Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2025

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School District No. 27 (Cariboo-Chilcotin)

June 30, 2025

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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 2024/2025 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 2024/2025.

3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of $77,558,144 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 28th DAY OF May, 2024;

READ A SECOND TIME THE 28th DAY OF May, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF June, 2024;

[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 2024/2025, adopted by the Board the 25th DAY OF June, 2024.

[redacted]
Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,592.000	4,610.375
Adult	3.000	3.000
Total Ministry Operating Grant Funded FTE's	4,595.000	4,613.375
Revenues	$	$
Provincial Grants		
Ministry of Education and Child Care	68,451,507	67,450,701
Other	251,447	91,978
Tuition		13,750
Other Revenue	4,267,912	4,270,906
Rentals and Leases	125,000	105,230
Investment Income	662,891	665,500
Amortization of Deferred Capital Revenue	3,000,022	2,779,400
Total Revenue	76,758,779	75,377,465
Expenses		
Instruction	52,833,980	50,773,258
District Administration	2,812,665	3,013,453
Operations and Maintenance	14,542,346	13,198,055
Transportation and Housing	6,752,881	6,346,234
Debt Services	7,000	5,000
Total Expense	76,948,872	73,336,000
Budgeted Surplus (Deficit), for the year	(190,093)	2,041,465
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(190,093)	2,041,465
Budgeted Surplus (Deficit), for the year	(190,093)	2,041,465

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	63,823,286	60,303,277
Operating - Tangible Capital Assets Purchased	210,000	1,200,000
Special Purpose Funds - Total Expense	8,769,199	8,920,308
Capital Fund - Total Expense	4,356,387	4,112,415
Capital Fund - Tangible Capital Assets Purchased from Local Capital	399,272	
Total Budget Bylaw Amount	77,558,144	74,536,000

Approved by the Board

[redacted] 06/25/24

Signature of the Chairperson of the Board of Education — Date Signed

[redacted] 06 25/24

Signature of the Superintendent — Date Signed

[redacted] 06/25/24

Signature of the Secretary Treasurer — Date Signed

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	$	$
Surplus (Deficit) for the year	(190,093)	2,041,465
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(210,000)	(1,200,000)
From Local Capital	(399,272)	
From Deferred Capital Revenue	(4,354,442)	(5,361,167)
Total Acquisition of Tangible Capital Assets	(4,963,714)	(6,561,167)
Amortization of Tangible Capital Assets	4,349,387	4,107,415
Total Effect of change in Tangible Capital Assets	(614,327)	(2,453,752)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(804,420)	(412,287)

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	60,770,005	59,549,319
Other	80,000	57,280
Tuition		13,750
Other Revenue	3,367,912	3,352,178
Rentals and Leases	125,000	105,230
Investment Income	450,000	600,000
Total Revenue	64,792,917	63,677,757
Expenses		
Instruction	44,376,588	42,266,611
District Administration	2,812,665	3,013,453
Operations and Maintenance	10,657,891	9,592,923
Transportation and Housing	5,976,142	5,430,290
Total Expense	63,823,286	60,303,277
Net Revenue (Expense)	969,631	3,374,480
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(210,000)	(1,200,000)
Local Capital	(202,631)	(1,637,224)
Other	(557,000)	(537,256)
Total Net Transfers	(969,631)	(3,374,480)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	$	$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	62,458,200	60,224,238
ISC/LEA Recovery	(3,165,676)	(3,165,825)
Other Ministry of Education and Child Care Grants		
Pay Equity	665,837	665,837
Student Transportation Fund	739,024	739,024
Support Staff Benefits Grant	27,764	27,764
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation	669	669
Labour Settlement Funding		1,010,425
NGN-PLNET Nemiah Valley	36,000	36,000
Premiere Awards		3,000
Total Provincial Grants - Ministry of Education and Child Care	60,770,005	59,549,319
Provincial Grants - Other	80,000	57,280
Tuition		
International and Out of Province Students	-	13,750
Total Tuition	-	13,750
Other Revenues		
Funding from First Nations	3,165,676	3,165,825
Miscellaneous		
Other Revenues	172,236	171,853
Trades TRU	10,000	4,500
Hard Rocks	20,000	10,000
Total Other Revenue	3,367,912	3,352,178
Rentals and Leases	125,000	105,230
Investment Income	450,000	600,000
Total Operating Revenue	64,792,917	63,677,757

