

Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2026

School District No. 91 (Nechako Lakes)

June 30, 2026

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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. 91 (NECHAKO LAKES) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2025/2026 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. 91 (Nechako Lakes) Annual Budget Bylaw for fiscal year 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$78,052,867 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 26th DAY OF MAY, 2025;

READ A SECOND TIME THE 23rd DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JUNE, 2025;

Original Signed

Chairperson of the Board

Original Signed

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 91 (Nechako Lakes) Annual Budget Bylaw 2025/2026, adopted by the Board the 23rd DAY OF JUNE, 2025.

Original Signed

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,771,500	3,800,500
Adult	28,000	28,125
Total Ministry Operating Grant Funded FTE's	3,799,500	3,828,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	64,156,712	66,403,998
Other		50,000
Tuition	100,000	100,000
Other Revenue	9,997,570	9,700,862
Rentals and Leases	81,560	81,560
Investment Income	380,000	427,000
Amortization of Deferred Capital Revenue	2,626,915	2,415,450
Total Revenue	77,342,757	79,178,870
Expenses		
Instruction	60,927,235	63,204,605
District Administration	3,288,136	3,247,381
Operations and Maintenance	9,943,730	10,008,683
Transportation and Housing	3,893,766	3,780,216
Total Expense	78,052,867	80,240,885
Net Revenue (Expense)	(710,110)	(1,062,015)
Budgeted Allocation (Retirement) of Surplus (Deficit)		341,625
Budgeted Surplus (Deficit), for the year	(710,110)	(720,390)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(710,110)	(720,390)
Budgeted Surplus (Deficit), for the year	(710,110)	(720,390)

School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	64,929,913	66,875,664
Special Purpose Funds - Total Expense	9,710,929	10,154,381
Capital Fund - Total Expense	3,412,025	3,210,840
Total Budget Bylaw Amount	78,052,867	80,240,885

Approved by the Board

Original Signed	June 23, 2025
Signature of the Chairperson of the Board of Education	Date Signed
Original Signed	June 23, 2025
Signature of the Superintendent	Date Signed
Original Signed	June 23, 2025
Signature of the Secretary Treasurer	Date Signed

School District No. 91 (Nechako Lakes)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(710,110)	(1,062,015)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(10,207,778)	(5,748,543)
Total Acquisition of Tangible Capital Assets	(10,207,778)	(5,748,543)
Amortization of Tangible Capital Assets	3,412,025	3,210,840
Total Effect of change in Tangible Capital Assets	(6,795,753)	(2,537,703)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(7,505,863)	(3,599,718)

School District No. 91 (Nechako Lakes)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	56,297,783	58,068,064
Other		50,000
Tuition	100,000	100,000
Other Revenue	8,150,570	7,894,415
Rentals and Leases	81,560	81,560
Investment Income	300,000	340,000
Total Revenue	64,929,913	66,534,039
Expenses		
Instruction	51,740,838	53,495,945
District Administration	3,288,136	3,247,381
Operations and Maintenance	6,805,018	7,003,413
Transportation and Housing	3,095,921	3,128,925
Total Expense	64,929,913	66,875,664
Net Revenue (Expense)	-	(341,625)
Budgeted Prior Year Surplus Appropriation		341,625
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	62,346,625	62,223,274
ISC/LEA Recovery	(7,854,000)	(7,593,345)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	85,000	85,000
Student Transportation Fund	503,247	503,247
Support Staff Benefits Grant	97,335	97,335
FSA Scorer Grant	8,187	8,187
Labour Settlement Funding		540,593
Teacher Recruitment and Retention	10,000	16,386
EBUS Additional Revenue		1,073,424
NGN Self-Provisioned Site Grant	5,016	5,016
Child Care Operating Funding		12,574
Total Provincial Grants - Ministry of Education and Child Care	56,297,783	58,068,064
Provincial Grants - Other		50,000
Tuition		
International and Out of Province Students	100,000	100,000
Total Tuition	100,000	100,000
Other Revenues		
Funding from First Nations	7,854,000	7,593,345
Miscellaneous		
Bottle Depot	180,000	180,000
Bus Charter	5,000	5,000
Miscellaneous	111,570	116,070
Total Other Revenue	8,150,570	7,894,415
Rentals and Leases	81,560	81,560
Investment Income	300,000	340,000
Total Operating Revenue	64,929,913	66,534,039

School District No. 91 (Nechako Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	22,411,744	23,370,704
Principals and Vice Principals	4,278,354	4,435,161
Educational Assistants	5,755,758	5,556,798
Support Staff	7,304,562	7,734,752
Other Professionals	2,807,177	2,874,651
Substitutes	1,659,156	1,627,567
Total Salaries	44,216,751	45,599,633
Employee Benefits	10,375,142	10,428,946
Total Salaries and Benefits	54,591,893	56,028,579
Services and Supplies		
Services	2,528,826	2,636,526
Student Transportation	66,230	100,530
Professional Development and Travel	1,080,492	1,251,548
Rentals and Leases	86,450	86,450
Dues and Fees	77,580	79,760
Insurance	265,065	233,448
Supplies	4,622,870	4,979,092
Utilities	1,610,507	1,479,731
Total Services and Supplies	10,338,020	10,847,085
Total Operating Expense	64,929,913	66,875,664

