Annual Budget

# School District No. 57 (Prince George)

June 30, 2027

# School District No. 57 (Prince George)

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. 57 (PRINCE GEORGE) (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. 57 (Prince George) 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 $217,393,044 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 _____ DAY OF _____, 2026;

READ A SECOND TIME THE _____ DAY OF _____, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2026;

_____
**Chairperson of the Board**

**( Corporate Seal )**

_____
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 57 (Prince George) Annual Budget Bylaw 2026/2027, adopted by the Board the _____ DAY OF _____, 2026.

_____
**Secretary Treasurer**

# School District No. 57 (Prince George)

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 | **12,835.000** | 12,990.313 |
| Adult | **3.000** | 1.688 |
| **Total Ministry Operating Grant Funded FTE's** | **12,838.000** | 12,992.001 |
| | | |
| **Revenues** | **$** | $ |
| Provincial Grants | | |
| Ministry of Education and Child Care | **201,677,486** | 202,821,851 |
| Other | **404,930** | 404,930 |
| Tuition | **82,000** | 70,650 |
| Other Revenue | **4,889,084** | 4,964,691 |
| Rentals and Leases | **1,020,000** | 1,015,000 |
| Investment Income | **820,000** | 825,000 |
| Amortization of Deferred Capital Revenue | **4,500,000** | 4,418,000 |
| **Total Revenue** | **213,393,500** | 214,520,122 |
| | | |
| **Expenses** | | |
| Instruction | **169,735,097** | 169,056,081 |
| District Administration | **8,031,450** | 8,526,055 |
| Operations and Maintenance | **32,811,740** | 32,452,790 |
| Transportation and Housing | **5,119,757** | 5,389,014 |
| **Total Expense** | **215,698,044** | 215,423,940 |
| | | |
| **Net Revenue (Expense)** | **(2,304,544)** | (903,818) |
| | | |
| **Budgeted Allocation (Retirement) of Surplus (Deficit)** | **799,544** | 1,379,566 |
| | | |
| **Budgeted Surplus (Deficit), for the year** | **(1,505,000)** | 475,748 |
| | | |
| **Budgeted Surplus (Deficit), for the year comprised of:** | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | **(1,505,000)** | 475,748 |
| **Budgeted Surplus (Deficit), for the year** | **(1,505,000)** | 475,748 |

# School District No. 57 (Prince George)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

| | **2027 Annual Budget** | 2026 Amended Annual Budget |
|---|---|---|
| **Budget Bylaw Amount** | | |
| Operating - Total Expense | **181,825,470** | 181,052,590 |
| Operating - Tangible Capital Assets Purchased | **270,000** | 986,078 |
| Special Purpose Funds - Total Expense | **23,822,574** | 24,915,131 |
| Special Purpose Funds - Tangible Capital Assets Purchased | **225,000** | 581,670 |
| Capital Fund - Total Expense | **10,050,000** | 9,456,219 |
| Capital Fund - Tangible Capital Assets Purchased from Local Capital | **1,200,000** | 513,989 |
| **Total Budget Bylaw Amount** | **217,393,044** | 217,505,677 |

**Approved by the Board**

DRAFT

Signature of the Chairperson of the Board of Education — Date Signed

Signature of the Superintendent — Date Signed

Signature of the Secretary Treasurer — Date Signed

# School District No. 57 (Prince George)

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** | **(2,304,544)** | (903,818) |
| **Effect of change in Tangible Capital Assets** | | |
| Acquisition of Tangible Capital Assets | | |
| From Operating and Special Purpose Funds | **(495,000)** | (1,567,748) |
| From Local Capital | **(1,200,000)** | (513,989) |
| From Deferred Capital Revenue | **(7,375,000)** | (2,638,974) |
| **Total Acquisition of Tangible Capital Assets** | **(9,070,000)** | (4,720,711) |
| Amortization of Tangible Capital Assets | **6,500,000** | 6,580,000 |
| **Total Effect of change in Tangible Capital Assets** | **(2,570,000)** | 1,859,289 |
| | **-** | - |
| **(Increase) Decrease in Net Financial Assets (Debt)** | **(4,874,544)** | 955,471 |

