

Amended Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2025

School District No. 27 (Cariboo-Chilcotin)

June 30, 2025

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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

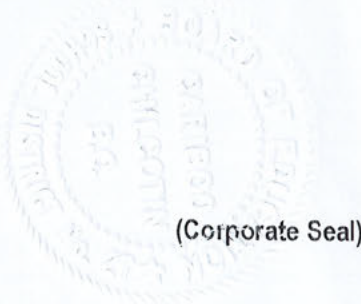
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 27 (CARIBOO-CHILCOTIN) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2024/2025 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the 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 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 \$83,059,255 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 3rd DAY OF MARCH, 2025;

READ A SECOND TIME THE 3rd DAY OF MARCH, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF MARCH, 2025;




Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 10th DAY OF MARCH, 2025.


Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

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

	2025 Amended Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,565,000	4,592,000
Adult	3,000	3,000
Total Ministry Operating Grant Funded FTE's	4,568,000	4,595,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	69,957,532	68,451,507
Other	249,812	251,447
Tuition	20,475	
Other Revenue	4,498,513	4,267,912
Rentals and Leases	125,000	125,000
Investment Income	557,700	662,891
Amortization of Deferred Capital Revenue	3,017,022	3,000,022
Total Revenue	78,426,054	76,758,779
Expenses		
Instruction	55,353,259	52,833,980
District Administration	3,192,898	2,812,665
Operations and Maintenance	14,373,247	14,542,346
Transportation and Housing	6,485,851	6,752,881
Debt Services	4,000	7,000
Total Expense	79,409,255	76,948,872
Net Revenue (Expense)	(983,201)	(190,093)
Budgeted Allocation (Retirement) of Surplus (Deficit)	630,763	
Budgeted Surplus (Deficit), for the year	(352,438)	(190,093)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(352,438)	(190,093)
Budgeted Surplus (Deficit), for the year	(352,438)	(190,093)

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	65,150,843	63,823,286
Operating - Tangible Capital Assets Purchased	50,000	210,000
Special Purpose Funds - Total Expense	9,800,952	8,769,199
Capital Fund - Total Expense	4,457,460	4,356,387
Capital Fund - Tangible Capital Assets Purchased from Local Capital	3,600,000	399,272
Total Budget Bylaw Amount	83,059,255	77,558,144

Approved

Signature of the Chairperson of the Board of Education

March 10, 2025
Date Signed

Signature of the Superintendent

March 10, 2025
Date Signed

Signature of the Secretary/Treasurer

March 10, 2025
Date Signed

School District No. 27 (Cariboo-Chilcotin)

Statement 4

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(983,201)</u>	<u>(190,093)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(50,000)	(210,000)
From Local Capital	(3,600,000)	(399,272)
From Deferred Capital Revenue	(4,708,164)	(4,354,442)
Total Acquisition of Tangible Capital Assets	<u>(8,358,164)</u>	<u>(4,963,714)</u>
Amortization of Tangible Capital Assets	4,453,460	4,349,387
Total Effect of change in Tangible Capital Assets	<u>(3,904,704)</u>	<u>(614,327)</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(4,887,905)</u></u>	<u><u>(804,420)</u></u>

School District No. 27 (Cariboo-Chilcotin)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,374,810	15,000	21,479,416	23,869,226
Changes for the year				
Net Revenue (Expense) for the year	57,237		(1,040,438)	(983,201)
Interfund Transfers				
Tangible Capital Assets Purchased	(50,000)		50,000	-
Other	(638,000)		638,000	-
Net Changes for the year	<u>(630,763)</u>	<u>-</u>	<u>(352,438)</u>	<u>(983,201)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>1,744,047</u>	<u>15,000</u>	<u>21,126,978</u>	<u>22,886,025</u>

