

Amended 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 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. 91 (NECHAKO LAKES) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 91 (Nechako Lakes) Amended 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 \$80,667,505 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 19th DAY OF JANUARY, 2026;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF FEBRUARY, 2026;

Chairperson of the Board

Secretary Treasurer

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

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,735.875	3,771.500
Adult	30.000	28.000
Total Ministry Operating Grant Funded FTE's	3,765.875	3,799.500
 Revenues	 \$	 \$
Provincial Grants		
Ministry of Education and Child Care	66,526,101	64,156,712
Other	50,000	
Tuition	100,000	100,000
Other Revenue	9,387,879	9,997,570
Rentals and Leases	81,560	81,560
Investment Income	315,000	380,000
Amortization of Deferred Capital Revenue	2,693,665	2,626,915
Total Revenue	79,154,205	77,342,757
 Expenses	 	
Instruction	63,182,207	60,927,235
District Administration	3,406,051	3,288,136
Operations and Maintenance	10,041,008	9,943,730
Transportation and Housing	3,753,239	3,893,766
Total Expense	80,382,505	78,052,867
 Net Revenue (Expense)	 (1,228,300)	 (710,110)
 Budgeted Allocation (Retirement) of Surplus (Deficit)	 801,315	
 Budgeted Surplus (Deficit), for the year	 (426,985)	 (710,110)
 Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(426,985)	(710,110)
Budgeted Surplus (Deficit), for the year	(426,985)	(710,110)

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	66,409,093	64,929,913
Operating - Tangible Capital Assets Purchased	185,000	
Special Purpose Funds - Total Expense	10,492,762	9,710,929
Special Purpose Funds - Tangible Capital Assets Purchased	100,000	
Capital Fund - Total Expense	3,480,650	3,412,025
Total Budget Bylaw Amount	80,667,505	78,052,867

Approved by the Board

DRAFT

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. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,228,300)	(710,110)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(285,000)	
From Deferred Capital Revenue		(10,207,778)
Total Acquisition of Tangible Capital Assets	(285,000)	(10,207,778)
Amortization of Tangible Capital Assets	3,480,650	3,412,025
Total Effect of change in Tangible Capital Assets	3,195,650	(6,795,753)
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,967,350	(7,505,863)

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,438,472	195,640	18,094,177	21,728,289
Changes for the year				
Net Revenue (Expense) for the year	(616,315)	100,000	(711,985)	(1,228,300)
Interfund Transfers				
Tangible Capital Assets Purchased	(185,000)	(100,000)	285,000	-
Net Changes for the year	(801,315)	-	(426,985)	(1,228,300)
Budgeted Accumulated Surplus (Deficit), end of year	2,637,157	195,640	17,667,192	20,499,989

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	57,602,892	56,297,783
Other	50,000	
Tuition	100,000	100,000
Other Revenue	7,718,326	8,150,570
Rentals and Leases	81,560	81,560
Investment Income	240,000	300,000
Total Revenue	65,792,778	64,929,913
Expenses		
Instruction	52,989,802	51,740,838
District Administration	3,406,051	3,288,136
Operations and Maintenance	6,950,012	6,805,018
Transportation and Housing	3,063,228	3,095,921
Total Expense	66,409,093	64,929,913
Net Revenue (Expense)	(616,315)	-
Budgeted Prior Year Surplus Appropriation	801,315	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(185,000)	
Total Net Transfers	(185,000)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	63,340,856	62,346,625
ISC/LEA Recovery	(7,436,756)	(7,854,000)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	85,969	85,000
Student Transportation Fund	503,247	503,247
Support Staff Benefits Grant		97,335
FSA Scorer Grant	8,187	8,187
Teacher Recruitment and Retention		10,000
NGN Self-Provisioned Site Grant	5,016	5,016
Total Provincial Grants - Ministry of Education and Child Care	57,602,892	56,297,783
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	7,436,756	7,854,000
Miscellaneous		
Bottle Depot	165,000	180,000
Bus Charter	5,000	5,000
Miscellaneous	49,570	111,570
Other Fees	62,000	
Total Other Revenue	7,718,326	8,150,570
Rentals and Leases		
	81,560	81,560
Investment Income		
	240,000	300,000
Total Operating Revenue	65,792,778	64,929,913

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Salaries		
Teachers	22,699,029	22,411,744
Principals and Vice Principals	4,223,862	4,278,354
Educational Assistants	5,365,836	5,755,758
Support Staff	7,589,429	7,304,562
Other Professionals	2,824,622	2,807,177
Substitutes	1,659,156	1,659,156
Total Salaries	44,361,934	44,216,751
 Employee Benefits	 10,295,224	 10,375,142
 Total Salaries and Benefits	 54,657,158	 54,591,893
 Services and Supplies	 	
Services	2,852,507	2,528,826
Student Transportation	66,230	66,230
Professional Development and Travel	1,187,905	1,080,492
Rentals and Leases	86,450	86,450
Dues and Fees	77,580	77,580
Insurance	265,065	265,065
Supplies	5,605,691	4,622,870
Utilities	1,610,507	1,610,507
Total Services and Supplies	11,751,935	10,338,020
 Total Operating Expense	 66,409,093	 64,929,913

