

Amended Annual Budget

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

June 30, 2024

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

June 30, 2024

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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

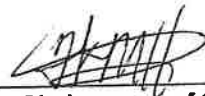
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 92 (NISGA'A) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2023/2024 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the 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 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 \$17,128,221 for the 2023/2024 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 2023/2024.

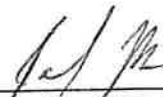
READ A FIRST TIME THE 13th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 13th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF FEBRUARY, 2024;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 13th DAY OF FEBRUARY, 2024.



Secretary Treasurer


**School District No. 92 (Nisga'a)**  
 Amended Annual Budget - Revenue and Expense  
 Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	357,000	415,500
Adult	1,375	4,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>358,375</u>	<u>419,500</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	342,956	411,820
Other Revenue	12,265,211	11,089,516
Rentals and Leases	140,000	140,000
Investment Income	256,196	50,000
Amortization of Deferred Capital Revenue	613,605	538,834
<b>Total Revenue</b>	<u>13,617,968</u>	<u>12,230,170</u>
<b>Expenses</b>		
Instruction	8,561,063	8,359,647
District Administration	1,730,838	1,474,978
Operations and Maintenance	2,914,737	2,860,734
Transportation and Housing	1,357,583	1,628,446
<b>Total Expense</b>	<u>14,564,221</u>	<u>14,323,805</u>
<b>Net Revenue (Expense)</b>	<u>(946,253)</u>	<u>(2,093,635)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	3,210,853	2,909,050
<b>Budgeted Surplus (Deficit), for the year</b>	<u>2,264,600</u>	<u>815,415</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,264,600	815,415
<b>Budgeted Surplus (Deficit), for the year</b>	<u>2,264,600</u>	<u>815,415</u>

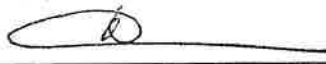
**School District No. 92 (Nisga'a)**  
 Amended Annual Budget - Revenue and Expense  
 Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	10,457,160	11,071,954
Operating - Tangible Capital Assets Purchased	2,564,000	1,000,000
Special Purpose Funds - Total Expense	3,194,056	2,528,432
Capital Fund - Total Expense	913,005	723,419
<b>Total Budget Bylaw Amount</b>	<b>17,128,221</b>	<b>15,323,805</b>


Approved by the Board

  
 \_\_\_\_\_  
 Signature of the Chairperson of the Board of Education

Feb. 13, 2024  
 \_\_\_\_\_  
 Date Signed

  
 \_\_\_\_\_  
 Signature of the Superintendent

Feb 13 2024  
 \_\_\_\_\_  
 Date Signed

  
 \_\_\_\_\_  
 Signature of the Secretary Treasurer

Feb. 13, 2024  
 \_\_\_\_\_  
 Date Signed

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

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

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(946,253)</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	<u>(2,564,000)</u>	<u>(1,000,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,564,000)</u>	<u>(1,000,000)</u>
Amortization of Tangible Capital Assets	<u>913,005</u>	<u>723,419</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(1,650,995)</u>	<u>(276,581)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(2,597,248)</u></u>	<u><u>(2,370,216)</u></u>

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

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2024

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2024 Amended Annual Budget \$
<b>Accumulated Surplus (Deficit), beginning of year</b>	4,072,254		5,677,099	9,749,353
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(646,853)		(299,400)	(946,253)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,564,000)		2,564,000	-
<b>Net Changes for the year</b>	<u>(3,210,853)</u>	-	<u>2,264,600</u>	<u>(946,253)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>861,401</u>	-	<u>7,941,699</u>	<u>8,803,100</u>

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

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	37,539	277,548
Other Revenue	9,432,768	8,695,356
Rentals and Leases	140,000	140,000
Investment Income	200,000	50,000
<b>Total Revenue</b>	<u>9,810,307</u>	<u>9,162,904</u>
<b>Expenses</b>		
Instruction	5,421,322	5,885,531
District Administration	1,730,838	1,474,978
Operations and Maintenance	2,059,350	2,187,900
Transportation and Housing	1,245,650	1,523,545
<b>Total Expense</b>	<u>10,457,160</u>	<u>11,071,954</u>
<b>Net Revenue (Expense)</b>	<u>(646,853)</u>	<u>(1,909,050)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>3,210,853</u>	<u>2,909,050</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(2,564,000)	(1,000,000)
<b>Total Net Transfers</b>	<u>(2,564,000)</u>	<u>(1,000,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>



