutes of March 12, 2024, Regular Meeting Minutes

R02-1582

That the Minutes of the Regular Meeting of the Board held on March 12, 2024, be approved as presented.

Trustee Azak/Moore

Carried

5.2 Minutes of April 24, 2024, Special Regular Meeting Minutes

R02-1583

That the Minutes of the Special Regular Meeting of the Board held on April 24, 2024, be approved as presented.

Trustee Azak/Trustee Moore

Carried

6. **BUSINESS ARISING FROM THE MINUTES:**

No business arising from the minutes.

7. **PRESENTATION:**

No presentation.

8. **EDUCATION:**

Superintendent

8.1 Superintendent's Report

District Calendar of Events – May and June happening around the district:

Schools:

- Learning Feasts
- Field Trips
- Sports Day
- Second Cohort of 5 UBC teachers arrive for three-week field experience visit.
- Celebration of Growth

School District hosted a dinner with a Maori group in attendance.

Superintendent showed a presentation from that dinner, began with a Nisga'a welcome by Alvin Azak. Sharing of stories and songs.

9. **BUSINESS:**

Secretary-Treasurer

No report.

10. **POLICY DEVELOPMENT:**

No policies or procedures.

11. **TRUSTEE REPORTS:**

No Trustee reports.

12. **CORRESPONDENCE RECEIVED:**

No correspondence received.

13. **PUBLIC QUESTION PERIOD:**

No public questions.

14. **ADJOURNMENT:**

The meeting adjourned at 7:20 pm.

Certified correct,
Winnie Morven-Hansen,
Board Chair

Certified correct,
Paul Mercer,
Secretary Treasurer



MEETING AGENDA ITEM 8.2

| | | | |
|-----------------|-----------------------------|----------------------|---------------|
| Action: | | Information: | X |
| Meeting: | Regular | Meeting Date: | June 11, 2024 |
| Topic: | Indigenous Education Report | | |

Background/Discussion:

Indigenous Education Report for June 2024 attached.

Recommended Action:

For information only.

Presented by: Superintendent



Nisga'a School District No. 92

Respect § Compassion § Integrity § Patience § Teamwork § Curiosity § Creativity § Sayt K'ilim Goot

From: District Principal of Indigenous Education Update – Tanya Azak

Date: Miso'o 2024

Re: Board of Trustees Report

Nisga'a School District No. 92 has a Strategic Plan (2021-2025) that guides the work of the district. The plan is posted on the district website. [SD92 Strategic Plan](#)

Vision Statement

The Board of Education embraces Sayt K'ilim Goot (the belief in One Path, One Heart, One Nation). The board is committed to having students in School District 92 Nisga'a learn and understand Ayuukhl Nisga'a (our nation's oral history and language) and believes that learning should occur through Yuuhlimk'askw (knowledge transmission through counsel, lectures, and storytelling). Our Nisga'a way is to live in community and to care and to show respect for ourselves and for the ways of others.

Our first strategic priority is **LIP WILAA LOOM'** and our goal is to nurture a sense of belonging, pride, and confidence in identity. We support and encourage a system that recognizes, celebrates, and honours the gifts of every student. We want to see **Nisga'a language spoken and Nisga'a culture lived in our schools every day.** We are committed to this and know that together, with families and community, we can build strong and healthy environments for our children. Dim daxgat nuum.

Language & Culture Curriculum Update

- Nisga'a language curriculum is in its draft stages of being updated. The current curriculum is dated 2005 and we are working to align this curriculum with the current BC curriculum.
- The curriculum has been distributed to the NSD 92 administrators and the NLG directorate team for review.
- In the next phase the SD #92 Educators & board of trustees will be asked to review and offer feedback before the document moves to the next stage.
 - **Curriculum Training: First Nations Language Essentials** - In July 2024 there will be 8 individuals that will attend the Language Essential training in Chase BC, this is the

A.S.K.M.E. document that most language teachers are using as a significant part of their language programs. All staff are welcome to take part in this training each year, to enhance language learning and create continuity and consistency with language education.

“For the first time I feel confident in showing up as my whole Nisga’a self and my students are thriving in all areas of the curriculum because of it.”

