

Amended 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 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 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 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 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 \$80,240,885 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 24th DAY OF FEBRUARY, 2025;

READ A SECOND TIME THE 17th DAY OF MARCH, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF MARCH, 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)
Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 17th DAY OF MARCH, 2025.

Original Signed

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,913,986	3,813,000
Adult	61,250	29,125
Total Ministry Operating Grant Funded FTE's	3,975,236	3,842,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	66,403,998	62,701,379
Other	50,000	63,840
Tuition	100,000	100,000
Other Revenue	9,700,862	8,741,629
Rentals and Leases	81,560	90,560
Investment Income	427,000	527,000
Amortization of Deferred Capital Revenue	2,415,450	2,415,450
Total Revenue	79,178,870	74,639,858
Expenses		
Instruction	63,204,605	59,214,190
District Administration	3,247,381	3,401,831
Operations and Maintenance	10,008,683	9,968,772
Transportation and Housing	3,780,216	3,798,406
Total Expense	80,240,885	76,383,199
Net Revenue (Expense)	(1,062,015)	(1,743,341)
Budgeted Allocation (Retirement) of Surplus (Deficit)	341,625	1,022,951
Budgeted Surplus (Deficit), for the year	(720,390)	(720,390)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(720,390)	(720,390)
Budgeted Surplus (Deficit), for the year	(720,390)	(720,390)

School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	66,875,664	65,046,008
Special Purpose Funds - Total Expense	10,154,381	8,126,351
Capital Fund - Total Expense	3,210,840	3,210,840
Total Budget Bylaw Amount	80,240,885	76,383,199

Approved by the Board

Original Signed

March 17, 2025

Signature of the Chairperson of the Board of Education

Date Signed

Original Signed

March 17, 2025

Signature of the Superintendent

Date Signed

Original Signed

March 17, 2025

Signature of the Secretary Treasurer

Date Signed

School District No. 91 (Nechako Lakes)

Statement 4

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

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,062,015)	(1,743,341)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(5,748,543)	(5,144,200)
Total Acquisition of Tangible Capital Assets	(5,748,543)	(5,144,200)
Amortization of Tangible Capital Assets	3,210,840	3,210,840
Total Effect of change in Tangible Capital Assets	(2,537,703)	(1,933,360)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,599,718)	(3,676,701)

School District No. 91 (Nechako Lakes)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	536,974	195,526	17,629,996	18,362,496
Changes for the year				
Net Revenue (Expense) for the year	(341,625)		(720,390)	(1,062,015)
Net Changes for the year	(341,625)	-	(720,390)	(1,062,015)
Budgeted Accumulated Surplus (Deficit), end of year	195,349	195,526	16,909,606	17,300,481

School District No. 91 (Nechako Lakes)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	58,068,064	56,327,028
Other	50,000	63,840
Tuition	100,000	100,000
Other Revenue	7,894,415	6,996,629
Rentals and Leases	81,560	90,560
Investment Income	340,000	445,000
Total Revenue	66,534,039	64,023,057
Expenses		
Instruction	53,495,945	51,517,322
District Administration	3,247,381	3,401,831
Operations and Maintenance	7,003,413	6,963,502
Transportation and Housing	3,128,925	3,163,353
Total Expense	66,875,664	65,046,008
Net Revenue (Expense)	(341,625)	(1,022,951)
Budgeted Prior Year Surplus Appropriation	341,625	1,022,951
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	62,223,274	61,202,515
ISC/LEA Recovery	(7,593,345)	(6,674,629)
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 & Retention	16,386	9,000
EBUS Additional Revenue	1,073,424	
NGN Self-Provisioned Site Grant	5,016	
Child Care Operating Funding	12,574	
Total Provincial Grants - Ministry of Education and Child Care	58,068,064	56,327,028
Provincial Grants - Other	50,000	63,840
Tuition		
International and Out of Province Students	100,000	100,000
Total Tuition	100,000	100,000
Other Revenues		
Funding from First Nations	7,593,345	6,674,629
Miscellaneous		
Bottle Depot	180,000	180,000
Bus Charter	5,000	20,000
Miscellaneous	116,070	122,000
Total Other Revenue	7,894,415	6,996,629
Rentals and Leases	81,560	90,560
Investment Income	340,000	445,000
Total Operating Revenue	66,534,039	64,023,057

School District No. 91 (Nechako Lakes)