**School District No. 92 (Nisga'a)**  
 Amended Annual Budget - Schedule of Operating Revenue by Source  
 Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	9,046,500	8,586,712
ISC/LEA Recovery	(9,011,129)	(8,409,724)
Other Ministry of Education and Child Care Grants		
Pay Equity	653	2,649
Student Transportation Fund	727	2,948
Support Staff Benefits Grant	2	6
FSA Scorer Grant	23	2,093
Early Learning Framework (ELF) Implementation		54
Labour Settlement Funding	763	
Anti-Racism		6,429
Equity Scan		86,381
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<u>37,539</u>	<u>277,548</u>
<b>Other Revenues</b>		
Funding from First Nations	9,396,768	8,653,356
Miscellaneous		
Miscellaneous	30,000	36,000
Art Starts Grant	6,000	6,000
<b>Total Other Revenue</b>	<u>9,432,768</u>	<u>8,695,356</u>
<b>Rentals and Leases</b>	<u>140,000</u>	<u>140,000</u>
<b>Investment Income</b>	<u>200,000</u>	<u>50,000</u>
<b>Total Operating Revenue</b>	<u><u>9,810,307</u></u>	<u><u>9,162,904</u></u>

**School District No. 92 (Nisga'a)**Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,307,500	2,758,000
Principals and Vice Principals	1,100,000	1,123,000
Educational Assistants	345,000	222,000
Support Staff	1,343,000	1,151,500
Other Professionals	1,169,200	960,500
Substitutes	255,000	180,000
<b>Total Salaries</b>	<u>6,519,700</u>	<u>6,395,000</u>
<b>Employee Benefits</b>	<u>1,453,763</u>	<u>1,524,437</u>
<b>Total Salaries and Benefits</b>	<u>7,973,463</u>	<u>7,919,437</u>
<b>Services and Supplies</b>		
Services	649,100	587,520
Student Transportation	40,000	197,000
Professional Development and Travel	287,097	271,097
Rentals and Leases		18,500
Dues and Fees	36,500	47,100
Insurance	26,000	15,000
Supplies	1,231,500	1,606,300
Utilities	213,500	410,000
<b>Total Services and Supplies</b>	<u>2,483,697</u>	<u>3,152,517</u>
<b>Total Operating Expense</b>	<u>10,457,160</u>	<u>11,071,954</u>

# School District No. 92 (Nisga'a)

Amended 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	2,000,000	460,000				185,000	2,645,000
1.03 Career Programs							
1.07 Library Services	85,000						85,000
1.08 Counseling	95,000		100,000			50,000	245,000
1.10 Special Education	97,000	90,000	245,000		50,000		482,000
1.31 Indigenous Education		550,000		165,000			715,000
1.41 School Administration	30,500						30,500
1.60 Summer School							
<b>Total Function 1</b>	<b>2,307,500</b>	<b>1,100,000</b>	<b>345,000</b>	<b>165,000</b>	<b>50,000</b>	<b>235,000</b>	<b>4,202,500</b>
<b>4 District Administration</b>							
4.11 Educational Administration				35,000	460,000		495,000
4.40 School District Governance				60,000	58,000		58,000
4.41 Business Administration				95,000	359,000		419,000
<b>Total Function 4</b>				<b>190,000</b>	<b>877,000</b>		<b>972,000</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				810,000	55,000	20,000	55,000
5.50 Maintenance Operations					76,200		906,200
5.52 Maintenance of Grounds							
5.56 Utilities				810,000	131,200	20,000	961,200
<b>Total Function 5</b>				<b>810,000</b>	<b>131,200</b>	<b>20,000</b>	<b>961,200</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				205,000	24,000		24,000
7.70 Student Transportation				68,000	87,000		205,000
7.73 Housing							155,000
<b>Total Function 7</b>				<b>273,000</b>	<b>111,000</b>		<b>384,000</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>							
<b>Total Functions 1 - 9</b>	<b>2,307,500</b>	<b>1,100,000</b>	<b>345,000</b>	<b>1,343,000</b>	<b>1,169,200</b>	<b>255,000</b>	<b>6,519,700</b>