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	61,698,458	60,770,005
Other	80,000	80,000
Tuition	20,475	
Other Revenue	3,134,147	3,367,912
Rentals and Leases	125,000	125,000
Investment Income	150,000	450,000
Total Revenue	65,208,080	64,792,917
Expenses		
Instruction	45,965,042	44,376,588
District Administration	3,192,898	2,812,665
Operations and Maintenance	10,404,618	10,657,891
Transportation and Housing	5,588,285	5,976,142
Total Expense	65,150,843	63,823,286
Net Revenue (Expense)	57,237	969,631
Budgeted Prior Year Surplus Appropriation	630,763	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(50,000)	(210,000)
Local Capital	-	(202,631)
Other	(638,000)	(557,000)
Total Net Transfers	(688,000)	(969,631)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	62,587,212	62,458,200
ISC/LEA Recovery	(2,931,911)	(3,165,676)
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
Labour Settlement Funding	566,345	-
Early Learning Framework (ELF) Implementation		669
NGN-PLNET Nemiah Valley	36,000	36,000
Total Provincial Grants - Ministry of Education and Child Care	61,698,458	60,770,005
Provincial Grants - Other	80,000	80,000
Tuition		
International and Out of Province Students	20,475	-
Total Tuition	20,475	-
Other Revenues		
Funding from First Nations	2,931,911	3,165,676
Miscellaneous		
Other Revenues	172,236	172,236
Trades TRU	10,000	10,000
Hard Rocks	20,000	20,000
Total Other Revenue	3,134,147	3,367,912
Rentals and Leases	125,000	125,000
Investment Income	150,000	450,000
Total Operating Revenue	65,208,080	64,792,917

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Salaries		
Teachers	20,538,739	21,206,473
Principals and Vice Principals	5,459,210	5,855,084
Educational Assistants	4,051,654	3,708,341
Support Staff	9,847,592	9,818,628
Other Professionals	1,993,863	2,001,653
Substitutes	1,645,951	1,445,361
Total Salaries	43,537,009	44,035,540
Employee Benefits	10,874,043	9,917,816
Total Salaries and Benefits	54,411,052	53,953,356
Services and Supplies		
Services	1,849,750	1,603,500
Student Transportation	260,600	264,600
Professional Development and Travel	1,030,687	945,185
Rentals and Leases	252,000	240,000
Dues and Fees	384,150	302,500
Insurance	215,410	195,410
Supplies	5,082,194	4,672,735
Utilities	1,665,000	1,646,000
Total Services and Supplies	10,739,791	9,869,930
Total Operating Expense	65,150,843	63,823,286

School District No. 27 (Cariboo-Chilcotin)

Amended 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	16,615,658	1,496,194	93,543	280,713	209,518	1,602,891	20,298,517
1.03 Career Programs	-	140,454		91,561			232,015
1.07 Library Services	533,722			165,000			698,722
1.08 Counselling	766,597						766,597
1.10 Inclusive Education	2,207,100		3,127,967	143,318			5,478,385
1.20 Early Learning and Child Care			300				300
1.30 English Language Learning							
1.31 Indigenous Education	415,662	184,409	829,844	56,156		20,000	1,506,071
1.41 School Administration		3,332,438		1,208,069		8,060	4,548,567
1.62 International and Out of Province Students							
1.64 Other				17,000		15,000	32,000
Total Function 1	20,538,739	5,153,495	4,051,654	1,961,817	209,518	1,645,951	33,561,174
4 District Administration							
4.11 Educational Administration		279,471			381,115		660,586
4.40 School District Governance		26,244			164,363		190,607
4.41 Business Administration				230,165	649,700		879,865
Total Function 4	-	305,715	-	230,165	1,195,178	-	1,731,058
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				60,000	480,560		540,560
5.50 Maintenance Operations				4,184,236			4,184,236
5.52 Maintenance of Grounds				397,571			397,571
5.56 Utilities							
Total Function 5	-	-	-	4,641,807	480,560	-	5,122,367
7 Transportation and Housing							
7.41 Transportation and Housing Administration				160,372	108,607		268,979
7.70 Student Transportation				2,853,431			2,853,431
Total Function 7	-	-	-	3,013,803	108,607	-	3,122,410
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,538,739	5,459,210	4,051,654	9,847,592	1,993,863	1,645,951	43,537,009

School District No. 27 (Cariboo-Chilcotin)

