

Annual Budget

**School District No. 28 (Quesnel)**

June 30, 2027

# School District No. 28 (Quesnel)

June 30, 2027

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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. 28 (QUESNEL) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 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. 28 (Quesnel) Annual Budget Bylaw for fiscal year 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$53,385,641 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 13th DAY OF MAY, 2026;

READ A SECOND TIME THE 13th DAY OF MAY, 2026;


READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF MAY, 2026;



  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel) Annual Budget Bylaw 2026/2027, adopted by the Board the 13th DAY OF MAY, 2026.

  
Secretary Treasurer

# School District No. 28 (Quesnel)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,723,000	2,798,438
Adult	0.375	0.375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,723.375</b>	<b>2,798.813</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	46,940,067	48,110,117
Other Revenue	760,800	1,090,151
Rentals and Leases	179,000	179,000
Investment Income	303,500	303,500
Amortization of Deferred Capital Revenue	4,633,140	3,239,623
<b>Total Revenue</b>	<b>52,816,507</b>	<b>52,922,391</b>
<b>Expenses</b>		
Instruction	38,464,790	39,826,808
District Administration	2,516,892	2,676,224
Operations and Maintenance	9,333,820	7,507,687
Transportation and Housing	3,070,139	3,149,997
<b>Total Expense</b>	<b>53,385,641</b>	<b>53,160,716</b>
<b>Net Revenue (Expense)</b>	<b>(569,134)</b>	<b>(238,325)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>254,230</b>	<b>268,873</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(314,904)</b>	<b>30,548</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(314,904)	30,548
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(314,904)</b>	<b>30,548</b>


# School District No. 28 (Quesnel)

Annual Budget - Revenue and Expense


Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	42,616,587	43,370,012
Operating - Tangible Capital Assets Purchased		50,000
Special Purpose Funds - Total Expense	5,821,010	6,531,629
Capital Fund - Total Expense	4,948,044	3,259,075
<b>Total Budget Bylaw Amount</b>	<b>53,385,641</b>	<b>53,210,716</b>

**Approved by the Board**

  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

May 19, 2026  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Superintendent

May 19, 2026  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Secretary Treasurer

May 19, 2026  
\_\_\_\_\_  
Date Signed

# School District No. 28 (Quesnel)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2027

	2027 Annual Budget \$	2026 Amended Annual Budget \$
<b>Surplus (Deficit) for the year</b>	<u>(569,134)</u>	<u>(238,325)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(50,000)
<b>Total Acquisition of Tangible Capital Assets</b>	-	<u>(50,000)</u>
Amortization of Tangible Capital Assets	<u>4,948,044</u>	<u>3,259,075</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>4,948,044</u>	<u>3,209,075</u>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>4,378,910</u></u>	<u><u>2,970,750</u></u>

# School District No. 28 (Quesnel)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	41,853,357	42,542,139
Other Revenue	30,000	130,000
Rentals and Leases	179,000	179,000
Investment Income	300,000	300,000
<b>Total Revenue</b>	<u>42,362,357</u>	<u>43,151,139</u>
<b>Expenses</b>		
Instruction	32,993,705	33,686,058
District Administration	2,516,892	2,676,224
Operations and Maintenance	4,740,250	4,603,390
Transportation and Housing	2,365,740	2,404,340
<b>Total Expense</b>	<u>42,616,587</u>	<u>43,370,012</u>
<b>Net Revenue (Expense)</b>	<u>(254,230)</u>	<u>(218,873)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>254,230</u>	<u>268,873</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(50,000)
<b>Total Net Transfers</b>	<u>-</u>	<u>(50,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 28 (Quesnel)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	41,191,329	41,880,111
Other Ministry of Education and Child Care Grants		
Pay Equity	379,632	379,632
Student Transportation Fund	274,209	274,209
Foundation Skills Assessment (FSA) Scorer Grant	8,187	8,187
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>41,853,357</b>	<b>42,542,139</b>
<b>Other Revenues</b>		
Miscellaneous		
Other	30,000	130,000
<b>Total Other Revenue</b>	<b>30,000</b>	<b>130,000</b>
<b>Rentals and Leases</b>	<b>179,000</b>	<b>179,000</b>
<b>Investment Income</b>	<b>300,000</b>	<b>300,000</b>
<b>Total Operating Revenue</b>	<b>42,362,357</b>	<b>43,151,139</b>

