

Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2022

School District No. 27 (Cariboo-Chilcotin)

June 30, 2022

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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. 27 (CARIBOO-CHILCOTIN) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2021/2022 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

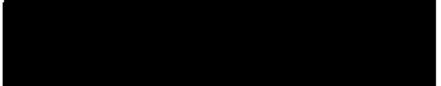
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 27 (Cariboo-Chilcotin) Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$68,105,450 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 27th DAY OF APRIL, 2021;

READ A SECOND TIME THE 27th DAY OF APRIL, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF MAY, 2021;


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Annual Budget Bylaw 2021/2022, adopted by the Board the 25th DAY OF MAY, 2021.


Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,583.125	4,452.313
Adult	13.000	12.625
Total Ministry Operating Grant Funded FTE's	4,596.125	4,464.938
Revenues	\$	\$
Provincial Grants		
Ministry of Education	60,076,042	62,473,969
Other	251,699	327,100
Federal Grants		27,800
Tuition		26,000
Other Revenue	4,177,750	4,404,460
Rentals and Leases	102,400	114,000
Investment Income	127,825	178,050
Amortization of Deferred Capital Revenue	2,646,334	2,796,000
Total Revenue	67,382,050	70,347,379
Expenses		
Instruction	48,037,185	51,032,886
District Administration	3,063,736	3,573,110
Operations and Maintenance	11,740,036	11,672,830
Transportation and Housing	5,264,493	5,299,601
Total Expense	68,105,450	71,578,427
Net Revenue (Expense)	(723,400)	(1,231,048)
Budgeted Allocation (Retirement) of Surplus (Deficit)		1,567,708
Budgeted Surplus (Deficit), for the year	(723,400)	336,660
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(723,400)	336,660
Budgeted Surplus (Deficit), for the year	(723,400)	336,660

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	56,916,189	58,449,798
Special Purpose Funds - Total Expense	7,813,097	9,562,629
Special Purpose Funds - Tangible Capital Assets Purchased		755,000
Capital Fund - Total Expense	3,376,164	3,566,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital		336,660
Total Budget Bylaw Amount	68,105,450	72,670,087

Approved by the Board

Signature of the Chairperson of the Board of Education

June 22, 2021
Date Signed

Signature of the Superintendent

June 22, 2021
Date Signed

Signature of the Secretary Treasurer

June 22, 2021
Date Signed

School District No. 27 (Cariboo-Chilcotin)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(723,400)	(1,231,048)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(755,000)
From Local Capital		(336,660)
From Deferred Capital Revenue	(3,286,031)	(4,475,442)
Total Acquisition of Tangible Capital Assets	(3,286,031)	(5,567,102)
Amortization of Tangible Capital Assets	3,376,164	3,566,000
Total Effect of change in Tangible Capital Assets	90,133	(2,001,102)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(633,267)	(3,232,150)

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	54,235,139	54,224,790
Other	20,000	20,000
Federal Grants		27,800
Tuition		26,000
Other Revenue	2,440,000	2,656,160
Rentals and Leases	102,400	114,000
Investment Income	118,650	150,000
Total Revenue	56,916,189	57,218,750
Expenses		
Instruction	40,535,837	41,858,217
District Administration	3,063,736	3,185,150
Operations and Maintenance	8,735,736	8,921,830
Transportation and Housing	4,580,880	4,484,601
Total Expense	56,916,189	58,449,798
Net Revenue (Expense)	-	(1,231,048)
Budgeted Prior Year Surplus Appropriation		1,567,708
Net Transfers (to) from other funds		
Local Capital		(336,660)
Total Net Transfers	-	(336,660)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Annual Budget \$	2021 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	54,910,091	53,556,548
ISC/LEA Recovery	(2,124,000)	(2,124,000)
Other Ministry of Education Grants		
Pay Equity	665,837	665,837
Student Transportation Fund	739,024	739,024
Teachers' Labour Settlement Funding		1,243,194
Early Career Mentorship Funding		100,000
FSA Prov Exam Funding	8,187	8,187
NGN-PLNet-Nemiah Valley	36,000	36,000
Total Provincial Grants - Ministry of Education	54,235,139	54,224,790
Provincial Grants - Other	20,000	20,000
Federal Grants	-	27,800
Tuition		
International and Out of Province Students	-	26,000
Total Tuition	-	26,000
Other Revenues		
Funding from First Nations	2,124,000	2,124,000
Miscellaneous		
Other Revenues	196,500	432,660
Trades - TRU	75,000	75,000
HRDC-2020 Summer Students	24,500	24,500
District Entered	20,000	
Total Other Revenue	2,440,000	2,656,160
Rentals and Leases	102,400	114,000
Investment Income	118,650	150,000
Total Operating Revenue	56,916,189	57,218,750

