

Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2023

School District No. 27 (Cariboo-Chilcotin)

June 30, 2023

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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 2022/2023 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 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 2022/2023.
- 3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$67,344,010 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 24th DAY OF MAY, 2022;

READ A SECOND TIME THE 24th DAY OF MAY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 28 DAY OF June , 2022;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Annual Budget Bylaw 2022/2023, adopted by the Board the 28 DAY OF June , 2022.



Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,628.500	4,679.813
Adult	9.625	12.625
Total Ministry Operating Grant Funded FTE's	4,638.125	4,692.438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	59,985,007	60,851,305
Other	227,000	300,873
Federal Grants	18,700	
Other Revenue	3,681,953	3,643,355
Rentals and Leases	102,400	100,000
Investment Income	118,950	100,300
Amortization of Deferred Capital Revenue	2,688,000	2,650,000
Total Revenue	66,822,010	67,645,833
Expenses		
Instruction	47,612,430	46,696,905
District Administration	2,574,261	2,457,278
Operations and Maintenance	11,259,403	12,452,763
Transportation and Housing	5,897,916	6,265,255
Total Expense	67,344,010	67,872,201
Budgeted Surplus (Deficit), for the year	(522,000)	(226,368)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(522,000)	(226,368)
Budgeted Surplus (Deficit), for the year	(522,000)	(226,368)
Budget Bylaw Amount		
Operating - Total Expense	56,679,376	55,721,162
Special Purpose Funds - Total Expense	7,454,634	7,890,025
Capital Fund - Total Expense	3,210,000	4,261,014
Total Budget Bylaw Amount	67,344,010	67,872,201

Approved by the Board

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(522,000)</u>	<u>(226,368)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>3,210,000</u>	4,261,014
Total Effect of change in Tangible Capital Assets	<u>3,210,000</u>	<u>4,261,014</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>2,688,000</u></u>	<u>4,034,646</u>

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	53,686,373	54,153,309
Other	20,000	20,000
Other Revenue	2,751,953	2,732,499
Rentals and Leases	102,400	100,000
Investment Income	118,650	100,000
Total Revenue	56,679,376	57,105,808
Expenses		
Instruction	40,540,251	39,515,119
District Administration	2,574,261	2,457,278
Operations and Maintenance	8,657,596	8,652,326
Transportation and Housing	4,907,268	5,096,439
Total Expense	56,679,376	55,721,162
Net Revenue (Expense)	-	1,384,646
Net Transfers (to) from other funds		
Local Capital		(1,384,646)
Total Net Transfers	-	(1,384,646)
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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	54,673,278	55,144,307
ISC/LEA Recovery	(2,435,953)	(2,435,953)
Other Ministry of Education Grants		
Pay Equity	665,837	665,837
Student Transportation Fund	739,024	739,024
FSA Scorer Grant	8,187	4,094
NGN-PLNET-Nemiah Valley	36,000	36,000
Total Provincial Grants - Ministry of Education	53,686,373	54,153,309
Provincial Grants - Other	20,000	20,000
Other Revenues		
Funding from First Nations	2,435,953	2,435,953
Miscellaneous		
Other Revenues	196,500	180,000
Trades - TRU	75,000	75,000
HRDC - Summer Students	24,500	21,546
Miscellaneous	20,000	20,000
Total Other Revenue	2,751,953	2,732,499
Rentals and Leases	102,400	100,000
Investment Income	118,650	100,000
Total Operating Revenue	56,679,376	57,105,808

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	20,736,309	20,322,583
Principals and Vice Principals	4,555,526	4,179,125
Educational Assistants	3,235,361	3,473,256
Support Staff	7,339,838	8,037,362
Other Professionals	2,493,543	2,631,661
Substitutes	1,580,650	1,256,773
Total Salaries	39,941,227	39,900,760
Employee Benefits	8,765,700	8,764,981
Total Salaries and Benefits	48,706,927	48,665,741
Services and Supplies		
Services	1,808,769	1,675,000
Student Transportation	155,000	140,000
Professional Development and Travel	645,000	610,000
Rentals and Leases	30,000	30,000
Dues and Fees	80,000	80,000
Insurance	205,000	204,000
Interest	-	-
Supplies	3,602,680	3,033,421
Utilities	1,446,000	1,283,000
Total Services and Supplies	7,972,449	7,055,421
Total Operating Expense	56,679,376	55,721,162

