

Annual Budget

## **School District No. 59 (Peace River South)**

June 30, 2027

# School District No. 59 (Peace River South)

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

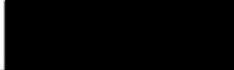
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").


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. 59 (Peace River South) 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 \$66,552,941 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 17th DAY OF JUNE, 2026;

READ A SECOND TIME THE 17th DAY OF JUNE, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF JUNE, 2026;

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 59 (Peace River South) Annual Budget Bylaw 2026/2027, adopted by the Board the 24th DAY OF JUNE, 2026.

  
Secretary Treasurer

**School District No. 59 (Peace River South)**

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	3,426,000	3,594,625
Adult	-	0,875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,426,000</b>	<b>3,595,500</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	60,986,159	61,381,029
Other	188,288	204,594
Tuition	75,000	74,553
Other Revenue	2,170,494	2,156,830
Rentals and Leases	181,000	181,000
Investment Income	302,000	427,000
Amortization of Deferred Capital Revenue	2,000,000	2,003,799
<b>Total Revenue</b>	<b>65,902,941</b>	<b>66,428,805</b>
<b>Expenses</b>		
Instruction	49,103,067	52,118,052
District Administration	2,616,581	2,616,848
Operations and Maintenance	9,953,000	10,160,393
Transportation and Housing	4,623,500	4,535,727
<b>Total Expense</b>	<b>66,296,148</b>	<b>69,431,020</b>
<b>Net Revenue (Expense)</b>	<b>(393,207)</b>	<b>(3,002,215)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		4,465,034
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(393,207)</b>	<b>1,462,819</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(393,207)	1,462,819
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(393,207)</b>	<b>1,462,819</b>

**School District No. 59 (Peace River South)**

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	55,327,406	58,611,360
Operating - Tangible Capital Assets Purchased		1,842,443
Special Purpose Funds - Total Expense	8,315,742	8,171,771
Special Purpose Funds - Tangible Capital Assets Purchased	256,793	261,466
Capital Fund - Total Expense	2,653,000	2,647,889
<b>Total Budget Bylaw Amount</b>	<b>66,552,941</b>	<b>71,534,929</b>

Approved by the Board



Signature of the Chairperson of the Board of Education

*Jun 24/26*

Date Signed



Signature of the Superintendent

*June 29/26*

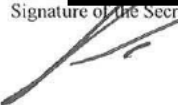
Date Signed



Signature of the Secretary/Treasurer

*2026-06-24*

Date Signed



**School District No. 59 (Peace River South)**

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>(393,207)</u>	<u>(3,002,215)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(256,793)</u>	<u>(2,103,909)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(256,793)</u>	<u>(2,103,909)</u>
Amortization of Tangible Capital Assets	<u>2,650,000</u>	<u>2,647,889</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,393,207</u>	<u>543,980</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>2,000,000</u></u>	<u><u>(2,458,235)</u></u>

**School District No. 59 (Peace River South)**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	53,413,624	53,915,128
Other	188,288	204,594
Tuition	75,000	74,553
Other Revenue	1,170,494	1,189,494
Rentals and Leases	180,000	180,000
Investment Income	300,000	425,000
<b>Total Revenue</b>	<b>55,327,406</b>	<b>55,988,769</b>
<b>Expenses</b>		
Instruction	40,787,325	44,225,014
District Administration	2,616,581	2,616,848
Operations and Maintenance	7,800,000	7,749,480
Transportation and Housing	4,123,500	4,020,018
<b>Total Expense</b>	<b>55,327,406</b>	<b>58,611,360</b>
<b>Net Revenue (Expense)</b>	-	(2,622,591)
<b>Budgeted Prior Year Surplus Appropriation</b>		4,465,034
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(1,842,443)
<b>Total Net Transfers</b>	-	(1,842,443)
<b>Budgeted Surplus (Deficit), for the year</b>	-	-

