

FINANCE AND FACILITIES & TRANSPORTATION COMMITTEE AGENDA



February 6, 2024 – 3:00 p.m.

WELCOME AND ACKNOWLEDGEMENT

This meeting is being held on the traditional and unceded territory of the Secwépemc People.

1. January 9, 2024, Meeting Report
2. Amended Budget review
3. Daycare Project - update verbal
4. Community Engagement for District Plan update
5. Future Meeting Dates:

MEETING	DATE	TIME	LOCATION
Finance/Facilities Committee	February 28, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	April 9, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	May 14, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	June 11, 2024	3:00 p.m.	Board Office

“Learning, Growing, and Belonging Together”

Finance and Facilities & Transportation Committee Meeting Report



January 9, 2024 (3:05 p.m. – 3:46 p.m.)

Trustees in Attendance:	Ciel Patenaude (Chaired Mtg.), Mary Forbes (3:20/3:44)
TEAMS:	Willow Macdonald, Michael Franklin, Linda Martens.
Regrets:	Angie Delainey, Anne Kohut.
Staff:	Superintendent Chris van der Mark, Deputy Superintendent Cheryl Lenardon, Secretary-Treasurer Brenda Hooker, Director Wendell Hiltz, Director of Human Resources, Taryn Aumond, Director of Operations Ross Kendall. Manager Finance Paul Wallen, Operations Manager Ben Bennison, Executive Assistant Jodi Symmes.

Agenda Item	Notes	Action
Acknowledgment of Traditional Territory		
1. December 5, 2023, Committee Report	The committee reviewed the report and recommended no changes.	None.
2. Draft Calendar 2024-2025	Superintendent van der Mark brought forward the 2024-2025 calendar that last year, the Board sent out for consultation and was approved. The 2022-2023 calendar encountered concerns around the placement of statutory holidays that conflicted with other parts of the public sector. The district would like to bring the 2024-25 calendar for review again to ensure that community members have the opportunity to look at the calendar again.	THAT the DRAFT school calendars for 2024-25 be distributed for review and feedback.
3. Operating Revenue and Expenses	Secretary-Treasurer Hooker reviewed the Operating Revenue and Expenses report to the end of December 2023.	None. Information only.
4. Transfinder Route Efficiency Report (report)	Secretary-Treasurer Hooker reviewed the Route Efficiency Report that was provided by Transfinder to initiate the discussion on the recommendations from the consultant.	None. Information only (at this time).
5. Daycare Project Update - Verbal	Secretary-Treasurer Hooker reviewed the status of the Daycare Project.	None. Information only.

“Learning, Growing, and Belonging Together”

Agenda Item	Notes	Action																									
6. 100 Mile House Jr. Property – verbal update on the RFOI	Secretary-Treasurer Hooker reviewed the RFOI that was put out to the public on December 21, 2023.	None. Information only.																									
7. Minor Capital Project Request 2023-2024	<p>Secretary-Treasurer Hooker reviewed the information from the Ministry that came in regarding the 2023-2024 minor capital project and receiving additional funding. The need for three readings at the January 23 Board meeting will allow time for approval of the amended bylaw. The funding needs to be used by the end of March 2024.</p> <p>Note: subsequent to the F&F meeting, the required process was clarified by MOECC. The recommended motions have changed.</p>	<p>THAT the Board of Education for SD#27 authorize a bylaw amending the 2023/2024 Carbon Neutral Capital Program (CNCP) Minor Capital Submission at the January 23, 2024, Board meeting.</p> <p>THAT the Board of Education proceed with all three (3) readings of the 2023/2024 Carbon Neutral Capital Program (CNCP) Minor Capital Submission at the January 23, 2024, Board meeting.</p>																									
8. Proposed Future Meeting Dates																											
<table border="1"> <thead> <tr> <th data-bbox="212 1318 651 1360">MEETING</th> <th data-bbox="651 1318 1003 1360">DATE</th> <th data-bbox="1003 1318 1170 1360">TIME</th> <th data-bbox="1170 1318 1455 1360">LOCATION</th> </tr> </thead> <tbody> <tr> <td data-bbox="212 1360 651 1402">Finance/Facilities Committee</td> <td data-bbox="651 1360 1003 1402">February 6, 2024</td> <td data-bbox="1003 1360 1170 1402">3:00 p.m.</td> <td data-bbox="1170 1360 1455 1402">Board Office</td> </tr> <tr> <td data-bbox="212 1402 651 1444">Finance/Facilities Committee</td> <td data-bbox="651 1402 1003 1444">February 28, 2024</td> <td data-bbox="1003 1402 1170 1444">3:00 p.m.</td> <td data-bbox="1170 1402 1455 1444">Board Office</td> </tr> <tr> <td data-bbox="212 1444 651 1486">Finance/Facilities Committee</td> <td data-bbox="651 1444 1003 1486">April 9, 2024</td> <td data-bbox="1003 1444 1170 1486">3:00 p.m.</td> <td data-bbox="1170 1444 1455 1486">Board Office</td> </tr> <tr> <td data-bbox="212 1486 651 1528">Finance/Facilities Committee</td> <td data-bbox="651 1486 1003 1528">May 14, 2024</td> <td data-bbox="1003 1486 1170 1528">3:00 p.m.</td> <td data-bbox="1170 1486 1455 1528">Board Office</td> </tr> <tr> <td data-bbox="212 1528 651 1554">Finance/Facilities Committee</td> <td data-bbox="651 1528 1003 1554">June 11, 2024</td> <td data-bbox="1003 1528 1170 1554">3:00 p.m.</td> <td data-bbox="1170 1528 1455 1554">Board Office</td> </tr> </tbody> </table>				MEETING	DATE	TIME	LOCATION	Finance/Facilities Committee	February 6, 2024	3:00 p.m.	Board Office	Finance/Facilities Committee	February 28, 2024	3:00 p.m.	Board Office	Finance/Facilities Committee	April 9, 2024	3:00 p.m.	Board Office	Finance/Facilities Committee	May 14, 2024	3:00 p.m.	Board Office	Finance/Facilities Committee	June 11, 2024	3:00 p.m.	Board Office
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TO: Finance, Facilities and Transportation Committee