# School District No. 28 (Quesnel)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	16,247,400	16,602,100
Principals and Vice Principals	3,150,000	3,331,213
Educational Assistants	3,643,260	3,525,000
Support Staff	4,681,800	4,573,000
Other Professionals	1,338,700	1,397,800
Substitutes	1,979,100	1,961,500
<b>Total Salaries</b>	<b>31,040,260</b>	<b>31,390,613</b>
<b>Employee Benefits</b>	<b>7,343,790</b>	<b>7,396,510</b>
<b>Total Salaries and Benefits</b>	<b>38,384,050</b>	<b>38,787,123</b>
<b>Services and Supplies</b>		
Services	494,230	525,230
Student Transportation	10,000	10,000
Professional Development and Travel	445,500	432,500
Dues and Fees	106,000	96,000
Insurance	119,800	119,800
Interest	-	-
Supplies	2,159,617	2,433,829
Utilities	897,390	965,530
<b>Total Services and Supplies</b>	<b>4,232,537</b>	<b>4,582,889</b>
<b>Total Operating Expense</b>	<b>42,616,587</b>	<b>43,370,012</b>

# School District No. 28 (Quesnel)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	11,573,200	219,487		377,060		1,345,700	13,515,447
1.03 Career Programs	79,600			39,970		1,100	120,670
1.07 Library Services	451,500	90,300		72,150			613,950
1.08 Counselling	876,500						876,500
1.10 Inclusive Education	2,975,900	284,100	2,972,960	123,520		277,400	6,633,880
1.31 Indigenous Education	290,700	135,200	670,300	28,500		34,000	1,158,700
1.41 School Administration		2,029,013		291,200			2,320,213
1.64 Other						9,100	9,100
<b>Total Function 1</b>	<b>16,247,400</b>	<b>2,758,100</b>	<b>3,643,260</b>	<b>932,400</b>	<b>-</b>	<b>1,667,300</b>	<b>25,248,460</b>
<b>4 District Administration</b>							
4.11 Educational Administration		188,000		66,300	307,800		562,100
4.40 School District Governance		15,900			111,200		127,100
4.41 Business Administration		188,000		294,500	607,400		1,089,900
<b>Total Function 4</b>	<b>-</b>	<b>391,900</b>	<b>-</b>	<b>360,800</b>	<b>1,026,400</b>	<b>-</b>	<b>1,779,100</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				54,500	232,300		286,800
5.50 Maintenance Operations				1,956,600		180,000	2,136,600
5.52 Maintenance of Grounds				176,100		27,000	203,100
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,187,200</b>	<b>232,300</b>	<b>207,000</b>	<b>2,626,500</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				69,600	80,000	1,600	151,200
7.70 Student Transportation				1,131,800		103,200	1,235,000
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,201,400</b>	<b>80,000</b>	<b>104,800</b>	<b>1,386,200</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>16,247,400</b>	<b>3,150,000</b>	<b>3,643,260</b>	<b>4,681,800</b>	<b>1,338,700</b>	<b>1,979,100</b>	<b>31,040,260</b>

**School District No. 28 (Quesnel)**  
 Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	13,515,447	3,155,540	16,670,987	1,090,635	17,761,622	18,169,392
1.03 Career Programs	120,670	30,180	150,850	22,220	173,070	173,070
1.07 Library Services	613,950	154,590	768,540	39,020	807,560	811,110
1.08 Counseling	876,500	192,600	1,069,100	15,280	1,084,380	864,380
1.10 Inclusive Education	6,633,880	1,647,100	8,280,980	266,105	8,547,085	8,632,425
1.31 Indigenous Education	1,158,700	281,010	1,439,710	196,350	1,636,060	1,818,300
1.41 School Administration	2,320,213	535,990	2,856,203	101,025	2,957,228	3,186,381
1.64 Other	9,100	2,600	11,700	15,000	26,700	31,000
<b>Total Function 1</b>	<b>25,248,460</b>	<b>5,999,610</b>	<b>31,248,070</b>	<b>1,745,635</b>	<b>32,993,705</b>	<b>33,686,058</b>
<b>4 District Administration</b>						
4.11 Educational Administration	562,100	116,500	678,600	75,310	753,910	778,110
4.40 School District Governance	127,100	7,900	135,000	120,552	255,552	385,664
4.41 Business Administration	1,089,900	245,280	1,335,180	172,250	1,507,430	1,512,450
<b>Total Function 4</b>	<b>1,779,100</b>	<b>369,680</b>	<b>2,148,780</b>	<b>368,112</b>	<b>2,516,892</b>	<b>2,676,224</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	286,800	68,100	354,900	92,000	446,900	310,000
5.50 Maintenance Operations	2,136,600	519,200	2,655,800	468,560	3,124,360	3,133,060
5.52 Maintenance of Grounds	203,100	48,500	251,600	20,000	271,600	194,800
5.56 Utilities	-	-	-	897,390	897,390	965,530
<b>Total Function 5</b>	<b>2,626,500</b>	<b>635,800</b>	<b>3,262,300</b>	<b>1,477,950</b>	<b>4,740,250</b>	<b>4,603,390</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	151,200	41,100	192,300	-	192,300	191,500
7.70 Student Transportation	1,235,000	297,600	1,532,600	640,840	2,173,440	2,212,840
<b>Total Function 7</b>	<b>1,386,200</b>	<b>338,700</b>	<b>1,724,900</b>	<b>640,840</b>	<b>2,365,740</b>	<b>2,404,340</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>31,040,260</b>	<b>7,343,790</b>	<b>38,384,050</b>	<b>4,232,537</b>	<b>42,616,587</b>	<b>43,370,012</b>