# School District No. 57 (Prince George)

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 | **177,889,662** | 177,211,103 |
| Other | **215,180** | 215,180 |
| Tuition | **82,000** | 70,650 |
| Other Revenue | **1,319,084** | 1,377,169 |
| Rentals and Leases | **1,020,000** | 1,015,000 |
| Investment Income | **770,000** | 770,000 |
| **Total Revenue** | **181,295,926** | 180,659,102 |
| **Expenses** | | |
| Instruction | **146,640,950** | 145,065,172 |
| District Administration | **7,970,366** | 8,460,614 |
| Operations and Maintenance | **22,094,397** | 22,329,228 |
| Transportation and Housing | **5,119,757** | 5,197,576 |
| **Total Expense** | **181,825,470** | 181,052,590 |
| **Net Revenue (Expense)** | **(529,544)** | (393,488) |
| **Budgeted Prior Year Surplus Appropriation** | **799,544** | 1,379,566 |
| **Net Transfers (to) from other funds** | | |
| Tangible Capital Assets Purchased | **(270,000)** | (986,078) |
| **Total Net Transfers** | **(270,000)** | (986,078) |
| **Budgeted Surplus (Deficit), for the year** | **-** | - |

# School District No. 57 (Prince George)

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 | **175,562,531** | 174,622,561 |
| ISC/LEA Recovery | **(670,000)** | (500,000) |
| Other Ministry of Education and Child Care Grants | | |
| Pay Equity | **2,271,692** | 2,271,692 |
| Funding for Graduated Adults | | 12,873 |
| Student Transportation Fund | **687,663** | 687,663 |
| Foundation Skills Assessment (FSA) Scorer Grant | | 15,693 |
| Indigenous Education Councils (IEC) Funding | **37,776** | 100,621 |
| **Total Provincial Grants - Ministry of Education and Child Care** | **177,889,662** | 177,211,103 |
| **Provincial Grants - Other** | **215,180** | 215,180 |
| **Tuition** | | |
| International and Out of Province Students | **82,000** | 70,650 |
| **Total Tuition** | **82,000** | 70,650 |
| **Other Revenues** | | |
| Other School District/Education Authorities | **376,000** | 377,000 |
| Funding from First Nations | **670,000** | 500,000 |
| Miscellaneous | | |
| Administrative Fees | **61,084** | 65,441 |
| Cafeteria Recoveries | **160,000** | 160,000 |
| Miscellaneous | | 224,728 |
| Purchase Card Rebate | **52,000** | 50,000 |
| **Total Other Revenue** | **1,319,084** | 1,377,169 |
| **Rentals and Leases** | **1,020,000** | 1,015,000 |
| **Investment Income** | **770,000** | 770,000 |
| **Total Operating Revenue** | **181,295,926** | 180,659,102 |

# School District No. 57 (Prince George)

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

| | **2027 Annual Budget** | 2026 Amended Annual Budget |
|---|---|---|
| | **$** | $ |
| **Salaries** | | |
| Teachers | **65,955,468** | 66,091,904 |
| Principals and Vice Principals | **10,875,775** | 10,730,641 |
| Educational Assistants | **23,772,812** | 21,945,006 |
| Support Staff | **13,689,616** | 13,546,511 |
| Other Professionals | **9,163,215** | 9,286,255 |
| Substitutes | **5,323,496** | 5,064,471 |
| **Total Salaries** | **128,780,382** | 126,664,788 |
| **Employee Benefits** | **31,413,248** | 30,582,505 |
| **Total Salaries and Benefits** | **160,193,630** | 157,247,293 |
| **Services and Supplies** | | |
| Services | **5,522,203** | 6,527,081 |
| Student Transportation | **5,041,185** | 5,083,468 |
| Professional Development and Travel | **1,468,280** | 1,502,461 |
| Rentals and Leases | **1,022,022** | 1,051,541 |
| Dues and Fees | **118,720** | 117,295 |
| Insurance | **444,434** | 439,956 |
| Supplies | **4,682,409** | 5,785,908 |
| Utilities | **3,332,587** | 3,297,587 |
| **Total Services and Supplies** | **21,631,840** | 23,805,297 |
| **Total Operating Expense** | **181,825,470** | 181,052,590 |