(SD92 Classroom Teacher)

Highlights:

- **Learning Feast:** Each Nisga’a School District (NSD) School has or will have a traditional Learning Feast, a feast where the students are the hosts and they display what they have learned throughout the year about the feasting process and the importance of preserving the practice.
- **Land Based Learning (LBL) Culture Camp:** On June 17 & 18 the NSD will host a Grade 6 & 7 Land Based Learning (LBL) Culture Camp at Vetter Camp grounds. Lori Hyrniuk and Kyle Peruniak will lead, model and promote the LBL practices for educators and students. Community partners have been invited to join and facilitate activities, we will welcome guests from Skeena Wild, BC Parks student Rangers, Nikki Lineham (ethnomath) and the NLG directorate team (Jiji’s).
 - All four schools will be in attendance – Grade 6 & 7’s along with their classroom teachers and Ye’e Alvin.
 - We are encouraging Elders and community members to join and offer their stories and experiences.
- **SOGI – Sexual Orientation & Gender Identity:** On May 21 Zakary Meyers, of the ARCH Foundation working with the Ministry of Education, visited the Nisga’a School District to share information about SOGI to educators who wanted to learn more. He visited 4 classrooms and presented information and or modelled a lesson on SOGI. Zak then met with the admin team to share information and a short report about his visit. If you would like to learn more about SOGI click on the link: [SOGI 123](#)
- **Language Directorate (NLG):** Our work partnership continues with the NLG Language Directorate, in the last few months they have offered the NSD support with language learning, resource building and have made time to collaborate with educators on many topics.

- Some resources that we have received or will receive are:
 - The Yuuhlimk'askw Series – Set of 6 books that are focused on the Nisga'a values and the set comes with a audio file (USB drive) with Nisga'a and english translations.
 - The phrase dictionary: our schools have expressed interest in purchasing new phrase dictionaries as our current supplies are becoming damaged and falling apart from continued usage. We are happy to accept new sets in each school.

2024 Language Instruction, we will continue to...

- Make Language and culture a priority
- Offer supports and opportunities to maintain a certified language teacher in all schools
- Offer opportunities for all students to receive dedicated Nisga'a language instruction (Nisga'a language class)
 - K-9 and students in grades 10 -12 may have the option to take Nisga'a language and culture classes, this may include dual credit through WWNI
- Increase Nisga'a language visibility at all district sites
- Increased Nisga'a language use by ALL staff, as well as Nisga'a language infused into all aspects of curriculum, including land based learning
- Work towards creating of Board Authorized Courses focused on language, land, and culture
- Offer opportunities to grow our conversational fluency in working towards becoming confidently proficient in speaking the Nisga'a language

“The only wrong way to speak a language is not to speak it.”



NISGA'S SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 8.5

| | | | |
|-----------------|---|----------------------|---------------|
| Action: | | Information: | X |
| Meeting: | Regular | Meeting Date: | June 11, 2024 |
| Topic: | Restriction on Student Use of Personal Internet-Connected Devices | | |

Background/Discussion:

Restrictions on Student Use of Personal Internet-Connected Devices

School districts are tasked with including wording in their Code of Conduct which will restrict the use of personal internet-connected devices when schools open in September 2024.

The BC Superintendents Association shared examples of wording from districts with the attached coming from SD60, Peace River North.

This sample wording is submitted to the board for discussion and input prior to its insertion into the SD92 Administrative Procedure 317-R, District Code of Conduct.

Recommended Action:

Presented by: Board Chair

Administrative Procedure – District Code of Conduct No. 317-R

Restrictions on Student Use of Personal Internet-Connected Devices

References: BC Ministry Announcement (01/26/24)
School Act – Rights & Responsibilities of a School Principal

The SD92 Board of Trustees expects a learning environment with limited distractions and the responsible use of digital technology. It recognizes the research that shows that frequent cellphone interruptions in the classroom, social media platforms with addictive algorithms and an increasing level of cyberbullying and online exploitation of young people, are having a negative impact on instruction, learning, and student mental health. The District, in conjunction with schools, will develop restrictions, programming, and procedures for student use of personal internet-connected devices that are age-appropriate and support the development of good digital citizens.

Definition

“Personal Internet-Connected Devices” include, but are not limited to, cell phones, tablet computers, smartwatches, and portable video game systems.

