Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2026

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School District No. 27 (Cariboo-Chilcotin)

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. 27 (CARIBOO-CHILCOTIN) (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. 27 (Cariboo-Chilcotin) 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 $79,929,843 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 19th DAY OF JUNE, 2025;

READ A SECOND TIME THE 19th DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JUNE, 2025;

[redacted]

Chairperson of the Board

(Corporate Seal)

[redacted]

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Annual Budget Bylaw 2025/2026, adopted by the Board the 23rd DAY OF JUNE, 2025.

[redacted]

Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FfE's		
School-Age	4,520.000	4,565.000
Adult	-	3.000
Total Ministry Operating Grant Funded FfE's	4,520.000	4,568.000
Revenues	$	$
Provincial Grants		
Ministry of Education and Child Care	68,795,777	69,957,532
Other	425,000	249,812
Tuition		20,475
Other Revenue	4,082,911	4,498,513
Rentals and Leases	172,000	125,000
Investment Income	300,000	557,700
Amortization of Deferred Capital Revenue	3,023,310	3,017,022
Total Revenue	76,798,998	78,426,054
Expenses		
Instruction	52,137,140	55,353,259
District Administration	4,085,620	3,192,898
Operations and Maintenance	15,051,156	14,373,247
Transportation and Housing	6,451,927	6,485,851
Debt Services	4,000	4,000
Total Expense	77,729,843	79,409,255
Net Revenue (Expense)	(930,845)	(983,201)
Budgeted Allocation (Retirement) of Surplus (Deficit)		630,763
Budgeted Surplus (Deficit), for the year	(930,845)	(352,438)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(930,845)	(352,438)
Budgeted Surplus (Deficit), for the year	(930,845)	(352,438)

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating -Total Expense	63,869,012	65,150,843
Operating - Tangible Capital Assets Purchased	50,000	50,000
Special Purpose Funds - Total Expense	9,002,676	9,800,952
Capital Fund - Total Expense	4,858,155	4,457,460
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,150,000	3,600,000
Total Budget Bylaw Amount	79,929,843	83,059,255

Approved by the Board

[redacted]

Signature of the Chairperson of the Board of Education — June 23/25 Date Signed

[redacted]

Signature of the Superintendent — June 23/25 Date Signed

[redacted]

Signature of the Secretary Treasurer — June 23/25 Date Signed

School District No. 27 (Cariboo-Chilcotin)

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	**(930,845)**	(983,201)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	(50,000)
From Local Capital	(2,150,000)	(3,600,000)
Total Acquisition of Tangible Capital Assets	(2,200,000)	(3,650,000)
Amortization of Tangible Capital Assets	4,854,155	4,453,460
Total Effect of change in Tangible Capital Assets	2,654,155	803,460
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	1,723,310	(179,741)

School District No. 27 (Cariboo-Chilcotin)

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	61,149,101	61,698,458
Other	70,000	80,000
Tuition		20,475
Other Revenue	3,081,911	3,134,147
Rentals and Leases	172,000	125,000
Investment Income	100,000	150,000
Total Revenue	64,573,012	65,208,080
Expenses		
Instruction	**43,554,271**	45,965,042
District Administration	**4,085,620**	3,192,898
Operations and Maintenance	**10,747,818**	10,404,618
Transportation and Housing	**5,481,303**	5,588,285
Total Expense	**63,869,012**	65,150,843
Net Revenue (Expense)	704,000	57,237
Budgeted Prior Year Surplus Appropriation	-	630,763
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(50,000)
Other	(654,000)	(638,000)
Total Net Transfers	(704,000)	(688,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

