

17-Oct-25



School District No. 91 (Nechako Lakes)
Operating Budget to Actual as at September 30, 2025

	2025-26	2024	2025			
	A-BUDGET	JULY - SEP	JULY - SEP	% of BUDGET	LEGEND	EXPECTING
Salaries						
Teachers	22,411,744	2,656,618	2,532,661	11%	3	10%
Principals & Vice Principals	4,278,354	1,077,904	1,081,524	25%	4	25%
Education Assistants	5,755,758	456,078	405,707	7%	4	10%
Support staff	7,304,562	1,219,670	1,088,014	15%	4	18%
Other Professionals	2,807,177	684,543	742,446	26%	3	25%
Substitutes - Teachers	1,068,320	73,824	69,736	7%	4	10%
Substitutes - Support Staff	590,836	32,145	34,906	6%	4	12%
Total Salaries	44,216,751	6,200,783	5,954,993	13%		
Employee Benefits						
	10,375,142	1,534,188	1,497,645	14%	3	12%
Total Salaries & Benefits						
	54,591,893	7,734,970	7,452,638	14%	3	12%
Services & Supplies						
Services	2,528,826	794,989	664,130	26%	3	30%
Student Transportation	66,230	326	469	1%	4	5%
Professional Development & Travel	1,080,492	312,553	122,830	11%	2	25%
Rentals & Leases	86,450	30,321	21,686	25%	4	30%
Dues & Fees	77,580	35,335	36,098	47%	3	45%
Insurance	265,065	24,579	28,767	11%	4	11%
Supplies	4,622,870	459,877	429,960	9%	4	8%
Utilities	1,610,507	146,542	244,302	15%	2	10%
Total Services & Supplies	10,338,020	1,804,523	1,548,243	15%		
Total Operating Expense						
	64,929,913	9,539,493	9,000,881	14%	3	13%



EXPECTATIONS LEGEND

- 2 = Emerging
- 3 = Developing - within 1%-3%
- 4 = Proficient - on budget or better

Observations/Comments:

For the 'Expecting' Column:

For salaries & benefits: We use # of months to pro-rate 'Expecting' column for employees budget.
 For service & supplies: We use prior year data % to guide our 'Expecting' estimates column.

Based on the above financial data and with one month into the fiscal year and three months into the school year it is my conclusion that we are on budget based on the annual budget presented to the Board.

KCB