School District No. 91 (Nechako Lakes)

Amended 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	16,964,480	1,949,143	-	2,130,424	121,780	1,160,214	22,326,041
1.03 Career Programs	369,337					5,915	375,252
1.07 Library Services	41,690			16,199			57,889
1.08 Counselling	1,494,898						1,494,898
1.10 Inclusive Education	3,436,635	164,739	4,527,965		552,931	266,582	8,948,852
1.31 Indigenous Education	391,989	169,778	837,871	59,528	174,605	23,847	1,657,618
1.41 School Administration		1,940,202		421,702			2,361,904
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	22,699,029	4,223,862	5,365,836	2,627,853	849,316	1,456,558	37,222,454
4 District Administration							
4.11 Educational Administration		-		1,490	867,443		868,933
4.40 School District Governance					109,200		109,200
4.41 Business Administration				285,528	832,886	7,458	1,125,872
Total Function 4	-	-	-	287,018	1,809,529	7,458	2,104,005
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				7,459	60,197	6,000	73,656
5.50 Maintenance Operations				2,926,562		86,474	3,013,036
5.52 Maintenance of Grounds				230,167			230,167
5.56 Utilities							-
Total Function 5	-	-	-	3,164,188	60,197	92,474	3,316,859
7 Transportation and Housing							
7.41 Transportation and Housing Administration					105,580		105,580
7.70 Student Transportation				1,510,370		102,666	1,613,036
Total Function 7	-	-	-	1,510,370	105,580	102,666	1,718,616
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,699,029	4,223,862	5,365,836	7,589,429	2,824,622	1,659,156	44,361,934

School District No. 91 (Nechako Lakes)

Amended 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 Amended Annual Budget	2026 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	22,326,041	5,203,693	27,529,734	1,992,258	29,521,992	29,114,298
1.03 Career Programs	375,252	79,906	455,158	35,709	490,867	495,381
1.07 Library Services	57,889	12,064	69,953	19,901	89,854	90,591
1.08 Counselling	1,494,898	322,196	1,817,094	68,900	1,885,994	1,870,042
1.10 Inclusive Education	8,948,852	2,075,515	11,024,367	3,470,364	14,494,731	14,132,520
1.31 Indigenous Education	1,657,618	384,213	2,041,831	1,145,279	3,187,110	2,670,545
1.41 School Administration	2,361,904	566,505	2,928,409	139,780	3,068,189	3,131,396
1.62 International and Out of Province Students	-		-	30,000	30,000	
1.64 Other	-		-	221,065	221,065	236,065
Total Function 1	37,222,454	8,644,092	45,866,546	7,123,256	52,989,802	51,740,838
4 District Administration						
4.11 Educational Administration	868,933	252,415	1,121,348	119,418	1,240,766	1,227,882
4.40 School District Governance	109,200	6,443	115,643	144,000	259,643	239,643
4.41 Business Administration	1,125,872	263,076	1,388,948	516,694	1,905,642	1,820,611
Total Function 4	2,104,005	521,934	2,625,939	780,112	3,406,051	3,288,136
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	73,656	15,571	89,227	241,074	330,301	303,106
5.50 Maintenance Operations	3,013,036	664,862	3,677,898	742,353	4,420,251	4,302,452
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	1,610,507
Total Function 5	3,316,859	734,189	4,051,048	2,898,964	6,950,012	6,805,018
7 Transportation and Housing						
7.41 Transportation and Housing Administration	105,580	24,917	130,497	19,803	150,300	150,300
7.70 Student Transportation	1,613,036	370,092	1,983,128	929,800	2,912,928	2,945,621
Total Function 7	1,718,616	395,009	2,113,625	949,603	3,063,228	3,095,921
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	44,361,934	10,295,224	54,657,158	11,751,935	66,409,093	64,929,913