Schedule 2B

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Salaries		
Teachers	23,370,704	22,295,326
Principals and Vice Principals	4,435,161	4,345,680
Educational Assistants	5,556,798	5,563,967
Support Staff	7,734,752	7,359,534
Other Professionals	2,874,651	3,121,122
Substitutes	1,627,567	1,518,911
Total Salaries	45,599,633	44,204,540
Employee Benefits	10,428,946	10,349,134
Total Salaries and Benefits	56,028,579	54,553,674
Services and Supplies		
Services	2,636,526	2,584,601
Student Transportation	100,530	80,200
Professional Development and Travel	1,251,548	1,155,247
Rentals and Leases	86,450	86,450
Dues and Fees	79,760	79,660
Insurance	233,448	233,448
Supplies	4,979,092	4,779,128
Utilities	1,479,731	1,493,600
Total Services and Supplies	10,847,085	10,492,334
Total Operating Expense	66,875,664	65,046,008

School District No. 91 (Nechako Lakes)

Schedule 2C

Amended 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	18,137,563	1,868,244	215,896	2,274,611	121,532	1,135,768	23,753,614
1.03 Career Programs	343,422					5,915	349,337
1.07 Library Services				21,598			21,598
1.08 Counselling	1,636,709						1,636,709
1.10 Inclusive Education	3,062,313	164,740	4,521,230		619,679	221,889	8,589,851
1.31 Indigenous Education	190,697	169,778	819,672	59,528		59,870	1,299,545
1.41 School Administration		2,232,399		421,702			2,654,101
1.64 Other							-
Total Function 1	23,370,704	4,435,161	5,556,798	2,777,439	741,211	1,423,442	38,304,755
4 District Administration							
4.11 Educational Administration				1,490	780,599		782,089
4.40 School District Governance					106,920		106,920
4.41 Business Administration				278,808	851,191	7,458	1,137,457
Total Function 4	-	-	-	280,298	1,738,710	7,458	2,026,466
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				7,459	289,365	6,000	302,824
5.50 Maintenance Operations				2,887,342		88,001	2,975,343
5.52 Maintenance of Grounds				230,167			230,167
5.56 Utilities							-
Total Function 5	-	-	-	3,124,968	289,365	94,001	3,508,334
7 Transportation and Housing							
7.41 Transportation and Housing Administration					105,365		105,365
7.70 Student Transportation				1,552,047		102,666	1,654,713
Total Function 7	-	-	-	1,552,047	105,365	102,666	1,760,078
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	23,370,704	4,435,161	5,556,798	7,734,752	2,874,651	1,627,567	45,599,633

School District No. 91 (Nechako Lakes)

Schedule 2C

Amended 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 Amended Annual Budget \$	2025 Annual Budget \$
1 Instruction						
1.02 Regular Instruction	23,753,614	5,398,405	29,152,019	2,071,959	31,223,978	29,965,484
1.03 Career Programs	349,337	74,834	424,171	41,709	465,880	410,882
1.07 Library Services	21,598	4,968	26,566	19,525	46,091	46,407
1.08 Counselling	1,636,709	352,519	1,989,228	38,850	2,028,078	1,748,978
1.10 Inclusive Education	8,589,851	2,016,503	10,606,354	2,798,873	13,405,227	13,183,291
1.31 Indigenous Education	1,299,545	294,490	1,594,035	1,080,717	2,674,752	2,594,472
1.41 School Administration	2,654,101	635,531	3,289,632	126,242	3,415,874	3,331,743
1.64 Other	-	-	-	236,065	236,065	236,065
Total Function 1	38,304,755	8,777,250	47,082,005	6,413,940	53,495,945	51,517,322
4 District Administration						
4.11 Educational Administration	782,089	179,880	961,969	135,088	1,097,057	1,267,900
4.40 School District Governance	106,920	3,892	110,812	142,165	252,977	252,790
4.41 Business Administration	1,137,457	261,615	1,399,072	498,275	1,897,347	1,881,141
Total Function 4	2,026,466	445,387	2,471,853	775,528	3,247,381	3,401,831
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	302,824	68,571	371,395	166,457	537,852	540,630
5.50 Maintenance Operations	2,975,343	679,438	3,654,781	742,096	4,396,877	4,339,334
5.52 Maintenance of Grounds	230,167	53,756	283,923	305,030	588,953	589,939
5.56 Utilities	-	-	-	1,479,731	1,479,731	1,493,599
Total Function 5	3,508,334	801,765	4,310,099	2,693,314	7,003,413	6,963,502
7 Transportation and Housing						
7.41 Transportation and Housing Administration	105,365	24,866	130,231	19,803	150,034	142,850
7.70 Student Transportation	1,654,713	379,678	2,034,391	944,500	2,978,891	3,020,503
Total Function 7	1,760,078	404,544	2,164,622	964,303	3,128,925	3,163,353
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	45,599,633	10,428,946	56,028,579	10,847,085	66,875,664	65,046,008

School District No. 91 (Nechako Lakes)

