

Annual Budget

School District No. 83 (North Okanagan-Shuswap)

June 30, 2024

School District No. 83 (North Okanagan-Shuswap)

June 30, 2024

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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. 83 (NORTH OKANAGAN-SHUSWAP) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 83 (North Okanagan-Shuswap) 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 \$106,885,737 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 16th DAY OF MAY, 2023;

READ A SECOND TIME THE _____ DAY OF _____, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2023;

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw 2023/2024, adopted by the Board the _____ DAY OF _____, 2023.

Secretary Treasurer

School District No. 83 (North Okanagan-Shuswap)

Statement 2

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

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,909.828	6,789.063
Adult	0.500	0.500
Total Ministry Operating Grant Funded FTE's	6,910.328	6,789.563
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	98,047,778	92,141,939
Other	241,250	231,250
Tuition	444,080	583,800
Other Revenue	2,910,214	2,829,680
Rentals and Leases	115,600	118,500
Investment Income	378,000	378,000
Amortization of Deferred Capital Revenue	3,410,880	3,410,880
Total Revenue	105,547,802	99,694,049
Expenses		
Instruction	81,480,441	77,766,503
District Administration	3,628,890	3,517,173
Operations and Maintenance	15,178,643	14,263,346
Transportation and Housing	4,715,957	4,692,569
Total Expense	105,003,931	100,239,591
Net Revenue (Expense)	543,871	(545,542)
Budgeted Allocation (Retirement) of Surplus (Deficit)		637,626
Budgeted Surplus (Deficit), for the year	543,871	92,084
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	631,437	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(87,566)	92,084
Budgeted Surplus (Deficit), for the year	543,871	92,084

School District No. 83 (North Okanagan-Shuswap)

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

	2024 Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	88,187,246	83,003,997
Operating - Tangible Capital Assets Purchased	1,481,253	1,660,291
Special Purpose Funds - Total Expense	11,524,433	11,943,342
Special Purpose Funds - Tangible Capital Assets Purchased	165,553	174,665
Capital Fund - Total Expense	5,292,252	5,292,252
Capital Fund - Tangible Capital Assets Purchased from Local Capital	235,000	573,000
Total Budget Bylaw Amount	106,885,737	102,647,547

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. 83 (North Okanagan-Shuswap)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

	2024 Annual Budget \$	2023 Amended Annual Budget \$
Surplus (Deficit) for the year	543,871	(545,542)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,646,806)	(1,834,956)
From Local Capital	(235,000)	(573,000)
From Deferred Capital Revenue	(19,076,579)	(3,748,477)
Total Acquisition of Tangible Capital Assets	(20,958,385)	(6,156,433)
Amortization of Tangible Capital Assets	5,247,252	5,247,252
Total Effect of change in Tangible Capital Assets	(15,711,133)	(909,181)
Acquisitions of Prepaid Expenses	(190,000)	(190,000)
Use of Prepaid Expenses	128,000	128,000
Acquisition of Supplies Inventory	(500,000)	(500,000)
Use of Supplies Inventory	425,000	425,000
	(137,000)	(137,000)
(Increase) Decrease in Net Financial Assets (Debt)	(15,304,262)	(1,591,723)

School District No. 83 (North Okanagan-Shuswap)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	88,125,542	81,639,432
Other	241,250	231,250
Tuition	444,080	583,800
Other Revenue	1,153,464	1,222,930
Rentals and Leases	115,600	118,500
Investment Income	300,000	300,000
Total Revenue	90,379,936	84,095,912
Expenses		
Instruction	70,192,163	66,050,204
District Administration	3,622,890	3,511,173
Operations and Maintenance	10,444,064	9,537,879
Transportation and Housing	3,928,129	3,904,741
Total Expense	88,187,246	83,003,997
Net Revenue (Expense)	2,192,690	1,091,915
Budgeted Prior Year Surplus Appropriation	-	637,626
Budgeted Retirement of Deficit	-	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,481,253)	(1,660,291)
Tangible Capital Assets - Work in Progress	-	-
Local Capital	(30,000)	(21,500)
Other	(50,000)	(47,750)
Total Net Transfers	(1,561,253)	(1,729,541)
Budgeted Surplus (Deficit), for the year	631,437	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	86,455,815	78,476,995
ISC/LEA Recovery	(1,118,964)	(1,118,964)
Other Ministry of Education and Child Care Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	2,000	2,000
Student Transportation Fund	561,925	561,925
Support Staff Benefits Grant	64,233	64,233
FSA Scorer Grant	12,964	12,964
Child Care Funding	8,090	8,090
Early Learning Framework (ELF) Implementation	987	987
Labour Settlement Funding	1,468,736	2,961,446
NGN Self-Provisioning	28,470	28,470
Total Provincial Grants - Ministry of Education and Child Care	88,125,542	81,639,432
Provincial Grants - Other	241,250	231,250
Federal Grants	-	-
Tuition		
International and Out of Province Students	444,080	583,800
Total Tuition	444,080	583,800
Other Revenues		
Other School District/Education Authorities	-	20,466
Funding from First Nations	1,118,964	1,118,964
Miscellaneous		
Miscellaneous	28,400	77,400
Sale of Assets	6,100	6,100
Total Other Revenue	1,153,464	1,222,930
Rentals and Leases	115,600	118,500
Investment Income	300,000	300,000
Total Operating Revenue	90,379,936	84,095,912