Guidelines/Principles:

- Students will have access to school/district-owned technology at an age-appropriate level that supports learning and the development of digital technology skills and digital citizenship.
- As outlined in an Individual Education Plan (IEP), Learning Support Plan (LSP), or health plan, schools will exempt specific students from restrictions on the use of personal internet-connected devices when they are needed for full inclusion in a specific learning activity.

- At the elementary school level, the use of and access to personal internet-connected devices will not be permitted at any time during the school day.
- At a minimum, access to and the use of personal internet-connected devices at the secondary level will not be permitted during instructional time. At the teacher's discretion, an exemption may be made when the use of such devices supports a specific curricular objective and is part of instructional planning.
- The security and storage of personal internet-connected devices is the sole responsibility of the owner/user. The District assumes no responsibility for the safety, security, loss, repair or replacement of such devices.



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 9.1

| | | | |
|-----------------|----------------------|----------------------|---------------|
| Action: | X | Information: | |
| Meeting: | Regular | Meeting Date: | June 11, 2024 |
| Topic: | Financial Statements | | |

Background/Discussion:

Financial Statement As at May 31, 2024 attached.

Recommended Action:

For information only.

Presented by: Secretary Treasurer

SCHOOL DISTRICT No. 92 (Nisga'a)
OPERATING FUND
REVENUE AND EXPENDITURE
YEAR ENDING JUNE 30, 2024
As At May 31, 2024

| | 2023/2024 Actual Revenue and Expenses | 2023/2024 Annual Budget | Percent Remaining or Available |
|--|--|------------------------------------|---|
| Revenue (Schedule A2) | | | |
| Provincial Grants, MOE | (918,362) | 424,680 | 3.16 |
| Provincial Grants - Other Ministries | 2,160 | - | #DIV/0! |
| Other Fees And Revenue | 9,375,199 | 9,103,015 | (0.03) |
| Rentals & Leases | 190,840 | 140,000 | (0.36) |
| Investment Income | 277,081 | 150,000 | (0.85) |
| | <u>8,926,918</u> | <u>9,817,695</u> | <u>0.09</u> |
| Expense (Schedule A3) | | | |
| Salaries | | | |
| Teachers | 1,697,182 | 2,307,500 | 0.26 |
| Principals and Vice Principals | 977,207 | 1,100,000 | 0.11 |
| Educational Assistants | 152,571 | 345,000 | 0.56 |
| Support Staff | 1,081,604 | 1,343,000 | 0.19 |
| Other Professionals | 1,214,738 | 1,169,200 | (0.04) |
| Substitutes | 201,639 | 255,000 | 0.21 |
| | <u>5,324,941</u> | <u>6,519,700</u> | <u>0.18</u> |
| Employee Benefits | 1,018,565 | 1,453,763 | 0.30 |
| Services & Supplies | 2,506,219 | 4,607,404 | 0.46 |
| | <u>8,849,725</u> | <u>12,580,867</u> | <u>0.30</u> |
| Net Revenue/Expenditure | 77,193 | (2,763,172) | |
| Encumbered PO's | 715,113 | | |
| Interfund Transfers | | | |
| Capital Asset Purchases | (1,577,305) | (882,500) | |
| Local Capital | | - | |
| Prior Year Surplus Appropriation | 3,592,117 | 2,858,468 | |
| Prior Year Surplus Unappropriated | 480,137 | - | |
| Balance Surplus/(Deficit) | <u>1,857,029</u> | <u>(787,204)</u> | |

**SCHOOL DISTRICT No. 92 (Nisga'a)
OPERATING AND SPECIAL PURPOSE FUNDS
INCOME STATEMENT (REVENUE AND EXPENDITURE) AS PERTAINING TO NISGA'ALISIMS GOVERNMENT**