FROM: Brenda Hooker, Secretary-Treasurer

DATE: February 7, 2024

RE: Amended Budget

BACKGROUND

Since the Ministry funding announcement on Dec 20, 2023, Finance has been working on an amended budget. The budget is projecting a surplus, as despite decreased enrolment operating has reduced expenses and higher interest rates.

DISCUSSION

Significant items to note in the amended budget are:

1. The labour market settlement as part of the public sector bargaining. The funding for 23/24 is **\$1,010,425**.
2. Enrollment is down from 4744.125 to 4613.375.
3. With enrollment down, salaries and benefits are also down.
4. The mild winter and falling fuel prices have reduced costs in services and supplies.

We are projecting an operating surplus of **\$3,374,480**.

The total budget allocation for the amended totals **\$74,536,000**.

Given that the draft amended budget was not ready for the January board meeting, we will need to either:

Ask for unanimous consent for three readings at the February Board Meeting.

OR

Schedule a special public board meeting prior to the February Board meeting to do the first two readings and then do the final reading at the regularly scheduled Board Meeting.

In the previous Finance, Facilities and Transportation meetings, we reviewed the initial quarterly Financial Projection report which provided information on financial projections to the end of June 2024 and reports on variances from the 2023/24 Annual Budget as approved by the Board on June 27, 2023.

This report allows the Board to make mid-year adjustments to the budget, if necessary, by either approving additional spending or reducing expenses. The year-to-date report is a financial planning tool that provides more accurate information as each month's expenses are incurred.

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It is important to note that the report is developed based on the information known at the time it is created. The numbers will change based on the events that occur up to June 30, 2024.

The Financial Projection report is developed based on the following:

- Revenue anticipated (includes the February 2024 Interim Operating Grant confirmation) and actual expenses incurred to December 31, 2023.
- For consistency and ease of understanding, will follow the format of the Ministry of Education's Annual Budget forms.
- 10-month expenses (i.e., teacher salaries) are typically 4/10 or 40% (September to December) of anticipated expenses.
- 12-month expenses (i.e., business administration) are approximately 6/12 or 50% (July to December) of anticipated expenses.
- Some expenses occur on an annual basis such as equipment leases and software licenses. The technology budget for example may contain budget items expensed early in the budget cycle and is therefore not an indication of monthly spending.

Schedule 2:

- Outlines total projected Operating revenue and expenses.
- The district is projecting a surplus of \$3,374,480 as of June 30, 2024. This amount will fluctuate based on actual revenue received and expenses incurred over the next six (6) months.
- The surplus includes funding that may be internally restricted at the end of the year such as targeted Indigenous Education funding.