# School District No. 57 (Prince George)

Schedule 2C

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 | 52,744,500 | 959,382 | | 212,412 | | 3,845,917 | **57,762,211** |
| 1.03 Career Programs | 314,748 | | | 10,093 | | | **324,841** |
| 1.07 Library Services | 1,590,057 | | | 311,198 | | | **1,901,255** |
| 1.08 Counselling | 2,008,525 | | | | | | **2,008,525** |
| 1.10 Inclusive Education | 6,132,185 | 344,857 | 20,892,911 | 122,505 | 3,022,431 | 843,434 | **31,358,323** |
| 1.30 English Language Learning | 1,619,553 | | | | | | **1,619,553** |
| 1.31 Indigenous Education | 959,541 | 319,460 | 2,879,901 | 142,309 | 902,795 | 19,930 | **5,223,936** |
| 1.41 School Administration | | 8,603,963 | | 3,101,836 | 454,112 | 349,102 | **12,509,013** |
| 1.64 Other | 4,860 | | | 51,788 | | | **56,648** |
| **Total Function 1** | **65,373,969** | **10,227,662** | **23,772,812** | **3,952,141** | **4,379,338** | **5,058,383** | **112,764,305** |
| **4 District Administration** | | | | | | | |
| 4.11 Educational Administration | 581,499 | 316,566 | | 49,892 | 1,152,467 | 19,440 | **2,119,864** |
| 4.40 School District Governance | | | | | 255,134 | | **255,134** |
| 4.41 Business Administration | | 331,547 | | 869,639 | 1,466,306 | 9,720 | **2,677,212** |
| **Total Function 4** | **581,499** | **648,113** | **-** | **919,531** | **2,873,907** | **29,160** | **5,052,210** |
| **5 Operations and Maintenance** | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 110,274 | 937,243 | | **1,047,517** |
| 5.50 Maintenance Operations | | | | 7,947,995 | 883,310 | 184,548 | **9,015,853** |
| 5.52 Maintenance of Grounds | | | | 692,224 | | 51,405 | **743,629** |
| 5.56 Utilities | | | | | | | **-** |
| **Total Function 5** | **-** | **-** | **-** | **8,750,493** | **1,820,553** | **235,953** | **10,806,999** |
| **7 Transportation and Housing** | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 48,980 | 89,417 | | **138,397** |
| 7.70 Student Transportation | | | | 18,471 | | | **18,471** |
| 7.73 Housing | | | | | | | **-** |
| **Total Function 7** | **-** | **-** | **-** | **67,451** | **89,417** | **-** | **156,868** |
| **9 Debt Services** | | | | | | | |
| **Total Function 9** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Functions 1 - 9** | **65,955,468** | **10,875,775** | **23,772,812** | **13,689,616** | **9,163,215** | **5,323,496** | **128,780,382** |