As At May 31, 2024

| | OPERATING | SPECIAL PURPOSE FUNDS | | | | | | | | | | TOTAL COSTS PERTAINING TO NLG | | | | | | | | |
|----------------------------------|------------------|--------------------------------------|-------------------------------|------------------|-----------------|-------------------|-------------------|----------|-----------|-------------------|----------|-------------------------------|-------------------------------------|----------|----------|----------|----------|----------|----------|--|
| | | Operating Actual Revenue and Expense | TOTAL Operating Funds for NLG | 648 | 10 | 11 | 43 | 90 | 96 | 15 | 18 | | TOTAL Special Purpose Funds for NLG | | | | | | | |
| Revenue (Schedule A2) | | | | | | | | | | | | | | | | | | | | |
| Provincial Grants, MOE | 916,360.00 | | | | | | | | | | | | | | | | | | | |
| Provincial Grants - Other Mini | 2,169.60 | | | | | | | | | | | | | | | | | | | |
| Other Fees And Revenue | 9,375,398.50 | 7,927,847.04 | 54,011.34 | 31,033.92 | 137,979.96 | 108,383.36 | 721,100.20 | - | 51,013.20 | 313,238.94 | | | | | | | | | | |
| Rentals & Leases | 151,840.00 | | | | | | | | | | | | | | | | | | | |
| Investment Income | 273,080.08 | | | | | | | | | | | | | | | | | | | |
| | 8,926,917.65 | 7,927,847.04 | 54,011.34 | 31,033.92 | 137,979.96 | 108,383.36 | 721,100.20 | - | 51,013.20 | 313,238.94 | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| Expense (Schedule A3) | | | | | | | | | | | | | | | | | | | | |
| Salaries | | | | | | | | | | | | | | | | | | | | |
| Teachers | 1,697,160.15 | 1,567,238.23 | - | - | - | - | 374,849.38 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Principals and Vice Princip | 977,207.41 | 867,841.64 | - | - | - | - | 3,507.30 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Educational Assistants | 152,571.44 | 135,496.16 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Support Staff | 1,081,803.54 | 960,554.11 | 12,019.12 | 7,866.82 | 74,671.47 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Professionals | 1,214,737.72 | 1,078,788.36 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Substitutes | 281,638.68 | 179,071.96 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 3,324,940.54 | 4,726,997.45 | 12,019.12 | 7,866.82 | 117,490.50 | - | 378,356.68 | - | - | 56,427.94 | - | - | - | - | - | - | - | - | - | |
| Employee Benefits | 1,018,565.30 | 904,576.90 | 1,910.71 | 1,753.61 | 16,503.70 | - | 75,885.18 | - | - | 10,774.64 | - | - | - | - | - | - | - | - | - | |
| Services & Supplies | 2,506,219.82 | 2,225,731.24 | 4,623.00 | 0.00 | 872.18 | 3,493.79 | 1,225.06 | - | 51,013.20 | 50,244.89 | - | - | - | - | - | - | - | - | - | |
| | 8,649,245.16 | 7,859,293.58 | 18,552.83 | 9,622.43 | 134,866.38 | 3,493.79 | 455,266.92 | - | 51,013.20 | 117,447.47 | - | - | - | - | - | - | - | - | - | |
| | | | | | | | | | | | | | | | | | | | | |
| Balance Surplus/(Deficit) | 77,192.59 | 88,553.45 | 35,458.51 | 21,411.49 | 3,113.58 | 104,889.57 | 265,833.28 | - | - | 195,791.47 | - | - | - | - | - | - | - | - | - | |

