



School District No .27 (Cariboo-Chilcotin)



2025-2027 Financial Plan

Updated November 2024



School District No. 27 (Cariboo-Chilcotin) is proud to care for approximately 4600 students from kindergarten to Grade 12 in 24 schools. We are a large geographic area roughly the size of New Brunswick in the beautiful interior of BC. The school district supports approximately 1400 Indigenous learners, as off-reserve, Métis, Inuit and community-based learners from 12 communities, which include Tsideldel First Nation (Alexis Creek Band), Tl'etinqox Government (Anaham Band), Yunesit'in Government (Stone Band), Tl'esqox (Toosey Band), Xeni Gwet'in First Nation (Nemiah Valley), ?Esdilagh (Alexandria Band), Tsq'escen' (Canim Lake Band), Stswecem'c/Xget'tem (Canoe Creek/Dog Creek Band), Esk'etemc First Nation (Alkali Lake), Xats'ull (Soda Creek First Nation), T'exelc (Williams Lake First Nation) and Ulkatchot'en (Ulkatcho First Nation).

School District No.27 continues to engage with the communities we serve and strives to increase collaboration, communication, and capacity through ongoing efforts of the Board of Education, Senior Team, School Leadership, teachers, support staff and other community partners/agencies.

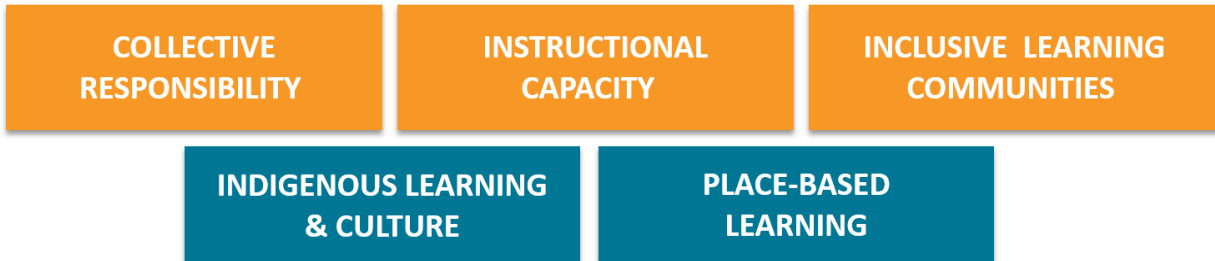
The goal of **School District No. 27's** Financial Plan is to provide better transparency on how the district plans to operate in the coming 3 years based on fluctuating funding levels. The plan also seeks to forecast the financial impacts of implementing the District Strategic Plan and to act as a planning tool to allow the district to be fiscally responsible. The plan also attempts to identify any items that may potentially impact future operations of school district early enough, so the district has time to analyse, and make the necessary adjustments to operations as needed. The District Strategic Plan can be found on our Website: www.sd27.bc.ca

If you have any questions related to this Financial Plan, please contact the **Secretary-Treasurer of School District No.27.**

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ALIGNMENT WITH THE STRATEGIC FRAMEWORK



Five key focus areas for growth in our district emerged as an update in 2024 from review of student achievement and school experience data, reflections on the findings and recommendations of the Equity Scan, stakeholder and community input, and examination of our internal processes and practices. These are collective responsibility, instructional capacity, indigenous learning and culture, inclusive learning communities, and place-based learning. These are high leverage improvement areas that will make a difference across our district and remain priorities in this first year of our plan.

Our approach is to build capacity in our staff, systems, and infrastructure so we can engage in more effective practices and, as a result of those better ways of doing things, students will have enhanced experiences and services and their outcomes will improve. We have specific action planned around each focus and are regularly reviewing progress.



Collective Responsibility

- More opportunities for cross-school collaboration
- Focus for the current year on walking together.
- Collective Responsibility Framework
- Strengthened school-based team (SBT) processes.
- New district data warehouse and information management system.



