

Amended Annual Budget

School District No. 28 (Quesnel)

June 30, 2026

School District No. 28 (Quesnel)

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. 28 (QUESNEL) (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. 28 (Quesnel) 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 \$53,210,716 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 18th DAY OF FEBRUARY, 2026;

READ A SECOND TIME THE 18th DAY OF FEBRUARY, 2026;

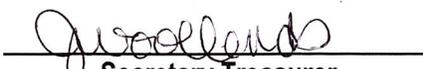
READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF FEBRUARY, 2026;




Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel) Amended Annual Budget Bylaw 2025/2026, adopted by the Board the 18th DAY OF FEBRUARY, 2026.


Secretary Treasurer

School District No. 28 (Quesnel)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,798,438	2,906,875
Adult	0.375	0.375
Total Ministry Operating Grant Funded FTE's	2,798,813	2,907,250
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education and Child Care	48,110,117	47,890,162
Other		95,500
Other Revenue	1,090,151	905,402
Rentals and Leases	179,000	197,000
Investment Income	303,500	403,500
Amortization of Deferred Capital Revenue	3,239,623	3,121,426
Total Revenue	52,922,391	52,612,990
Expenses		
Instruction	39,826,808	39,856,216
District Administration	2,676,224	2,631,057
Operations and Maintenance	7,507,687	7,763,060
Transportation and Housing	3,149,997	3,223,642
Total Expense	53,160,716	53,473,975
Net Revenue (Expense)	(238,325)	(860,985)
Budgeted Allocation (Retirement) of Surplus (Deficit)	268,873	463,432
Budgeted Surplus (Deficit), for the year	30,548	(397,553)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	30,548	(397,553)
Budgeted Surplus (Deficit), for the year	30,548	(397,553)

School District No. 28 (Quesnel)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	43,370,012	44,281,594
Operating - Tangible Capital Assets Purchased	50,000	
Special Purpose Funds - Total Expense	6,531,629	5,673,402
Capital Fund - Total Expense	3,259,075	3,518,979
Total Budget Bylaw Amount	53,210,716	53,473,975

Approved by the Board



Signature of the Chairperson of the Board of Education

23 February 2026

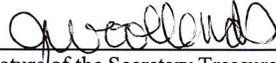
Date Signed



Signature of the Superintendent

23 February 2026

Date Signed



Signature of the Secretary Treasurer

23 February 2026

Date Signed

School District No. 28 (Quesnel)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(238,325)</u>	<u>(860,985)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	
From Deferred Capital Revenue	<u>(24,385,259)</u>	<u>(19,408,567)</u>
Total Acquisition of Tangible Capital Assets	<u>(24,435,259)</u>	<u>(19,408,567)</u>
Amortization of Tangible Capital Assets	<u>3,259,075</u>	<u>3,518,979</u>
Total Effect of change in Tangible Capital Assets	<u>(21,176,184)</u>	<u>(15,889,588)</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(21,414,509)</u></u>	<u><u>(16,750,573)</u></u>

School District No. 28 (Quesnel)

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	3,651,899	122,000	2,665,480	6,439,379
Changes for the year				
Net Revenue (Expense) for the year	(218,873)		(19,452)	(238,325)
Interfund Transfers				
Tangible Capital Assets Purchased	(50,000)		50,000	-
Net Changes for the year	(268,873)	-	30,548	(238,325)
Budgeted Accumulated Surplus (Deficit), end of year	3,383,026	122,000	2,696,028	6,201,054

School District No. 28 (Quesnel)

Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2026

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	42,542,139	43,191,162
Other Revenue	130,000	30,000
Rentals and Leases	179,000	197,000
Investment Income	300,000	400,000
Total Revenue	43,151,139	43,818,162
Expenses		
Instruction	33,686,058	34,567,507
District Administration	2,676,224	2,631,057
Operations and Maintenance	4,603,390	4,598,790
Transportation and Housing	2,404,340	2,484,240
Total Expense	43,370,012	44,281,594
Net Revenue (Expense)	(218,873)	(463,432)
Budgeted Prior Year Surplus Appropriation	268,873	463,432
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	
Total Net Transfers	(50,000)	-
Budgeted Surplus (Deficit), for the year	-	-

School District No. 28 (Quesnel)

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

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	41,880,111	42,079,786
Other Ministry of Education and Child Care Grants		
Pay Equity	379,632	379,632
Student Transportation Fund	274,209	274,209
Support Staff Benefits Grant		55,000
FSA Scorer Grant	8,187	8,187
Labour Settlement Funding		394,348
Total Provincial Grants - Ministry of Education and Child Care	42,542,139	43,191,162
Other Revenues		
Miscellaneous		
Other	130,000	30,000
Total Other Revenue	130,000	30,000
Rentals and Leases	179,000	197,000
Investment Income	300,000	400,000
Total Operating Revenue	43,151,139	43,818,162

