

Preliminary Annual Budget



2026 -
2027


Agenda

- Overview of 2026/27 Enrollment Comparison
- Overview of 2026/27 Enrollment Funding
- Overview of Other Operating Revenues 2026/27
- Summary of Operating Expenditures by Function
- Summary of Operating Expenditures by Object
- Review of Schedule 3
- Review of Statement 2

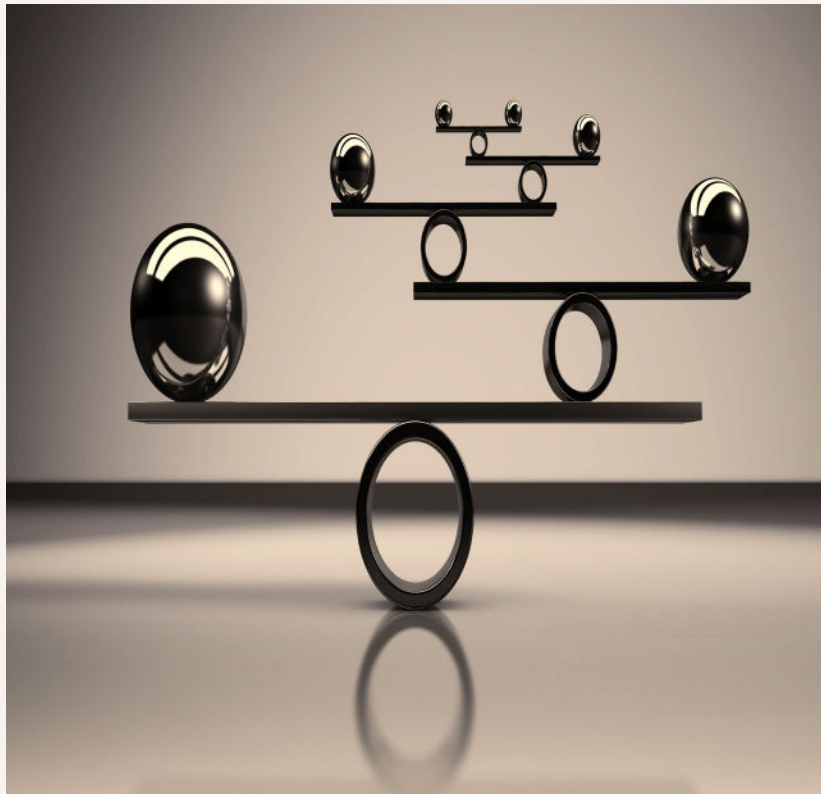


Enrollment Comparison

Ministry Operating Grant Funded FTE's

	2026/27 Preliminary Budget	2025/26 Amended Budget
School-Age	6,173.375	6,194.313
Adult	15.500	16.000
Other	1.250	0.500
TOTAL	6,190.125	6,210.813

