

Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2025

School District No. 91 (Nechako Lakes)

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. 91 (NECHAKO LAKES) (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. 91 (Nechako Lakes) 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 \$76,383,199 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 17th DAY OF JUNE, 2024;

READ A SECOND TIME THE 24th DAY OF JUNE, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF JUNE, 2024;

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 2024/2025, adopted by the Board the 24th DAY OF JUNE, 2024.

Original Signed

Secretary Treasurer

School District No. 91 (Nechako Lakes)

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	3,813.000	3,899.438
Adult	29.125	29.125
Total Ministry Operating Grant Funded FTE's	3,842.125	3,928.563
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	62,701,379	62,655,092
Other	63,840	63,840
Tuition	100,000	130,000
Other Revenue	8,741,629	8,586,091
Rentals and Leases	90,560	90,560
Investment Income	527,000	591,000
Amortization of Deferred Capital Revenue	2,415,450	2,254,058
Total Revenue	74,639,858	74,370,641
Expenses		
Instruction	59,214,190	60,108,585
District Administration	3,401,831	3,295,109
Operations and Maintenance	9,968,772	9,469,358
Transportation and Housing	3,798,406	3,759,346
Total Expense	76,383,199	76,632,398
Net Revenue (Expense)	(1,743,341)	(2,261,757)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,022,951	1,686,783
Budgeted Surplus (Deficit), for the year	(720,390)	(574,974)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(720,390)	(574,974)
Budgeted Surplus (Deficit), for the year	(720,390)	(574,974)

School District No. 91 (Nechako Lakes)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	65,046,008	64,776,096
Special Purpose Funds - Total Expense	8,126,351	8,788,580
Special Purpose Funds - Tangible Capital Assets Purchased		173,690
Capital Fund - Total Expense	3,210,840	3,067,722
Capital Fund - Tangible Capital Assets Purchased from Local Capital		166,438
Total Budget Bylaw Amount	76,383,199	76,972,526

Approved by the Board

Original Signed	Jun 24, 2024
Signature of the Chairperson of the Board of Education	Date Signed
Original Signed	Jun 24, 2024
Signature of the Superintendent	Date Signed
Original Signed	Jun 24, 2024
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, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,743,341)	(2,261,757)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(173,690)
From Local Capital		(166,438)
From Deferred Capital Revenue	(5,144,200)	(6,619,933)
Total Acquisition of Tangible Capital Assets	(5,144,200)	(6,960,061)
Amortization of Tangible Capital Assets	3,210,840	3,067,722
Total Effect of change in Tangible Capital Assets	(1,933,360)	(3,892,339)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,676,701)	(6,154,096)

School District No. 91 (Nechako Lakes)

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	56,327,028	55,961,822
Other	63,840	63,840
Tuition	100,000	130,000
Other Revenue	6,996,629	6,323,091
Rentals and Leases	90,560	90,560
Investment Income	445,000	520,000
Total Revenue	64,023,057	63,089,313
Expenses		
Instruction	51,517,322	51,761,829
District Administration	3,401,831	3,295,109
Operations and Maintenance	6,963,502	6,710,585
Transportation and Housing	3,163,353	3,008,573
Total Expense	65,046,008	64,776,096
Net Revenue (Expense)	(1,022,951)	(1,686,783)
Budgeted Prior Year Surplus Appropriation	1,022,951	1,686,783
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, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	61,202,515	59,265,725
ISC/LEA Recovery	(6,674,629)	(6,063,091)
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		960,046
Teacher Recruitment & Retention	9,000	9,000
Total Provincial Grants - Ministry of Education and Child Care	56,327,028	55,961,822
Provincial Grants - Other	63,840	63,840
Tuition		
International and Out of Province Students	100,000	130,000
Total Tuition	100,000	130,000
Other Revenues		
Funding from First Nations	6,674,629	6,063,091
Miscellaneous		
Bottle Depot	180,000	180,000
Bus Charter	20,000	20,000
Miscellaneous	122,000	60,000
Total Other Revenue	6,996,629	6,323,091
Rentals and Leases	90,560	90,560
Investment Income	445,000	520,000
Total Operating Revenue	64,023,057	63,089,313