School District No. 28 (Quesnel)

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

	2026 Amended Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	16,602,100	17,347,200
Principals and Vice Principals	3,331,213	3,259,400
Educational Assistants	3,525,000	2,588,800
Support Staff	4,573,000	5,923,200
Other Professionals	1,397,800	1,436,200
Substitutes	1,961,500	1,622,300
Total Salaries	31,390,613	32,177,100
Employee Benefits	7,396,510	7,587,810
Total Salaries and Benefits	38,787,123	39,764,910
Services and Supplies		
Services	525,230	559,230
Student Transportation	10,000	10,000
Professional Development and Travel	432,500	441,500
Dues and Fees	96,000	96,000
Insurance	119,800	119,800
Supplies	2,433,829	2,324,624
Utilities	965,530	965,530
Total Services and Supplies	4,582,889	4,516,684
Total Operating Expense	43,370,012	44,281,594

School District No. 28 (Quesnel)

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	11,893,600	204,487		383,860		1,333,300	13,815,247
1.03 Career Programs	79,600			39,970		1,100	120,670
1.07 Library Services	451,500	90,300		73,650			615,450
1.08 Counselling	696,000						696,000
1.10 Inclusive Education	3,159,100	284,100	2,854,500	124,920		280,100	6,702,720
1.31 Indigenous Education	322,300	151,100	670,500	28,500		34,000	1,206,400
1.41 School Administration		2,213,526		296,600			2,510,126
1.64 Other						13,400	13,400
Total Function 1	16,602,100	2,943,513	3,525,000	947,500	-	1,661,900	25,680,013
4 District Administration							
4.11 Educational Administration		199,700		77,100	307,800		584,600
4.40 School District Governance					108,600		108,600
4.41 Business Administration		188,000		128,600	780,400		1,097,000
Total Function 4	-	387,700	-	205,700	1,196,800	-	1,790,200
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				54,500	121,000		175,500
5.50 Maintenance Operations				2,020,200		167,800	2,188,000
5.52 Maintenance of Grounds				116,100		27,000	143,100
5.56 Utilities							-
Total Function 5	-	-	-	2,190,800	121,000	194,800	2,506,600
7 Transportation and Housing							
7.41 Transportation and Housing Administration				69,600	80,000	1,600	151,200
7.70 Student Transportation				1,159,400		103,200	1,262,600
Total Function 7	-	-	-	1,229,000	80,000	104,800	1,413,800
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,602,100	3,331,213	3,525,000	4,573,000	1,397,800	1,961,500	31,390,613

School District No. 28 (Quesnel)

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	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	13,815,247	3,230,440	17,045,687	1,123,705	18,169,392	18,816,102
1.03 Career Programs	120,670	30,180	150,850	22,220	173,070	157,520
1.07 Library Services	615,450	154,790	770,240	40,870	811,110	1,075,730
1.08 Counselling	696,000	153,100	849,100	15,280	864,380	1,089,480
1.10 Inclusive Education	6,702,720	1,658,600	8,361,320	271,105	8,632,425	8,239,205
1.31 Indigenous Education	1,206,400	290,310	1,496,710	321,590	1,818,300	2,025,292
1.41 School Administration	2,510,126	569,390	3,079,516	106,865	3,186,381	3,133,278
1.64 Other	13,400	2,600	16,000	15,000	31,000	30,900
Total Function 1	25,680,013	6,089,410	31,769,423	1,916,635	33,686,058	34,567,507
4 District Administration						
4.11 Educational Administration	584,600	118,200	702,800	75,310	778,110	774,910
4.40 School District Governance	108,600	4,300	112,900	272,764	385,664	320,897
4.41 Business Administration	1,097,000	247,200	1,344,200	168,250	1,512,450	1,535,250
Total Function 4	1,790,200	369,700	2,159,900	516,324	2,676,224	2,631,057
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	175,500	42,500	218,000	92,000	310,000	314,500
5.50 Maintenance Operations	2,188,000	526,500	2,714,500	418,560	3,133,060	3,049,060
5.52 Maintenance of Grounds	143,100	31,700	174,800	20,000	194,800	269,700
5.56 Utilities	-	-	-	965,530	965,530	965,530
Total Function 5	2,506,600	600,700	3,107,300	1,496,090	4,603,390	4,598,790
7 Transportation and Housing						
7.41 Transportation and Housing Administration	151,200	40,300	191,500	-	191,500	213,500
7.70 Student Transportation	1,262,600	296,400	1,559,000	653,840	2,212,840	2,270,740
Total Function 7	1,413,800	336,700	1,750,500	653,840	2,404,340	2,484,240
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	31,390,613	7,396,510	38,787,123	4,582,889	43,370,012	44,281,594