Ministry of Education & Childcare Enrollment Funding



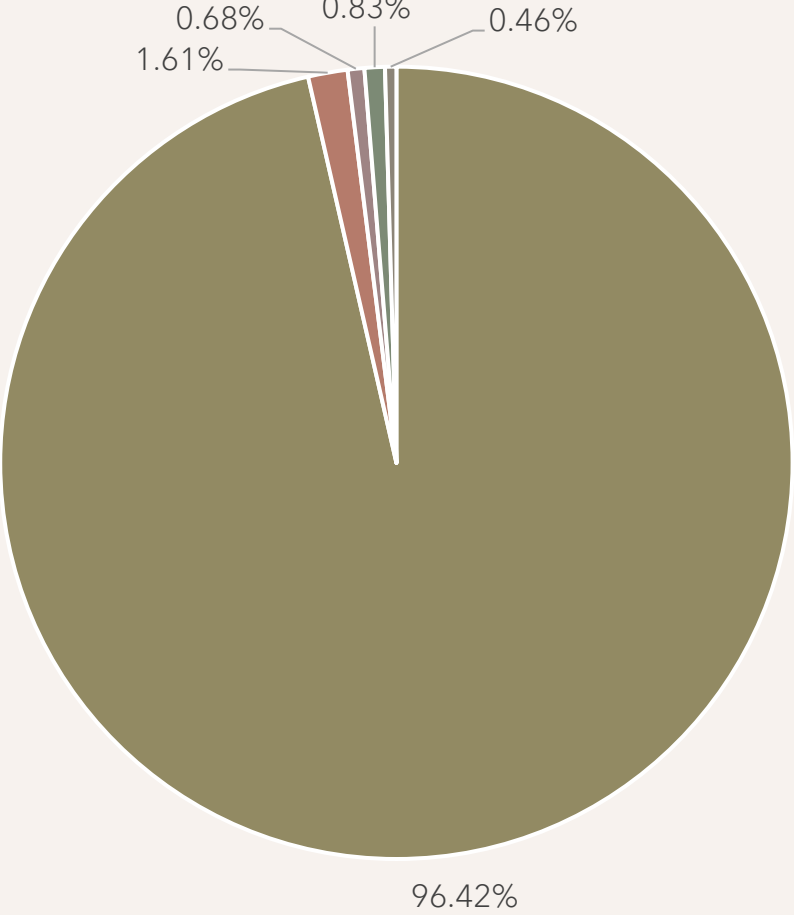
Funding Type		2026/27 Preliminary Annual Budget	2025/26 Amended Annual Budget	Difference
Enrollment Based		\$54,966,739	\$55,157,956	-\$191,217
Unique Student Needs	Special Education	\$10,861,430	\$10,492,670	\$368,760
	English Language Learning	\$1,270,500	\$1,328,580	-\$58,080
	Indigenous Education	\$2,434,400	\$2,407,550	\$26,850
	Adult Education	\$89,203	\$92,080	-\$2,877
Supplement for Enrolment Decline		\$0	\$76,385	-\$76,385
Salary Differential		\$1,674,369	\$1,684,099	-\$9,730
Unique Geographic Factors		\$11,366,950	\$11,193,733	\$173,217
Curriculum and Learning Support Fund		\$53,580	\$54,275	-\$695
Equity of Opportunity Settlement		\$313,427	\$294,090	\$19,337
Indigenous Education Council		\$34,748	\$92,568	-\$57,820
Summer Learning		\$5,100	\$2,040	\$3,060
Total Ministry Funding		\$83,070,446	\$82,876,026	\$194,420

Operating Revenues

Revenues (Schedule 2A)	2026/27 Preliminary Budget	2025/26 Amended Budget	Difference
Operating Grant, Ministry of Education and Child Care	\$ 83,070,446	\$ 82,876,026	\$ 194,420
Pay Equity	\$ 241,350	\$ 241,350	\$ -
Funding for Graduated Adults	\$ 32,000	\$ 32,000	\$ -
Student Transportation Fund	\$ 425,785	\$ 425,785	\$ -
FSA Scorer Grant	\$ 8,187	\$ 8,187	\$ -
Ministry of Education Childcare	\$ 540,280	\$ 461,760	\$ 78,520
Feb 2026 Recount from Online Learning	\$ -	\$ 36,640	-\$ 36,640
MCFD - School Aged Therapy	\$ 121,524	\$ 121,524	\$ -
International and Out of Province	\$ 718,626	\$ 643,070	\$ 75,556
Miscellaneous Income	\$ 318,220	\$ 354,049	-\$ 35,829
Childcare - Parent Payments	\$ 585,303	\$ 500,241	\$ 85,062
BCPSEA Hiring Incentive	\$ -	\$ 53,896	-\$ 53,896
Rentals & Leases	\$ 146,128	\$ 144,889	\$ 1,239
Investment Income	\$ 400,000	\$ 425,000	-\$ 25,000
	\$ 86,607,849	\$ 86,324,417	\$ 283,432
SCHOOL DISTRICT #60 (PRN)			



Operating Revenues (Schedule 2)



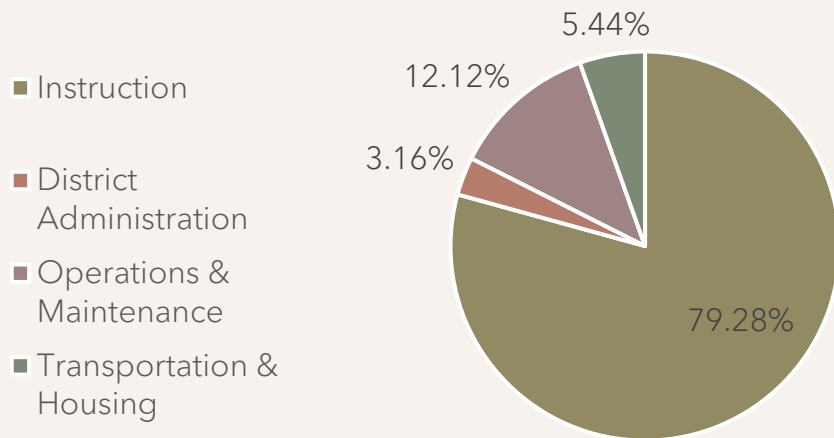
- Ministry of Education & Childcare
- Childcare - Parent Payments
- Miscellaneous Revenue & Rentals
- International & Alberta Tuition
- Interest Income

