

Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2027

School District No. 27 (Cariboo-Chilcotin)

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

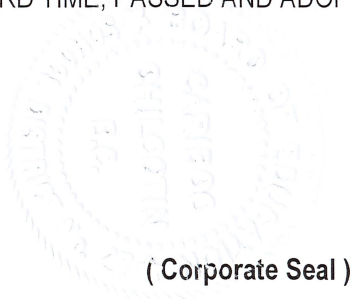
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 27 (CARIBOO-CHILCOTIN) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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. 27 (Cariboo-Chilcotin) 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 \$77,761,673 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 25th DAY OF MAY, 2026;

READ A SECOND TIME THE 25th DAY OF MAY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2026;



(Corporate Seal)

[Redacted Signature]
Chairperson of the Board

[Redacted Signature]
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Annual Budget Bylaw 2026/2027, adopted by the Board the 22nd DAY OF JUNE, 2026.

[Redacted Signature]
Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

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	4,226,717	4,385,438
Adult	2,375	2,375
Total Ministry Operating Grant Funded FTE's	4,229,092	4,387,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	67,835,630	68,762,617
Other	70,000	126,005
Tuition		3,550
Other Revenue	3,966,900	4,187,666
Rentals and Leases	180,000	172,000
Investment Income	300,000	300,000
Gain (Loss) on Disposal of Tangible Capital Assets		1,546,066
Amortization of Deferred Capital Revenue	3,058,017	3,023,310
Total Revenue	75,410,547	78,121,214
Expenses		
Instruction	51,253,134	52,458,069
District Administration	4,343,185	4,326,292
Operations and Maintenance	14,990,807	14,946,381
Transportation and Housing	6,119,547	6,258,110
Debt Services	5,000	4,000
Total Expense	76,711,673	77,992,852
Net Revenue (Expense)	(1,301,126)	128,362
Budgeted Allocation (Retirement) of Surplus (Deficit)	417,114	486,859
Budgeted Surplus (Deficit), for the year	(884,012)	615,221
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(884,012)	615,221
Budgeted Surplus (Deficit), for the year	(884,012)	615,221

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	62,750,503	64,021,084
Operating - Tangible Capital Assets Purchased		50,000
Special Purpose Funds - Total Expense	9,064,141	9,113,613
Capital Fund - Total Expense	4,897,029	4,858,155
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,050,000	2,150,000
Total Budget Bylaw Amount	77,761,673	80,192,852

Approved by the Board

	Jun. 29, 2026
Signature of the Chairperson of the Board of Education	Date Signed
	Jun. 29, 2026
Signature of the Superintendent	Date Signed
	Jun. 29, 2026
Signature of the Secretary Treasurer	Date Signed

School District No. 27 (Cariboo-Chilcotin)

Statement 4

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	(1,301,126)	128,362
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(50,000)
From Local Capital	(1,050,000)	(2,150,000)
Total Acquisition of Tangible Capital Assets	(1,050,000)	(2,200,000)
Amortization of Tangible Capital Assets	4,892,029	4,854,155
Total Effect of change in Tangible Capital Assets	3,842,029	2,654,155
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	2,540,903	2,782,517

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

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	59,572,239	60,705,759
Other	70,000	70,000
Tuition		3,550
Other Revenue	3,166,150	3,186,916
Rentals and Leases	180,000	172,000
Investment Income	100,000	100,000
Total Revenue	63,088,389	64,238,225
Expenses		
Instruction	42,617,210	43,808,567
District Administration	4,343,185	4,326,292
Operations and Maintenance	10,673,726	10,643,043
Transportation and Housing	5,116,382	5,243,182
Total Expense	62,750,503	64,021,084
Net Revenue (Expense)	337,886	217,141
Budgeted Prior Year Surplus Appropriation	417,114	486,859
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(50,000)
Other	(755,000)	(654,000)
Total Net Transfers	(755,000)	(704,000)
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, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	61,139,341	62,293,627
ISC/LEA Recovery	(3,016,150)	(3,036,916)
Other Ministry of Education and Child Care Grants		
Pay Equity	665,837	665,837
Student Transportation Fund	739,024	739,024
Foundation Skills Assessment (FSA) Scorer Grant	8,187	8,187
NGN-PLNET Nemiah Valley	36,000	36,000
Total Provincial Grants - Ministry of Education and Child Care	59,572,239	60,705,759
Provincial Grants - Other	70,000	70,000
Tuition		
International and Out of Province Students		3,550
Total Tuition	-	3,550
Other Revenues		
Funding from First Nations	3,016,150	3,036,916
Miscellaneous		
Other Revenues	150,000	150,000
Total Other Revenue	3,166,150	3,186,916
Rentals and Leases	180,000	172,000
Investment Income	100,000	100,000
Total Operating Revenue	63,088,389	64,238,225