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	$	$
Salaries		
Teachers	21,206,473	20,176,169
Principals and Vice Principals	5,855,084	5,731,033
Educational Assistants	3,708,341	3,689,514
Support Staff	9,818,628	9,302,388
Other Professionals	2,001,653	2,055,496
Substitutes	1,445,361	1,409,252
Total Salaries	44,035,540	42,363,852
Employee Benefits	9,917,816	8,936,474
Total Salaries and Benefits	53,953,356	51,300,326
Services and Supplies		
Services	1,603,500	1,778,671
Student Transportation	264,600	202,066
Professional Development and Travel	945,185	845,934
Rentals and Leases	240,000	197,733
Dues and Fees	302,500	187,126
Insurance	195,410	209,049
Supplies	4,672,735	4,072,879
Utilities	1,646,000	1,509,493
Total Services and Supplies	9,869,930	9,002,951
Total Operating Expense	63,823,286	60,303,277

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	16,879,835	1,896,194	109,543	322,128	194,824	1,316,301	20,718,825
1.03 Career Programs		160,454		81,061	80,729		322,244
1.07 Library Services	463,722			156,226			619,948
1.08 Counselling	802,597						802,597
1.10 Inclusive Education	2,219,099	134,304	2,694,252	127,318			5,174,973
1.30 English Language Learning	44,589						44,589
1.31 Indigenous Education	796,631	144,409	904,546	39,156			1,884,742
1.41 School Administration		3,053,683		1,031,069	57,965	114,060	4,256,777
1.62 International and Out of Province Students							-
1.64 Other				20,000		15,000	35,000
Total Function 1	21,206,473	5,389,044	3,708,341	1,776,958	333,518	1,445,361	33,859,695
4 District Administration							
4.11 Educational Administration		412,317			280,115		692,432
4.40 School District Governance					159,363		159,363
4.41 Business Administration				213,850	529,700		743,550
Total Function 4	-	412,317	-	213,850	969,178	-	1,595,345
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		53,723			495,560		549,283
5.50 Maintenance Operations				4,220,236			4,220,236
5.52 Maintenance of Grounds				597,571			597,571
5.56 Utilities							-
Total Function 5	-	53,723	-	4,817,807	495,560	-	5,367,090
7 Transportation and Housing							
7.41 Transportation and Housing Administration				56,582	203,397		259,979
7.70 Student Transportation				2,953,431			2,953,431
Total Function 7	-	-	-	3,010,013	203,397	-	3,213,410
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,206,473	5,855,084	3,708,341	9,818,628	2,001,653	1,445,361	44,035,540

School District No. 27 (Cariboo-Chilcotin)
Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	$	$	$	$	$	$
1 Instruction						
1.02 Regular Instruction	20,718,825	4,496,321	25,215,146	1,437,167	26,652,313	24,460,165
1.03 Career Programs	322,244	80,403	402,647	233,500	636,147	490,220
1.07 Library Services	619,948	149,368	769,316	113,576	882,892	894,905
1.08 Counselling	802,597	189,734	992,331	40,000	1,032,331	678,262
1.10 Inclusive Education	5,174,973	1,229,262	6,404,235	92,500	6,496,735	6,480,964
1.30 English Language Learning	44,589	10,541	55,130	1,000	56,130	67,942
1.31 Indigenous Education	1,884,742	458,436	2,343,178	256,545	2,599,723	2,893,200
1.41 School Administration	4,256,777	951,995	5,208,772	568,675	5,777,447	6,174,346
1.62 International and Out of Province Students	-		-		-	5,000
1.64 Other	35,000	5,870	40,870	202,000	242,870	121,607
Total Function 1	33,859,695	7,571,930	41,431,625	2,944,963	44,376,588	42,266,611
4 District Administration						
4.11 Educational Administration	692,432	171,569	864,001	118,000	982,001	1,392,436
4.40 School District Governance	159,363		159,363	145,000	304,363	274,364
4.41 Business Administration	743,550	171,751	915,301	611,000	1,526,301	1,346,653
Total Function 4	1,595,345	343,320	1,938,665	874,000	2,812,665	3,013,453
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	549,283	134,380	683,663	202,000	885,663	982,242
5.50 Maintenance Operations	4,220,236	973,359	5,193,595	2,132,660	7,326,255	6,811,819
5.52 Maintenance of Grounds	597,571	143,402	740,973	119,000	859,973	382,436
5.56 Utilities	-		-	1,586,000	1,586,000	1,416,426
Total Function 5	5,367,090	1,251,141	6,618,231	4,039,660	10,657,891	9,592,923
7 Transportation and Housing						
7.41 Transportation and Housing Administration	259,979	64,343	324,322	141,500	465,822	230,148
7.70 Student Transportation	2,953,431	687,082	3,640,513	1,869,807	5,510,320	5,200,142
Total Function 7	3,213,410	751,425	3,964,835	2,011,307	5,976,142	5,430,290
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	44,035,540	9,917,816	53,953,356	9,869,930	63,823,286	60,303,277

