

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, 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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 28 (Quesnel) 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 \$53,025,818 for the 2025/2026 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 2025/2026.


READ A FIRST TIME THE 14th DAY OF MAY, 2025;

READ A SECOND TIME THE 14th DAY OF MAY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF MAY, 2025;




(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 28 (Quesnel) Annual Budget Bylaw 2025/2026, adopted by the Board the 14th DAY OF MAY, 2025.


Secretary Treasurer

School District No. 28 (Quesnel)

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,842.000	2,906.875
Adult	-	0.750
Total Ministry Operating Grant Funded FTE's	<u>2,842.000</u>	<u>2,907.625</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	47,556,345	47,890,162
Other		95,500
Other Revenue	748,300	905,402
Rentals and Leases	179,000	197,000
Investment Income	403,500	403,500
Amortization of Deferred Capital Revenue	3,215,002	3,121,426
Total Revenue	<u>52,102,147</u>	<u>52,612,990</u>
Expenses		
Instruction	39,378,877	39,856,216
District Administration	2,597,049	2,631,057
Operations and Maintenance	7,890,527	7,763,060
Transportation and Housing	3,159,365	3,223,642
Total Expense	<u>53,025,818</u>	<u>53,473,975</u>
Net Revenue (Expense)	<u>(923,671)</u>	<u>(860,985)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	594,141	463,432
Budgeted Surplus (Deficit), for the year	<u>(329,530)</u>	<u>(397,553)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(329,530)	(397,553)
Budgeted Surplus (Deficit), for the year	<u>(329,530)</u>	<u>(397,553)</u>

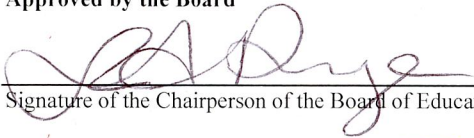
School District No. 28 (Quesnel)

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	43,979,754	44,281,594
Special Purpose Funds - Total Expense	5,501,532	5,673,402
Capital Fund - Total Expense	3,544,532	3,518,979
Total Budget Bylaw Amount	53,025,818	53,473,975


Approved by the Board


Signature of the Chairperson of the Board of Education

May 14-2025
Date Signed


Signature of the Superintendent

May 14-2025
Date Signed


Signature of the Secretary Treasurer

May 14-2025
Date Signed

School District No. 28 (Quesnel)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(923,671)</u>	<u>(860,985)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(21,067,000)</u>	<u>(19,408,567)</u>
Total Acquisition of Tangible Capital Assets	<u>(21,067,000)</u>	<u>(19,408,567)</u>
Amortization of Tangible Capital Assets	<u>3,544,532</u>	<u>3,518,979</u>
Total Effect of change in Tangible Capital Assets	<u>(17,522,468)</u>	<u>(15,889,588)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(18,446,139)</u></u>	<u><u>(16,750,573)</u></u>

School District No. 28 (Quesnel)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	42,776,613	43,191,162
Other Revenue	30,000	30,000
Rentals and Leases	179,000	197,000
Investment Income	400,000	400,000
Total Revenue	<u>43,385,613</u>	<u>43,818,162</u>
Expenses		
Instruction	34,230,375	34,567,507
District Administration	2,597,049	2,631,057
Operations and Maintenance	4,723,390	4,598,790
Transportation and Housing	2,428,940	2,484,240
Total Expense	<u>43,979,754</u>	<u>44,281,594</u>
Net Revenue (Expense)	<u>(594,141)</u>	<u>(463,432)</u>
Budgeted Prior Year Surplus Appropriation	<u>594,141</u>	<u>463,432</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 28 (Quesnel)

Schedule 2A

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

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	42,114,585	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	42,776,613	43,191,162
Other Revenues		
Miscellaneous		
Other	30,000	30,000
Total Other Revenue	30,000	30,000
Rentals and Leases	179,000	197,000
Investment Income	400,000	400,000
Total Operating Revenue	43,385,613	43,818,162

School District No. 28 (Quesnel)

Schedule 2B

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

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	17,318,700	17,347,200
Principals and Vice Principals	3,259,400	3,259,400
Educational Assistants	2,740,100	2,588,800
Support Staff	6,442,300	5,923,200
Other Professionals	1,436,100	1,436,200
Substitutes	937,800	1,622,300
Total Salaries	32,134,400	32,177,100
Employee Benefits	7,574,010	7,587,810
Total Salaries and Benefits	39,708,410	39,764,910
Services and Supplies		
Services	544,230	559,230
Student Transportation	10,000	10,000
Professional Development and Travel	436,500	441,500
Dues and Fees	76,000	96,000
Insurance	119,800	119,800
Supplies	2,119,284	2,324,624
Utilities	965,530	965,530
Total Services and Supplies	4,271,344	4,516,684
Total Operating Expense	43,979,754	44,281,594