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Salaries		
Teachers	19,243,086	19,935,903
Principals and Vice Principals	5,297,513	5,116,063
Educational Assistants	3,934,191	4,337,871
Support Staff	9,823,310	9,493,493
Other Professionals	2,808,607	2,808,607
Substitutes	1,485,801	1,855,801
Total Salaries	42,592,508	43,547,738
Employee Benefits	10,393,370	10,638,564
Total Salaries and Benefits	52,985,878	54,186,302
Services and Supplies		
Services	2,510,799	2,509,568
Student Transportation	242,374	241,391
Professional Development and Travel	655,016	653,516
Rentals and Leases	204,000	204,000
Dues and Fees	475,700	569,200
Insurance	241,700	240,000
Supplies	3,972,203	4,041,957
Utilities	1,462,833	1,375,150
Total Services and Supplies	9,764,625	9,834,782
Total Operating Expense	62,750,503	64,021,084

School District No. 27 (Cariboo-Chilcotin)

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	14,571,512	1,851,652	13,224	223,674	93,005	1,363,833	18,116,900
1.03 Career Programs		155,078		82,650			237,728
1.07 Library Services	505,304			157,755			663,059
1.08 Counselling	710,736						710,736
1.10 Inclusive Education	2,442,393	155,078	2,937,101	81,819	94,313	45,968	5,756,672
1.31 Indigenous Education	1,013,141	155,078	983,866	47,348		6,000	2,205,433
1.41 School Administration		2,980,627		1,022,594		35,000	4,038,221
1.64 Other						35,000	35,000
Total Function 1	19,243,086	5,297,513	3,934,191	1,615,840	187,318	1,485,801	31,763,749
4 District Administration							
4.11 Educational Administration					1,182,763		1,182,763
4.40 School District Governance					131,130		131,130
4.41 Business Administration				320,740	850,954		1,171,694
Total Function 4	-	-	-	320,740	2,164,847	-	2,485,587
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					456,442		456,442
5.50 Maintenance Operations				4,351,341			4,351,341
5.52 Maintenance of Grounds				565,403			565,403
5.56 Utilities							-
Total Function 5	-	-	-	4,916,744	456,442	-	5,373,186
7 Transportation and Housing							
7.41 Transportation and Housing Administration				183,732			183,732
7.70 Student Transportation				2,786,254			2,786,254
7.73 Housing							-
Total Function 7	-	-	-	2,969,986	-	-	2,969,986
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,243,086	5,297,513	3,934,191	9,823,310	2,808,607	1,485,801	42,592,508

School District No. 27 (Cariboo-Chilcotin)

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	18,116,900	4,288,289	22,405,189	1,599,082	24,004,271	25,088,232
1.03 Career Programs	237,728	59,432	297,160	192,000	489,160	485,160
1.07 Library Services	663,059	165,765	828,824		828,824	842,071
1.08 Counselling	710,736	177,684	888,420		888,420	853,466
1.10 Inclusive Education	5,756,672	1,432,246	7,188,918	321,000	7,509,918	7,541,912
1.31 Indigenous Education	2,205,433	550,458	2,755,891	599,000	3,354,891	3,189,762
1.41 School Administration	4,038,221	1,004,305	5,042,526	333,500	5,376,026	5,642,264
1.64 Other	35,000	3,500	38,500	127,200	165,700	165,700
Total Function 1	31,763,749	7,681,679	39,445,428	3,171,782	42,617,210	43,808,567
4 District Administration						
4.11 Educational Administration	1,182,763	295,691	1,478,454	147,500	1,625,954	1,625,954
4.40 School District Governance	131,130	32,783	163,913	259,000	422,913	423,729
4.41 Business Administration	1,171,694	352,924	1,524,618	769,700	2,294,318	2,276,609
Total Function 4	2,485,587	681,398	3,166,985	1,176,200	4,343,185	4,326,292
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	456,442	114,111	570,553	276,500	847,053	847,053
5.50 Maintenance Operations	4,351,341	1,066,835	5,418,176	1,978,410	7,396,586	7,396,586
5.52 Maintenance of Grounds	565,403	133,851	699,254	130,000	829,254	829,254
5.56 Utilities	-	-	-	1,600,833	1,600,833	1,570,150
Total Function 5	5,373,186	1,314,797	6,687,983	3,985,743	10,673,726	10,643,043
7 Transportation and Housing						
7.41 Transportation and Housing Administration	183,732	45,933	229,665	20,000	249,665	249,665
7.70 Student Transportation	2,786,254	669,563	3,455,817	1,265,900	4,721,717	4,848,517
7.73 Housing	-	-	-	145,000	145,000	145,000
Total Function 7	2,969,986	715,496	3,685,482	1,430,900	5,116,382	5,243,182
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	42,592,508	10,393,370	52,985,878	9,764,625	62,750,503	64,021,084

School District No. 27 (Cariboo-Chilcotin)

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	8,263,391	8,056,858
Other		56,005
Other Revenue	800,750	1,000,750
Total Revenue	9,064,141	9,113,613
Expenses		
Instruction	8,635,924	8,649,502
Operations and Maintenance	306,234	311,807
Transportation and Housing	121,983	152,304
Total Expense	9,064,141	9,113,613
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