Schedule 2A:

- Lists all revenue sources.
- Total revenue has decreased from the Annual Budget by **\$225,561** and shows a total projected revenue of \$63,677,757.
- Based on the September 30 enrolment numbers and the December 2023 Interim Operating Grant summary, the Operating Grant decreased by **\$694,183** from the spring 2023 Estimated Operated Grant.
- With higher interest rates, we are seeing an increase in our investment revenue of \$250,000.

Schedule 2B:

- Lists all Operating expenses by object – employee salary group, benefits, supplies and services
- Total operating expense is \$60,303,277 which is a decrease from the Annual Budget of **\$1,476,758**

Schedule 2C:

- Lists all Operating expenses by program (i.e., Instruction, District Administration, etc.) and object (salary, benefits, supplies)
- The Operating expenses on Schedule 2B and 2C total the same amount of \$60,303,277. They are just shown in a different format and expense categories which is part of the complexity of school district accounting.

2023/2024 AMENDED ANNUAL BUDGET BYLAW PROCESS

As the Board of Education is aware, the 2023/24 Amended Annual Budget Bylaw must be approved by the Board and submitted to the Ministry of Education by February 29, 2024.

It is preferable for the Board to review the Amended Annual Budget Bylaw at the January Board meeting with two readings of the bylaw occurring at that meeting. However, the lateness of the funding announcement combined with the winter break and committee schedule, did not allow time for adequate preparation.

The Finance team was able to prepare a Financial Projections report for January that was used as the basis for the development of the Amended Annual Budget Bylaw. With this additional report available for the Board in January, the formal Amended Budget bylaw will be included in the February 6, 2024, Finance and Facilities & Transportation Committee for review with three readings required by the Board of Education by the end of February.

RECOMMENDATION

If the Board is comfortable with the information in this agenda, the Board seeks unanimous consent to proceed with three readings of the Amended Budget Bylaw.

THAT School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw for the fiscal year 2023-2024 in the amount of **\$74,536,000** be read a **first** time this 20th day of February 2024.

THAT School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw for the fiscal year 2023-2024 in the amount of **\$74,536,000** be read the **second** time this 20th day of February 2024.

THAT School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw for the fiscal year 2023-2024 in the amount of **\$74,536,000** be read the **third** time this 20th day of February 2024.

Snapshot 2023-2024

SCHOOL DISTRICT #27 Amended Annual Budget

Operating Revenue - \$ 63.68 million
Less: Operating Expenses - \$ 60.30 million
Net Revenue (Deficit) - \$ 3.37 million