Daybreak Rotary Club: Starfish Pack Program

Cataline Elementary



Instructional Capacity

- Shifting from one-off workshops to a robust learning series with successive professional development sessions and classroom learning rounds, time to practice and reflect in between, and a community of practice network to support one another.
- Learning Series with exceptional BC, Canadian, and global leaders in numeracy, literacy, educational research, inclusion, resilience, and trauma-informed practice.
- Common district assessments with support for learning how to administer them, analyze results, and use what is learned to plan for instruction.
- District mental health plan.
- Full program of support for new teachers in their first three years.



Learning about collecting pitch and the Tsilhqot'in world view about the natural world through Pro-D.

Alexis Creek Elementary & Junior Secondary School



Inclusive Learning Communities

- Fostering a growth mindset: all students can be successful.
- Shifting from pull-out to push-in supports so learning happens with peers in the context of classroom learning.
- Shifting from finding the right place for students to creating classroom communities for all students.
- Sexual Orientation and Gender Identity (SOGI) school leads team.
- Ease Everyday Anxiety Strategies for Educators (EASE) program K-12 and Mental Health Literacy (Gr 7-12) for the benefit of staff and students.
- Training for staff and community in creating trauma-informed resilient classrooms: Circle of Courage.



Compassionate Systems Leadership

District Office



Indigenous Learning & Culture

- District-wide staff learning about Truth and Reconciliation, local Indigenous culture, Circle of Courage, and trauma-informed practice.
- Planned school-wide culture learning aligned with a calendar of local cultural seasonal activities.
- Visible language and culture across schools (Knowledge keepers in schools, ceremony, welcome signage, elders' posters).
- Review of school libraries and resource collections and additional funding for Authentic First Peoples Resources.
- Recognizing cultural learning in the community with graduation program credits (local Independent Directed Study framework).
- Meaningful engagement of schools and district in Local Education Agreements (LEA).
- Re-engagement with Equity in Action.



Walking Together On Orange Shirt Day

Ecole 100 Mile Elementary



Placed Based Learning

- Investment in equipment for outdoor activities and learning.
- Ensuring all students have access to clothing, and footwear for outdoor activities.
- Participation in the year-long Take Me Outside For Learning Challenge.
- Support for educator participation in learning opportunities to build capacity for outdoor learning (Cariboo-Chilcotin Teachers Association workshops and network, Environmental Education Provincial Specialist Association (EPPSA) partnerships, Open Learning Store webinars, Outdoor Council of Canada certification, other).
- Interactive digital map of place-based learning sites, resources, and opportunities.
- Relationships with community educators, organizations, and facilities to bring community educators into the classroom and students out into community settings.
- Independent Directed Study (IDS) framework to honour community and cultural learning with graduation program credits.



Gavin Lake Forestry Camp - Outdoor School Program

Tatla Lake Elementary & Jr. Secondary School

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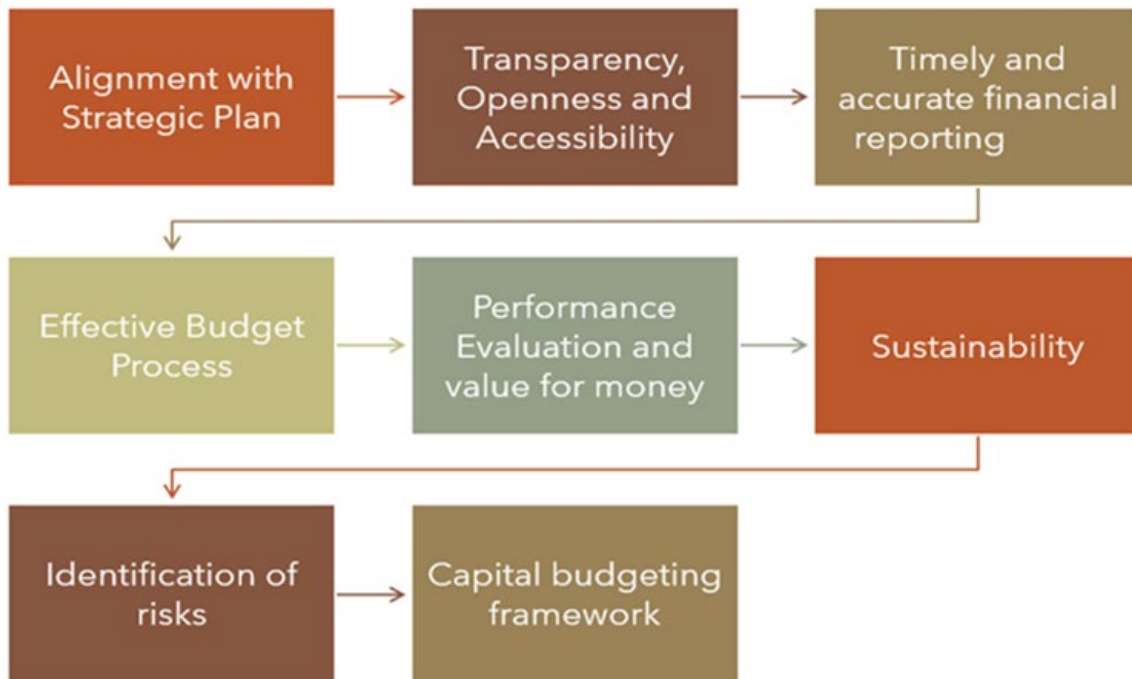