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			3,860	824,956				50,000	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	306,234	211,635			238,000	41,650	139,506	737,288	648,187
Provincial Grants - Other				800,000					
Other			500						
Investment Income									
	306,234	211,635	500	800,000	238,000	41,650	139,506	737,288	648,187
Less: Allocated to Revenue	306,234	211,635	750	800,000	238,000	41,650	139,506	787,288	648,187
Deferred Revenue, end of year	-	-	3,610	824,956	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	306,234	211,635			238,000	41,650	139,506	787,288	648,187
Other Revenue			750	800,000					
	306,234	211,635	750	800,000	238,000	41,650	139,506	787,288	648,187
Expenses									
Salaries									
Teachers							45,230		
Educational Assistants		169,308			180,444		13,223	429,157	390,548
Support Staff								89,294	50,752
Other Professionals								42,875	75,296
Substitutes						32,399			
	-	169,308	-	-	180,444	32,399	58,453	561,326	516,596
Employee Benefits		42,327			45,111	8,100	14,613	140,331	131,591
Services and Supplies	306,234		750	800,000	12,445	1,151	66,440	85,631	
	306,234	211,635	750	800,000	238,000	41,650	139,506	787,288	648,187
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Early Childhood Education Dual Credit Program	Feeding Futures Fund	Health Career Grants	Professional Learning Grant
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			54,559	18,728	55,833	34,369	1,356	26,531	238,867
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,439,972	24,300	67,424	55,000			585,094	25,000	
Provincial Grants - Other									
Other									
Investment Income									
	4,439,972	24,300	67,424	55,000	-	-	585,094	25,000	-
Less: Allocated to Revenue	4,439,972	24,300	121,983	55,000	55,833	34,369	585,094	51,531	65,000
Deferred Revenue, end of year	-	-	-	18,728	-	-	1,356	-	173,867
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,439,972	24,300	121,983	55,000	55,833	34,369	585,094	51,531	65,000
Other Revenue									
	4,439,972	24,300	121,983	55,000	55,833	34,369	585,094	51,531	65,000
Expenses									
Salaries									
Teachers	3,551,960	19,440							
Educational Assistants							41,656		
Support Staff			26,480						
Other Professionals									
Substitutes									
	3,551,960	19,440	26,480	-	-	-	41,656	-	-
Employee Benefits	888,012	4,860	6,620				10,414		
Services and Supplies			88,883	55,000	55,833	34,369	533,024	51,531	65,000
	4,439,972	24,300	121,983	55,000	55,833	34,369	585,094	51,531	65,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

Schedule 3A

	National School Food Program	Heath Promoting Schools	ERASE	Artists In School	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	150,000	122,122		4,747	1,585,928
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	199,790				7,719,080
Provincial Grants - Other		20,351	73,272		93,623
Other					800,000
Investment Income					500
	199,790	20,351	73,272	-	8,613,203
Less: Allocated to Revenue	349,790	30,000	73,272	4,747	9,064,141
Deferred Revenue, end of year	-	112,473	-	-	1,134,990
Revenues					
Provincial Grants - Ministry of Education and Child Care	349,790	30,000	73,272	4,747	8,263,391
Other Revenue					800,750
	349,790	30,000	73,272	4,747	9,064,141
Expenses					
Salaries					
Teachers					3,616,630
Educational Assistants	32,000				1,256,336
Support Staff					166,526
Other Professionals	32,000		42,875		193,046
Substitutes					32,399
	64,000	-	42,875	-	5,264,937
Employee Benefits	16,000		10,719		1,318,698
Services and Supplies	269,790	30,000	19,678	4,747	2,480,506
	349,790	30,000	73,272	4,747	9,064,141
Net Revenue (Expense)	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

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	
	\$	\$	\$	\$
Revenues				
Investment Income		200,000	200,000	200,000
Gain (Loss) on Disposal of Tangible Capital Assets			-	1,546,066
Amortization of Deferred Capital Revenue	3,058,017		3,058,017	3,023,310
Total Revenue	3,058,017	200,000	3,258,017	4,769,376
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,010,847		4,010,847	3,991,531
Transportation and Housing	881,182		881,182	862,624
Debt Services				
Capital Lease Interest		5,000	5,000	4,000
Total Expense	4,892,029	5,000	4,897,029	4,858,155
Net Revenue (Expense)	(1,834,012)	195,000	(1,639,012)	(88,779)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	50,000
Capital Lease Payment		755,000	755,000	654,000
Total Net Transfers	-	755,000	755,000	704,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	300,000	(300,000)	-	
Tangible Capital Assets WIP Purchased from Local Capital	750,000	(750,000)	-	
Total Other Adjustments to Fund Balances	1,050,000	(1,050,000)	-	
Budgeted Surplus (Deficit), for the year	(784,012)	(100,000)	(884,012)	615,221