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	21,966,230	21,432,770
Principals and Vice Principals	4,523,720	4,479,770
Educational Assistants	3,486,240	3,623,370
Support Staff	7,741,230	7,609,510
Other Professionals	1,748,300	1,796,040
Substitutes	1,400,650	1,772,060
Total Salaries	40,866,370	40,713,520
Employee Benefits	8,873,163	8,843,330
Total Salaries and Benefits	49,739,533	49,556,850
Services and Supplies		
Services	1,677,560	1,448,515
Student Transportation	168,000	190,870
Professional Development and Travel	609,750	838,490
Rentals and Leases	23,000	23,000
Dues and Fees	81,000	95,300
Insurance	206,700	206,790
Interest	-	-
Supplies	3,127,525	4,308,783
Utilities	1,283,121	1,781,200
Total Services and Supplies	7,176,656	8,892,948
Total Operating Expense	56,916,189	58,449,798

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	16,548,540	1,601,170	278,880	1,088,440	59,800	1,011,480	20,588,310
1.03 Career Programs	276,030	-	-	68,010	71,000	-	415,040
1.07 Library Services	587,650	-	147,320	-	-	-	734,970
1.08 Counselling	1,674,400	-	-	-	-	-	1,674,400
1.10 Special Education	2,036,650	-	2,364,680	48,700	-	70,550	4,520,580
1.30 English Language Learning	144,900	-	-	-	-	-	144,900
1.31 Indigenous Education	698,060	116,910	695,360	38,360	29,930	-	1,578,620
1.41 School Administration	-	2,328,640	-	-	16,000	-	2,344,640
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	-	-
Total Function 1	21,966,230	4,046,720	3,486,240	1,243,510	130,800	1,163,960	32,037,460
4 District Administration							
4.11 Educational Administration		477,000			492,000	-	969,000
4.40 School District Governance					144,500	-	144,500
4.41 Business Administration				259,520	628,000	6,000	893,520
Total Function 4	-	477,000	-	259,520	1,264,500	6,000	2,007,020
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					261,000	-	261,000
5.50 Maintenance Operations				3,457,080	-	48,000	3,505,080
5.52 Maintenance of Grounds				321,000	-	105,000	426,000
5.56 Utilities				-	-	-	-
Total Function 5	-	-	-	3,778,080	261,000	153,000	4,192,080
7 Transportation and Housing							
7.41 Transportation and Housing Administration				150,890	92,000	-	242,890
7.70 Student Transportation				2,309,230	-	77,690	2,386,920
7.73 Housing				-	-	-	-
Total Function 7	-	-	-	2,460,120	92,000	77,690	2,629,810
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,966,230	4,523,720	3,486,240	7,741,230	1,748,300	1,400,650	40,866,370

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	20,588,310	4,343,009	24,931,319	771,300	25,702,619	25,465,180
1.03 Career Programs	415,040	92,839	507,879	89,000	596,879	658,280
1.07 Library Services	734,970	164,629	899,599	-	899,599	959,236
1.08 Counselling	1,674,400	380,089	2,054,489	2,500	2,056,989	1,032,800
1.10 Special Education	4,520,580	981,086	5,501,666	70,000	5,571,666	6,370,450
1.30 English Language Learning	144,900	32,892	177,792	22,500	200,292	297,911
1.31 Indigenous Education	1,578,620	334,260	1,912,880	70,585	1,983,465	2,433,500
1.41 School Administration	2,344,640	708,708	3,053,348	315,140	3,368,488	4,432,780
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	46,000	46,000	26,000
1.64 Other	36,000	6,840	42,840	67,000	109,840	182,080
Total Function 1	32,037,460	7,044,352	39,081,812	1,454,025	40,535,837	41,858,217
4 District Administration						
4.11 Educational Administration	969,000	216,072	1,185,072	170,250	1,355,322	1,370,230
4.40 School District Governance	144,500	-	144,500	103,000	247,500	243,100
4.41 Business Administration	893,520	239,434	1,132,954	327,960	1,460,914	1,571,820
Total Function 4	2,007,020	455,506	2,462,526	601,210	3,063,736	3,185,150
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	261,000	57,942	318,942	115,900	434,842	467,610
5.50 Maintenance Operations	3,505,080	705,341	4,210,421	2,216,800	6,427,221	6,097,470
5.52 Maintenance of Grounds	426,000	68,052	494,052	96,500	590,552	575,550
5.56 Utilities	-	-	-	1,283,121	1,283,121	1,781,200
Total Function 5	4,192,080	831,335	5,023,415	3,712,321	8,735,736	8,921,830
7 Transportation and Housing						
7.41 Transportation and Housing Administration	242,890	52,413	295,303	7,500	302,803	296,550
7.70 Student Transportation	2,386,920	489,557	2,876,477	1,301,600	4,178,077	4,128,051
7.73 Housing	-	-	-	100,000	100,000	60,000
Total Function 7	2,629,810	541,970	3,171,780	1,409,100	4,580,880	4,484,601
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	40,866,370	8,873,163	49,739,533	7,176,656	56,916,189	58,449,798