Budget Highlights

- Staffing highlight; addition of 1.5 FTE of resource teachers; There are various adjustments in recognition of staffing circumstances known at this time.
- Increase to benefits due to rising cost of Extended Health and Dental Care
- Targeted Training for the following groups: EA's and Learning Assistants/Resource Teachers
- All ratios for teacher time for counselor time, SERT, librarian, learning assistance are considered as understood at this time.
- Learning support model funds allocated to schools
- Budget includes replenishing of technology due to rotating replacements as well as obsolete equipment
- Recognition of fuel cost increase expected to continue through to spring 2027

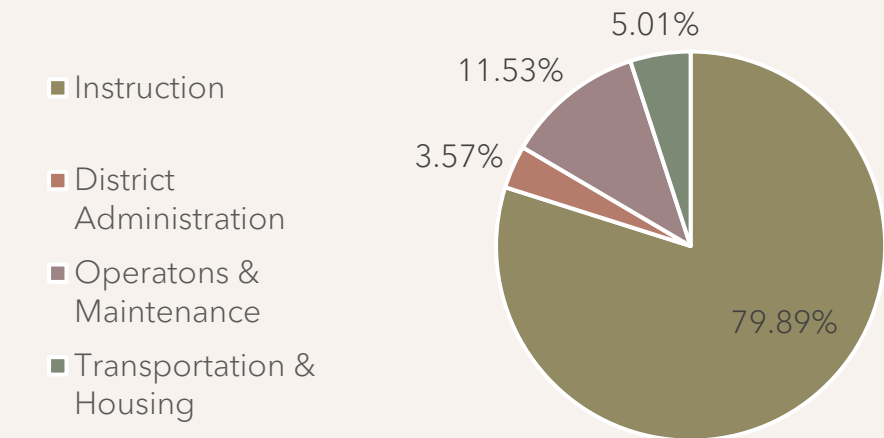
Operating Expenses by Function

2026/27 PRELIMINARY BUDGET



Instruction	\$ 68,967,332	79.28%
District Administration	\$ 2,747,368	3.16%
Operations & Maintenance	\$ 10,546,479	12.12%
Transportation & Housing	\$ 4,736,270	5.44%
	<u>\$ 86,997,449</u>	

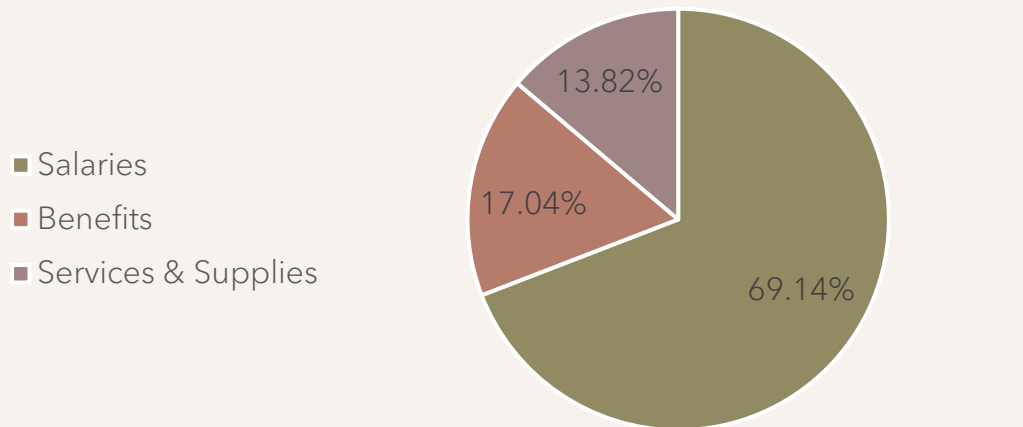
2025/26 AMENDED BUDGET



Instruction	\$ 69,692,649	79.89%
District Administration	\$ 3,114,512	3.57%
Operations & Maintenance	\$ 10,055,039	11.53%
Transportation & Housing	\$ 4,373,091	5.01%
	<u>\$ 87,235,291</u>	