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	15,544,778	1,433,314	204,200	229,920	84,588	1,058,480	18,555,280
1.03 Career Programs	-	139,000	-	63,675	71,886	-	274,561
1.07 Library Services	607,908	-	140,938	-	-	-	748,846
1.08 Counselling	791,113	-	-	-	-	-	791,113
1.10 Special Education	2,570,699	142,000	2,172,833	53,963	-	130,550	5,070,045
1.30 English Language Learning	191,533	-	-	-	-	-	191,533
1.31 Indigenous Education	1,030,278	130,502	717,390	25,476	-	29,930	1,933,576
1.41 School Administration	-	2,710,710	-	935,370	483,648	31,500	4,161,228
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	36,000	36,000
Total Function 1	20,736,309	4,555,526	3,235,361	1,308,404	640,122	1,286,460	31,762,182
4 District Administration							
4.11 Educational Administration	-	-	-	52,689	652,130	-	704,819
4.40 School District Governance	-	-	-	-	134,900	-	134,900
4.41 Business Administration	-	-	-	188,931	635,911	18,500	843,342
Total Function 4	-	-	-	241,620	1,422,941	18,500	1,683,061
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	-	346,064	48,000	394,064
5.50 Maintenance Operations	-	-	-	3,068,990	-	105,000	3,173,990
5.52 Maintenance of Grounds	-	-	-	319,842	-	-	319,842
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,388,832	346,064	153,000	3,887,896
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	139,640	84,416	-	224,056
7.70 Student Transportation	-	-	-	2,261,342	-	122,690	2,384,032
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	2,400,982	84,416	122,690	2,608,088
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,736,309	4,555,526	3,235,361	7,339,838	2,493,543	1,580,650	39,941,227

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,555,280	4,048,300	22,603,580	820,000	23,423,580	23,981,737
1.03 Career Programs	274,561	63,800	338,361	50,000	388,361	612,741
1.07 Library Services	748,846	169,900	918,746	98,000	1,016,746	692,960
1.08 Counselling	791,113	179,500	970,613	3,500	974,113	958,968
1.10 Special Education	5,070,045	1,116,900	6,186,945	155,000	6,341,945	6,385,381
1.30 English Language Learning	191,533	43,500	235,033	2,000	237,033	34,875
1.31 Indigenous Education	1,933,576	433,800	2,367,376	296,269	2,663,645	1,831,763
1.41 School Administration	4,161,228	909,800	5,071,028	305,000	5,376,028	4,936,694
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	20,000	20,000	20,000
1.64 Other	36,000	2,800	38,800	60,000	98,800	60,000
Total Function 1	31,762,182	6,968,300	38,730,482	1,809,769	40,540,251	39,515,119
4 District Administration						
4.11 Educational Administration	704,819	159,900	864,719	125,000	989,719	980,697
4.40 School District Governance	134,900	30,600	165,500	103,000	268,500	259,003
4.41 Business Administration	843,342	172,700	1,016,042	300,000	1,316,042	1,217,578
Total Function 4	1,683,061	363,200	2,046,261	528,000	2,574,261	2,457,278
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	394,064	78,500	472,564	120,000	592,564	487,425
5.50 Maintenance Operations	3,173,990	699,700	3,873,690	2,250,000	6,123,690	6,228,337
5.52 Maintenance of Grounds	319,842	80,500	400,342	95,000	495,342	653,443
5.56 Utilities	-	-	-	1,446,000	1,446,000	1,283,121
Total Function 5	3,887,896	858,700	4,746,596	3,911,000	8,657,596	8,652,326
7 Transportation and Housing						
7.41 Transportation and Housing Administration	224,056	50,900	274,956	5,000	279,956	294,589
7.70 Student Transportation	2,384,032	524,600	2,908,632	1,643,680	4,552,312	4,726,850
7.73 Housing	-	-	-	75,000	75,000	75,000
Total Function 7	2,608,088	575,500	3,183,588	1,723,680	4,907,268	5,096,439
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	39,941,227	8,765,700	48,706,927	7,972,449	56,679,376	55,721,162