# School District No. 57 (Prince George)

Schedule 2C

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 | **57,762,211** | 13,893,640 | **71,655,851** | 3,883,602 | **75,539,453** | 75,755,405 |
| 1.03 Career Programs | **324,841** | 79,001 | **403,842** | 377,160 | **781,002** | 813,937 |
| 1.07 Library Services | **1,901,255** | 468,056 | **2,369,311** | 294,637 | **2,663,948** | 2,582,260 |
| 1.08 Counselling | **2,008,525** | 487,067 | **2,495,592** | 4,675 | **2,500,267** | 2,447,314 |
| 1.10 Inclusive Education | **31,358,323** | 7,998,590 | **39,356,913** | 673,766 | **40,030,679** | 37,089,231 |
| 1.30 English Language Learning | **1,619,553** | 392,742 | **2,012,295** | 17,914 | **2,030,209** | 2,092,262 |
| 1.31 Indigenous Education | **5,223,936** | 1,319,091 | **6,543,027** | 509,573 | **7,052,600** | 7,798,550 |
| 1.41 School Administration | **12,509,013** | 2,880,273 | **15,389,286** | 376,956 | **15,766,242** | 15,662,288 |
| 1.64 Other | **56,648** | 14,902 | **71,550** | 205,000 | **276,550** | 823,925 |
| **Total Function 1** | **112,764,305** | **27,533,362** | **140,297,667** | **6,343,283** | **146,640,950** | 145,065,172 |
| **4 District Administration** | | | | | | |
| 4.11 Educational Administration | **2,119,864** | 476,886 | **2,596,750** | 401,546 | **2,998,296** | 2,800,597 |
| 4.40 School District Governance | **255,134** | 30,653 | **285,787** | 196,210 | **481,997** | 646,335 |
| 4.41 Business Administration | **2,677,212** | 623,443 | **3,300,655** | 1,189,418 | **4,490,073** | 5,013,682 |
| **Total Function 4** | **5,052,210** | **1,130,982** | **6,183,192** | **1,787,174** | **7,970,366** | 8,460,614 |
| **5 Operations and Maintenance** | | | | | | |
| 5.41 Operations and Maintenance Administration | **1,047,517** | 232,604 | **1,280,121** | 514,872 | **1,794,993** | 1,779,154 |
| 5.50 Maintenance Operations | **9,015,853** | 2,295,606 | **11,311,459** | 3,143,722 | **14,455,181** | 14,682,558 |
| 5.52 Maintenance of Grounds | **743,629** | 183,305 | **926,934** | 1,044,902 | **1,971,836** | 2,030,129 |
| 5.56 Utilities | **-** | | **-** | 3,872,387 | **3,872,387** | 3,837,387 |
| **Total Function 5** | **10,806,999** | **2,711,515** | **13,518,514** | **8,575,883** | **22,094,397** | 22,329,228 |
| **7 Transportation and Housing** | | | | | | |
| 7.41 Transportation and Housing Administration | **138,397** | 32,494 | **170,891** | 500 | **171,391** | 168,433 |
| 7.70 Student Transportation | **18,471** | 4,895 | **23,366** | 4,918,000 | **4,941,366** | 5,022,143 |
| 7.73 Housing | **-** | | **-** | 7,000 | **7,000** | 7,000 |
| **Total Function 7** | **156,868** | **37,389** | **194,257** | **4,925,500** | **5,119,757** | 5,197,576 |
| **9 Debt Services** | | | | | | |
| **Total Function 9** | **-** | **-** | **-** | **-** | **-** | - |
| **Total Functions 1 - 9** | **128,780,382** | **31,413,248** | **160,193,630** | **21,631,840** | **181,825,470** | 181,052,590 |

# School District No. 57 (Prince George)

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 | **20,237,824** | 21,664,529 |
| Other | **189,750** | 189,750 |
| Other Revenue | **3,570,000** | 3,587,522 |
| Investment Income | **50,000** | 55,000 |
| **Total Revenue** | **24,047,574** | 25,496,801 |
| **Expenses** | | |
| Instruction | **23,094,147** | 23,990,909 |
| District Administration | **61,084** | 65,441 |
| Operations and Maintenance | **667,343** | 667,343 |
| Transportation and Housing | | 191,438 |
| **Total Expense** | **23,822,574** | 24,915,131 |
| **Net Revenue (Expense)** | **225,000** | 581,670 |
| **Net Transfers (to) from other funds** | | |
| Tangible Capital Assets Purchased | **(225,000)** | (581,670) |
| **Total Net Transfers** | **(225,000)** | (581,670) |
| **Budgeted Surplus (Deficit), for the year** | **-** | - |