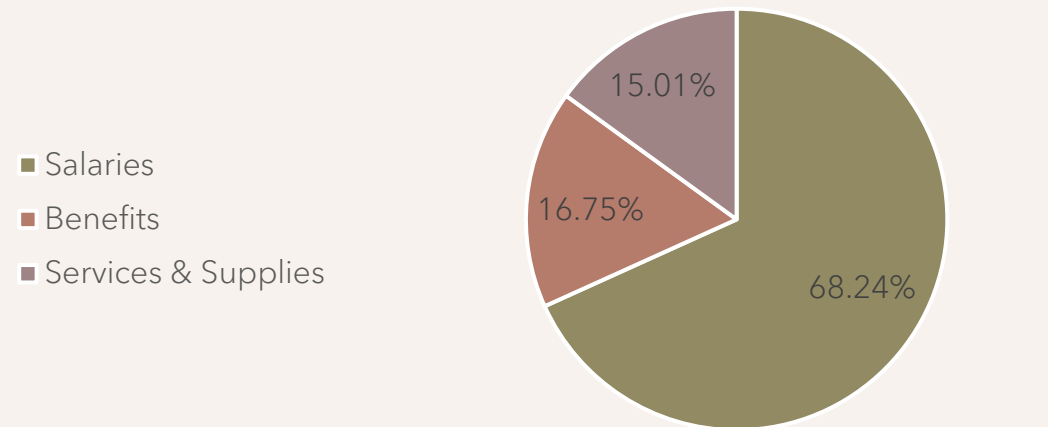
Operating Expenses by Object

2026/2027 PRELIMINARY BUDGET



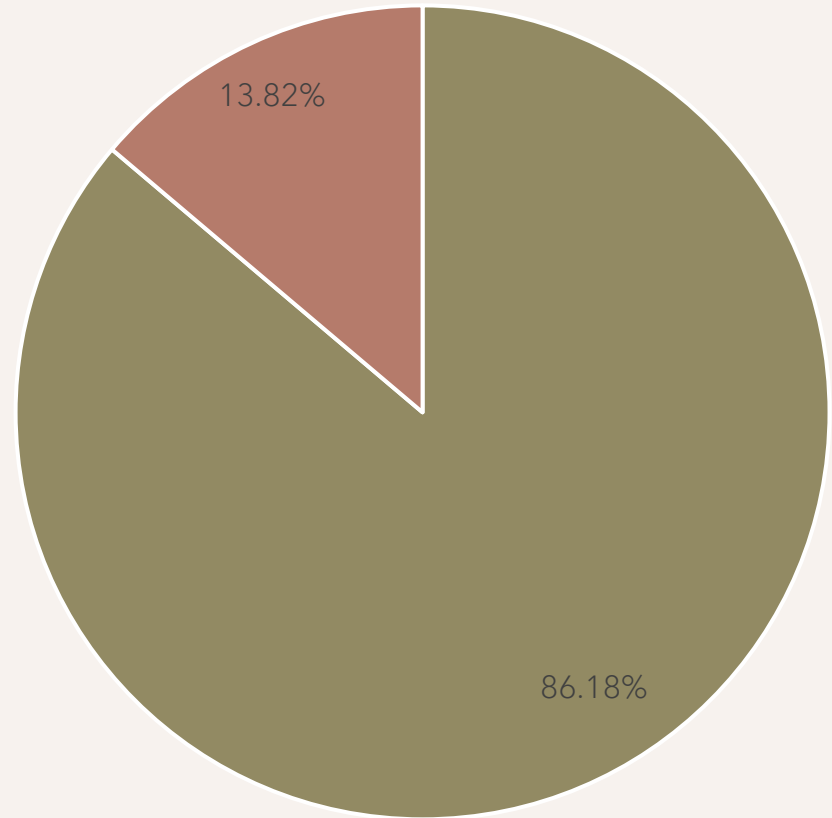
Salaries	\$ 60,146,965	69.14%
Benefits	\$ 14,828,500	17.04%
Total Salaries & Benefits	\$ 74,975,465	86.18%
Services & Supplies	\$ 12,021,984	13.82%
Total Operating Expense	\$ 86,997,449	100.00%

2024/2025 AMENDED BUDGET



Salaries	\$ 59,533,695	68.24%
Benefits	\$ 14,610,467	16.75%
Total Salaries & Benefits	\$ 74,144,162	84.99%
Services & Supplies	\$ 13,091,129	15.01%
Total Operating Expense	\$ 87,235,291	100.00%

Operating Expenses by Object



■ Total Salaries & Benefits ■ Total Operating Expenses

Schedule 2 – Operating Revenue and Expense Summary

2026/2027 PRELIMINARY BUDGET

Total Revenue	\$	86,607,849
Total Expense	\$	86,997,449
Net Revenue (Expense)	-\$	389,600
Budgeted Prior Year Surplus Appropriation	\$	759,600
Net Transfers (Tangible Capital Assets)	-\$	370,000
Budgeted Surplus (Deficit), for the year	\$	-

This year we anticipate we will use \$759,600 of our accumulated surplus.