Amended 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 Amended Annual Budget	2025 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	20,298,517	5,091,128	25,389,645	1,559,971	26,949,616	26,652,313
1.03 Career Programs	232,015	58,622	290,637	234,470	525,107	636,147
1.07 Library Services	698,722	174,680	873,402	-	873,402	882,892
1.08 Counselling	766,597	191,234	957,831	-	957,831	1,032,331
1.10 Inclusive Education	5,478,385	1,369,500	6,847,885	279,910	7,127,795	6,496,735
1.20 Early Learning and Child Care	300	-	300	-	300	-
1.30 English Language Learning	-	-	-	5,500	5,500	56,130
1.31 Indigenous Education	1,506,071	390,838	1,896,909	1,268,494	3,165,403	2,599,723
1.41 School Administration	4,548,567	1,137,141	5,685,708	474,175	6,159,883	5,777,447
1.62 International and Out of Province Students	-	-	-	-	-	-
1.64 Other	32,000	8,070	40,070	160,135	200,205	242,870
Total Function 1	33,561,174	8,421,213	41,982,387	3,982,655	45,965,042	44,376,588
4 District Administration						
4.11 Educational Administration	660,586	165,146	825,732	103,800	929,532	982,001
4.40 School District Governance	190,607	6,561	197,168	287,867	485,035	304,363
4.41 Business Administration	879,865	219,966	1,099,831	678,500	1,778,331	1,526,301
Total Function 4	1,731,058	391,673	2,122,731	1,070,167	3,192,898	2,812,665
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	540,560	135,140	675,700	207,000	882,700	885,663
5.50 Maintenance Operations	4,184,236	1,046,059	5,230,295	2,070,660	7,300,955	7,326,255
5.52 Maintenance of Grounds	397,571	99,392	496,963	119,000	615,963	859,973
5.56 Utilities	-	-	-	1,605,000	1,605,000	1,586,000
Total Function 5	5,122,367	1,280,591	6,402,958	4,001,660	10,404,618	10,657,891
7 Transportation and Housing						
7.41 Transportation and Housing Administration	268,979	67,244	336,223	11,500	347,723	465,822
7.70 Student Transportation	2,853,431	713,322	3,566,753	1,673,809	5,240,562	5,510,320
Total Function 7	3,122,410	780,566	3,902,976	1,685,309	5,588,285	5,976,142
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	43,537,009	10,874,043	54,411,052	10,739,791	65,150,843	63,823,286

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

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

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	8,259,074	7,681,502
Other	169,812	171,447
Other Revenue	1,364,366	900,000
Investment Income	7,700	16,250
Total Revenue	<u>9,800,952</u>	<u>8,769,199</u>
Expenses		
Instruction	9,388,217	8,457,392
Operations and Maintenance	312,373	311,807
Transportation and Housing	100,362	
Total Expense	<u>9,800,952</u>	<u>8,769,199</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, 2025

	Annual Facility Grant	Learning Improvement Fund	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	Early Childhood Education Dual Credit Program	Student & Family Affordability	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	566	16,593	4,804	783,884	11,370	17,834	101,545	27,487			9,831	117,652	9,840	159,541	23,500	24,036	
Add: Reimburse Grants																	
Provincial Grants - Ministry of Education and Child Care	311,807	221,150			224,000	49,000	142,296	737,288	548,187	4,194,323	18,900	88,565	55,000	161,250	36,000		178,000
Provincial Grants - Other				1,238,920													
Other			1,000				1,500					1,800			2,000		
Investment Income																	
	311,807	221,150	1,000	1,238,920	224,000	49,000	143,796	737,288	548,187	4,194,323	18,900	90,365	55,000	163,250	36,000		178,000
Less: Allocated to Revenue Recovered	312,373	197,126	1,150	1,364,216	227,053	58,926	234,897	761,032	548,187	4,194,323	10,452	100,362	49,285	122,192	55,032	24,036	175,000
Deferred Revenue, end of year	-	40,717	4,654	658,588	8,317	7,908	10,444	3,743	-	-	8,448	107,666	15,665	180,699	4,468	-	-
Revenues																	
Provincial Grants - Ministry of Education and Child Care	312,373	197,126			227,053	58,926	233,397	761,032	548,187	4,194,323	10,452	98,762	49,285	120,192	55,032	24,036	175,000
Provincial Grants - Other			150	1,364,216													
Other Revenue			1,000				1,500					1,600			2,000		
Investment Income																	
	312,373	197,126	1,150	1,364,216	227,053	58,926	234,897	761,032	548,187	4,194,323	10,452	100,362	49,285	122,192	55,032	24,036	175,000
Expenses																	
Salaries																	
Teachers							45,829			3,514,020	8,348						
Principals and Vice Principals															10,000		
Educational Assistants		165,088			190,242		2,350	465,220	377,108								
Support Staff						4,754			54,812			10,000					
Other Professionals						31,002			89,284								137,300
Substitutes							667						20,028	5,658			
		165,088			190,242	35,756	48,179	465,887	521,204	3,514,020	8,348	10,000	20,028	6,658	10,000		137,300
Employee Benefits		32,038			27,659	8,298	10,589	115,614	126,983	680,303	2,104	2,500	2,025	1,836	2,500		35,019
Services and Supplies	312,373		1,150	1,364,216	89,132	14,872	175,129	179,231				87,862	27,232	113,628	42,332	24,036	2,687
	312,373	197,126	1,150	1,364,216	227,053	58,926	234,897	761,032	548,187	4,194,323	10,452	100,362	49,285	122,192	55,032	24,036	175,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2025