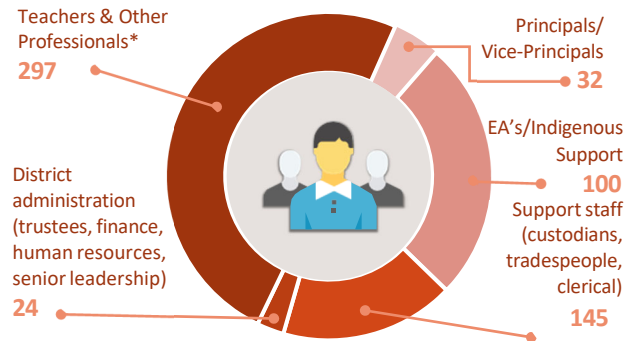
Where the money comes from

Revenues



Our staff team

598 FTEs



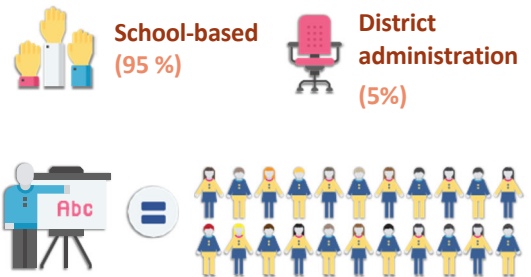
Where the money goes

Expenditures

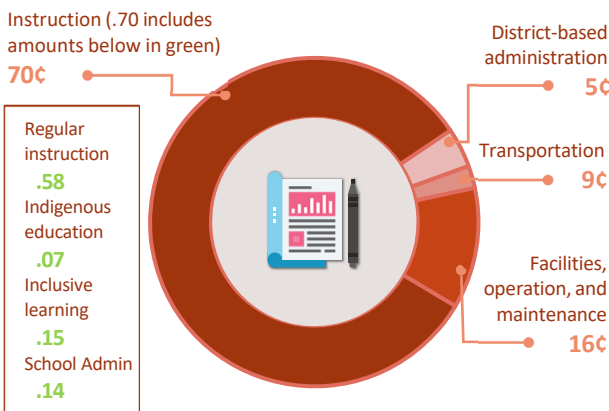


The total # of employees includes P/T, TTOC's & casual

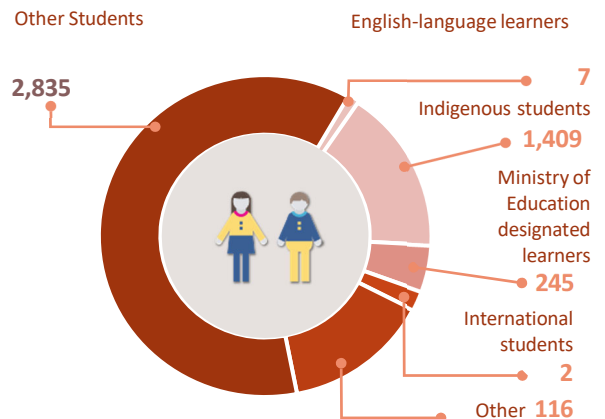
\$60.3 million of operating expenses



How each dollar is spent



FTE Students 4614



one student = \$13,071 total spent

Enrolment is projected to have negative or low growth over next 10 years

Our schools

Core French & Immersion

Bonjour!

1735 FTE students
are enrolled in French programming



VIVE LE FRANCAIS!!

Inclusive learning



\$6.48 million budgeted
(2023-2024)



Fluid and flexible learning spaces in schools; including several unique programs

Regular program completion rates



85% approx.
High School graduation levels holding steady within our five-year range.

Post Secondary pathways



198 students
participated in pathways & partnerships programs in 2021-2022

Class size-composition



\$4.38 million
to restore collective agreement class size and composition language in 2022-2023 resulting in 24 additional teachers to enhance learning.



- 12** Elementary schools
- 7** Elementary/Junior Secondary Schools
- 1** Middle School
- 2** Secondary schools
- 2** Continuing/alternate education centers

School District #27 has 12 urban schools and 12 rural schools.

Upcoming planned capital investments



\$1,000,000
Security/PA Upgrades



\$1,200,000
School Roof Replacements



\$1,000,000
Daycare Upper Floor

\$3,280,000
Four Building Envelope retrofits

*The above improvements are suggested projects that will be considered in the **23/24 Amended Budget approval process.***

Engaging our community



Public Board of Education and committee meetings

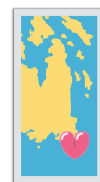


Website visitors



Parent Advisory Councils

Ongoing community partnerships and consultation for budgets, LRF, strategic planning, boundary, transportation, and catchment consultations



Providing public education to students in:
3 larger municipalities and 6 outlying areas

(Williams Lake, 100 Mile House, 150 Mile House, Anahim Lake, Alexis Creek, Big Lake, Horsefly, Likely, Lac La Hache and Tatla Lake)

First Nation Communities

(Secwépemc, Tsilhqot'in & Dakelh First Nations)

Our Mission:

Ensuring all students have meaningful learning experiences, empowering them to succeed in an ever-changing

SCHOOL DISTRICT NO. 27 (Cariboo-Chilcotin)
OPERATING FUND - VARIANCE ANALYSIS FROM ANNUAL BUDGET TO AMENDED BUDGET
FORECASTED TO JUNE 30, 2024