**School District No. 59 (Peace River South)**

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	52,558,544	53,404,333
ISC/LEA Recovery	(1,030,494)	(1,030,494)
Other Ministry of Education and Child Care Grants		
Pay Equity	944,395	944,395
Student Transportation Fund	441,458	441,458
Foundation Skills Assessment (FSA) Scorer Grant		8,187
ICY Clinical Counsellor Funding	464,721	65,249
Recruitment & Retention (FRSP) Grants		70,000
Just B4 Supplement		12,000
Recruitment Pre-Employment Incentives	35,000	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>53,413,624</b>	<b>53,915,128</b>
<b>Provincial Grants - Other</b>	<b>188,288</b>	<b>204,594</b>
<b>Tuition</b>		
International and Out of Province Students	75,000	74,553
<b>Total Tuition</b>	<b>75,000</b>	<b>74,553</b>
<b>Other Revenues</b>		
Funding from First Nations	1,030,494	1,030,494
Miscellaneous		
Private School Busing	50,000	52,530
Careers	90,000	64,000
Miscellaneous		32,970
Just B4		9,500
<b>Total Other Revenue</b>	<b>1,170,494</b>	<b>1,189,494</b>
<b>Rentals and Leases</b>	<b>180,000</b>	<b>180,000</b>
<b>Investment Income</b>	<b>300,000</b>	<b>425,000</b>
<b>Total Operating Revenue</b>	<b>55,327,406</b>	<b>55,988,769</b>

**School District No. 59 (Peace River South)**Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	16,962,122	18,220,724
Principals and Vice Principals	4,413,477	4,434,476
Educational Assistants	5,390,313	6,130,925
Support Staff	6,417,602	6,295,559
Other Professionals	2,736,821	2,721,160
Substitutes	1,921,004	2,077,627
<b>Total Salaries</b>	<b>37,841,339</b>	<b>39,880,471</b>
<b>Employee Benefits</b>	<b>8,636,914</b>	<b>9,094,983</b>
<b>Total Salaries and Benefits</b>	<b>46,478,253</b>	<b>48,975,454</b>
<b>Services and Supplies</b>		
Services	1,802,823	1,873,283
Student Transportation	2,100,186	1,209,183
Professional Development and Travel	607,510	670,743
Rentals and Leases	35,500	36,938
Dues and Fees	628,459	606,668
Insurance	260,000	238,764
Supplies	2,082,175	3,043,526
Utilities	1,332,500	1,956,801
<b>Total Services and Supplies</b>	<b>8,849,153</b>	<b>9,635,906</b>
<b>Total Operating Expense</b>	<b>55,327,406</b>	<b>58,611,360</b>

### School District No. 59 (Peace River South)

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	14,374,660	1,105,643	28,240	687,979	216,339	1,094,053	17,506,914
1.03 Career Programs	36,951	35,821			90,421	2,277	165,470
1.07 Library Services	223,577		50,409			14,907	288,893
1.08 Counseling	496,885		42,119	56,802	304,553	18,887	919,246
1.10 Inclusive Education	1,388,099		4,760,765		194,065	350,341	6,693,270
1.20 Early Learning and Child Care							
1.30 English Language Learning	23,049		90,143			2,165	115,357
1.31 Indigenous Education	402,401	688,656	374,640		129,919		1,595,616
1.41 School Administration	16,500	2,535,573		762,262		80,614	3,394,949
1.60 Summer School							
1.61 Continuing Education							
1.62 International and Out of Province Students							
<b>Total Function 1</b>	<b>16,962,122</b>	<b>4,365,693</b>	<b>5,346,316</b>	<b>1,507,043</b>	<b>935,297</b>	<b>1,563,244</b>	<b>30,679,715</b>
<b>4 District Administration</b>							
4.11 Educational Administration		47,784			507,127	3,500	558,411
4.20 Early Learning and Child Care							
4.40 School District Governance				242,005	130,000		130,000
4.41 Business Administration				646,177			888,182
<b>Total Function 4</b>	<b>-</b>	<b>47,784</b>	<b>-</b>	<b>242,005</b>	<b>1,283,304</b>	<b>3,500</b>	<b>1,576,593</b>
<b>5 Operations and Maintenance</b>							
5.20 Early Learning and Child Care							
5.41 Operations and Maintenance Administration				56,178	331,767	5,000	392,945
5.50 Maintenance Operations				2,819,234		241,332	3,060,566
5.52 Maintenance of Grounds				500,459			500,459
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,375,871</b>	<b>331,767</b>	<b>246,332</b>	<b>3,953,970</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				59,215	186,453	3,928	249,596
7.70 Student Transportation			43,997	1,233,468		104,000	1,381,465
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>43,997</b>	<b>1,292,683</b>	<b>186,453</b>	<b>107,928</b>	<b>1,631,061</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>16,962,122</b>	<b>4,413,477</b>	<b>5,390,313</b>	<b>6,417,602</b>	<b>2,736,821</b>	<b>1,921,004</b>	<b>37,841,339</b>