% of Expenses pertaining to NLG
88.81%

SCHOOL DISTRICT No. 92 (Nisga'a)
OPERATING FUND
REVENUE BY SOURCE
YEAR ENDING JUNE 30, 2024
As At May 31, 2024

| | 2023/2024 Actual Revenue and Expenses | 2023/2024 Annual Budget | Percent Remaining |
|---|---|----------------------------|----------------------|
| Provincial Grants, Ministry of Education | | | |
| Operating Grant, MOE | 137,843 | 9,161,070 | |
| ISC/LEA Recovery | (1,216,118) | (8,995,924) | |
| Other Ministry of Education Grants | | | |
| Pay Equity | 64,477 | 116,874 | 0.45 |
| Student Transportation | 91,064 | 130,091 | 0.30 |
| ELF | - | 44 | 1.00 |
| FSA Exam Funding | 4,094 | 4,094 | 0.00 |
| Graduated Adult Enrollment (EG) | - | - | |
| Support Staff Benefit Grant | 278 | 271 | -0.03 |
| Child Care | - | 8,160 | |
| Anti-Racism | - | | |
| Equity Scan | - | | |
| | (918,362) | 424,680 | 3.16 |
| Provincial Grants - Other Ministries | | | |
| | 2,160 | - | |
| Other Fees and Revenue | | | |
| Other School District/Education Authorities | 9,344,608 | 9,067,015 | -0.03 |
| Miscellaneous (Specify) | | | |
| Miscellaneous | 30,591 | 30,000 | -0.02 |
| ArtStarts | - | 6,000 | 1.00 |
| | 9,375,199 | 9,103,015 | -0.03 |
| Rentals and Leases | | | |
| | 190,840 | 140,000 | -0.36 |
| Investment Income | | | |
| | 277,081 | 150,000 | -0.85 |
| TOTAL OPERATING REVENUE | | | |
| | 8,926,918 | 9,817,695 | 0.09 |

SCHOOL DISTRICT No. 92 (Nisga'a)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDING JUNE 30, 2024
As At May 31, 2024

| | 2023/2024 Actual Revenue and Expenses | 2023/2024 Annual Budget | Percent Available |
|--------------------------------------|---|----------------------------|----------------------|
| Salaries | | | |
| Teachers | 1,697,182 | 2,307,500 | 0.26 |
| Principals and Vice Principals | 977,207 | 1,100,000 | 0.11 |
| Educational Assistants | 152,571 | 345,000 | 0.56 |
| Support Staff | 1,081,604 | 1,343,000 | 0.19 |
| Other Professionals | 1,214,738 | 1,169,200 | (0.04) |
| Substitutes | 201,639 | 255,000 | 0.21 |
| | 5,324,941 | 6,519,700 | 0.18 |
| Employee Benefits | | | |
| | 1,018,565 | 1,453,763 | 0.30 |
| Total Salaries & Benefits | 6,343,506 | 7,973,463 | 0.20 |
| Services and Supplies | | | |
| | As Per Data | | |
| Services | 639,521 | 618,300 | (0.03) |
| Student Transportation | - | 70,000 | 1.00 |
| Professional Development and Travel | 330,004 | 200,097 | (0.65) |
| Dues and Fees | 34,257 | 44,000 | 0.22 |
| Insurance | 22,126 | 30,500 | 0.27 |
| Supplies | 1,229,539 | 867,007 | (0.42) |
| Furniture and Equipment | | 2,557,500 | 1.00 |
| Computer Equipment | | 6,500 | 1.00 |
| | 2,255,447 | 4,393,904 | 0.49 |
| Utilities | | | |
| Electricity | 209,621 | 153,500 | (0.37) |
| Propane-Heat | 2,664 | 5,000 | 0.47 |
| Bio Mass Pellets | 24,296 | 35,000 | |
| Garbage/Water/Sewer | 14,191 | 20,000 | 0.29 |
| Carbon Offsets | - | - | - |
| | 250,772 | 213,500 | (0.17) |
| Total Service & Supplies | 2,506,219 | 4,607,404 | 0.46 |
| TOTAL OPERATING EXPENSE | 8,849,725 | 12,580,867 | 0.30 |

**SCHOOL DISTRICT No. 92 (Nisga'a)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDING JUNE 30, 2024
As At May 31, 2024**