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2026 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	8,923,209	7,858,929
Other Revenue	1,669,553	1,847,000
Investment Income	5,000	
Total Revenue	10,592,762	9,710,929
Expenses		
Instruction	10,192,405	9,186,397
Operations and Maintenance	235,352	289,483
Transportation and Housing	65,005	235,049
Total Expense	10,492,762	9,710,929
Net Revenue (Expense)	100,000	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(100,000)	
Total Net Transfers	(100,000)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	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		81,072	34,870	1,772,579	80,736	106,715	53,265	183,059	
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 Investment Income			5,000	1,600,000	50,000				
	289,483	215,521	5,000	1,650,000	160,000	29,400	79,490	583,164	291,828
Less: Allocated to Revenue	289,483	296,593	5,000	1,600,000	160,000	29,400	79,490	766,223	291,828
Deferred Revenue, end of year	-	-	34,870	1,822,579	80,736	106,715	53,265	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	289,483	296,593			160,000	29,400	79,490	766,223	291,828
Other Revenue			5,000	1,600,000					
	289,483	296,593	5,000	1,600,000	160,000	29,400	79,490	766,223	291,828
Expenses									
Salaries									
Teachers								166,171	
Principals and Vice Principals									28,561
Educational Assistants									305,104
Support Staff			241,133			109,756		35,692	
Other Professionals									28,561
Substitutes	235,352						5,916		11,424
	235,352	241,133	-	-	109,756	-	41,608	471,275	97,107
Employee Benefits	54,131	55,460			25,244		704	108,391	
Services and Supplies			5,000	1,600,000	25,000	29,400	37,178	186,557	
	289,483	296,593	5,000	1,600,000	160,000	29,400	79,490	766,223	291,828
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
Deferred Revenue, beginning of year		\$ 27,548	\$ 5,869	\$ 4,644	\$ 679,736	\$ 21,263	\$ 49,717	\$ 31,650	\$ 27,956
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,508,686	164,558	55,000	6,750	55,400				19,000
Other Investment Income	4,508,686	164,558	55,000	6,750	55,400	-	-	-	19,000
Less: Allocated to Revenue	4,508,686	192,106	60,869	11,394	735,136	21,263	49,717	31,650	46,956
Deferred Revenue, end of year		-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,508,686	192,106	60,869	11,394	735,136	21,263	49,717	31,650	46,956
Other Revenue	4,508,686	192,106	60,869	11,394	735,136	21,263	49,717	31,650	46,956
Expenses									
Salaries									
Teachers		3,665,598							
Principals and Vice Principals									
Educational Assistants									
Support Staff		65,005			506,167				16,260
Other Professionals									
Substitutes	3,665,598	65,005	-	-	506,167	-	-	16,260	-
Employee Benefits	843,088	14,951		151,193				3,740	
Services and Supplies	112,150	60,869	11,394	77,776	21,263	49,717	11,650	31,650	46,956
	4,508,686	192,106	60,869	11,394	735,136	21,263	49,717	31,650	46,956
Net Revenue (Expense) before Interfund Transfers		-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)		-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	National School Food Program	Endowment Income	Literacy Now Stewardship	Fort St James Woodlot	School Food Coordinated Procurement
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			5,000	235,844	89,313	21,219	19,553	576,564	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,000	573,198			174,060				100,000
Other							40,000		
Investment Income						5,400		28,000	
	175,000	573,198	-	-	174,060	5,400	40,000	28,000	100,000
Less: Allocated to Revenue									
Deferred Revenue, end of year			5,000	235,844	263,373	5,000	59,553	-	100,000
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Revenues									
Provincial Grants - Ministry of Education and Child Care	175,000	573,198	5,000	235,844	263,373				100,000
Other Revenue						5,000	59,553		
	175,000	573,198	5,000	235,844	263,373	5,000	59,553	-	100,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals		134,750							
Educational Assistants									
Support Staff			277,107		27,000	65,182			
Other Professionals			86,000						
Substitutes				50,000					
	134,750	363,107	-	77,000	65,182	-	-	-	-
Employee Benefits									
Services and Supplies	40,250	102,091		23,000	14,992				
		108,000	5,000	135,844	183,199	5,000	59,553		
	175,000	573,198	5,000	235,844	263,373	5,000	59,553	-	-
Net Revenue (Expense) before Interfund Transfers									100,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Interfund Transfers									
Tangible Capital Assets Purchased									(100,000)
									(100,000)
Net Revenue (Expense)									-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	TOTAL
Deferred Revenue, beginning of year	\$ 4,108,172
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	7,480,538
Other	1,640,000
Investment Income	88,400
	9,208,938
Less: Allocated to Revenue	10,592,762
Deferred Revenue, end of year	<u>2,724,348</u>
Revenues	
Provincial Grants - Ministry of Education and Child Care	8,923,209
Other Revenue	1,669,553
	10,592,762
Expenses	
Salaries	
Teachers	3,831,769
Principals and Vice Principals	163,311
Educational Assistants	546,237
Support Staff	1,130,730
Other Professionals	332,776
Substitutes	153,023
	6,157,846
Employee Benefits	1,474,364
Services and Supplies	2,860,552
	10,492,762
Net Revenue (Expense) before Interfund Transfers	<u>100,000</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(100,000)
	(100,000)
Net Revenue (Expense)	<u>-</u>

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

2026 Amended Annual Budget			
	Invested in Tangible Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenues			
Investment Income		75,000	75,000
Amortization of Deferred Capital Revenue	2,693,665		2,693,665
Total Revenue	2,693,665	75,000	2,768,665
Expenses			
Amortization of Tangible Capital Assets			
Operations and Maintenance	2,855,644		2,855,644
Transportation and Housing	625,006		625,006
Total Expense	3,480,650	-	3,480,650
Net Revenue (Expense)	(786,985)	75,000	(711,985)
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	285,000		285,000
Total Net Transfers	285,000	-	285,000
Other Adjustments to Fund Balances			
Total Other Adjustments to Fund Balances	-	-	-
Budgeted Surplus (Deficit), for the year	(501,985)	75,000	(426,985)
			(710,110)