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,840,903	8,249,179
Other	231,699	307,100
Other Revenue	1,737,750	1,748,300
Investment Income	2,745	13,050
Total Revenue	7,813,097	10,317,629
Expenses		
Instruction	7,501,348	9,174,669
District Administration		387,960
Operations and Maintenance	311,749	
Total Expense	7,813,097	9,562,629
Net Revenue (Expense)	-	755,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(755,000)
Total Net Transfers	-	(755,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcofin)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Provincial Grants - Other
Other
Investment Income

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Provincial Grants - Other
Other Revenue
Investment Income

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	93,435	5,443	4,109	793,605	-	37,008	46,322
311,749	191,181	-	-	-	-	224,000	50,150	112,433
311,749	191,181	450	-	850	1,665,000	250	500	125
311,749	191,181	45,000	-	850	1,730,000	224,250	50,644	121,488
-	-	48,885	5,443	4,109	728,605	-	37,114	4,070
311,749	191,181	44,550	-	-	-	224,000	50,044	121,363
311,749	191,181	450	-	850	1,730,000	250	500	125
311,749	191,181	45,000	-	850	1,730,000	224,250	50,644	121,488
-	-	-	-	-	-	-	-	-
-	154,178	-	-	-	-	169,708	18,580	16,434
311,749	37,003	45,000	-	850	1,730,000	40,730	3,995	3,979
311,749	191,181	45,000	-	850	1,730,000	13,812	28,069	82,568
-	-	-	-	-	-	224,250	50,644	121,488
-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

Schedule 3A

Deferred Revenue, beginning of year									
	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	Safe Return to School Grant	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education	683,828	568,263	3,007,160	-	-	-	-	-	-
Provincial Grants - Other									
Investment Income	450				450	70			
	684,278	568,263	3,007,160	-	450	70			
Less: Allocated to Revenue Recovered	746,518	568,263	3,007,160	12,221	167,347	36,520	8,535		
Deferred Revenue, end of year	151,947	-	-	-	-	49,308	-	-	-
Revenues									
Provincial Grants - Ministry of Education	746,068	568,263	3,007,160	12,221	166,897	36,450	8,535		
Provincial Grants - Other									
Other Revenue									
Investment Income	450				450	70			
	746,518	568,263	3,007,160	12,221	167,347	36,520	8,535		
Expenses									
Salaries									
Teachers									
Principals and Vice Principals			2,475,029						
Educational Assistants						15,300			
Support Staff	399,750	303,860							
Other Professionals		41,910							
Substitutes		79,070							
	7,500								
	407,250	424,840	2,475,029	12,221	-	12,000	1,550		
				12,221		27,300	1,550		
Employee Benefits	95,940	120,143							
Services and Supplies	243,328	23,280	532,131			3,670			
						5,550	6,985		
	746,518	568,263	3,007,160	12,221	167,347	36,520	8,535		
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
 Provincial Grants - Ministry of Education
 Provincial Grants - Other
 Other
 Investment Income

Less: Allocated to Revenue
 Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
 Provincial Grants - Other
 Other Revenue
 Investment Income

Expenses

Salaries
 Teachers
 Principals and Vice Principals
 Educational Assistants
 Support Staff
 Other Professionals
 Substitutes

Employee Benefits
 Services and Supplies

Net Revenue (Expense)

Federal Safe Return to Class Fund	Nongayni Treatment Centre PRP	CCWRAP Civil Fortitude Office	Health Promoting School Coord	Artists in Schools ArtStarts	TOTAL
\$	\$	\$	\$	\$	\$
-	37,424	280,420	38,962	950	1,825,276
	351,299		36,000	7,250	5,500,063
					36,000
					1,672,750
					2,745
-	351,299	-	36,000	7,250	7,211,558
-	352,422	182,949	48,750	7,250	7,813,097
	36,301				69,623
-	-	97,471	26,212	950	1,154,114
	352,422				5,840,903
		182,949	48,750	7,250	231,699
					1,737,750
					2,745
-	352,422	182,949	48,750	7,250	7,813,097
	177,000	78,075			2,767,191
	13,560				13,560
	62,777	45,060			1,150,633
	5,350				47,260
	9,500	2,500	10,500		79,070
	268,187	125,635	10,500	-	4,129,919
	58,760	27,598	1,500	7,250	932,699
	25,475	29,716	36,750		2,750,479
-	352,422	182,949	48,750	7,250	7,813,097
-	-	-	-	-	-
-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		6,430	6,430	15,000
Amortization of Deferred Capital Revenue	2,646,334		2,646,334	2,796,000
Total Revenue	2,646,334	6,430	2,652,764	2,811,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,692,551		2,692,551	2,751,000
Transportation and Housing	683,613		683,613	815,000
Total Expense	3,376,164	-	3,376,164	3,566,000
Net Revenue (Expense)	(729,830)	6,430	(723,400)	(755,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	755,000
Local Capital			-	336,660
Total Net Transfers	-	-	-	1,091,660
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(729,830)	6,430	(723,400)	336,660