School District No. 91 (Nechako Lakes)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	16,492,792	1,953,681	176,254	1,962,120	121,780	1,160,214	21,866,841
1.03 Career Programs	373,098					5,915	379,013
1.07 Library Services	42,304			16,199			58,503
1.08 Counselling	1,508,369						1,508,369
1.10 Inclusive Education	3,481,354	164,739	4,793,437		709,364	266,582	9,415,476
1.31 Indigenous Education	513,827	169,778	786,067	59,528		23,847	1,553,047
1.41 School Administration		1,990,156		421,702			2,411,858
1.64 Other							-
Total Function 1	22,411,744	4,278,354	5,755,758	2,459,549	831,144	1,456,558	37,193,107
4 District Administration							
4.11 Educational Administration					852,888		852,888
4.40 School District Governance					109,200		109,200
4.41 Business Administration				274,607	832,886	7,458	1,114,951
Total Function 4	-	-	-	274,607	1,794,974	7,458	2,077,039
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				7,459	75,479	6,000	88,938
5.50 Maintenance Operations				2,812,091		86,474	2,898,565
5.52 Maintenance of Grounds				230,167			230,167
5.56 Utilities							-
Total Function 5	-	-	-	3,049,717	75,479	92,474	3,217,670
7 Transportation and Housing							
7.41 Transportation and Housing Administration					105,580		105,580
7.70 Student Transportation				1,520,689		102,666	1,623,355
Total Function 7	-	-	-	1,520,689	105,580	102,666	1,728,935
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,411,744	4,278,354	5,755,758	7,304,562	2,807,177	1,659,156	44,216,751

School District No. 91 (Nechako Lakes)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2026 Annual Budget \$	2025 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	21,866,841	5,304,701	27,171,542	1,942,756	29,114,298	31,223,978
1.03 Career Programs	379,013	80,659	459,672	35,709	495,381	465,880
1.07 Library Services	58,503	12,187	70,690	19,901	90,591	46,091
1.08 Counselling	1,508,369	324,890	1,833,259	36,783	1,870,042	2,028,078
1.10 Inclusive Education	9,415,476	2,065,703	11,481,179	2,651,341	14,132,520	13,405,227
1.31 Indigenous Education	1,553,047	360,333	1,913,380	757,165	2,670,545	2,674,752
1.41 School Administration	2,411,858	580,258	2,992,116	139,280	3,131,396	3,415,874
1.64 Other	-	-	-	236,065	236,065	236,065
Total Function 1	37,193,107	8,728,731	45,921,838	5,819,000	51,740,838	53,495,945
4 District Administration						
4.11 Educational Administration	852,888	248,980	1,101,868	126,014	1,227,882	1,097,057
4.40 School District Governance	109,200	6,443	115,643	124,000	239,643	252,977
4.41 Business Administration	1,114,951	260,221	1,375,172	445,439	1,820,611	1,897,347
Total Function 4	2,077,039	515,644	2,592,683	695,453	3,288,136	3,247,381
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	88,938	18,094	107,032	196,074	303,106	537,852
5.50 Maintenance Operations	2,898,565	661,534	3,560,099	742,353	4,302,452	4,396,877
5.52 Maintenance of Grounds	230,167	53,756	283,923	305,030	588,953	588,953
5.56 Utilities	-	-	-	1,610,507	1,610,507	1,479,731
Total Function 5	3,217,670	733,384	3,951,054	2,853,964	6,805,018	7,003,413
7 Transportation and Housing						
7.41 Transportation and Housing Administration	105,580	24,917	130,497	19,803	150,300	150,034
7.70 Student Transportation	1,623,355	372,466	1,995,821	949,800	2,945,621	2,978,891
Total Function 7	1,728,935	397,383	2,126,318	969,603	3,095,921	3,128,925
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	44,216,751	10,375,142	54,591,893	10,338,020	64,929,913	66,875,664

School District No. 91 (Nechako Lakes)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2026