2025/2026 AMENDED BUDGET

Total Revenue	\$	86,324,417
Total Expense	\$	87,235,291
Net Revenue (Expense)	-\$	910,874
Budgeted Prior Year Surplus Appropriation	\$	1,401,459
Net Transfers (Tangible Capital Assets)	-\$	490,585
Budgeted Surplus (Deficit), for the year	\$	-



Schedule 3

Special Purpose Fund



Revenue

\$ 13,496,399

Expenses

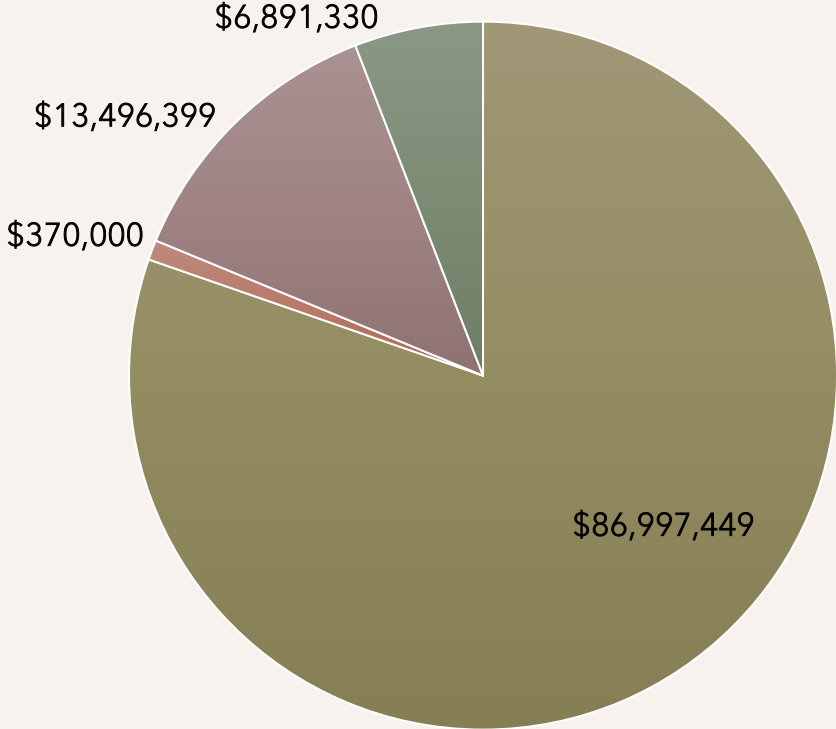
Annual Facility Grant	\$ 302,248
Learning Improvement Fund	\$ 287,550
Scholarships and Bursaries	\$ 142,673
School Generated Funds	\$ 1,786,610
Strong Start	\$ 156,000
Ready, Set, Learn	\$ 46,550
OLEP	\$ 132,876
Community LINK	\$ 647,478
CEF-Staffing	\$ 4,990,086
CEF-Overhead	\$ 416,674
Indigenous Transportation	\$ 235,037
Mental Health in Schools	\$ 52,000
Early Care & Learning	\$ 175,000
Feeding Futures	\$ 847,936
Professional Learning Grant	\$ 112,920
Project Penny	\$ 41,000
Child Care Pilot Transition Funding	\$ 86,982
Intergration inquiry Project	\$ 2,056,345
EFAP	\$ 65,000
SWIS	\$ 359,584
Miscellaneous Fund	\$ 553,850
Total	\$ 13,494,399

Budget Bylaw Statement 2

2026/27 Preliminary Annual
Budget Bylaw

Total \$107,755,178

- Operating - Total Expense (Schedule 2)
- Operating - Tangible Capital Assets Purchased (Schedule 2)
- Special Purpose Funds - Total Expense and Capital Assets (Schedule 3)
- Capital Fund - Total Expense (Schedule 4)



Thank You

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