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,298,634	6,697,996
Other	207,000	280,873
Federal Grants	18,700	
Other Revenue	930,000	910,856
Investment Income	300	300
Total Revenue	7,454,634	7,890,025
Expenses		
Instruction	7,072,179	7,181,786
Operations and Maintenance	311,807	539,513
Transportation and Housing	70,648	168,726
Total Expense	7,454,634	7,890,025
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	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 / Restart: Health & Safety Grant
Deferred Revenue, beginning of year	\$ -	\$ -	\$ -	\$ 5,864	\$ 3,356	\$ 830,000	\$ 15,000	57,000	\$ 34,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 30,000	\$ 80,500	\$ 9,000	\$ -
Add: Restricted Grants																	
Provincial Grants - Ministry of Education	311,807	186,094	-				226,650	51,450		683,828	568,263	3,745,122	-	40,648	55,000	11,250	
Other						930,000											
Investment Income					300												
	311,807	186,094	-	-	300	930,000	226,650	51,450	-	683,828	568,263	3,745,122	-	40,648	55,000	11,250	-
Less: Allocated to Revenue	311,807	186,094	-	-	300	930,000	237,000	51,450	-	695,000	568,263	3,745,122	-	70,648	70,000	11,250	-
Recovered																	
Deferred Revenue, end of year	-	-	-	5,864	3,356	830,000	4,650	57,000	34,000	28,828	-	-	-	-	65,500	9,000	-
Revenues																	
Provincial Grants - Ministry of Education	311,807	186,094					237,000	51,450		695,000	568,263	3,745,122	-	70,648	70,000	11,250	
Provincial Grants - Other																	
Federal Grants																	
Other Revenue						930,000											
Investment Income					300												
	311,807	186,094	-	-	300	930,000	237,000	51,450	-	695,000	568,263	3,745,122	-	70,648	70,000	11,250	-
Expenses																	
Salaries																	
Teachers													3,061,992				
Principals and Vice Principals																	
Educational Assistants		150,000					174,000			470,000	335,124						
Support Staff											46,985			46,500			
Other Professionals											78,564						
Substitutes										2,000						11,250	
	-	150,000	-	-	-	-	174,000	-	-	472,000	460,673	3,061,992	-	46,500	-	11,250	-
Employee Benefits		36,094					38,000			122,000	107,590	683,130					
Services and Supplies	311,807				300	930,000	25,000	51,450		101,000				24,148	70,000		
	311,807	186,094	-	-	300	930,000	237,000	51,450	-	695,000	568,263	3,745,122	-	70,648	70,000	11,250	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	CCWRAP	Health Promoting School Coord	Artists in Schools	Nenqayni PRP	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	183,000	24,000	-	13,000	1,324,720
Add: Restricted Grants							
Provincial Grants - Ministry of Education						352,000	6,232,112
Other					18,700		948,700
Investment Income							300
	-	-	-	-	18,700	352,000	7,181,112
Less: Allocated to Revenue	-	-	183,000	24,000	18,700	352,000	7,454,634
Recovered						10,000	10,000
Deferred Revenue, end of year	-	-	-	-	-	3,000	1,041,198
Revenues							
Provincial Grants - Ministry of Education						352,000	6,298,634
Provincial Grants - Other			183,000	24,000			207,000
Federal Grants					18,700		18,700
Other Revenue							930,000
Investment Income							300
	-	-	183,000	24,000	18,700	352,000	7,454,634
Expenses							
Salaries							
Teachers			79,000	19,000		177,000	3,336,992
Principals and Vice Principals						26,000	26,000
Educational Assistants			45,000			63,000	1,237,124
Support Staff							93,485
Other Professionals							78,564
Substitutes							13,250
	-	-	124,000	19,000	-	266,000	4,785,415
Employee Benefits			28,000	5,000		55,000	1,074,814
Services and Supplies			31,000		18,700	31,000	1,594,405
	-	-	183,000	24,000	18,700	352,000	7,454,634
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,688,000		2,688,000	2,650,000
Total Revenue	2,688,000	-	2,688,000	2,650,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,290,000		2,290,000	3,260,924
Transportation and Housing	920,000		920,000	1,000,090
Total Expense	3,210,000	-	3,210,000	4,261,014
Net Revenue (Expense)	(522,000)	-	(522,000)	(1,611,014)
Net Transfers (to) from other funds				
Local Capital			-	1,384,646
Total Net Transfers	-	-	-	1,384,646
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(522,000)	-	(522,000)	(226,368)