School District No. 28 (Quesnel)

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	12,038,600	189,387		811,160		911,700	13,950,847
1.03 Career Programs	63,700			39,970		1,100	104,770
1.07 Library Services	642,700	105,800		73,650			822,150
1.08 Counselling	981,000						981,000
1.10 Inclusive Education	3,211,600	314,200	2,740,100	508,720		10,700	6,785,320
1.31 Indigenous Education	381,100	151,100		731,000		2,000	1,265,200
1.41 School Administration		2,111,213		296,600			2,407,813
1.64 Other				1,100		12,300	13,400
Total Function 1	17,318,700	2,871,700	2,740,100	2,462,200	-	937,800	26,330,500
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	801,300		1,117,900
Total Function 4	-	387,700	-	205,700	1,217,700	-	1,811,100
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				54,500	121,000		175,500
5.50 Maintenance Operations				2,183,000			2,183,000
5.52 Maintenance of Grounds				203,100			203,100
5.56 Utilities							-
Total Function 5	-	-	-	2,440,600	121,000	-	2,561,600
7 Transportation and Housing							
7.41 Transportation and Housing Administration				71,200	97,400		168,600
7.70 Student Transportation				1,262,600			1,262,600
Total Function 7	-	-	-	1,333,800	97,400	-	1,431,200
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	17,318,700	3,259,400	2,740,100	6,442,300	1,436,100	937,800	32,134,400

School District No. 28 (Quesnel)

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 Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	13,950,847	3,263,040	17,213,887	1,114,885	18,328,772	18,816,102
1.03 Career Programs	104,770	26,580	131,350	22,220	153,570	157,520
1.07 Library Services	822,150	205,890	1,028,040	40,450	1,068,490	1,075,730
1.08 Counselling	981,000	215,800	1,196,800	15,280	1,212,080	1,089,480
1.10 Inclusive Education	6,785,320	1,677,600	8,462,920	266,105	8,729,025	8,239,205
1.31 Indigenous Education	1,265,200	304,410	1,569,610	86,140	1,655,750	2,025,292
1.41 School Administration	2,407,813	547,190	2,955,003	96,685	3,051,688	3,133,278
1.64 Other	13,400	2,600	16,000	15,000	31,000	30,900
Total Function 1	26,330,500	6,243,110	32,573,610	1,656,765	34,230,375	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	188,089	300,989	320,897
4.41 Business Administration	1,117,900	251,800	1,369,700	148,250	1,517,950	1,535,250
Total Function 4	1,811,100	374,300	2,185,400	411,649	2,597,049	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	2,183,000	526,500	2,709,500	468,560	3,178,060	3,049,060
5.52 Maintenance of Grounds	203,100	46,700	249,800	20,000	269,800	269,700
5.56 Utilities	-	-	-	965,530	965,530	965,530
Total Function 5	2,561,600	615,700	3,177,300	1,546,090	4,723,390	4,598,790
7 Transportation and Housing						
7.41 Transportation and Housing Administration	168,600	44,500	213,100	656,840	213,100	213,500
7.70 Student Transportation	1,262,600	296,400	1,559,000	-	2,215,840	2,270,740
Total Function 7	1,431,200	340,900	1,772,100	656,840	2,428,940	2,484,240
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	32,134,400	7,574,010	39,708,410	4,271,344	43,979,754	44,281,594

School District No. 28 (Quesnel)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	4,779,732	4,699,000
Other		95,500
Other Revenue	718,300	875,402
Investment Income	3,500	3,500
Total Revenue	<u>5,501,532</u>	<u>5,673,402</u>
Expenses		
Instruction	5,148,502	5,288,709
Operations and Maintenance	179,130	179,130
Transportation and Housing	173,900	205,563
Total Expense	<u>5,501,532</u>	<u>5,673,402</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 28 (Quesnel)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			150,000		250,000				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	179,130	145,583				128,000	26,950	89,226	
Other			40,000		575,000				
Investment Income			3,500						
	179,130	145,583	43,500	-	575,000	128,000	26,950	89,226	
Less: Allocated to Revenue	179,130	145,583	40,000	-	625,000	128,000	26,950	89,226	
Deferred Revenue, end of year	-	-	153,500	-	200,000	-	-	-	-
Revenues	179,130	145,583				128,000	26,950	89,226	
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other									
Federal Grants									
Other Revenue			36,500		625,000				
Rentals and Leases									
Investment Income			3,500						
Income (Loss) from Investments in Government Business Enterprises									
District Entered	179,130	145,583	40,000	-	625,000	128,000	26,950	89,226	
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									29,310
Educational Assistants		114,700							
Support Staff						101,100	10,500		
Other Professionals									
Substitutes							3,000		
Employee Benefits									
Services and Supplies		30,883				26,900	2,400	6,380	
District Entered	179,130	145,583	40,000	-	625,000	128,000	26,950	89,226	
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Tangible Capital Assets - Work in Progress									
Other									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