School District No. 91 (Nechako Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	22,295,326	22,452,799
Principals and Vice Principals	4,345,680	4,437,129
Educational Assistants	5,563,967	5,347,256
Support Staff	7,359,534	6,970,120
Other Professionals	3,121,122	3,028,962
Substitutes	1,518,911	1,438,563
Total Salaries	44,204,540	43,674,829
Employee Benefits	10,349,134	10,173,589
Total Salaries and Benefits	54,553,674	53,848,418
Services and Supplies		
Services	2,584,601	2,452,320
Student Transportation	80,200	119,208
Professional Development and Travel	1,155,247	1,343,158
Rentals and Leases	86,450	86,450
Dues and Fees	79,660	80,474
Insurance	233,448	221,644
Supplies	4,779,128	5,065,693
Utilities	1,493,600	1,558,731
Total Services and Supplies	10,492,334	10,927,678
Total Operating Expense	65,046,008	64,776,096

School District No. 91 (Nechako Lakes)

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	17,216,149	1,863,781	285,629	2,009,714	121,208	1,071,057	22,567,538
1.03 Career Programs	290,934					5,915	296,849
1.07 Library Services				15,958			15,958
1.08 Counselling	1,404,674						1,404,674
1.10 Inclusive Education	3,074,136	164,534	4,407,806		659,149	221,889	8,527,514
1.31 Indigenous Education	309,433	154,402	870,532		175,077	17,810	1,527,254
1.41 School Administration		2,162,963		421,702			2,584,665
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	22,295,326	4,345,680	5,563,967	2,447,374	955,434	1,316,671	36,924,452
4 District Administration							
4.11 Educational Administration				1,490	843,590		845,080
4.40 School District Governance					106,740		106,740
4.41 Business Administration				271,982	827,675	7,458	1,107,115
Total Function 4	-	-	-	273,472	1,778,005	7,458	2,058,935
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				7,459	287,321	6,000	300,780
5.50 Maintenance Operations				2,827,900		87,124	2,915,024
5.52 Maintenance of Grounds				228,645			228,645
5.56 Utilities							-
Total Function 5	-	-	-	3,064,004	287,321	93,124	3,444,449
7 Transportation and Housing							
7.41 Transportation and Housing Administration					100,362		100,362
7.70 Student Transportation				1,574,684		101,658	1,676,342
Total Function 7	-	-	-	1,574,684	100,362	101,658	1,776,704
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,295,326	4,345,680	5,563,967	7,359,534	3,121,122	1,518,911	44,204,540

School District No. 91 (Nechako Lakes)

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	22,567,538	5,440,406	28,007,944	1,957,540	29,965,484	30,077,370
1.03 Career Programs	296,849	64,178	361,027	49,855	410,882	419,045
1.07 Library Services	15,958	3,670	19,628	26,779	46,407	154,107
1.08 Counselling	1,404,674	304,554	1,709,228	39,750	1,748,978	2,030,256
1.10 Inclusive Education	8,527,514	1,872,557	10,400,071	2,783,220	13,183,291	12,661,532
1.31 Indigenous Education	1,527,254	337,106	1,864,360	730,112	2,594,472	2,804,261
1.41 School Administration	2,584,665	622,615	3,207,280	124,463	3,331,743	3,366,092
1.62 International and Out of Province Students	-	-	-	-	-	3,735
1.64 Other	-	-	-	236,065	236,065	245,431
Total Function 1	36,924,452	8,645,086	45,569,538	5,947,784	51,517,322	51,761,829
4 District Administration						
4.11 Educational Administration	845,080	246,020	1,091,100	176,800	1,267,900	1,142,157
4.40 School District Governance	106,740	3,885	110,625	142,165	252,790	284,038
4.41 Business Administration	1,107,115	258,730	1,365,845	515,296	1,881,141	1,868,914
Total Function 4	2,058,935	508,635	2,567,570	834,261	3,401,831	3,295,109
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	300,780	68,093	368,873	171,757	540,630	504,985
5.50 Maintenance Operations	2,915,024	665,709	3,580,733	758,601	4,339,334	4,158,768
5.52 Maintenance of Grounds	228,645	53,264	281,909	308,030	589,939	488,101
5.56 Utilities	-	-	-	1,493,599	1,493,599	1,558,731
Total Function 5	3,444,449	787,066	4,231,515	2,731,987	6,963,502	6,710,585
7 Transportation and Housing						
7.41 Transportation and Housing Administration	100,362	23,685	124,047	18,803	142,850	150,971
7.70 Student Transportation	1,676,342	384,662	2,061,004	959,499	3,020,503	2,857,602
Total Function 7	1,776,704	408,347	2,185,051	978,302	3,163,353	3,008,573
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	44,204,540	10,349,134	54,553,674	10,492,334	65,046,008	64,776,096

School District No. 91 (Nechako Lakes)