# School District No. 28 (Quesnel)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2027

	2027 <u>Annual Budget</u> \$	2026 Amended <u>Annual Budget</u> \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	5,086,710	5,567,978
Other Revenue	730,800	960,151
Investment Income	3,500	3,500
<b>Total Revenue</b>	<u>5,821,010</u>	<u>6,531,629</u>
<b>Expenses</b>		
Instruction	5,471,085	6,140,750
Operations and Maintenance	175,925	204,247
Transportation and Housing	174,000	186,632
<b>Total Expense</b>	<u>5,821,010</u>	<u>6,531,629</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 28 (Quesnel)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Service Delivery Transformation	Strong Start	Ready, Set, Learn	OLFP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,925	142,584			136,000	26,950	90,726	568,856	244,606
Other Investment Income			40,000	575,000					
	175,925	142,584	43,500	575,000	136,000	26,950	90,726	568,856	244,606
<b>Less:</b> Allocated to Revenue									
<b>Deferred Revenue, end of year</b>	175,925	142,584	40,000	625,000	136,000	26,950	90,726	568,856	244,606
	-	-	153,500	200,000	-	-	-	-	-
<b>Revenues</b>	175,925	142,584	36,500	625,000	136,000	26,950	90,726	568,856	244,606
Provincial Grants - Ministry of Education and Child Care									
Other Revenue			36,500	625,000					
Investment Income	175,925	142,584	40,000	625,000	136,000	26,950	90,726	568,856	244,606
<b>Expenses</b>									
Salaries									
Teachers							29,310		
Principals and Vice Principals									
Educational Assistants		111,584			108,100	10,500		448,000	60,600
Support Staff						3,000			98,600
Substitutes									159,200
		111,584			108,100	13,500	29,310	448,000	159,200
Employee Benefits	175,925	31,000			27,900	2,400	6,980	120,856	39,400
Services and Supplies	175,925	142,584	40,000	625,000	136,000	11,050	54,436	568,856	46,006
	175,925	142,584	40,000	625,000	136,000	26,950	90,726	568,856	244,606
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 28 (Quesnel)**

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2027

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	Other	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>								
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	2,783,000	174,000	55,000	175,000	394,063	120,000	37,500	4,966,710
Other							31,800	646,800
Investment Income	2,783,000	174,000	55,000	175,000	394,063	-	31,800	5,617,010
<b>Less:</b> Allocated to Revenue	2,783,000	174,000	55,000	175,000	394,063	120,000	69,300	5,821,010
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	353,500
<b>Revenues</b>	2,783,000	174,000	55,000	175,000	394,063	120,000	69,300	5,086,710
Provincial Grants - Ministry of Education and Child Care								730,800
Other Revenue							69,300	3,500
Investment Income	2,783,000	174,000	55,000	175,000	394,063	120,000	69,300	5,821,010
<b>Expenses</b>								
Salaries								
Teachers	2,227,000					100,000	28,000	2,384,310
Principals and Vice Principals			32,100	97,700				97,700
Educational Assistants		78,200		10,800	152,300			591,684
Support Staff		2,900						420,500
Substitutes	2,227,000	81,100	32,100	108,500	152,300	100,000	28,000	104,500
Employee Benefits	556,000	21,200	7,200	24,840	27,600	20,000	5,600	890,976
Services and Supplies	2,783,000	71,700	15,700	41,660	214,163		35,700	1,331,340
		174,000	55,000	175,000	394,063	120,000	69,300	5,821,010
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

**School District No. 28 (Quesnel)**

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	4,633,140		4,633,140	3,239,623
<b>Total Revenue</b>	<b>4,633,140</b>	-	<b>4,633,140</b>	3,239,623
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,417,645		4,417,645	2,700,050
Transportation and Housing	530,399		530,399	559,025
<b>Total Expense</b>	<b>4,948,044</b>	-	<b>4,948,044</b>	3,259,075
<b>Net Revenue (Expense)</b>	<b>(314,904)</b>	-	<b>(314,904)</b>	(19,452)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	50,000
<b>Total Net Transfers</b>	-	-	-	50,000
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(314,904)</b>	-	<b>(314,904)</b>	30,548