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

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Kindergarten	Seamless Day Kindergarten
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	568,856	244,606	2,262,300		173,900	55,000			
Other									
Investment Income	568,856	244,606	2,262,300		173,900	55,000			
Less: Allocated to Revenue	568,856	244,606	2,262,300		173,900	55,000			
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues	568,856	244,606	2,262,300		173,900	55,000			
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other									
Federal Grants									
Other Revenue									
Rentals and Leases									
Investment Income									
Income (Loss) from Investments in Government Business Enterprises									
District Entered	568,856	244,606	2,262,300		173,900	55,000			
Expenses									
Salaries									
Teachers			1,824,400						
Principals and Vice Principals									
Educational Assistants						32,100			
Support Staff	448,000	60,600			81,100				
Other Professionals									
Substitutes		98,600							
Employee Benefits	448,000	159,200	1,824,400		81,100	32,100			
Services and Supplies	120,856	39,400	437,900		21,200	7,200			
District Entered	568,856	244,606	2,262,300		173,900	55,000			
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Tangible Capital Assets - Work in Progress									
Other									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

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

	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	Dual Credit Program Expansion	Professional Learning Grant
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	-	-	238,867
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education and Child Care			175,000		402,072				
Other									
Investment Income					402,072				
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	-	-	175,000	402,072	-	-	238,867
Revenues									
Provincial Grants - Ministry of Education and Child Care			175,000		402,072				238,867
Provincial Grants - Other									
Federal Grants									
Other Revenue									
Rentals and Leases									
Investment Income									
Income (Loss) from Investments in Government Business Enterprises									
District Entered									
Expenses									
Salaries					175,000	402,072			238,867
Teachers									
Principals and Vice Principals					117,600				100,000
Educational Assistants									
Support Staff					10,500	152,300			
Other Professionals									
Substitutes					128,100	152,300			100,000
Employee Benefits					25,550	27,100			24,000
Services and Supplies					21,350	222,672			114,867
District Entered					175,000	402,072			238,867
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Tangible Capital Assets - Work in Progress									
Other									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

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

	Other	TOTAL
	\$	\$
Deferred Revenue, beginning of year	90,242	729,109
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care	56,800	4,450,623
Other		671,800
Investment Income	56,800	3,500
	56,800	5,125,923
Less: Allocated to Revenue	147,042	5,501,532
Deferred Revenue, end of year	-	353,500
Revenues		
Provincial Grants - Ministry of Education and Child Care	90,242	4,779,732
Provincial Grants - Other		-
Federal Grants		-
Other Revenue	56,800	718,300
Rentals and Leases		-
Investment Income		3,500
Income (Loss) from Investments in Government Business Enterprises		-
District Entered	147,042	5,501,532
Expenses		
Salaries		
Teachers	15,900	1,969,610
Principals and Vice Principals		117,600
Educational Assistants		146,800
Support Staff		864,100
Other Professionals		-
Substitutes	15,900	101,600
	15,900	3,199,710
Employee Benefits	3,600	773,369
Services and Supplies	127,542	1,528,453
District Entered	147,042	5,501,532
	-	-
Net Revenue (Expense) before Interfund Transfers	-	-
Interfund Transfers		
Tangible Capital Assets Purchased		-
Tangible Capital Assets - Work in Progress		-
Other		-
	-	-
Net Revenue (Expense)	-	-
Additional Expenses funded by, and reported in, the Operating Fund		-

School District No. 28 (Quesnel)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	3,215,002		3,215,002	3,121,426
Total Revenue	3,215,002	-	3,215,002	3,121,426
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,988,007		2,988,007	2,985,140
Transportation and Housing	556,525		556,525	533,839
Total Expense	3,544,532	-	3,544,532	3,518,979
Net Revenue (Expense)	(329,530)	-	(329,530)	(397,553)
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	(329,530)	-	(329,530)	(397,553)