

Annual Budget

School District No. 57 (Prince George)

June 30, 2026

School District No. 57 (Prince George)

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. 57 (PRINCE GEORGE) (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. 57 (Prince George) 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 \$212,751,433 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 13th DAY OF MAY, 2025;

READ A SECOND TIME THE 13th DAY OF MAY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF MAY, 2025;

Original signed by Board Chair
Craig Brennan

Chairperson of the Board

Original signed by Secretary Treasurer
Lynda Minnabarriet

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 57 (Prince George) Annual Budget Bylaw 2025/2026, adopted by the Board the 27th DAY OF MAY, 2025.

Original signed by Secretary Treasurer
Lynda Minnabarriet

Secretary Treasurer

School District No. 57 (Prince George)

Statement 2

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	13,110,000	13,260,563
Adult	3,000	8,875
Total Ministry Operating Grant Funded FTE's	13,113,000	13,269,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	201,205,010	201,667,400
Other	409,180	409,180
Tuition	94,000	81,057
Other Revenue	3,221,084	3,364,924
Rentals and Leases	960,000	978,000
Investment Income	690,000	832,000
Amortization of Deferred Capital Revenue	4,386,221	4,364,717
Total Revenue	210,965,495	211,697,278
Expenses		
Instruction	166,673,691	168,279,752
District Administration	7,225,244	7,613,927
Operations and Maintenance	32,131,090	32,394,463
Transportation and Housing	5,744,740	6,028,210
Total Expense	211,774,765	214,316,352
Net Revenue (Expense)	(809,270)	(2,619,074)
Budgeted Allocation (Retirement) of Surplus (Deficit)	105,000	3,814,226
Budgeted Surplus (Deficit), for the year	(704,270)	1,195,152
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(704,270)	1,195,152
Budgeted Surplus (Deficit), for the year	(704,270)	1,195,152

School District No. 57 (Prince George)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	180,541,001	181,223,112
Operating - Tangible Capital Assets Purchased	156,668	954,346
Special Purpose Funds - Total Expense	21,888,793	23,649,021
Special Purpose Funds - Tangible Capital Assets Purchased	150,000	50,000
Capital Fund - Total Expense	9,344,971	9,444,219
Capital Fund - Tangible Capital Assets Purchased from Local Capital	670,000	741,297
Total Budget Bylaw Amount	212,751,433	216,061,995

Approved by the Board

Original signed by Board Chair Craig Brennan	May 28, 2025
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Superintendent Jameel Aziz	May 28, 2025
Signature of the Superintendent	Date Signed
Original signed by Secretary Treasurer Lynda Minnabarriet	May 28, 2025
Signature of the Secretary Treasurer	Date Signed

School District No. 57 (Prince George)

Statement 4

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	(809,270)	(2,619,074)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(306,668)	(1,004,346)
From Local Capital	(670,000)	(741,297)
From Deferred Capital Revenue	(8,024,147)	(1,759,164)
Total Acquisition of Tangible Capital Assets	(9,000,815)	(3,504,807)
Amortization of Tangible Capital Assets	6,197,000	6,568,000
Total Effect of change in Tangible Capital Assets	(2,803,815)	3,063,193
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,613,085)	444,119

School District No. 57 (Prince George)

Schedule 2

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	177,772,246	176,282,182
Other	215,180	215,180
Tuition	94,000	81,057
Other Revenue	1,181,084	1,320,902
Rentals and Leases	960,000	978,000
Investment Income	670,000	810,000
Total Revenue	180,892,510	179,687,321
Expenses		
Instruction	145,513,325	145,618,184
District Administration	7,164,160	7,537,307
Operations and Maintenance	22,118,776	22,282,901
Transportation and Housing	5,744,740	5,784,720
Total Expense	180,541,001	181,223,112
Net Revenue (Expense)	351,509	(1,535,791)
Budgeted Prior Year Surplus Appropriation	105,000	3,814,226
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(156,668)	(954,346)
Local Capital	(299,841)	(1,324,089)
Total Net Transfers	(456,509)	(2,278,435)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 57 (Prince George)

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	175,232,270	171,890,672
ISC/LEA Recovery	(520,000)	(520,000)
Other Ministry of Education and Child Care Grants		
Pay Equity	2,271,692	2,271,692
Student Transportation Fund	687,663	687,663
Support Staff Benefits Grant		201,937
FSA Scorer Grant		15,693
Labour Settlement Funding		1,264,561
Management Labour Increase Funding		380,085
Indigenous Education Councils Funding	100,621	89,879
Total Provincial Grants - Ministry of Education and Child Care	177,772,246	176,282,182
Provincial Grants - Other	215,180	215,180
Tuition		
International and Out of Province Students	94,000	81,057
Total Tuition	94,000	81,057
Other Revenues		
Other School District/Education Authorities	410,000	411,539
Funding from First Nations	520,000	520,000
Miscellaneous		
Administrative Fees	61,084	76,620
Cafeteria Recoveries	140,000	105,000
Miscellaneous		162,743
Purchase Card Rebate	50,000	45,000
Total Other Revenue	1,181,084	1,320,902
Rentals and Leases	960,000	978,000
Investment Income	670,000	810,000
Total Operating Revenue	180,892,510	179,687,321