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	**62,604,200**	62,587,212
ISC/LEA Recovery	**(2,931,911)**	(2,931,911)
Other Ministry of Education and Child Care Grants		
Pay Equity	**665,837**	665,837
Funding for Graduated Adults		-
Student Transportation Fund	**739,024**	739,024
Support Staff Benefits Grant	**27,764**	27,764
FSA Scorer Grant	**8,187**	8,187
Labour Settlement Funding	**-**	566,345
NGN-PLNET Nemiah Valley	**36,000**	36,000
Total Provincial Grants - Ministry of Education and Child Care	**61,149,101**	61,698,458
Provincial Grants - Other	**70,000**	80,000
Tuition		
International and Out of Province Students	**-**	20,475
Total Tuition	**-**	20,475
Other Revenues		
Funding from First Nations	**2,931,911**	2,931,911
Miscellaneous		
Other Revenues	**150,000**	172,236
Trades TRU	**-**	10,000
Hard Rocks	**-**	20,000
Total Other Revenue	**3,081,911**	3,134,147
Rentals and Leases	**172,000**	125,000
Investment Income	**100,000**	150,000
Total Operating Revenue	**64,573,012**	65,208,080

School District No. 27 (Cariboo-Chilcotin)

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

	2026 Annual Budget	2025 Amended Annual Budget
	$	$
Salaries		
Teachers	**19,940,447**	20,538,739
Principals and Vice Principals	**5,154,482**	5,459,210
Educational Assistants	**3,858,572**	4,05 J,654
Support Staff	**10,087,616**	9,847,592
Other Professionals	**2,778,586**	1,993,863
Substitutes	**1,367,000**	1,645,951
Total Salaries	**43,186,703**	43,537,009
Employee Benefits	**10,806,542**	10,874,043
Total Salaries and Benefits	**53,993,245**	54,411,052
Services and Supplies		
Services	**2,199,053**	1,849,750
Student Transportation	**238,998**	260,600
Professional Development and Travel	**713,516**	1,030,687
Rentals and Leases	**204,000**	252,000
Dues and Fees	**364,200**	384,150
Insurance	**217,000**	215,410
Supplies	**4,317,850**	5,082,194
Utilities	**1,621,150**	1,665,000
Total Services and Supplies	**9,875,767**	10,739,791
Total Operating Expense	**63,869,012**	65,150,843

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Operating Expense by FLmction, 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	15,843,237	1,647,021	84,344	257,833	186,010	1,312,000	**19,330,445**
1.03 Career Programs		155,078		83,650			**238,728**
1.07 Library Services	490,177			160,332			**650,509**
1.08 Counselling	789,362						**789,362**
I. 10 Inclusive Education	2,247,415	155,078	2,886,492	103,958		5,000	**5,397,943**
1.20 Early Leaming and Child Care							**-**
1.30 English Language Learning			500				**500**
1.31 Indigenous Education	570,256	155,078	887,236	29,674			**1,642,244**
I.41 School Administration		3,042,227		1,068,858		35,000	**4,146,085**
1.64 Other				20.000		15,000	**35,000**
Total Function 1	**19,940,447**	**5,154,482**	**3,858,572**	**1,724,305**	**186,010**	**1,367,000**	**32,230,816**
4 District Administration							
4. 11 Educational Administration					994,455		**994,455**
4.40 School District Governance				10,146	220,499		**230,645**
4.41 Business Administration				341,241	744,182		**1,085,423**
Total Function 4	-	-	-	**351,387**	**1,959,136**	-	**2,310,523**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				61,552	524,670		**586,222**
5.50 Maintenance Operations				4,213,228			**4,213,228**
5.52 Maintenance of Grounds				614,070			**614,070**
5.56 Utilities							**-**
Total .Function 5	-	-	-	**4,888,850**	**524,670**	-	**5,413,520**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				122,180	108,770		**230,950**
7.70 Student Transportation				3,000,894			**3,000,894**
Total Function 7	-	-	-	**3,123,074**	**108,770**	-	**3,231,844**
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	**19,940,447**	**5,154,482**	**3,858,572**	**10,087,616**	**2,778,586**	**1,367,000**	**43,186,703**