Schedule 3

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	8,335,934	6,374,351
Other Revenue	1,806,447	1,745,000
Investment Income	12,000	7,000
Total Revenue	10,154,381	8,126,351
Expenses		
Instruction	9,708,660	7,696,868
Operations and Maintenance	289,483	289,483
Transportation and Housing	156,238	140,000
Total Expense	10,154,381	8,126,351
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Schedule 3A

Amended 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		55,163	45,851	1,742,663	124,215	91,983	179,373	36,967	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	289,483	216,704			160,000	29,400	89,490	583,164	291,828
Other				1,742,663					
Investment Income			2,000	67,000					
	289,483	216,704	2,000	1,809,663	160,000	29,400	89,490	583,164	291,828
Less: Allocated to Revenue	289,483	271,867	5,000	1,742,663	284,215	121,383	268,863	620,131	291,828
Deferred Revenue, end of year	-	-	42,851	1,809,663	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	289,483	271,867			284,215	121,383	268,863	620,131	291,828
Other Revenue				1,742,663					
Investment Income			5,000						
	289,483	271,867	5,000	1,742,663	284,215	121,383	268,863	620,131	291,828
Expenses									
Salaries									
Teachers							74,511	79,376	
Principals and Vice Principals								59,532	28,561
Educational Assistants		209,338							
Support Staff					190,425	42,484	71,464	357,195	28,561
Other Professionals									11,424
Substitutes							17,052		97,107
	-	209,338	-	-	190,425	42,484	163,027	496,103	165,653
Employee Benefits		62,529			48,316	8,497	39,513	111,623	37,129
Services and Supplies	289,483		5,000	1,742,663	45,474	70,402	66,323	12,405	89,046
	289,483	271,867	5,000	1,742,663	284,215	121,383	268,863	620,131	291,828
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Schedule 3A

Amended 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		82,031	10,933	6,919	356,308	14,805	142,675	21,364	15,201
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,683,603	74,207	55,000	6,750	415,400	76,000		25,000	19,000
Other									
Investment Income									
	3,683,603	74,207	55,000	6,750	415,400	76,000	-	25,000	19,000
Less: Allocated to Revenue	3,683,603	156,238	65,933	13,669	771,708	90,805	142,675	46,364	34,201
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	3,683,603	156,238	65,933	13,669	771,708	90,805	142,675	46,364	34,201
Other Revenue									
Investment Income									
	3,683,603	156,238	65,933	13,669	771,708	90,805	142,675	46,364	34,201
Expenses									
Salaries									
Teachers	2,970,779								
Principals and Vice Principals									
Educational Assistants									
Support Staff		45,000			588,056			35,337	
Other Professionals									
Substitutes									
	2,970,779	45,000	-	-	588,056	-	-	35,337	-
Employee Benefits	712,824	10,350			175,652			10,663	
Services and Supplies		100,888	65,933	13,669	8,000	90,805	142,675	364	34,201
	3,683,603	156,238	65,933	13,669	771,708	90,805	142,675	46,364	34,201
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

Schedule 3A

	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	Endowment Income	Literacy Now Stewardship	Fort St James Woodlot	Professional Learning Grant	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		187,359	5,000	5,221	35,784	712,998		3,872,813
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	175,000	576,742					238,867	7,005,638
Other					28,000			1,770,663
Investment Income				9,000		35,000		113,000
	175,000	576,742	-	9,000	28,000	35,000	238,867	8,889,301
Less: Allocated to Revenue	175,000	764,101	5,000	7,000	63,784	-	238,867	10,154,381
Deferred Revenue, end of year	-	-	-	7,221	-	747,998	-	2,607,733
Revenues								
Provincial Grants - Ministry of Education and Child Care	175,000	764,101	5,000				238,867	8,335,934
Other Revenue					63,784			1,806,447
Investment Income				7,000				12,000
	175,000	764,101	5,000	7,000	63,784	-	238,867	10,154,381
Expenses								
Salaries								
Teachers								3,124,666
Principals and Vice Principals	134,750							222,843
Educational Assistants								209,338
Support Staff		373,736					47,773	1,780,031
Other Professionals		84,000						95,424
Substitutes							83,603	197,762
	134,750	457,736	-	-	-	-	131,376	5,630,064
Employee Benefits	40,250	105,279					30,217	1,392,842
Services and Supplies		201,086	5,000	7,000	63,784		77,274	3,131,475
	175,000	764,101	5,000	7,000	63,784	-	238,867	10,154,381
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget			2025 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	2,415,450		2,415,450	2,415,450
Total Revenue	2,415,450	75,000	2,490,450	2,490,450
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,715,787		2,715,787	2,715,787
Transportation and Housing	495,053		495,053	495,053
Total Expense	3,210,840	-	3,210,840	3,210,840
Net Revenue (Expense)	(795,390)	75,000	(720,390)	(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	(795,390)	75,000	(720,390)	(720,390)