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	7,681,502	7,901,382
Other	171,447	34,698
Other Revenue	900,000	918,728
Investment Income	16,250	65,500
Total Revenue	8,769,199	8,920,308
Expenses		
Instruction	8,457,392	8,506,647
Operations and Maintenance	311,807	311,807
Transportation and Housing	-	101,854
Total Expense	8,769,199	8,920,308
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	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	-	30,000	4,538	701,238	-	-	83,572	50,000	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	311,807	221,153			224,000	41,650	113,936	733,079	634,378
Provincial Grants - Other									
Other				900,000					
Investment Income	-	1,500	500		1,000	1,500	3,000	3,250	
	311,807	222,653	500	900,000	225,000	43,150	116,936	736,329	634,378
Less: Allocated to Revenue	311,807	252,653	500	900,000	225,000	43,150	200,508	786,329	634,378
Deferred Revenue, end of year	-	-	4,538	701,238	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	311,807	251,153			224,000	41,650	197,508	783,079	634,378
Provincial Grants - Other									
Other Revenue				900,000					
Investment Income	-	1,500	500		1,000	1,500	3,000	3,250	
	311,807	252,653	500	900,000	225,000	43,150	200,508	786,329	634,378
Expenses									
Salaries									
Teachers					136,182		84,751		
Principals and Vice Principals									
Educational Assistants		201,713						403,427	349,931
Support Staff									54,313
Other Professionals									105,687
	-	201,713	-	-	136,182	-	84,751	403,427	509,931
Employee Benefits		50,940			34,645		20,142	102,632	124,447
Services and Supplies	311,807	-	500	900,000	54,173	43,150	95,615	280,270	
	311,807	252,653	500	900,000	225,000	43,150	200,508	786,329	634,378
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	Feeding Futures Fund	Health Promoting School Card	Artists in Schools	Nenqayni PRP	ERASE
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	97,443	-		-	72,864	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,800,854	55,000	311,250		609,911			363,469	
Provincial Grants - Other							11,500		87,083
Other									
Investment Income		3,000	1,000			1,500			
	3,800,854	58,000	312,250	-	609,911	1,500	11,500	363,469	87,083
Less: Allocated to Revenue	3,800,854	155,443	312,250	-	609,911	74,364	11,500	363,469	87,083
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	3,800,854	152,443	311,250		609,911			363,469	
Provincial Grants - Other						72,864	11,500		87,083
Other Revenue									
Investment Income		3,000	1,000	-	-	1,500			
	3,800,854	155,443	312,250	-	609,911	74,364	11,500	363,469	87,083
Expenses									
Salaries									
Teachers	3,075,817							189,190	
Principals and Vice Principals								15,560	
Educational Assistants								64,437	
Support Staff								6,631	
Other Professionals									64,000
	3,075,817	-	-	-	-	-	-	275,818	64,000
Employee Benefits	725,037							66,014	16,120
Services and Supplies		155,443	312,250		609,911	74,364	11,500	21,637	6,963
	3,800,854	155,443	312,250	-	609,911	74,364	11,500	363,469	87,083
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	TOTAL
	$
Deferred Revenue, beginning of year	1,039,655
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	7,420,487
Provincial Grants - Other	98,583
Other	900,000
Investment Income	16,250
	8,435,320
Less: Allocated to Revenue	8,769,199
Deferred Revenue, end of year	705,776
Revenues	
Provincial Grants - Ministry of Education and Child Care	7,681,502
Provincial Grants - Other	171,447
Other Revenue	900,000
Investment Income	16,250
	8,769,199
Expenses	
Salaries	
Teachers	3,485,940
Principals and Vice Principals	15,560
Educational Assistants	1,019,508
Support Staff	60,944
Other Professionals	169,687
	4,751,639
Employee Benefits	1,139,977
Services and Supplies	2,877,583
	8,769,199
Net Revenue (Expense)	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget			
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2024 Amended Annual Budget
	$	$	$	$
Revenues				
Investment Income		196,641	196,641	
Amortization of Deferred Capital Revenue	3,000,022		3,000,022	2,779,400
Total Revenue	3,000,022	196,641	3,196,663	2,779,400
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,572,648		3,572,648	3,293,325
Transportation and Housing	776,739		776,739	814,090
Debt Services				
Capital Lease Interest		7,000	7,000	5,000
Total Expense	4,349,387	7,000	4,356,387	4,112,415
Net Revenue (Expense)	(1,349,365)	189,641	(1,159,724)	(1,333,015)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	210,000		210,000	1,200,000
Local Capital		202,631	202,631	1,637,224
Capital Lease Payment		557,000	557,000	537,256
Total Net Transfers	210,000	759,631	969,631	3,374,480
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	399,272	(399,272)	-	
Principal Payment				
Capital Lease	550,000	(550,000)	-	
Total Other Adjustments to Fund Balances	949,272	(949,272)	-	
Budgeted Surplus (Deficit), for the year	(190,093)	-	(190,093)	2,041,465