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Sueplies	2026 Annual Bud et	2025 Amended Annual Budget
	$	$	$	$	$	$
1 Instruction						
1.02 Regular Instruction	**19,330,445**	4,767,246	**24,097,691**	1,640,880	**25,738,571**	26,949,6] 6
1.03 Career Programs	**238,728**	59,433	**298,161**	188,000	**486,161**	525,107
1.07 Library Services	**650,509**	162,127	**812,636**		**812,636**	873,402
1.08 Counselling	**789,362**	197,341	**986,703**		**986,703**	957,831
1.10 Inclusive Education	**5,397,943**	1,421,831	**6,819,774**	322,500	**7,142,274**	7,127,795
1.20 Early Leaming and Child Care	-		-		-	300
1.30 English Language Learning	**500**	140	**640**		**640**	5,500
1.31 Indigenous Education	**1,642,244**	420,428	**2,062,672**	599,058	**2,661,730**	3,165,403
1.41 School Administration	**4,146,085**	1,027,771	**5,173,856**	333,000	**5,506,856**	6,159,883
1.64 Other	**35,000**	3,500	**38,500**	180,200	**218,700**	200,205
Total Function 1	**32,230,816**	**8,059,817**	**40,290,633**	**3,263,638**	**43,554,271**	45,965,042
4 District Administration						
4.11 Educational Administration	**994,455**	248,614	**1,243,069**	159,000	**1,402,069**	929,532
4.40 School District Governance	**230,645**	16,682	**247,327**	259,816	**507,143**	485,035
4.41 Business Administration	**1,085,423**	271,232	**1,356,655**	819,753	**2,176,408**	1,778,331
Total Function 4	**2,310,523**	**536,528**	**2,847,051**	**1,238,569**	**4,085,620**	3,192,898
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	**586,222**	146,556	**732,778**	202,500	**935,278**	882,700
5.50 Maintenance Operations	**4,213,228**	1,102,165	**5,315,393**	1,978,410	**7,293,803**	7,300,955
5.52 Maintenance of Grounds	**614,070**	153,517	**767,587**	130,000	**897,587**	615,963
5.56 Utilities	-		-	1,621,150	**1,621,150**	1,605,000
Total Function 5	**5,413,520**	**1,402,238**	**6,815,758**	**3,932,060**	**10,747,818**	10,404,618
7 Transportation and Housing						
7.41 Transportation and Housing Administration	**230,950**	57,736	**288,686**	20,000	**308,686**	347,723
7.70 Student Transportation	**3,000,894**	750,223	**3,751,117**	1,421,500	**5,172,617**	5,240,562
Total Function 7	**3,231,844**	**807,959**	**4,039,803**	**1,441,500**	**5,481,303**	5,588,285
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	**43,186,703**	**10,806,542**	**53,993,245**	**9,875,767**	**63,869,012**	65,150,843

School District No. 27 (Cariboo-Chilcotin)

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	**7,646,676**	8,259,074
Other	**355,000**	169,812
Other Revenue	**1,001,000**	1,364,366
Investment Income		7,700
Total Revenue	**9,002,676**	9,800,952
Expenses		
Instruction	**8,582,869**	9,388,217
Operations and Maintenance	**311,807**	312,373
Transportation and Housing	**108,000**	100,362
Total Expense	**9,002,676**	9,800,952
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	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	-	40,717	4,654	658,588	8,317	7,908	10,444	3,743	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	311,807	216,412			224,000	49,000	142,296	737,288	648,187
Provincial Grants - Other									
Other				1,000,000					
Investment income			1,000						
	311,807	216,412	1,000	1,000,000	224,000	49,000	142,296	737,288	648,187
Less: Allocated to Revenue	311,807	239,262	1,000	1,000,000	232,317	56,908	152,740	741,031	648,187
Recovered									
Deferred Revenue, end of year	-	17,867	4,654	658,588	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	311,807	239,262			232,317	56,908	152,740	741,031	648,187
Provincial Grants - Other									
Other Revenue			1,000	1,000,000					
	311,807	239,262	1,000	1,000,000	232,317	56,908	152,740	741,031	648,187
Expenses									
Salaries									
Teachers							64,000		
Educational Assistants		191,410			180,371		13,224	507,235	337,212
Support Staff									72,568
Other Professionals						40,000			108,770
	-	191,410	-	-	180,371	40,000	77,224	507,235	518,550
Employee Benefits		47,852			45,093	10,000	19,306	126,809	129,637
Services and Supplies	311,807		1,000	1,000,000	6,853	6,908	56,210	106,987	
	311,807	239,262	1,000	1,000,000	232,317	56,908	152,740	741,031	648,187
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