# School District No. 57 (Prince George)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

| | 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** | | | 1,000,000 | 1,500,000 | | | | | |
| **Add:** Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 667,343 | 607,843 | | | 340,000 | 80,850 | 170,049 | 2,435,896 | 451,024 |
| Provincial Grants - Other | | | | | | | | | |
| Other | | | 120,000 | 3,450,000 | | | | | |
| Investment Income | | | 50,000 | | | | | | |
| | 667,343 | 607,843 | 170,000 | 3,450,000 | 340,000 | 80,850 | 170,049 | 2,435,896 | 451,024 |
| **Less:** Allocated to Revenue | 667,343 | 607,843 | 170,000 | 3,450,000 | 340,000 | 80,850 | 170,049 | 2,435,896 | 451,024 |
| **Deferred Revenue, end of year** | - | - | **1,000,000** | **1,500,000** | - | - | - | - | - |
| **Revenues** | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 667,343 | 607,843 | | | 340,000 | 80,850 | 170,049 | 2,435,896 | 451,024 |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | 120,000 | 3,450,000 | | | | | |
| Investment Income | | | 50,000 | | | | | | |
| | 667,343 | 607,843 | 170,000 | 3,450,000 | 340,000 | 80,850 | 170,049 | 2,435,896 | 451,024 |
| **Expenses** | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | 24,576 | 60,712 | 489,418 | |
| Principals and Vice Principals | | | | | | 15,934 | | | |
| Educational Assistants | | 480,508 | | | 254,318 | 21,384 | | 225,076 | |
| Support Staff | | | | | | | | | 133,436 |
| Other Professionals | 115,560 | | | | | | | 1,239,277 | |
| Substitutes | | | | | 1,200 | | | | 211,175 |
| | 115,560 | 480,508 | - | - | 255,518 | 61,894 | 60,712 | 1,953,771 | 344,611 |
| Employee Benefits | 25,077 | 127,335 | | | 67,514 | 15,108 | 14,723 | 478,025 | 86,571 |
| Services and Supplies | 526,706 | | 170,000 | 3,450,000 | 16,968 | 3,848 | 94,614 | 4,100 | 19,842 |
| | 667,343 | 607,843 | 170,000 | 3,450,000 | 340,000 | 80,850 | 170,049 | 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)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

| | Classroom Enhancement Fund - Staffing | Mental Health in Schools | Changing Results for Young Children (CR4YC) | Seamless Day Kindergarten | Early Childhood Education Dual Credit Program | SEY2KT (Early Years to Kindergarten) | Feeding Futures Fund | Dual Credit Program Expansion | National School Food Program |
|---|---|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Deferred Revenue, beginning of year** | | | 25,000 | 165,025 | | 25,000 | | 50,000 | |
| **Add:** Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 11,391,667 | 51,000 | | | 175,000 | | 1,683,669 | | 475,700 |
| Provincial Grants - Other | | | | | | | | | |
| Other | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 11,391,667 | 51,000 | - | - | 175,000 | - | 1,683,669 | - | 475,700 |
| **Less:** Allocated to Revenue | 11,391,667 | 51,000 | 5,000 | 165,025 | 175,000 | 5,000 | 1,683,669 | 50,000 | 475,700 |
| **Deferred Revenue, end of year** | - | - | **20,000** | - | - | **20,000** | - | - | - |
| **Revenues** | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 11,391,667 | 51,000 | 5,000 | 165,025 | 175,000 | 5,000 | 1,683,669 | 50,000 | 475,700 |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 11,391,667 | 51,000 | 5,000 | 165,025 | 175,000 | 5,000 | 1,683,669 | 50,000 | 475,700 |
| **Expenses** | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 9,168,344 | | | | | | 24,080 | | |
| Principals and Vice Principals | | | | | 143,410 | | 159,730 | | |
| Educational Assistants | | | | | | | 204,371 | | |
| Support Staff | | | | | | | 297,445 | | |
| Other Professionals | | | | | | | | | |
| Substitutes | | | | | | | | | |
| | 9,168,344 | - | - | - | 143,410 | - | 685,626 | - | - |
| Employee Benefits | | | | | 31,335 | | 173,721 | | |
| Services and Supplies | 2,223,323 | 51,000 | 5,000 | 165,025 | 255 | 5,000 | 824,322 | 50,000 | 450,700 |
| | 11,391,667 | 51,000 | 5,000 | 165,025 | 175,000 | 5,000 | 1,683,669 | 50,000 | 450,700 |
| **Net Revenue (Expense) before Interfund Transfers** | - | - | - | - | - | - | - | - | 25,000 |
| **Interfund Transfers** | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | | | | | (25,000) |
| | - | - | - | - | - | - | - | - | (25,000) |
| **Net Revenue (Expense)** | - | - | - | - | - | - | - | - | - |