School District No. 28 (Quesnel)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2026

	<u>2026 Amended Annual Budget</u>	<u>2025 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	5,567,978	4,699,000
Other		95,500
Other Revenue	960,151	875,402
Investment Income	3,500	3,500
Total Revenue	<u>6,531,629</u>	<u>5,673,402</u>
Expenses		
Instruction	6,140,750	5,288,709
Operations and Maintenance	204,247	179,130
Transportation and Housing	186,632	205,563
Total Expense	<u>6,531,629</u>	<u>5,673,402</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 28 (Quesnel)
 Amended 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									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	179,130	145,583	149,550	281,605	136,000	26,681	106,726	568,856	244,606
Other			40,000	575,000	136,000	26,950	106,726	568,856	244,606
Investment Income			3,500						
	179,130	145,583	43,500	575,000	136,000	26,950	106,726	568,856	244,606
Less: Allocated to Revenue	179,130	145,583	40,000	625,000	136,000	53,631	106,726	568,856	244,606
Deferred Revenue, end of year	-	-	153,050	231,605	-	-	-	-	-
Revenues	179,130	145,583	36,500	625,000	136,000	53,631	106,726	568,856	244,606
Provincial Grants - Ministry of Education and Child Care			36,500	625,000					
Other Revenue	179,130	145,583	3,500		136,000	53,631	106,726	568,856	244,606
Investment Income			40,000	625,000					
Expenses									
Salaries									
Teachers							45,310		
Principals and Vice Principals								448,000	
Educational Assistants		114,700			101,100	10,500			60,600
Support Staff						3,000			98,600
Substitutes		114,700			101,100	13,500	45,310	448,000	159,200
Employee Benefits	179,130	30,883			26,900	2,400	6,980	120,856	39,400
Services and Supplies	179,130	145,583	40,000	625,000	8,000	37,731	54,436	568,856	46,006
			40,000	625,000	136,000	53,631	106,726	568,856	244,606
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 28 (Quesnel)

Amended 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 (CR4YC)	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		30,734	3,248	419	17,314	10,806	10,369		238,867
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,783,000	155,898	55,000				175,000	402,072	
Other Investment Income									
	2,783,000	155,898	55,000				175,000	402,072	
Less: Allocated to Revenue Deferred Revenue, end of year									
		186,632	58,248	419	17,314	10,806	185,369	402,072	238,867
Revenues	2,783,000	186,632	58,248	419	17,314	10,806	185,369	402,072	238,867
Provincial Grants - Ministry of Education and Child Care									
Other Revenue									
Investment Income	2,783,000	186,632	58,248	419	17,314	10,806	185,369	402,072	238,867
Expenses									
Salaries									
Teachers									100,000
Principals and Vice Principals	2,227,000						117,600		
Educational Assistants		78,200	32,100						
Support Staff		2,900						152,300	
Substitutes									
	2,227,000	81,100	32,100				128,100	152,300	100,000
Employee Benefits	556,000	21,200	7,200				25,550	27,100	24,000
Services and Supplies		84,332	18,948	419	17,314	10,806	31,719	222,672	114,867
	2,783,000	186,632	58,248	419	17,314	10,806	185,369	402,072	238,867
Net Revenue (Expense)									

School District No. 28 (Quesnel)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2026

	National School Food Program	Project Penny	Other	TOTAL
Deferred Revenue, beginning of year	\$ 90,242	\$ 25,117	\$ 123,254	\$ 1,008,206
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	135,360		175,397	5,114,181
Other				790,397
Investment Income	135,360	-	175,397	5,908,078
Less: Allocated to Revenue	225,602	25,117	298,651	6,531,629
Deferred Revenue, end of year	-	-	-	384,655
Revenues				
Provincial Grants - Ministry of Education and Child Care	225,602	25,117		5,567,978
Other Revenue			298,651	960,151
Investment Income	225,602	25,117	298,651	3,500
Expenses				
Salaries				
Teachers			30,500	2,402,810
Principals and Vice Principals			8,000	125,600
Educational Assistants				594,800
Support Staff				413,200
Substitutes			38,500	104,500
Employee Benefits			7,700	896,169
Services and Supplies	225,602	25,117	252,451	1,994,550
	225,602	25,117	298,651	6,531,629
Net Revenue (Expense)	-	-	-	-

School District No. 28 (Quesnel)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Amended Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	3,239,623		3,239,623	3,121,426
Total Revenue	3,239,623	-	3,239,623	3,121,426
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,700,050		2,700,050	2,985,140
Transportation and Housing	559,025		559,025	533,839
Total Expense	3,259,075	-	3,259,075	3,518,979
Net Revenue (Expense)	(19,452)	-	(19,452)	(397,553)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	50,000		50,000	
Total Net Transfers	50,000	-	50,000	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	30,548	-	30,548	(397,553)