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

Amended 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 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,645,000	626,630	3,271,630	133,597	3,425,227	3,680,111
1.03 Career Programs	-	-	-	-	-	66,250
1.07 Library Services	-	-	-	5,000	5,000	15,000
1.08 Counselling	85,000	21,250	106,250	6,000	112,250	92,500
1.10 Special Education	245,000	50,250	295,250	-	295,250	323,500
1.31 Indigenous Education	482,000	105,820	587,820	28,500	616,320	599,395
1.41 School Administration	715,000	155,650	870,650	58,500	929,150	1,065,025
1.60 Summer School	30,500	7,625	38,125	-	38,125	43,750
Total Function 1	4,202,500	967,225	5,169,725	251,597	5,421,322	5,885,531
<b>4 District Administration</b>						
4.11 Educational Administration	495,000	122,000	617,000	169,500	786,500	540,844
4.40 School District Governance	58,000	2,088	60,088	95,000	155,088	171,098
4.41 Business Administration	419,000	101,750	520,750	268,500	789,250	763,036
Total Function 4	972,000	225,838	1,197,838	533,000	1,730,838	1,474,978
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	55,000	13,750	68,750	9,300	78,050	73,950
5.50 Maintenance Operations	906,200	164,600	1,070,800	616,500	1,687,300	1,620,950
5.52 Maintenance of Grounds	-	-	-	70,000	70,000	75,000
5.56 Utilities	-	-	-	224,000	224,000	418,000
Total Function 5	961,200	178,350	1,139,550	919,800	2,059,350	2,187,900
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	24,000	6,000	30,000	-	30,000	51,320
7.70 Student Transportation	205,000	41,000	246,000	145,000	391,000	379,400
7.73 Housing	155,000	35,350	190,350	634,300	824,650	1,092,825
Total Function 7	384,000	82,350	466,350	779,300	1,245,650	1,523,545
<b>9 Debt Services</b>						
Total Function 9	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>						
	6,519,700	1,453,763	7,973,463	2,483,697	10,457,160	11,071,954

# School District No. 92 (Nisga'a)

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

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	305,417	134,272
Other Revenue	2,832,443	2,394,160
Investment Income	56,196	
<b>Total Revenue</b>	<u>3,194,056</u>	<u>2,528,432</u>
<b>Expenses</b>		
Instruction	3,139,741	2,474,116
Operations and Maintenance	54,315	54,316
<b>Total Expense</b>	<u>3,194,056</u>	<u>2,528,432</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, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Enhancement	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			28,611	17,522	25,815		18,824	84,295	313,604
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	34,315	34,676		32,000	9,800		154,173	121,103	805,727
Other	54,011	34,482					153,311	120,426	801,222
Investment Income			1,000						
Less: Allocated to Revenue Recovered									
Deferred Revenue, end of year	108,326	69,158	13,000	32,000	9,800		307,484	241,529	1,606,949
Revenues									
Provincial Grants - Ministry of Education and Child Care	304	194		49,522	35,615		862	677	4,505
Other Revenue	54,011	34,482	14,000				172,135	204,721	1,114,826
Investment Income			1,000						
Expenses									
Salaries									
Teachers									
Educational Assistants	41,410	28,897		34,452	16,780		130,582	53,496	958,186
Support Staff									
Other Professionals									
Employee Benefits	8,282	5,779		6,890	4,195		26,116	12,699	161,145
Services and Supplies	4,623		15,000	8,180	14,640		16,299	129,203	
Net Revenue (Expense)	54,315	34,676	15,000	49,522	35,615		172,997	205,398	1,119,331

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

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

	Mental Health in Schools	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	District Community Literacy Plan	NLGNLC Enhancement Fund	FNESSC Skills Link Program	FNESSC Language Program	TOTAL
Deferred Revenue, beginning of year	\$ 4,108	\$ 175,257	\$ 33,044	\$ -	\$ -	\$ 26,704	\$ 3,951	\$ 928,556	\$ 1,660,391
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	57,000		87,500	350,000	8,745			691,566	1,706,294
Other	56,681	8,763		348,043	8,745			46,433	2,280,487
Investment Income									56,196
Less: Allocated to Revenue Recovered	113,681	8,763	87,500	698,043	8,745			737,990	4,042,977
Deferred Revenue, end of year	\$ 61,108	\$ 84,020	\$ -	\$ 348,043	\$ -	\$ 26,704	\$ 3,951	\$ 897,258	\$ 1,568,176
Revenues									
Provincial Grants - Ministry of Education and Child Care		91,237	120,544	1,957	8,745	26,704	3,951	850,825	305,417
Other Revenue		8,763		348,043	8,745			46,433	2,832,443
Investment Income									56,196
Expenses									
Salaries									
Teachers			84,816					47,726	1,090,728
Educational Assistants								198,000	426,383
Support Staff									70,454
Other Professionals									86,550
Employee Benefits			84,816	69,770				245,726	1,674,115
Services and Supplies		100,000	21,204	17,443	8,745	26,704	3,951	51,532	315,285
		100,000	120,544	350,000	8,745	26,704	3,951	600,000	1,204,656
								897,258	3,194,056
Net Revenue (Expense)									