	2022-23 PRIOR YEAR ACTUALS	2023-24 ANNUAL BUDGET	2023-24 AMENDED BUDGET	VARIANCE (Annual vs Amended) \$	VARIANCE (Annual vs Amended) %
OPERATING FUND					
REVENUE					
Provincial Grants					
Ministry of Education / Other Provincial	56,089,625	60,441,548	59,549,319	(892,229)	-1.5%
Tuition	4,650	18,000	13,750	(4,250)	-30.9%
Other Revenue	2,670,739	2,988,770	3,409,458	420,688	12.3%
Rentals and Leases	88,360	105,000	105,230	230	0.2%
Investment Income	885,511	350,000	600,000	250,000	41.7%
TOTAL OPERATING REVENUE	59,738,885	63,903,318	63,677,757	(225,561)	-0.4%
EXPENSES					
Salaries					
Teachers	19,855,919	21,253,453	20,176,169	(1,077,284)	-5.3%
Principals/Vice-Principals	5,146,879	5,931,471	5,731,033	(200,438)	-3.5%
Educational Assistants	3,273,876	3,818,385	3,689,514	(128,871)	-3.5%
Support Staff	8,357,128	9,163,643	9,302,388	138,745	1.5%
Other Professionals	1,968,664	2,307,250	2,055,496	(251,754)	-12.2%
Substitutes	1,257,644	1,467,671	1,409,253	(58,418)	-4.1%
Total Salaries	39,860,110	43,941,873	42,363,853	(1,578,020)	-3.7%
Employee Benefits	8,706,433	9,399,482	8,936,473	(463,009)	-5.2%
Total Salaries and Benefits	48,566,543	53,341,355	51,300,326	(2,041,029)	-4.0%
Services and Supplies					
Services	876,835	1,944,515	1,778,671	(165,844)	-9.3%
Student Transportation	84,828	174,500	202,066	27,566	13.6%
ProD and Travel	895,636	649,355	845,934	196,579	23.2%
Rentals & Leases	306,240	50,000	197,733	147,733	74.7%
Dues and Fees	275,920	114,000	187,126	73,126	39.1%
Insurance	170,177	224,000	209,049	(14,951)	-7.2%
Interest	0	0	0	0	0.0%
Supplies	4,397,782	3,702,310	4,072,879	370,569	9.1%
Utilities	1,523,095	1,580,000	1,509,493	(70,507)	-4.7%
Total Services and Supplies	8,530,513	8,438,680	9,002,951	564,271	6.3%
TOTAL OPERATING EXPENSES	57,097,056	61,780,035	60,303,277	(1,476,758)	-2.4%
Surplus Appropriation	-	0	0	0	
Transfer to Local Capital	(4,753,430)	(1,601,283)	(1,637,224)	35,941	
Tangible Capital Assets Purchased	(302,671)	(522,000)	(1,737,256)	1,215,256	
TOTAL OPERATING SURPLUS (DEFICIT),for the year	(2,414,272)	0	0		

Amended Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2024

School District No. 27 (Cariboo-Chilcotin)

June 30, 2024

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 27 (CARIBOO-CHILCOTIN) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2023/2024 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$74,536,000 for the 2023/2024 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2023/2024.

READ A FIRST TIME THE _____ DAY OF _____, 2024;

READ A SECOND TIME THE _____ DAY OF _____, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2024;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the _____ DAY OF _____, 2024.

Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,610,375	4,740,500
Adult	3,000	3,625
Total Ministry Operating Grant Funded FTE's	4,613,375	4,744,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	67,447,701	68,083,934
Other	91,978	279,100
Tuition	13,750	18,000
Other Revenue	4,270,906	3,788,770
Rentals and Leases	105,230	105,000
Investment Income	668,500	350,300
Amortization of Deferred Capital Revenue	2,779,400	2,746,657
Total Revenue	75,377,465	75,371,761
Expenses		
Instruction	50,773,258	51,939,574
District Administration	3,013,453	3,101,481
Operations and Maintenance	13,198,055	13,396,459
Transportation and Housing	6,346,234	6,248,462
Debt Services	5,000	21,000
Total Expense	73,336,000	74,706,976
Budgeted Surplus (Deficit), for the year	2,041,465	664,785
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,041,465	664,785
Budgeted Surplus (Deficit), for the year	2,041,465	664,785

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	60,303,277	61,780,035
Operating - Tangible Capital Assets Purchased	1,200,000	1,601,283
Special Purpose Funds - Total Expense	8,920,308	8,721,786
Capital Fund - Total Expense	4,112,415	4,205,155
Total Budget Bylaw Amount	74,536,000	76,308,259

Approved by the Board

Signature of the Chairperson of the Board _____ Date _____

Signature of the Superintendent _____ Date _____

Signature of the Secretary/Treasurer _____ Date _____

DRAFT

School District No. 27 (Cariboo-Chilcotin)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>2,041,465</u>	<u>664,785</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,200,000)	(1,601,283)
From Deferred Capital Revenue	(5,361,167)	(3,434,893)
From Leases		(500,000)
Total Acquisition of Tangible Capital Assets	<u>(6,561,167)</u>	<u>(5,536,176)</u>
Amortization of Tangible Capital Assets	<u>4,107,415</u>	<u>4,184,155</u>
Total Effect of change in Tangible Capital Assets	<u>(2,453,752)</u>	<u>(1,352,021)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>(412,287)</u>	<u>(687,236)</u>