School District No. 57 (Prince George)

Schedule 2B

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

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	67,067,897	67,436,193
Principals and Vice Principals	10,699,018	10,661,320
Educational Assistants	22,673,056	21,074,913
Support Staff	13,748,510	13,726,153
Other Professionals	8,960,044	8,925,350
Substitutes	5,029,912	5,223,913
Total Salaries	128,178,437	127,047,842
Employee Benefits	30,756,012	30,455,175
Total Salaries and Benefits	158,934,449	157,503,017
Services and Supplies		
Services	4,829,483	5,835,959
Student Transportation	5,623,791	5,669,406
Professional Development and Travel	1,302,160	1,539,231
Rentals and Leases	1,642,688	512,970
Dues and Fees	117,295	116,770
Insurance	450,441	440,852
Supplies	4,345,057	6,324,070
Utilities	3,295,637	3,280,837
Total Services and Supplies	21,606,552	23,720,095
Total Operating Expense	180,541,001	181,223,112

School District No. 57 (Prince George)

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	54,358,706	936,816		221,327		3,839,889	59,356,738
1.03 Career Programs	523,225			9,612			532,837
1.07 Library Services	1,536,210			356,016			1,892,226
1.08 Counselling	1,827,219						1,827,219
1.10 Inclusive Education	5,726,701	384,617	19,679,086	121,525	2,790,711	201,560	28,904,200
1.30 English Language Learning	1,686,493						1,686,493
1.31 Indigenous Education	865,887	302,128	2,993,970	92,728	975,203	9,930	5,239,846
1.41 School Administration		8,507,833		3,189,894	454,112	699,505	12,851,344
1.64 Other				63,184			63,184
Total Function 1	66,524,441	10,131,394	22,673,056	4,054,286	4,220,026	4,750,884	112,354,087
4 District Administration							
4.11 Educational Administration	543,456	245,094		49,892	1,146,564	33,330	2,018,336
4.40 School District Governance					175,256		175,256
4.41 Business Administration		322,530		855,026	1,446,191	9,720	2,633,467
Total Function 4	543,456	567,624	-	904,918	2,768,011	43,050	4,827,059
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				110,674	925,026		1,035,700
5.50 Maintenance Operations				7,860,784	959,761	184,548	9,005,093
5.52 Maintenance of Grounds				752,898		51,430	804,328
5.56 Utilities							-
Total Function 5	-	-	-	8,724,356	1,884,787	235,978	10,845,121
7 Transportation and Housing							
7.41 Transportation and Housing Administration				47,966	87,220		135,186
7.70 Student Transportation				16,984			16,984
7.73 Housing							-
Total Function 7	-	-	-	64,950	87,220	-	152,170
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	67,067,897	10,699,018	22,673,056	13,748,510	8,960,044	5,029,912	128,178,437

School District No. 57 (Prince George)

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	59,356,738	14,021,062	73,377,800	3,919,695	77,297,495	77,935,930
1.03 Career Programs	532,837	127,531	660,368	389,060	1,049,428	1,051,203
1.07 Library Services	1,892,226	459,006	2,351,232	281,925	2,633,157	2,654,019
1.08 Counselling	1,827,219	436,705	2,263,924	700	2,264,624	2,331,034
1.10 Inclusive Education	28,904,200	7,264,298	36,168,498	623,407	36,791,905	34,910,299
1.30 English Language Learning	1,686,493	403,072	2,089,565	14,500	2,104,065	2,211,413
1.31 Indigenous Education	5,239,846	1,299,782	6,539,628	584,572	7,124,200	7,477,685
1.41 School Administration	12,851,344	2,884,936	15,736,280	292,686	16,028,966	16,379,273
1.64 Other	63,184	16,301	79,485	140,000	219,485	667,328
Total Function 1	112,354,087	26,912,693	139,266,780	6,246,545	145,513,325	145,618,184
4 District Administration						
4.11 Educational Administration	2,018,336	453,616	2,471,952	287,223	2,759,175	2,916,833
4.40 School District Governance	175,256	13,144	188,400	256,421	444,821	525,579
4.41 Business Administration	2,633,467	612,517	3,245,984	714,180	3,960,164	4,094,895
Total Function 4	4,827,059	1,079,277	5,906,336	1,257,824	7,164,160	7,537,307
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,035,700	232,985	1,268,685	531,209	1,799,894	1,739,370
5.50 Maintenance Operations	9,005,093	2,287,803	11,292,896	3,129,690	14,422,586	14,659,632
5.52 Maintenance of Grounds	804,328	207,517	1,011,845	1,048,814	2,060,659	2,063,062
5.56 Utilities	-	-	-	3,835,637	3,835,637	3,820,837
Total Function 5	10,845,121	2,728,305	13,573,426	8,545,350	22,118,776	22,282,901
7 Transportation and Housing						
7.41 Transportation and Housing Administration	135,186	31,355	166,541	500	167,041	167,021
7.70 Student Transportation	16,984	4,382	21,366	5,549,333	5,570,699	5,610,699
7.73 Housing	-	-	-	7,000	7,000	7,000
Total Function 7	152,170	35,737	187,907	5,556,833	5,744,740	5,784,720
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	128,178,437	30,756,012	158,934,449	21,606,552	180,541,001	181,223,112