**School District No. 59 (Peace River South)**  
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	17,506,914	3,996,793	21,503,707	1,966,359	23,470,066	25,134,485
1.03 Career Programs	165,470	41,682	207,152	190,601	397,753	534,479
1.07 Library Services	288,893	70,173	359,066	44,094	403,160	470,913
1.08 Counseling	919,246	213,241	1,132,487	141,103	1,273,590	1,275,494
1.10 Inclusive Education	6,693,270	1,594,564	8,287,834	224,521	8,512,355	9,643,506
1.20 Early Learning and Child Care	-	-	-	-	-	-
1.30 English Language Learning	115,357	27,777	143,134	28,784	171,918	167,314
1.31 Indigenous Education	1,595,616	373,084	1,968,700	127,873	2,096,573	2,446,906
1.41 School Administration	3,394,949	701,531	4,096,480	140,430	4,236,910	4,354,917
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	225,000	225,000	197,000
<b>Total Function 1</b>	<b>30,679,715</b>	<b>7,018,845</b>	<b>37,698,560</b>	<b>3,088,765</b>	<b>40,787,325</b>	<b>44,225,014</b>
<b>4 District Administration</b>						
4.11 Educational Administration	558,411	127,121	685,532	116,049	801,581	789,610
4.20 Early Learning and Child Care	-	-	-	-	-	-
4.40 School District Governance	130,000	10,000	140,000	110,000	250,000	236,628
4.41 Business Administration	888,182	208,154	1,096,336	468,664	1,565,000	1,590,610
<b>Total Function 4</b>	<b>1,576,593</b>	<b>345,275</b>	<b>1,921,868</b>	<b>694,713</b>	<b>2,616,581</b>	<b>2,616,848</b>
<b>5 Operations and Maintenance</b>						
5.20 Early Learning and Child Care	-	-	-	-	-	-
5.41 Operations and Maintenance Administration	392,945	90,577	483,522	333,039	816,561	811,005
5.50 Maintenance Operations	3,060,566	683,284	3,743,850	1,128,650	4,872,500	4,818,405
5.52 Maintenance of Grounds	500,459	106,680	607,139	171,300	778,439	790,320
5.56 Utilities	-	-	-	1,332,500	1,332,500	1,329,750
<b>Total Function 5</b>	<b>3,953,970</b>	<b>880,541</b>	<b>4,834,511</b>	<b>2,965,489</b>	<b>7,800,000</b>	<b>7,749,480</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	249,596	57,945	307,541	20,900	328,441	324,740
7.70 Student Transportation	1,381,465	334,308	1,715,773	2,079,286	3,795,059	3,695,278
<b>Total Function 7</b>	<b>1,631,061</b>	<b>392,253</b>	<b>2,023,314</b>	<b>2,100,186</b>	<b>4,123,500</b>	<b>4,020,018</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>37,841,339</b>	<b>8,636,914</b>	<b>46,478,253</b>	<b>8,849,153</b>	<b>55,377,406</b>	<b>58,611,360</b>