ANNUAL BUDGET PROCESS

The Annual Budget is a Financial Plan that helps the Board direct spending strategically that incorporates the Districts Strategic Goals and aligns with the long-term plans of the district. The plan also reflects any priorities and properly allocates them within the various departments throughout the district.

The Board has a mandate to ensure the following:

- Compliance with the School Act.
- Adherence to collective agreements and other regulatory bodies.
- Maintain a surplus within the Accumulated Surplus Policy.
- Produce a budget that is transparent and includes input from various stakeholders.
- Ensure that the priorities of the Strategic Plan are properly funded, balanced and connected to schools and classrooms.
- Proper communication on decisions to stakeholders.

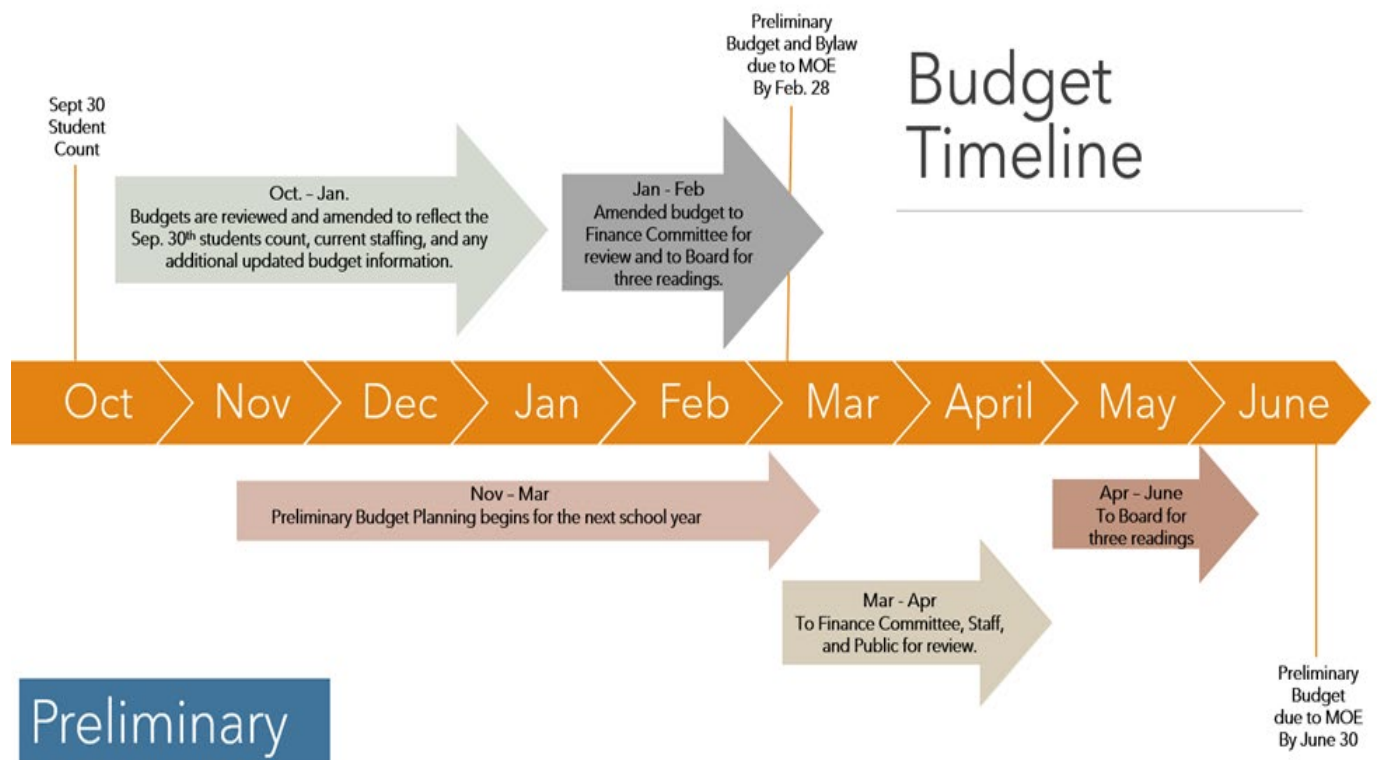


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ANNUAL BUDGET PROCESS

Every year the Board goes through the process of generating the Annual Budget. This process has many steps. Throughout the process, they pay close attention to changes in enrollment, funding announcements, collective agreement changes, as well as monitoring current spending for the year. As the year progresses, they start getting forecasts for the end of the year as well as begin planning the budget for the following year. This includes determining incorporating any upcoming changes and applying any risk factors that may apply. Additionally, the Board awaits grant announcements in the spring from the Ministry of Education and Child Care so they can update their funding formula to determine their funding levels for the coming year. After this the budget options are finalized and presented to the board for consideration. Any changes to the budget are made to incorporate any requested changes. The Finance & Facilities Committee then recommends that the Board adopt the Annual Budget. Following this the Annual Budget is approved and implemented.



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BUDGET FUND TYPES

The district's budget is comprised of three separate funds: Operating Fund, Special Purpose Fund, and Capital Fund. The district's total budget bylaw amount includes expenses and asset purchases from all funds. The Operating Fund is where most of the district's expenses are reported.



Operating Fund

- Student Supports
- Instruction
- Administration
- Maintenance
- Transportation



Special Purpose Funds

- Specific Time Frame (1-2 years)
- Specific Function
 - School Trust Fund
 - Annual Facilities Grant
 - Community Links