.AJlnual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transeortation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	ECL Early Care & Lean1ing	Feeding Futures Fund	Health Career Grants
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	8,448	107,555	15,555	I80,699	4,668		4,463	17,500
Add: Resh·icted Grants									
Provincial Grants - Ministry of Education aud Child Care	4,194,323	-	88,565	55,000		36,000		596,893	25,000
Provincial Grants - Other									
Other									
lnveshnent Income									
	4,194,323	-	88,565	55,000	-	36,000	-	596,893	25,000
Less: Allocated to Revenue	4,194,323	-	108,000	55,000	-	35,000	-	600,000	25,000
Recovered					180,699				
Deferred Revenue, end of year	**-**	**8,448**	**88,120**	**15,555**	**-**	**5,668**	**-**	**1,356**	**17,500**
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,194,323	-	108,000	55,000	-	35,000	-	600,000	25,000
Provincial Grants - Other									
Other Revenue									
	4,194,323	-	108,000	55,000	-	35,000	-	600,000	25,000
Expenses									
Sala1ies									
Teachers	3,355,458								
Educational Assistants									
Suppo11 Staff			24,000						
Other Professionals									
	3,355,458	-	24,000	-	-	-	-	-	-
Employee Benefits	838,865		6,000						
Services and Supplies			78,000	55,000		35,000		600,000	25,000
	4,194,323	-	108,000	55,000	-	35,000	-	600.000	25,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Professional Learnjng Grant	Nenqayni	Health Promoting Schools	ERASE	National Food Program	TOTAL
	$	$	$	$	$	$
Deferred Revenue, beginning of year	163,867	-	85,322	18,907	-	**1,341,355**
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care					133,194	**7,457,965**
Provincial Grants - Other		355,000				**355,000**
Other						**1,000,000**
Investment Income						**1,000**
	-	355,000	-	-	133,194	**8,813,965**
Less: Allocated to Revenue	65,000	355,000	30,000	18,907	133,194	**9,002,676**
Recovered						**180,699**
Deferred Revenue, end of year	**98,867**	-	**55,322**	-	-	**971,945**
Revenues						
Provincial Grants - Ministry of Education and Child Care	65,000		30,000	18,907	133,194	**7,646,676**
Provincial Grants - Other		355,000				**355,000**
Other Revenue						**1,001,000**
	65,000	355,000	30,000	18,907	133,194	**9,002,676**
Expenses						
Salaries						
Teachers		191,713				**3,611,171**
Educational Assistants		67,868				**1,297,320**
Support Staff						**96,568**
Other Professionals						**148,770**
	-	259,581	-	-	-	**5,153,829**
Employee Benefits		71,833				**1,295,395**
Services and Supplies	65,000	23,586	30,000	18,907	133,194	**2,553,452**
	65,000	355,000	30,000	18,907	133,194	9,002,676
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget			
	Invested in Tangible Caeital Assets	Local Caeital	Fund Balance	2025 Amended Annual Budget
	$	$	$	$
Revenues				
Investment Income		200,000	200,000	400,000
Amortization of Deferred Capital Revenue	3,023,310		3,023,310	3,017,022
Total **Revenue**	3,023,310	200,000	3,223,310	3,417,022
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,991,531		3,991,531	3,656,256
Transportation and Housing	862,624		862,624	797,204
Debt Services				
Capital Lease Interest		4,000	4,000	4,000
Total Expense	4,854,155	4,000	4,858,155	4,457,460
Net Revenue (Expense)	(1,830,845)	196,000	(1,634,845)	(1,040,438)
Net Transfers (to) from other **funds**				
Tangible Capital Assets Purchased	50,000		50,000	50,000
Capital Lease Payment		654,000	654,000	638,000
Total Net Transfers	50,000	654,000	704,000	688,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,500,000	(1,500,000)	-	
Tangible Capital Assets WIP Purchased from Local Capital	650,000	(650,000)	-	
Total Other Adjustments to Fund Balances	2,150,000	**(2,150,000}**	-	
Budgeted Surplus (Deficit), for the year	**369,155**	(1,300,000)	**(930,845)**	(352,438)