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | Total Expenses | 2022-2023 Annual Budget | Percent Available |
|---------------------------------------|---------------------|-------------------|-----------------------------|-----------------------|---------------------|-------------------------|-------------------|
| 1 INSTRUCTION | | | | | | | |
| 1.02 Regular Instruction | 1,873,789 | 402,063 | 2,275,852 | 137,175 | 2,413,027 | 3,415,227 | 0.29 |
| 1.03 Career Programs | - | - | - | - | - | - | - |
| 1.07 Library Services | - | - | - | 4,475 | 4,475 | 5,000 | 0.11 |
| 1.08 Counselling | 105,017 | 4,928 | 109,946 | 3,835 | 113,781 | 112,250 | (0.01) |
| 1.10 Special Education | 134,228 | 24,455 | 158,684 | - | 158,684 | 285,250 | 0.46 |
| 1.30 English Language Learning | - | - | - | - | - | - | - |
| 1.31 Aboriginal Education | 450,153 | 90,781 | 540,934 | 3,148 | 544,082 | 616,320 | 0.12 |
| 1.41 School Administration | 697,573 | 139,978 | 837,551 | 59,777 | 897,328 | 919,150 | 0.02 |
| 1.60 Summer School | - | - | - | - | - | 38,125 | 1.00 |
| Total Function 1 | 3,260,761 | 662,205 | 3,922,966 | 208,411 | 4,131,377 | 5,401,322 | 0.24 |
| 4 DISTRICT ADMINISTRATION | | | | | | | |
| 4.11 Educational Administration | 398,160 | 69,476 | 468,636 | 214,877 | 683,514 | 786,500 | 0.13 |
| 4.40 School District Governance | 48,888 | 2,960 | 51,848 | 89,670 | 141,518 | 155,088 | 0.09 |
| 4.41 Business Administration | 388,049 | 65,583 | 453,613 | 289,995 | 743,608 | 778,250 | 0.04 |
| Total Function 4 | 836,097 | 137,999 | 974,097 | 594,542 | 1,568,639 | 1,719,838 | 0.09 |
| 5 OPERATIONS AND MAINTENANCE | | | | | | | |
| 5.41 Operations and Maintenance Admin | 37,840 | 6,722 | 44,561 | 6,606 | 51,168 | 78,050 | 0.34 |
| 5.50 Maintenance Operations | 800,840 | 148,151 | 948,991 | 525,131 | 1,474,123 | 3,509,800 | 0.58 |
| 5.52 Maintenance of Grounds | - | - | - | 58,890 | 58,890 | 60,000 | 0.02 |
| 5.56 Utilities | - | - | - | 255,681 | 255,681 | 224,000 | (0.14) |
| Total Function 5 | 838,680 | 154,873 | 993,553 | 846,309 | 1,839,861 | 3,671,850 | 0.52 |
| 7 TRANSPORTATION AND HOUSING | | | | | | | |
| 7.41 Transportation and Housing Admin | 20,755 | 3,822 | 24,577 | (9) | 24,567 | 30,000 | 0.18 |
| 7.70 Student Transportation | 143,889 | 28,366 | 172,255 | 138,899 | 311,153 | 391,000 | 0.20 |
| 7.73 Housing | 224,759 | 31,300 | 256,060 | 718,068 | 974,127 | 724,650 | (0.34) |
| Total Function 7 | 389,402 | 32,188 | 421,590 | 856,957 | 1,309,848 | 1,145,650 | (0.14) |
| TOTAL FUNCTIONS 1 - 7 | \$ 5,324,941 | \$ 987,265 | \$ 6,087,447 | \$ 2,506,219 | \$ 8,849,725 | \$ 12,138,660 | 0.27 |



SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM #9.2

| | | | |
|-----------------|---|----------------------|---------------|
| Action: | X | Information: | |
| Meeting: | Regular | Meeting Date: | June 13, 2023 |
| Topic: | 2024-2025 Annual Budget – Version: 1250-9504-7522 | | |

Background/Discussion:

For the 2024/2025, the Board must prepare an Annual Budget, and have it adopted by Bylaw before June 30, 2024. As per Section 113 of the School Act and submit to the Minister of Education by this date.

Attached is a copy of the 2024/2025 Annual Budget, Version: 1250-9504-7522

Recommended Action:

That the 2022/2023 Annual Budget Bylaw Version: 1758-1039-8057 be read a first time the 17th day of May 2022.

That the 2022/2023 Annual Budget Bylaw Version: 1758-1039-8057 be read a second time the 14th day of June 2022.

That the 2022/2023 Annual Budget Bylaw Version: 1758-1039-8057 be read a third and time the 14th day of June 2022

Presented by: Secretary Treasurer

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;

(Corporate Seal)

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 2024/2025, adopted by the Board the 11th DAY OF JUNE, 2024.