School District No. 83 (North Okanagan-Shuswap)

Schedule 2B

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	35,518,890	33,589,537
Principals and Vice Principals	5,503,105	5,240,116
Educational Assistants	7,264,776	6,924,614
Support Staff	8,400,156	8,083,495
Other Professionals	3,059,084	2,946,650
Substitutes	3,535,833	2,937,901
Total Salaries	63,281,844	59,722,313
Employee Benefits	15,621,619	14,668,169
Total Salaries and Benefits	78,903,463	74,390,482
Services and Supplies		
Services	2,516,260	2,408,137
Student Transportation	4,500	4,500
Professional Development and Travel	605,648	680,256
Rentals and Leases	36,400	36,400
Dues and Fees	115,120	112,020
Insurance	261,015	283,855
Interest	-	-
Supplies	3,781,840	3,525,347
Utilities	1,963,000	1,563,000
Total Services and Supplies	9,283,783	8,613,515
Total Operating Expense	88,187,246	83,003,997

School District No. 83 (North Okanagan-Shuswap)

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	27,875,425	992,863	-	296,831	-	2,434,269	31,599,388
1.03 Career Programs	358,019	-	-	113,796	84,295	2,221	558,331
1.07 Library Services	809,388	36,120	-	66,244	-	-	911,752
1.08 Counselling	1,277,829	-	-	-	-	-	1,277,829
1.10 Special Education	4,561,353	137,394	6,496,264	56,984	334,117	633,603	12,219,715
1.20 Early Learning and Child Care	-	-	71,954	-	-	-	71,954
1.30 English Language Learning	89,856	-	-	-	-	-	89,856
1.31 Indigenous Education	547,020	94,050	696,558	46,021	192,229	22,766	1,598,644
1.41 School Administration	-	4,179,978	-	1,515,152	-	80,781	5,775,911
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	-	62,700	-	-	82,817	-	145,517
Total Function 1	35,518,890	5,503,105	7,264,776	2,095,028	693,458	3,173,640	54,248,897
4 District Administration							
4.11 Educational Administration				40,703	726,300		767,003
4.20 Early Learning and Child Care				4,884	33,718		38,602
4.40 School District Governance				-	83,794		83,794
4.41 Business Administration				369,275	944,294	62,221	1,375,790
Total Function 4	-	-	-	414,862	1,788,106	62,221	2,265,189
5 Operations and Maintenance							
5.20 Early Learning and Child Care				-			-
5.41 Operations and Maintenance Administration				58,744	265,624		324,368
5.50 Maintenance Operations				3,751,779	208,126	206,025	4,165,930
5.52 Maintenance of Grounds				203,786	-	-	203,786
5.56 Utilities							-
Total Function 5	-	-	-	4,014,309	473,750	206,025	4,694,084
7 Transportation and Housing							
7.41 Transportation and Housing Administration				120,612	103,770	-	224,382
7.70 Student Transportation				1,755,345	-	93,947	1,849,292
7.73 Housing							-
Total Function 7	-	-	-	1,875,957	103,770	93,947	2,073,674
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	35,518,890	5,503,105	7,264,776	8,400,156	3,059,084	3,535,833	63,281,844

School District No. 83 (North Okanagan-Shuswap)

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 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	31,599,388	7,660,531	39,259,919	1,574,241	40,834,160	37,675,155
1.03 Career Programs	558,331	137,615	695,946	175,900	871,846	949,063
1.07 Library Services	911,752	225,472	1,137,224	43,200	1,180,424	1,151,383
1.08 Counselling	1,277,829	313,529	1,591,358	1,000	1,592,358	1,473,406
1.10 Special Education	12,219,715	3,260,313	15,480,028	195,479	15,675,507	15,341,560
1.20 Early Learning and Child Care	71,954	20,180	92,134	-	92,134	-
1.30 English Language Learning	89,856	22,048	111,904	5,000	116,904	37,253
1.31 Indigenous Education	1,598,644	413,197	2,011,841	149,599	2,161,440	2,034,152
1.41 School Administration	5,775,911	1,297,065	7,072,976	146,000	7,218,976	6,838,366
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	145,517	33,307	178,824	269,590	448,414	549,866
Total Function 1	54,248,897	13,383,257	67,632,154	2,560,009	70,192,163	66,050,204
4 District Administration						
4.11 Educational Administration	767,003	156,936	923,939	129,929	1,053,868	1,062,802
4.20 Early Learning and Child Care	38,602	7,935	46,537	-	46,537	-
4.40 School District Governance	83,794	5,866	89,660	125,200	214,860	177,991
4.41 Business Administration	1,375,790	313,235	1,689,025	618,600	2,307,625	2,270,380
Total Function 4	2,265,189	483,972	2,749,161	873,729	3,622,890	3,511,173
5 Operations and Maintenance						
5.20 Early Learning and Child Care	-	-	-	-	-	-
5.41 Operations and Maintenance Administration	324,368	66,809	391,177	178,820	569,997	543,315
5.50 Maintenance Operations	4,165,930	1,089,740	5,255,670	1,763,850	7,019,520	6,644,308
5.52 Maintenance of Grounds	203,786	53,086	256,872	458,675	715,547	546,256
5.56 Utilities	-	-	-	2,139,000	2,139,000	1,804,000
Total Function 5	4,694,084	1,209,635	5,903,719	4,540,345	10,444,064	9,537,879
7 Transportation and Housing						
7.41 Transportation and Housing Administration	224,382	53,767	278,149	20,700	298,849	283,170
7.70 Student Transportation	1,849,292	490,988	2,340,280	1,289,000	3,629,280	3,621,571
7.73 Housing	-	-	-	-	-	-
Total Function 7	2,073,674	544,755	2,618,429	1,309,700	3,928,129	3,904,741
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	63,281,844	15,621,619	78,903,463	9,283,783	88,187,246	83,003,997