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	6,374,351	6,693,270
Other Revenue	1,745,000	2,263,000
Investment Income	7,000	6,000
Total Revenue	8,126,351	8,962,270
Expenses		
Instruction	7,696,868	8,346,756
Operations and Maintenance	289,483	115,793
Transportation and Housing	140,000	326,031
Total Expense	8,126,351	8,788,580
Net Revenue (Expense)	-	173,690
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(173,690)
Total Net Transfers	-	(173,690)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	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			36,000	1,700,000	120,000	75,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	289,483	216,704			160,000	26,950	66,281	578,577	285,611
Other				1,700,000					
Investment Income			2,000	67,000					
	289,483	216,704	2,000	1,767,000	160,000	26,950	66,281	578,577	285,611
Less: Allocated to Revenue	289,483	216,704	5,000	1,700,000	280,000	101,950	66,281	578,577	285,611
Deferred Revenue, end of year	-	-	33,000	1,767,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	289,483	216,704			280,000	101,950	66,281	578,577	285,611
Other Revenue			5,000	1,700,000					
Investment Income									
	289,483	216,704	5,000	1,700,000	280,000	101,950	66,281	578,577	285,611
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									35,000
Educational Assistants		176,182						376,004	
Support Staff					160,000	15,000			35,000
Other Professionals					5,000				15,000
Substitutes									106,000
	-	176,182	-	-	165,000	15,000	-	376,004	191,000
Employee Benefits		40,522			36,800	3,450		86,929	43,930
Services and Supplies	289,483		5,000	1,700,000	78,200	83,500	66,281	115,644	50,681
	289,483	216,704	5,000	1,700,000	280,000	101,950	66,281	578,577	285,611
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	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		140,000		7,000	20,000		38,362	21,000	12,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,049,003		55,000	6,000	415,400	95,000	134,000	25,000	
Other									
Investment Income									
	3,049,003	-	55,000	6,000	415,400	95,000	134,000	25,000	-
Less: Allocated to Revenue	3,049,003	140,000	55,000	13,000	435,000	95,000	134,000	46,000	12,000
Deferred Revenue, end of year	-	-	-	-	400	-	38,362	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	3,049,003	140,000	55,000	13,000	435,000	95,000	134,000	46,000	12,000
Other Revenue									
Investment Income									
	3,049,003	140,000	55,000	13,000	435,000	95,000	134,000	46,000	12,000
Expenses									
Salaries									
Teachers	2,478,864								
Principals and Vice Principals									
Educational Assistants					185,790			15,000	
Support Staff					49,000			15,000	
Other Professionals									
Substitutes									
	2,478,864	-	-	-	234,790	-	-	30,000	-
Employee Benefits	570,139				54,299			6,900	
Services and Supplies		140,000	55,000	13,000	145,911	95,000	134,000	9,100	12,000
	3,049,003	140,000	55,000	13,000	435,000	95,000	134,000	46,000	12,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Feeding Futures Fund	Endowment Income	Literacy Now	Fort St James Woodlot	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		11,500	40,000	700,000	2,920,862
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	576,742				5,979,751
Other					1,700,000
Investment Income		9,000		40,000	118,000
	576,742	9,000	-	40,000	7,797,751
Less: Allocated to Revenue	576,742	7,000	40,000	-	8,126,351
Deferred Revenue, end of year	-	13,500	-	740,000	2,592,262
Revenues					
Provincial Grants - Ministry of Education and Child Care	576,742				6,374,351
Other Revenue			40,000		1,745,000
Investment Income		7,000			7,000
	576,742	7,000	40,000	-	8,126,351
Expenses					
Salaries					
Teachers					2,478,864
Principals and Vice Principals					35,000
Educational Assistants					752,976
Support Staff	360,244				634,244
Other Professionals	85,150				105,150
Substitutes					106,000
	445,394	-	-	-	4,112,234
Employee Benefits	102,440				945,409
Services and Supplies	28,908	7,000	40,000		3,068,708
	576,742	7,000	40,000	-	8,126,351
Net Revenue (Expense)	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		75,000	75,000	65,000
Amortization of Deferred Capital Revenue	2,415,450		2,415,450	2,254,058
Total Revenue	2,415,450	75,000	2,490,450	2,319,058
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,715,787		2,715,787	2,642,980
Transportation and Housing	495,053		495,053	424,742
Total Expense	3,210,840	-	3,210,840	3,067,722
Net Revenue (Expense)	(795,390)	75,000	(720,390)	(748,664)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	173,690
Total Net Transfers	-	-	-	173,690
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(795,390)	75,000	(720,390)	(574,974)