	Feeding Futures Fund	Health Career Grants	Nanayni PRP	K-12 Literacy Supports Initiativ	Artists in Schools	ERASE	Health Promoting Schools	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	42,178	12,500	-	-	2,464	52,305	113,898	1,511,968
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	609,911	25,000	351,272	238,867	10,000	74,600	20,854	8,287,916
Provincial Grants - Other								105,434
Other								1,238,920
Investment Income							1,600	7,700
	609,911	25,000	351,272	238,867	10,000	74,600	22,454	9,639,970
Less: Allocated to Revenue Recovered	647,626	20,000	351,272	75,000	12,464	107,998	50,950	9,806,952
Deferred Revenue, end of year	4,463	17,500	-	163,867	-	18,907	85,322	1,341,155
Revenues								
Provincial Grants - Ministry of Education and Child Care	647,626	20,000	351,272	75,000	12,464	107,998	49,350	8,259,074
Provincial Grants - Other								169,812
Other Revenue								1,364,366
Investment Income							1,600	7,700
	647,626	20,000	351,272	75,000	12,464	107,998	50,950	9,806,952
Expenses								
Salaries								
Teachers			189,254					3,757,431
Principals and Vice Principals			18,552					28,552
Educational Assistants	45,982		56,660					1,253,260
Support Staff			6,014					75,580
Other Professionals	30,404					65,586		353,576
Substitutes								27,353
	76,986	-	280,460	-	-	65,586	-	5,495,742
Employee Benefits	16,254		59,348			16,912		1,140,978
Services and Supplies	565,384	20,000	11,456	75,000	12,464	23,500	50,950	3,164,232
	647,626	20,000	351,272	75,000	12,464	107,998	50,950	9,806,952
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

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

	2025 Amended Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		400,000	400,000	196,641
Amortization of Deferred Capital Revenue	3,017,022		3,017,022	3,000,022
Total Revenue	3,017,022	400,000	3,417,022	3,196,663
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,656,256		3,656,256	3,572,648
Transportation and Housing	797,204		797,204	776,739
Debt Services				
Capital Lease Interest		4,000	4,000	7,000
Total Expense	4,453,460	4,000	4,457,460	4,356,387
Net Revenue (Expense)	(1,436,438)	396,000	(1,040,438)	(1,159,724)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	50,000		50,000	210,000
Local Capital			-	202,631
Capital Lease Payment		638,000	638,000	557,000
Total Net Transfers	50,000	638,000	688,000	969,631
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	3,600,000	(3,600,000)	-	
Principal Payment				
Capital Lease	634,000	(634,000)	-	
Total Other Adjustments to Fund Balances	4,234,000	(4,234,000)	-	
Budgeted Surplus (Deficit), for the year	2,847,562	(3,200,000)	(352,438)	(190,093)