# School District No. 57 (Prince George)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

| | Project Penny | PRP UHNBC | PRP FASD Outreach | After School Sports and Arts Initiatives | TOTAL |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| **Deferred Revenue, beginning of year** | 200,000 | | | | **2,965,025** |
| **Add:** Restricted Grants | | | | | |
| Provincial Grants - Ministry of Education and Child Care | | 457,758 | 825,000 | | **19,812,799** |
| Provincial Grants - Other | | | | 189,750 | **189,750** |
| Other | | | | | **3,570,000** |
| Investment Income | | | | | **50,000** |
| | - | 457,758 | 825,000 | 189,750 | **23,622,549** |
| **Less:** Allocated to Revenue | 200,000 | 457,758 | 825,000 | 189,750 | **24,047,574** |
| **Deferred Revenue, end of year** | - | - | - | - | **2,540,000** |
| **Revenues** | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 200,000 | 457,758 | 825,000 | | **20,237,824** |
| Provincial Grants - Other | | | | 189,750 | **189,750** |
| Other Revenue | | | | | **3,570,000** |
| Investment Income | | | | | **50,000** |
| | 200,000 | 457,758 | 825,000 | 189,750 | **24,047,574** |
| **Expenses** | | | | | |
| Salaries | | | | | |
| Teachers | | 271,873 | 369,394 | | **10,408,397** |
| Principals and Vice Principals | | | | | **319,074** |
| Educational Assistants | | 39,216 | | 16,992 | **1,241,865** |
| Support Staff | | | 23,522 | | **454,403** |
| Other Professionals | | | 154,288 | | **1,509,125** |
| Substitutes | | 7,918 | | | **220,293** |
| | - | 319,007 | 547,204 | 16,992 | **14,153,157** |
| Employee Benefits | | 77,902 | 130,447 | 4,503 | **1,232,261** |
| Services and Supplies | | 60,849 | 147,349 | 168,255 | **8,437,156** |
| | - | 457,758 | 825,000 | 189,750 | **23,822,574** |
| **Net Revenue (Expense) before Interfund Transfers** | 200,000 | - | - | - | **225,000** |
| **Interfund Transfers** | | | | | |
| Tangible Capital Assets Purchased | (200,000) | | | | **(225,000)** |
| | (200,000) | - | - | - | **(225,000)** |
| **Net Revenue (Expense)** | - | - | - | - | - |

# School District No. 57 (Prince George)

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

| | 2027 Annual Budget | | | |
|---|---|---|---|---|
| | **Invested in Tangible Capital Assets** | **Local Capital** | **Fund Balance** | 2026 Amended Annual Budget |
| | **$** | **$** | **$** | $ |
| **Revenues** | | | | |
| Provincial Grants | | | | |
| Ministry of Education and Child Care | 3,550,000 | | **3,550,000** | 3,946,219 |
| Amortization of Deferred Capital Revenue | 4,500,000 | | **4,500,000** | 4,418,000 |
| **Total Revenue** | **8,050,000** | **-** | **8,050,000** | 8,364,219 |
| **Expenses** | | | | |
| Operations and Maintenance | 3,550,000 | | **3,550,000** | 2,876,219 |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 6,500,000 | | **6,500,000** | 6,580,000 |
| **Total Expense** | **10,050,000** | **-** | **10,050,000** | 9,456,219 |
| **Net Revenue (Expense)** | **(2,000,000)** | **-** | **(2,000,000)** | (1,092,000) |
| **Net Transfers (to) from other funds** | | | | |
| Tangible Capital Assets Purchased | 495,000 | | **495,000** | 1,567,748 |
| **Total Net Transfers** | **495,000** | **-** | **495,000** | 1,567,748 |
| **Other Adjustments to Fund Balances** | | | | |
| Tangible Capital Assets Purchased from Local Capital | 1,200,000 | (1,200,000) | **-** | |
| **Total Other Adjustments to Fund Balances** | **1,200,000** | **(1,200,000)** | **-** | |
| **Budgeted Surplus (Deficit), for the year** | **(305,000)** | **(1,200,000)** | **(1,505,000)** | 475,748 |