Secretary Treasurer

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 |
|---|-----------------------|-------------------------------|
| 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)

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

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 92 (Nisga'a)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

| | 2025 Annual Budget | 2024 Amended Annual Budget |
|---|---------------------------|-------------------------------|
| | \$ | \$ |
| Surplus (Deficit) for the year | <u>(434,368)</u> | <u>(946,253)</u> |
| 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 | <u>(2,142,840)</u> | |
| Total Acquisition of Tangible Capital Assets | <u>(2,420,340)</u> | <u>(2,564,000)</u> |
| Amortization of Tangible Capital Assets | <u>925,896</u> | <u>913,005</u> |
| Total Effect of change in Tangible Capital Assets | <u>(1,494,444)</u> | <u>(1,650,995)</u> |
| | <u>-</u> | <u>-</u> |
| | <u>-</u> | <u>-</u> |
| (Increase) Decrease in Net Financial Assets (Debt) | <u><u>(1,928,812)</u></u> | <u><u>(2,597,248)</u></u> |

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

| | 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)
 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 | 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)
 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

| | 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 | | | | 857,990 | 56,650 | 98,486 | 956,476 |
| 5.50 Maintenance Operations | | | | | | | - |
| 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 | 939,970 | 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

| | 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 | <u>3,149,764</u> | <u>3,194,056</u> |
| Expenses | | |
| Instruction | 3,095,449 | 3,139,741 |
| Operations and Maintenance | 54,315 | 54,315 |
| Total Expense | <u>3,149,764</u> | <u>3,194,056</u> |
| Budgeted Surplus (Deficit), for the year | <u>-</u> | <u>-</u> |

School District No. 92 (Nisga'a)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

| | 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 | | | 35,000 | | | | | | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 54,315 | 33,899 | | 32,000 | 9,800 | 156,883 | 123,525 | 821,842 | 57,000 |
| Other | 54,028 | 33,720 | 20,000 | | | 156,058 | 122,876 | 817,521 | 56,699 |
| Investment Income | | | 1,000 | | | | | | |
| | 108,343 | 67,619 | 21,000 | 32,000 | 9,800 | 312,941 | 246,401 | 1,639,363 | 113,699 |
| Less: Allocated to Revenue Recovered | 54,315 | 33,899 | 35,000 | 32,000 | 9,800 | 156,883 | 123,525 | 821,842 | 57,000 |
| Deferred Revenue, end of year | 54,028 | 33,720 | 1,000 | | | 156,058 | 122,876 | 817,521 | 56,699 |
| | - | - | 21,000 | - | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 287 | 179 | | 32,000 | 9,800 | 825 | 649 | 4,321 | 301 |
| Other Revenue | 54,028 | 33,720 | 34,000 | | | 156,058 | 122,876 | 817,521 | 56,699 |
| Investment Income | | | 1,000 | | | | | | |
| | 54,315 | 33,899 | 35,000 | 32,000 | 9,800 | 156,883 | 123,525 | 821,842 | 57,000 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | | 657,474 | |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | 28,249 | | | | 80,000 | 6,325 | | |
| Support Staff | | | | | | | 22,770 | | |
| Other Professionals | 41,410 | | | 22,500 | 4,000 | 45,000 | 17,285 | | |
| Substitutes | | | | | | | 1,910 | | |
| | 41,410 | 28,249 | - | 22,500 | 4,000 | 125,000 | 70,705 | 657,474 | - |
| Employee Benefits | 8,282 | 5,650 | | 5,625 | 1,000 | 25,000 | 14,141 | 164,368 | |
| Services and Supplies | 4,623 | | 35,000 | 3,875 | 4,800 | 6,883 | 38,679 | | 57,000 |
| | 54,315 | 33,899 | 35,000 | 32,000 | 9,800 | 156,883 | 123,525 | 821,842 | 57,000 |
| Net Revenue (Expense) | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |

School District No. 92 (Nisga'a)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

| | Student & Family Affordability | ECL Early Care & Learning | Feeding Futures Fund | District Community Literacy | NLGNLC 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 |
| Deferred Revenue, end of year | - | - | 348,160 | - | - | - | - | 1,589,062 |
| | | | 50,000 | | | | | 71,000 |
| Revenues | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 50,000 | 50,000 | 1,840 | | | | | 150,202 |
| Other Revenue | 2,500 | 2,500 | 348,160 | 25,000 | 20,000 | 5,500 | 1,300,000 | 2,973,562 |
| Investment Income | 52,500 | 52,500 | 20,000 | | | | | 26,000 |
| | | | 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 |
| | | | 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 |