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,368,241	15,000	18,978,570	23,361,811
Changes for the year				
Net Revenue (Expense) for the year	3,374,480		(1,333,015)	2,041,465
Interfund Transfers				
Tangible Capital Assets Purchased	(1,200,000)		1,200,000	-
Local Capital	(1,637,224)		1,637,224	-
Other	(537,256)		537,256	-
Net Changes for the year	-	-	2,041,465	2,041,465
Budgeted Accumulated Surplus (Deficit), end of year	4,368,241	15,000	21,020,035	25,403,276

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	59,549,319	60,316,548
Other	57,280	125,000
Tuition	13,750	18,000
Other Revenue	3,352,178	2,988,770
Rentals and Leases	105,230	105,000
Investment Income	600,000	350,000
Total Revenue	63,677,757	63,903,318
Expenses		
Instruction	42,266,611	43,629,595
District Administration	3,013,453	3,101,481
Operations and Maintenance	9,592,923	9,650,497
Transportation and Housing	5,430,290	5,398,462
Total Expense	60,303,277	61,780,035
Net Revenue (Expense)	3,374,480	2,123,283
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,200,000)	(1,601,283)
Local Capital	(1,637,224)	
Other	(537,256)	(522,000)
Total Net Transfers	(3,374,480)	(2,123,283)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	60,224,238	60,918,421
ISC/LEA Recovery	(3,165,825)	(2,825,534)
Other Ministry of Education and Child Care Grants		
Pay Equity	665,837	665,837
Funding for Graduated Adults		2,829
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	743,351
NGN-PLNET Nemiah Valley	36,000	36,000
Premiere Awards	3,000	
Total Provincial Grants - Ministry of Education and Child Care	59,549,319	60,316,548
Provincial Grants - Other	57,280	125,000
Tuition		
International and Out of Province Students	13,750	18,000
Total Tuition	13,750	18,000
Other Revenues		
Funding from First Nations	3,165,825	2,825,534
Miscellaneous		
Other Revenues	171,853	118,736
Trades TRU	4,500	
HRDC - Summer Students	-	24,500
Miscellaneous	-	20,000
Hard Rocks	10,000	
Total Other Revenue	3,352,178	2,988,770
Rentals and Leases	105,230	105,000
Investment Income	600,000	350,000
Total Operating Revenue	63,677,757	63,903,318

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
Salaries		
Teachers	20,176,169	21,253,453
Principals and Vice Principals	5,731,033	5,931,471
Educational Assistants	3,689,514	3,818,385
Support Staff	9,302,388	9,163,643
Other Professionals	2,055,496	2,307,250
Substitutes	1,409,252	1,467,671
Total Salaries	42,363,852	43,941,873
Employee Benefits	8,936,474	9,399,482
Total Salaries and Benefits	51,300,326	53,341,355
Services and Supplies		
Services	1,778,671	1,944,515
Student Transportation	202,066	174,500
Professional Development and Travel	845,934	649,355
Rentals and Leases	197,733	50,000
Dues and Fees	187,126	114,000
Insurance	209,049	224,000
Supplies	4,072,879	3,702,310
Utilities	1,509,493	1,580,000
Total Services and Supplies	9,002,951	8,438,680
Total Operating Expense	60,303,277	61,780,035

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	16,002,110	1,085,419	190,278	291,448	24,036	1,352,037	18,945,328
1.03 Career Programs	-	152,775	-	89,482	95,045	-	337,302
1.07 Library Services	576,138	-	-	158,142	-	-	734,280
1.08 Counselling	575,782	-	-	-	-	-	575,782
1.10 Special Education	2,273,357	-	2,597,426	111,424	-	13,824	4,996,031
1.30 English Language Learning	54,173	3,303	397	-	-	-	57,873
1.31 Indigenous Education	694,609	235,570	901,413	79,944	-	-	1,911,536
1.41 School Administration	-	3,690,108	-	1,228,450	55,450	30,715	5,004,723
1.62 International and Out of Province Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	15,308	-	12,676	27,984
Total Function 1	20,176,169	5,167,175	3,689,514	1,974,198	174,531	1,409,252	32,590,839
4 District Administration							
4.11 Educational Administration	-	563,858	-	-	430,146	-	994,004
4.40 School District Governance	-	-	-	-	157,417	-	157,417
4.41 Business Administration	-	-	-	264,574	389,094	-	653,668
Total Function 4	-	563,858	-	264,574	976,657	-	1,805,089
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	-	532,172	-	532,172
5.50 Maintenance Operations	-	-	-	3,935,353	-	-	3,935,353
5.52 Maintenance of Grounds	-	-	-	-	236,151	-	236,151
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,935,353	768,323	-	4,703,676
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	35,291	135,985	-	171,276
7.70 Student Transportation	-	-	-	3,092,972	-	-	3,092,972
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	-	3,128,263	135,985	-	3,264,248
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,176,169	5,731,033	3,689,514	9,302,388	2,055,496	1,409,252	42,363,852