School District No. 57 (Prince George)

Schedule 3

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	19,784,793	21,438,999
Other	194,000	194,000
Other Revenue	2,040,000	2,044,022
Investment Income	20,000	22,000
Total Revenue	22,038,793	23,699,021
Expenses		
Instruction	21,160,366	22,661,568
District Administration	61,084	76,620
Operations and Maintenance	667,343	667,343
Transportation and Housing		243,490
Total Expense	21,888,793	23,649,021
Net Revenue (Expense)	150,000	50,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(150,000)	(50,000)
Total Net Transfers	(150,000)	(50,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 57 (Prince George)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	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						22,534			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	667,343	606,095			320,000	80,850	215,646	2,435,896	451,024
Other			40,000	2,000,000					
Investment Income			20,000						
	667,343	606,095	60,000	2,000,000	320,000	80,850	215,646	2,435,896	451,024
Less: Allocated to Revenue	667,343	606,095	60,000	2,000,000	320,000	103,384	215,646	2,435,896	451,024
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	667,343	606,095			320,000	103,384	215,646	2,435,896	451,024
Provincial Grants - Other									
Other Revenue			40,000	2,000,000					
Investment Income			20,000						
	667,343	606,095	60,000	2,000,000	320,000	103,384	215,646	2,435,896	451,024
Expenses									
Salaries									
Teachers						22,628	60,104	486,000	
Principals and Vice Principals						15,934			
Educational Assistants		481,793			237,209	22,223		292,383	
Support Staff									133,436
Other Professionals	115,654							1,179,395	
Substitutes									212,526
	115,654	481,793	-	-	237,209	60,785	60,104	1,957,778	345,962
Employee Benefits	25,560	124,302			61,200	14,599	14,365	472,882	85,221
Services and Supplies	526,129		60,000	2,000,000	21,591	28,000	141,177	5,236	19,841
	667,343	606,095	60,000	2,000,000	320,000	103,384	215,646	2,435,896	451,024
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Schedule 3A

	Classroom Enhancement Fund - Staffing	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	PRP UHNBC	PRP FASD Outreach	Project Penny	After School Arts & Sports Initiatives	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				221,496			150,000		394,030
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	11,475,997	175,000	1,680,154		457,758	825,000		194,000	19,584,763
Other									2,040,000
Investment Income									20,000
	11,475,997	175,000	1,680,154	-	457,758	825,000	-	194,000	21,644,763
Less: Allocated to Revenue	11,475,997	175,000	1,680,154	221,496	457,758	825,000	150,000	194,000	22,038,793
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	11,475,997	175,000	1,680,154	221,496	457,758	825,000	150,000		19,784,793
Provincial Grants - Other								194,000	194,000
Other Revenue									2,040,000
Investment Income									20,000
	11,475,997	175,000	1,680,154	221,496	457,758	825,000	150,000	194,000	22,038,793
Expenses									
Salaries									
Teachers	9,262,306		23,067		274,474	369,394			10,497,973
Principals and Vice Principals		143,410	168,252						327,596
Educational Assistants			146,812		39,216			16,992	1,236,628
Support Staff			249,244			22,486			405,166
Other Professionals						154,288			1,449,337
Substitutes				120,000	7,915				340,441
	9,262,306	143,410	587,375	120,000	321,605	546,168	-	16,992	14,257,141
Employee Benefits	2,213,691	31,120	144,206	23,972	77,358	128,184		4,384	3,421,044
Services and Supplies		470	948,573	77,524	58,795	150,648		172,624	4,210,608
	11,475,997	175,000	1,680,154	221,496	457,758	825,000	-	194,000	21,888,793
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	150,000	-	150,000
Interfund Transfers									
Tangible Capital Assets Purchased							(150,000)		(150,000)
	-	-	-	-	-	-	(150,000)	-	(150,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Schedule 4

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				
Provincial Grants				
Ministry of Education and Child Care	3,647,971		3,647,971	3,946,219
Amortization of Deferred Capital Revenue	4,386,221		4,386,221	4,364,717
Total Revenue	8,034,192	-	8,034,192	8,310,936
Expenses				
Operations and Maintenance	3,147,971		3,147,971	2,876,219
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,197,000		6,197,000	6,568,000
Total Expense	9,344,971	-	9,344,971	9,444,219
Net Revenue (Expense)	(1,310,779)	-	(1,310,779)	(1,133,283)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	306,668		306,668	1,004,346
Local Capital		299,841	299,841	1,324,089
Total Net Transfers	306,668	299,841	606,509	2,328,435
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	670,000	(670,000)	-	
Total Other Adjustments to Fund Balances	670,000	(670,000)	-	
Budgeted Surplus (Deficit), for the year	(334,111)	(370,159)	(704,270)	1,195,152