Capital Fund

- Buildings
- Land Improvements
- Equipment
- Site Purchases

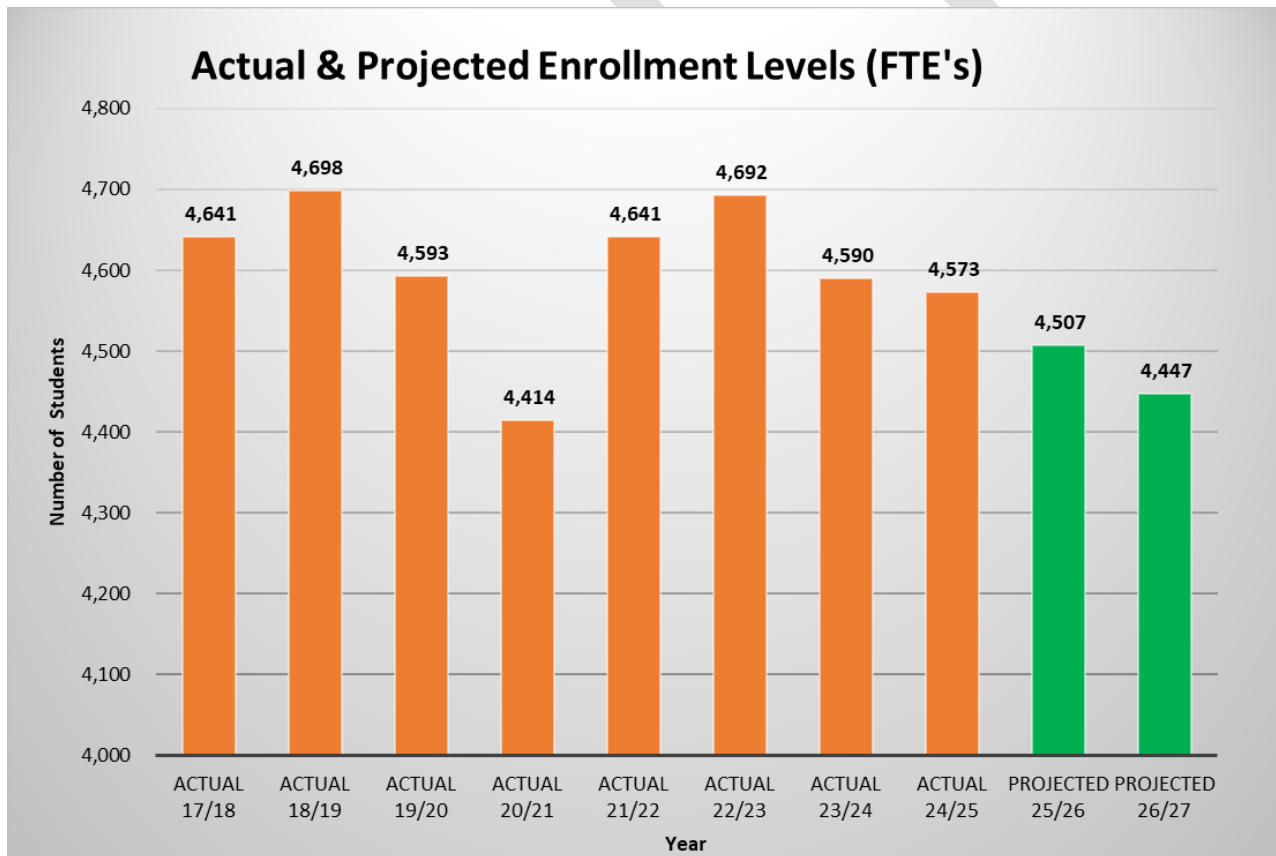
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ENROLLMENT LEVELS & PROJECTIONS

Student enrollment represents the key component for determining both the operating revenue and staffing costs for the district. Overall student enrolment is counted only in September each year, Special Education has two enrollment count opportunities and Online student FTE is counted three times. The operating grant is adjusted to reflect any enrolment changes over the course of the year.

Over the last 7 years, enrollment has been slowly increasing, with a slight dip in the 20/21 year mainly because of the COVID-19 pandemic. However, now, enrolment is declining and is projected to further reduce over the next couple of years. Enrollment decline impacts our funding from the Ministry, which has to be considered when projecting staffing, services and supplies.