	2026	2025 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	7,858,929	8,335,934
Other Revenue	1,847,000	1,806,447
Investment Income	5,000	12,000
Total Revenue	9,710,929	10,154,381
Expenses		
Instruction	9,186,397	9,708,660
Operations and Maintenance	289,483	289,483
Transportation and Housing	235,049	156,238
Total Expense	9,710,929	10,154,381
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year		107,000	60,000	1,700,000	43,000	100,000		170,000	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	289,483	215,521			160,000	29,400	79,490	583,164	291,828
Other				1,750,000					
Investment Income			9,000	55,000					
	289,483	215,521	9,000	1,805,000	160,000	29,400	79,490	583,164	291,828
Less: Allocated to Revenue	289,483	322,521	5,000	1,750,000	160,000	29,400	79,490	583,164	291,828
Deferred Revenue, end of year	-	-	64,000	1,755,000	43,000	100,000	-	170,000	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	289,483	322,521			160,000	29,400	79,490	583,164	291,828
Other Revenue			5,000	1,750,000					
Investment Income									
	289,483	322,521	5,000	1,750,000	160,000	29,400	79,490	583,164	291,828
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									28,561
Educational Assistants		262,212							
Support Staff					109,756		64,626	464,361	28,561
Other Professionals	235,352								11,424
Substitutes									97,107
	235,352	262,212	-	-	109,756	-	64,626	464,361	165,653
Employee Benefits	54,131	60,309			25,244		14,864	106,803	37,129
Services and Supplies			5,000	1,750,000	25,000	29,400		12,000	89,046
	289,483	322,521	5,000	1,750,000	160,000	29,400	79,490	583,164	291,828
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		29,708		6,000	675,000	20,000	90,000	25,000	28,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,683,603	205,341	55,000	6,750	55,400				19,000
Other									
Investment Income									
	3,683,603	205,341	55,000	6,750	55,400	-	-	-	19,000
Less: Allocated to Revenue	3,683,603	235,049	55,000	12,750	730,400	20,000	90,000	25,000	47,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	3,683,603	235,049	55,000	12,750	730,400	20,000	90,000	25,000	47,000
Other Revenue									
Investment Income									
	3,683,603	235,049	55,000	12,750	730,400	20,000	90,000	25,000	47,000
Expenses									
Salaries									
Teachers	2,970,779								
Principals and Vice Principals									
Educational Assistants									
Support Staff		175,993			506,167			16,260	
Other Professionals									
Substitutes									
	2,970,779	175,993	-	-	506,167	-	-	16,260	-
Employee Benefits	712,824	40,478			151,193			3,740	
Services and Supplies		18,578	55,000	12,750	73,040	20,000	90,000	5,000	47,000
	3,683,603	235,049	55,000	12,750	730,400	20,000	90,000	25,000	47,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	Dual Credit Program Expansion	Professional Learning Grant	Endowment Income	Literacy Now Stewardship	Fort St James Woodlot	National School Foods Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			5,000	27,000	235,000	7,000	25,000	600,000	100,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,000	573,198							116,043
Other							40,000		
Investment Income						5,400		28,000	
	175,000	573,198	-	-	-	5,400	40,000	28,000	116,043
Less: Allocated to Revenue	175,000	573,198	5,000	27,000	235,000	5,000	65,000	-	216,043
Deferred Revenue, end of year	-	-	-	-	-	7,400	-	628,000	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	175,000	573,198	5,000		235,000				216,043
Other Revenue				27,000			65,000		
Investment Income						5,000			
	175,000	573,198	5,000	27,000	235,000	5,000	65,000	-	216,043
Expenses									
Salaries									
Teachers									
Principals and Vice Principals	134,750								
Educational Assistants									
Support Staff		277,107			27,000				65,182
Other Professionals		84,000		4,620					
Substitutes					50,000				
	134,750	361,107	-	4,620	77,000	-	-	-	65,182
Employee Benefits	40,250	102,091		1,380	23,000				14,992
Services and Supplies		110,000	5,000	21,000	135,000	5,000	65,000		135,869
	175,000	573,198	5,000	27,000	235,000	5,000	65,000	-	216,043
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	4,052,708
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	6,538,221
Other	1,790,000
Investment Income	97,400
	<u>8,425,621</u>
Less: Allocated to Revenue	<u>9,710,929</u>
Deferred Revenue, end of year	<u><u>2,767,400</u></u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	7,858,929
Other Revenue	1,847,000
Investment Income	5,000
	<u>9,710,929</u>
Expenses	
Salaries	
Teachers	2,970,779
Principals and Vice Principals	163,311
Educational Assistants	262,212
Support Staff	1,735,013
Other Professionals	335,396
Substitutes	147,107
	<u>5,613,818</u>
Employee Benefits	1,388,428
Services and Supplies	2,708,683
	<u>9,710,929</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 91 (Nechako Lakes)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		75,000	75,000	75,000
Amortization of Deferred Capital Revenue	2,626,915		2,626,915	2,415,450
Total Revenue	2,626,915	75,000	2,701,915	2,490,450
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,849,229		2,849,229	2,715,787
Transportation and Housing	562,796		562,796	495,053
Total Expense	3,412,025	-	3,412,025	3,210,840
Net Revenue (Expense)	(785,110)	75,000	(710,110)	(720,390)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(785,110)	75,000	(710,110)	(720,390)