**School District No. 59 (Peace River South)**Annual Budget - Special Purpose 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	7,572,535	7,465,901
Other Revenue	1,000,000	967,336
<b>Total Revenue</b>	<b>8,572,535</b>	<b>8,433,237</b>
<b>Expenses</b>		
Instruction	8,315,742	7,893,038
Operations and Maintenance		261,466
Transportation and Housing		17,267
<b>Total Expense</b>	<b>8,315,742</b>	<b>8,171,771</b>
<b>Net Revenue (Expense)</b>	<b>256,793</b>	<b>261,466</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(256,793)	(261,466)
<b>Total Net Transfers</b>	<b>(256,793)</b>	<b>(261,466)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 59 (Peace River South)**

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

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>								
Provincial Grants - Ministry of Education and Child Care	256,793	182,520	1,000,000	204,000	31,850	111,582	416,681	4,524,666
Other Revenue	256,793	182,520	1,000,000	204,000	31,850	111,582	416,681	4,524,666
<b>Expenses</b>								
Salaries								
Teachers								
Principals and Vice Principals						50,000	164,324	3,770,555
Educational Assistants		152,100		150,000			101,351	90,000
Support Staff							33,743	
Other Professionals					11,000	10,000		60,000
Substitutes		152,100		150,000	6,000		299,418	260,000
Employee Benefits		30,420		40,000	3,000	10,000	78,466	49,225
Services and Supplies			1,000,000	14,000	11,850	41,582	38,797	25,000
		182,520	1,000,000	204,000	31,850	111,582	416,681	334,225
								4,524,666
<b>Net Revenue (Expense) before Interfund Transfers</b>	256,793	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	(256,793)							
Tangible Capital Assets Purchased	(256,793)							
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

**School District No. 59 (Peace River South)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2027

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	ECL Early Care & Learning	Feeding Futures Fund	Dual Credit Program Expansion	Professional Learning Grant	National School Food Program	French Lang. TA Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	400,000	55,000	183,330	501,628	50,000	120,000	160,260	40,000	7,572,535
Other Revenue	400,000	55,000	183,330	501,628	50,000	120,000	160,260	40,000	1,000,000
<b>Expenses</b>									
Salaries									
Teachers	75,000								4,169,879
Principals and Vice Principals	50,000		105,000	55,000			15,000		315,000
Educational Assistants		5,000		100,000					358,451
Support Staff							15,000		198,743
Other Professionals								35,000	116,000
Substitutes	50,000	5,000				50,000			111,000
	175,000	10,000	105,000	155,000	-	50,000	30,000	35,000	5,269,073
Employee Benefits	25,000	2,000	25,000	40,000		5,000	5,000	5,000	1,072,222
Services and Supplies	200,000	43,000	53,330	306,628	50,000	65,000	125,260		1,974,447
	400,000	55,000	183,330	501,628	50,000	120,000	160,260	40,000	8,315,742
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	256,793
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	(256,793)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 59 (Peace River South)**

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>				
Rentals and Leases		1,000	1,000	1,000
Investment Income		2,000	2,000	2,000
Amortization of Deferred Capital Revenue	2,000,000		2,000,000	2,003,799
<b>Total Revenue</b>	<b>2,000,000</b>	<b>3,000</b>	<b>2,003,000</b>	<b>2,006,799</b>
<b>Expenses</b>				
Operations and Maintenance		3,000	3,000	
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,150,000		2,150,000	2,149,447
Transportation and Housing	500,000		500,000	498,442
<b>Total Expense</b>	<b>2,650,000</b>	<b>3,000</b>	<b>2,653,000</b>	<b>2,647,889</b>
<b>Net Revenue (Expense)</b>	<b>(650,000)</b>	<b>-</b>	<b>(650,000)</b>	<b>(641,090)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	256,793		256,793	2,103,909
<b>Total Net Transfers</b>	<b>256,793</b>	<b>-</b>	<b>256,793</b>	<b>2,103,909</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(393,207)</b>	<b>-</b>	<b>(393,207)</b>	<b>1,462,819</b>