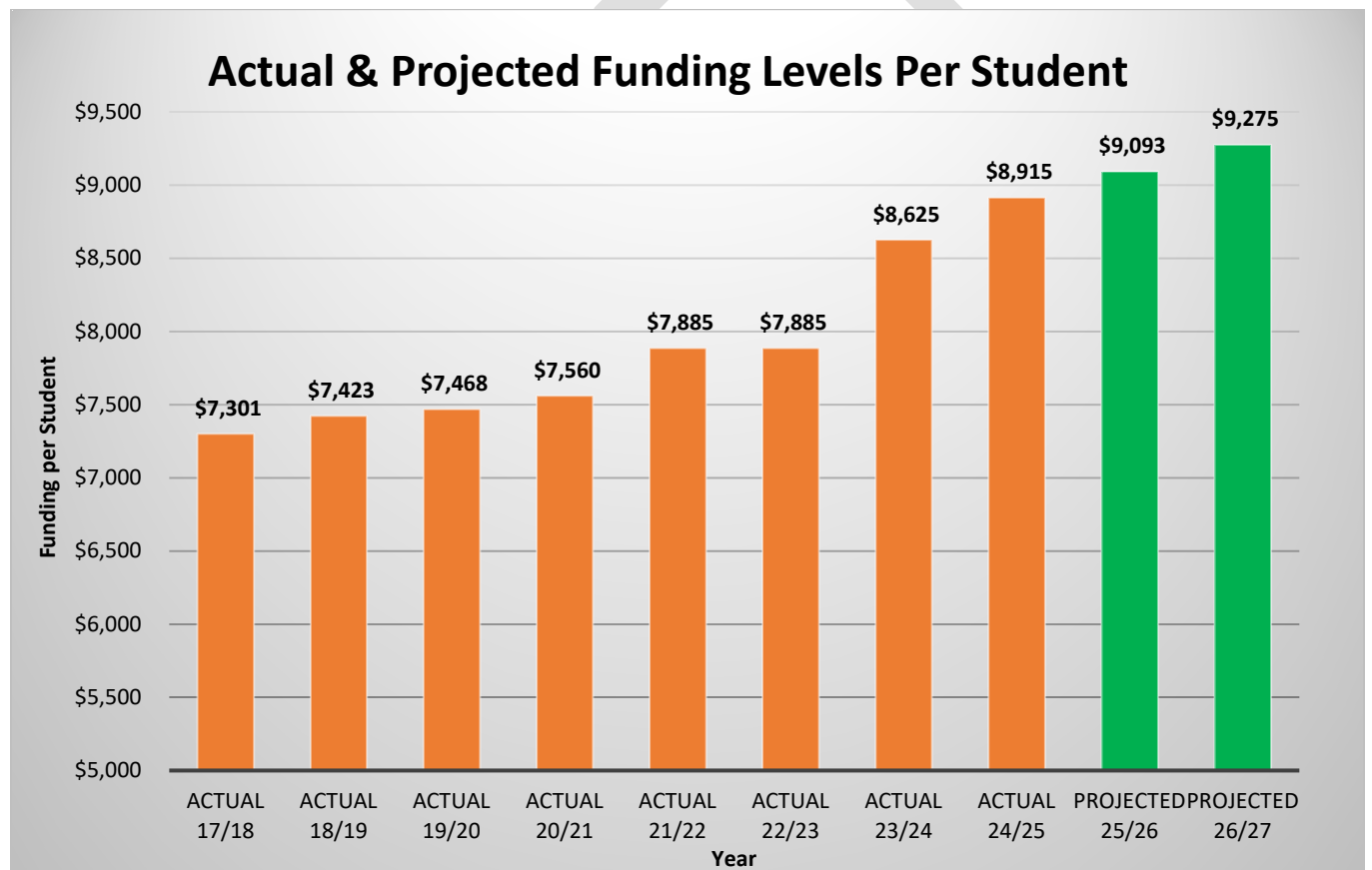


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ENROLLMENT BASED STUDENT FUNDING

A large portion of school funding comes from the Ministry of Education and Child Care (MECC), the funding levels are determined based on student enrollment on a Full Time Equivalent (FTE) basis and has subtle increases and decreases based on various factors surrounding student funding categories. We have incorporated a 2% increase to the per-student funding for 25/26 and 26/27 as a reflection of rising costs. Specific wage increases have not been incorporated as wage enhancements are unknown until new collective agreements are negotiated. No other major changes to the funding formula are anticipated based on the current student demographic.



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DISTRICT STAFFING LEVELS & EXPENSES

Staffing levels take various factors into consideration, including student and educational needs, funding availability, enrollment growth, and organizational capacity. As student enrollment is projected to decline slightly, so will staffing levels, but it will be managed through attrition. We don't anticipate any changes to staffing ratios or staffing levels on a per-student basis. The district is not anticipating any major changes in our turnover rates, retirement rates, or job vacancy rates within the district over the next few years. Most of these areas appear to have stabilized although the district is always working toward lower job vacancy rates on an ongoing basis. As we are entering into a bargaining cycle, we cannot predict the outcome, so we have kept salary rate increases at 1% to reflect rising costs but also attrition. Basic assumptions are that any negotiated increases will be fully funded, so while we have not increased revenue for any potential increases, neither have we increased expenses.



OPERATIONAL FORECAST ASSUMPTIONS

On the following page is the Financial Projection Summary. It considers the projected enrollment and related effects on staffing and expenditures.

Salaries and wages reflect actual bargained increases until the end of 24/25, and 1.0% is assumed for 25/26.

The inflation rate of 2.0% has been used for services and supplies inflation for the following 24/25 and 25/26 period.

Per student funding is reflected at actual in the 24/25 year then increased by 2% in each subsequent year.