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,945,328	3,908,265	22,853,593	1,606,572	24,460,165	25,561,404
1.03 Career Programs	337,302	67,759	405,061	85,159	490,220	710,833
1.07 Library Services	734,280	151,181	885,461	9,444	894,905	865,695
1.08 Counselling	575,782	102,147	677,929	333	678,262	840,161
1.10 Special Education	4,996,031	1,260,601	6,256,632	224,332	6,480,964	6,544,937
1.30 English Language Learning	57,873	10,069	67,942	-	67,942	136,408
1.31 Indigenous Education	1,911,536	362,799	2,274,335	618,865	2,893,200	2,558,160
1.41 School Administration	5,004,723	896,515	5,901,238	273,108	6,174,346	6,141,287
1.62 International and Out of Province Students	-	-	-	5,000	5,000	10,000
1.64 Other	27,984	2,571	30,555	91,052	121,607	260,710
Total Function 1	32,590,839	6,761,907	39,352,746	2,913,865	42,266,611	43,629,595
4 District Administration						
4.11 Educational Administration	994,004	220,254	1,214,258	178,178	1,392,436	1,346,513
4.40 School District Governance	157,417	-	157,417	116,947	274,364	349,910
4.41 Business Administration	653,668	230,455	884,123	462,530	1,346,653	1,405,058
Total Function 4	1,805,089	450,709	2,255,798	757,655	3,013,453	3,101,481
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	532,172	138,541	670,713	311,529	982,242	668,327
5.50 Maintenance Operations	3,935,353	809,737	4,745,090	2,066,729	6,811,819	6,723,575
5.52 Maintenance of Grounds	236,151	46,425	282,576	99,860	382,436	503,595
5.56 Utilities	-	-	-	1,416,426	1,416,426	1,755,000
Total Function 5	4,703,676	994,703	5,698,379	3,894,544	9,592,923	9,650,497
7 Transportation and Housing						
7.41 Transportation and Housing Administration	171,276	33,688	204,964	25,184	230,148	155,154
7.70 Student Transportation	3,092,972	695,467	3,788,439	1,411,703	5,200,142	5,143,308
7.73 Housing	-	-	-	-	-	100,000
Total Function 7	3,264,248	729,155	3,993,403	1,436,887	5,430,290	5,398,462
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	42,363,852	8,936,474	51,300,326	9,002,951	60,303,277	61,780,035

