

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

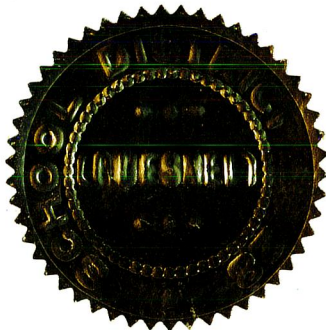
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 28 (QUESNEL) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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
Ministry Operating Grant Funded FTE's		
School-Age	2,723,000	2,798,438
Adult	0.375	0.375
Total Ministry Operating Grant Funded FTE's	<u>2,723,375</u>	<u>2,798,813</u>
Revenues	\$	\$
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
Total Revenue	<u>52,816,507</u>	<u>52,922,391</u>
Expenses		
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
Total Expense	<u>53,385,641</u>	<u>53,160,716</u>
Net Revenue (Expense)	<u>(569,134)</u>	<u>(238,325)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	254,230	268,873
Budgeted Surplus (Deficit), for the year	<u>(314,904)</u>	<u>30,548</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(314,904)	30,548
Budgeted Surplus (Deficit), for the year	<u>(314,904)</u>	<u>30,548</u>

School District No. 28 (Quesnel)

Statement 2


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

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
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
Total Budget Bylaw Amount	53,385,641	53,210,716

Approved by the Board


Signature of the Chairperson of the Board of Education

June 1/26
Date Signed


Signature of the Superintendent

May 25/26
Date Signed


Signature of the Secretary Treasurer

May 22/26
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 \$
Surplus (Deficit) for the year	<u>(569,134)</u>	<u>(238,325)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(50,000)
Total Acquisition of Tangible Capital Assets	-	<u>(50,000)</u>
Amortization of Tangible Capital Assets	<u>4,948,044</u>	<u>3,259,075</u>
Total Effect of change in Tangible Capital Assets	<u>4,948,044</u>	<u>3,209,075</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>4,378,910</u></u>	<u><u>2,970,750</u></u>

School District No. 28 (Quesnel)
 Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2027

	2027 Annual Budget \$	2026 Amended Annual Budget \$
Revenues		
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
Total Revenue	42,362,357	43,151,139
Expenses		
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
Total Expense	42,616,587	43,370,012
Net Revenue (Expense)	(254,230)	(218,873)
Budgeted Prior Year Surplus Appropriation	254,230	268,873
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)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
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
Total Provincial Grants - Ministry of Education and Child Care	41,853,357	42,542,139
Other Revenues		
Miscellaneous		
Other	30,000	130,000
Total Other Revenue	30,000	130,000
Rentals and Leases	179,000	179,000
Investment Income	300,000	300,000
Total Operating Revenue	42,362,357	43,151,139

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
	\$	\$
Salaries		
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
Total Salaries	31,040,260	31,390,613
Employee Benefits	7,343,790	7,396,510
Total Salaries and Benefits	38,384,050	38,787,123
Services and Supplies		
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
Total Services and Supplies	4,232,537	4,582,889
Total Operating Expense	42,616,587	43,370,012

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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
Total Function 1	16,247,400	2,758,100	3,643,260	932,400	-	1,667,300	25,248,460
4 District Administration							
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
Total Function 4	-	391,900	-	360,800	1,026,400	-	1,779,100
5 Operations and Maintenance							
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							-
Total Function 5	-	-	-	2,187,200	232,300	207,000	2,626,500
7 Transportation and Housing							
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
Total Function 7	-	-	-	1,201,400	80,000	104,800	1,386,200
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	16,247,400	3,150,000	3,643,260	4,681,800	1,338,700	1,979,100	31,040,260

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
	\$	\$	\$	\$	\$	\$
1 Instruction						
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
Total Function 1	25,248,460	5,999,610	31,248,070	1,745,635	32,993,705	33,686,058
4 District Administration						
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
Total Function 4	1,779,100	369,680	2,148,780	368,112	2,516,892	2,676,224
5 Operations and Maintenance						
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
Total Function 5	2,626,500	635,800	3,262,300	1,477,950	4,740,250	4,603,390
7 Transportation and Housing						
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
Total Function 7	1,386,200	338,700	1,724,900	640,840	2,365,740	2,404,340
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	31,040,260	7,343,790	38,384,050	4,232,537	42,616,587	43,370,012

School District No. 28 (Quesnel)

Schedule 3

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

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Revenues		
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
Total Revenue	5,821,010	6,531,629
Expenses		
Instruction	5,471,085	6,140,750
Operations and Maintenance	175,925	204,247
Transportation and Housing	174,000	186,632
Total Expense	5,821,010	6,531,629
Budgeted Surplus (Deficit), for the year	-	-

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	OLEP	Community/Link Fund - Overhead	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,925	142,584	40,000	250,000	136,000	26,950	90,726	568,856	244,606
Other			3,500						
Investment Income			43,500	575,000	136,000	26,950	90,726	568,856	244,606
Less: Allocated to Revenue									
Deferred Revenue, end of year			153,500	200,000					
Revenues	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			3,500						
Other Revenue			40,000	625,000	136,000	26,950	90,726	568,856	244,606
Investment Income			40,000	200,000					
Expenses									
Salaries									
Teachers							29,310		
Principals and Vice Principals								448,000	
Educational Assistants		111,584			108,100	10,500			60,600
Support Staff						3,000			98,600
Substitutes							29,310	448,000	159,200
Employee Benefits		31,000				2,400			39,400
Services and Supplies	175,925	142,584	40,000	625,000	136,000	11,050	54,436	568,856	244,606
Net Revenue (Expense)									

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
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						120,000	37,500	557,500
Add: Restricted Grants	2,783,000	174,000	55,000	175,000	394,063		31,800	4,966,710
Provincial Grants - Ministry of Education and Child Care								646,800
Other								3,500
Investment Income	2,783,000	174,000	55,000	175,000	394,063	-	31,800	5,617,010
Less: Allocated to Revenue	2,783,000	174,000	55,000	175,000	394,063	120,000	69,300	5,821,010
Deferred Revenue, end of year	-	-	-	-	-	-	-	353,500
Revenues	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								3,500
Investment Income	2,783,000	174,000	55,000	175,000	394,063	120,000	69,300	5,821,010
Expenses	2,227,000	81,100	32,100	108,500	152,300	100,000	28,000	2,384,310
Salaries								97,700
Teachers								97,700
Principals and Vice Principals						100,000	28,000	591,684
Educational Assistants			32,100	97,700				420,500
Support Staff		78,200		10,800	152,300			104,500
Substitutes		2,900						3,598,694
Employee Benefits	2,227,000	81,100	32,100	108,500	152,300	100,000	28,000	890,976
Services and Supplies	556,000	21,200	7,200	24,840	27,600	20,000	5,600	1,331,340
Investment Income	2,783,000	174,000	55,000	175,000	394,063	120,000	69,300	5,821,010
Net Revenue (Expense)	-	-	-	-	-	-	-	-

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	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,633,140		4,633,140	3,239,623
Total Revenue	4,633,140	-	4,633,140	3,239,623
Expenses				
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
Total Expense	4,948,044	-	4,948,044	3,259,075
Net Revenue (Expense)	(314,904)	-	(314,904)	(19,452)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	50,000
Total Net Transfers	-	-	-	50,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(314,904)	-	(314,904)	30,548