Enrollment changes were based on the three year forecast sent to the government in the spring multiplied by the projected funding levels mentioned above. Forecasted enrolment in the 3-year plan was a bit higher than our actual in the 24/25, but this will be adjusted in the amended budget this year.

Government per-student funding levels are estimates based on historical values only and are not calculated on any published information except for the years 24/25 and prior years as published.

The financial projection is meant to be a tool to allow the district to foresee the impacts of their strategies in a dollar form and make assumptions based on estimates and current operation procedures.

These estimates are subject to change based on regulatory decisions, weather impacts, changes due to election outcomes and various economic factors such as interest rate changes.

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FINANCIAL PROJECTION SUMMARY

Financial Projection for Strategic Planning Period

	Actual 2022/2023	Actual 2023/2024	Forecast 2024/2025	Projected 2025/2026	Projected 2026/2027
Revenues					
Provincial Grants					
Ministry of Education & Child Care	56,031,465	59,719,754	61,500,926	62,196,529	63,004,734
Other	58,160	72,337	80,000	80,000	80,000
Tuition	4,650	13,750	6,500	6,500	6,500
Other Revenue	2,670,739	3,429,900	3,367,912	3,367,912	3,367,912
Rentals & Leases	88,360	135,526	125,000	125,000	125,000
Investment Income	885,511	564,387	350,000	300,000	250,000
Total Operating Revenue	59,738,885	63,935,654	65,430,338	66,075,941	66,834,146
Expenses					
Salaries					
Teachers	19,855,919	20,784,673	21,405,705	21,692,543	21,979,381
Principles & Vice Principles	5,146,879	5,018,574	5,382,072	5,454,192	5,526,312
Educational Assistants	3,273,876	3,860,582	3,800,355	3,851,280	3,902,205
Support Staff	8,357,128	9,713,953	9,838,850	9,970,691	10,102,533
Other Professionals	1,968,664	2,304,552	2,124,142	2,152,606	2,181,069
Substitutes	1,257,644	1,423,617	1,463,310	1,482,918	1,502,527
Total Salaries	39,860,110	43,105,951	44,014,434	44,604,231	45,194,028
Employee Benefits	8,706,433	10,166,626	10,995,359	11,142,698	11,290,036
	17.9%	19.1%	20.0%	20.0%	20.0%
Total Salaries & Benefits	48,566,543	53,272,577	55,009,793	55,746,929	56,484,064
Services & Supplies					
Services	876,835	1,942,891	1,966,720	2,006,054	2,046,175
Student Transportation	84,828	206,803	225,190	229,694	234,288
Professional Development & Travel	895,636	1,081,608	1,065,716	1,087,030	1,108,771
Rental & Leases	306,240	204,944	218,255	222,620	227,073
Dues & Fees	275,920	268,546	271,598	277,030	282,571
Insurance	170,177	158,316	200,314	204,320	208,407
Supplies	4,397,782	3,861,655	3,990,696	4,070,510	4,151,920
Utilities	1,523,095	1,515,207	1,728,779	1,763,355	1,798,622
Total Services & Supplies	8,530,513	9,239,970	9,667,268	9,860,613	10,057,826
Total Operating Expenses	57,097,056	62,512,547	64,677,061	65,607,542	66,541,890
Net Revenue(Expense)	2,641,829	1,423,107	753,277	468,399	292,256
Interfund Transfers	(5,056,101)	(3,416,538)	(720,000)	(720,000)	(720,000)
Use of Accumulated Surplus					
Operating Surplus for the Year	(2,414,272)	(1,993,431)	33,277	(251,601)	(427,744)
Operating Surplus (Deficit), beginning of the year	6,782,513	4,368,241	2,374,810	2,408,087	2,156,486
Surplus Use or Accumulation	(2,414,272)	(1,993,431)	33,277	(251,601)	(427,744)
Restricted for Future Use	(3,037,467)	(669,052)	(500,000)	(500,000)	(500,000)
Projected Surplus					
Operating Surplus (Deficit), end of the year	1,330,774	1,705,758	1,908,087	1,656,486	1,228,742
End of year unrestricted reserves as % of expense	2.33%	2.73%	2.95%	2.52%	1.85%