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	<u>2024 Amended Annual Budget</u>	<u>2024 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	7,898,382	7,767,386
Other	34,698	154,100
Other Revenue	918,728	800,000
Investment Income	68,500	300
Total Revenue	<u>8,920,308</u>	<u>8,721,786</u>
Expenses		
Instruction	8,506,647	8,309,979
Operations and Maintenance	311,807	311,807
Transportation and Housing	101,854	100,000
Total Expense	<u>8,920,308</u>	<u>8,721,786</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	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	-	43,084	4,238	801,238	22,797	46,424	104,300	103,740	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	311,807	230,585			224,000	41,650	148,117	724,660	621,939
Other				800,000					
Investment Income		3,000	800				10,000	10,000	
	311,807	233,585	800	800,000	224,000	41,650	158,117	734,660	621,939
Less: Allocated to Revenue									
Recovered	311,807	246,669	500	900,000	246,797	88,074	178,845	788,400	621,939
Deferred Revenue, end of year	-	30,000	4,538	701,238	-	-	83,572	50,000	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	311,807	243,669			246,797	85,074	168,845	778,400	621,939
Provincial Grants - Other				900,000					
Other Revenue		3,000	500			3,000	10,000	10,000	
Investment Income									
	311,807	246,669	500	900,000	246,797	88,074	178,845	788,400	621,939
Expenses									
Salaries									
Teachers							46,571		
Principals and Vice Principals									
Educational Assistants		206,777			177,444		27,421	482,070	348,596
Support Staff									
Other Professionals						50,000			144,411
Substitutes						192	4,990		
	-	206,777	-	-	177,444	50,192	78,982	482,070	493,007
Employee Benefits		39,892			44,270	13,495	8,754	113,598	128,932
Services and Supplies	311,807		500	900,000	25,083	24,387	91,109	192,732	-
	311,807	246,669	500	900,000	246,797	88,074	178,845	788,400	621,939
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	CCWRAP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	10,059	142,759	108,166	20,746	148,735	-	-	28,197
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,726,327	28,800	69,243	55,000	161,250		175,000	637,232	
Other									
Investment Income			13,000	10,000		13,000			
	3,726,327	28,800	82,243	65,000	161,250	13,000	175,000	637,232	-
Less: Allocated to Revenue	3,726,327	28,800	101,854	75,723	181,996	161,735	175,000	637,232	28,197
Recovered		10,059							
Deferred Revenue, end of year	-	-	123,148	97,443	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	3,726,327	28,800	88,854	65,723	181,996	148,735	175,000	637,232	
Provincial Grants - Other									28,197
Other Revenue									
Investment Income			13,000	10,000		13,000			
	3,726,327	28,800	101,854	75,723	181,996	161,735	175,000	637,232	28,197
Expenses									
Salaries									
Teachers	3,171,942	25,461							
Principals and Vice Principals									
Educational Assistants								87,757	16,202
Support Staff			33,000		20,491				
Other Professionals				20,161			141,366		
Substitutes				723	2,293				
	3,171,942	25,461	33,000	20,884	22,784	-	141,366	87,757	16,202
Employee Benefits	554,385	3,339	7,600	4,839	4,508		33,634	21,517	4,043
Services and Supplies			61,254	50,000	154,704	161,735		527,958	7,952
	3,726,327	28,800	101,854	75,723	181,996	161,735	175,000	637,232	28,197
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Health Promoting School Card	Artists in Schools	Nenqayni PRP	Health Career Dual Credit	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	79,365	7,228	17,114	-	1,688,190
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care			347,070	25,000	7,527,680
Other		11,500			811,500
Investment Income	6,000				65,800
	6,000	11,500	347,070	25,000	8,404,980
Less: Allocated to Revenue	12,501	18,728	364,184	25,000	8,920,308
Recovered					10,059
Deferred Revenue, end of year	72,864	-	-	-	1,162,803
Revenues					
Provincial Grants - Ministry of Education and Child Care			364,184	25,000	7,898,382
Provincial Grants - Other	6,501				34,698
Other Revenue		18,728			918,728
Investment Income	6,000				68,500
	12,501	18,728	364,184	25,000	8,920,308
Expenses					
Salaries					
Teachers			180,269		3,424,243
Principals and Vice Principals			15,686		15,686
Educational Assistants			61,744		1,408,011
Support Staff			4,776		58,267
Other Professionals	10,081				366,019
Substitutes					8,198
	10,081	-	262,475	-	5,280,424
Employee Benefits	2,420		52,591		1,037,817
Services and Supplies	-	18,728	49,118	25,000	2,602,067
	12,501	18,728	364,184	25,000	8,920,308
Net Revenue (Expense)	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	2,779,400		2,779,400	2,746,657
Total Revenue	2,779,400	-	2,779,400	2,746,657
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,293,325		3,293,325	3,434,155
Transportation and Housing	814,090		814,090	750,000
Debt Services				
Capital Lease Interest		5,000	5,000	21,000
Total Expense	4,107,415	5,000	4,112,415	4,205,155
Net Revenue (Expense)	(1,328,015)	(5,000)	(1,333,015)	(1,458,498)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,200,000		1,200,000	1,601,283
Local Capital		1,637,224	1,637,224	
Capital Lease Payment		537,256	537,256	522,000
Total Net Transfers	1,200,000	2,174,480	3,374,480	2,123,283
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	532,256	(532,256)	-	
Total Other Adjustments to Fund Balances	532,256	(532,256)	-	
Budgeted Surplus (Deficit), for the year	404,241	1,637,224	2,041,465	664,785

TO: Finance, Facilities and Transportation Committee

FROM: Cheryl Lenardon, Deputy Superintendent

DATE: February 6, 2024

RE: District Plan for Learner Success Public Engagement Update

INFORMATION

Principals reviewed and gave feedback on the materials for their input sessions with staff, students, and parents/guardians. There were revisions made and schools are starting to hold their sessions to be completed by early March. The process will be conducted at FNEC, DPAC, and CCTA and IUOE meetings as well.

The priorities identified from the sessions and survey will inform budget decisions for the 2024/2025 school year.

Deputy Lenardon will share the online survey with the committee.

RECOMMENDATION:

None. For information and discussion.