School District No. 83 (North Okanagan-Shuswap)

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	9,877,236	10,457,507
Other Revenue	1,756,750	1,606,750
Investment Income	6,000	6,000
Total Revenue	11,639,986	12,070,257
Expenses		
Instruction	11,288,278	11,716,299
District Administration	6,000	6,000
Operations and Maintenance	176,942	167,830
Transportation and Housing	53,213	53,213
Total Expense	11,524,433	11,943,342
Net Revenue (Expense)	115,553	126,915
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(165,553)	(174,665)
Other	50,000	47,750
Total Net Transfers	(115,553)	(126,915)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (North Okanagan-Shuswap)

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	-	22,000	21,857	2,200,000	-	15,000	-	60,000	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	342,495	327,247			192,000	41,650	312,190	360,765	348,756
Other				1,600,000					
Investment Income			6,000						
	342,495	327,247	6,000	1,600,000	192,000	41,650	312,190	360,765	348,756
Less: Allocated to Revenue	342,495	349,247	6,000	1,750,000	192,000	56,650	312,190	420,765	348,756
Deferred Revenue, end of year	-	-	21,857	2,050,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	342,495	349,247			192,000	56,650	312,190	420,765	348,756
Other Revenue				1,750,000					
Investment Income			6,000						
	342,495	349,247	6,000	1,750,000	192,000	56,650	312,190	420,765	348,756
Expenses									
Salaries									
Teachers							93,600		
Principals and Vice Principals							53,566	126,738	
Educational Assistants		271,532			143,910		52,281	199,955	
Support Staff	119,935								
Substitutes					6,035	24,870	2,842		299,001
	119,935	271,532	-	-	149,945	24,870	202,289	326,693	299,001
Employee Benefits	27,859	77,715			42,055	4,138	49,827	83,044	49,755
Services and Supplies	29,148		6,000	1,750,000		27,642	60,074	11,028	
	176,942	349,247	6,000	1,750,000	192,000	56,650	312,190	420,765	348,756
Net Revenue (Expense) before Interfund Transfers	165,553	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(165,553)								
Other	(165,553)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

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	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	38,288	20,000		-	200,000	25,000	18,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	6,347,413		14,925	52,000	6,750	55,400	-	25,000	19,000
Other						6,750			
Investment Income									
	6,347,413	-	14,925	52,000	6,750	62,150	-	25,000	19,000
Less: Allocated to Revenue	6,347,413	-	53,213	72,000	6,750	62,150	200,000	25,000	18,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	25,000	19,000
Revenues									
Provincial Grants - Ministry of Education and Child Care	6,347,413		53,213	72,000	6,750	55,400	200,000	25,000	18,000
Other Revenue						6,750			
Investment Income									
	6,347,413	-	53,213	72,000	6,750	62,150	200,000	25,000	18,000
Expenses									
Salaries									
Teachers	5,096,323								
Principals and Vice Principals									
Educational Assistants						81,556		5,996	
Support Staff						5,063			
Substitutes				5,329	4,663			1,511	8,882
	5,096,323	-	-	5,329	4,663	86,619	-	7,507	8,882
Employee Benefits	1,251,090			887	776	24,347		2,115	1,478
Services and Supplies			53,213	65,784	1,311	1,184	200,000	15,378	7,640
	6,347,413	-	53,213	72,000	6,750	112,150	200,000	25,000	18,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	(50,000)	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased						50,000			
Other									
	-	-	-	-	-	50,000	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

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

	ECL Early Care & Learning	Feeding Futures Fund	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			2,620,145
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	175,000	902,357	9,522,948
Other			1,606,750
Investment Income			6,000
	175,000	902,357	11,135,698
Less: Allocated to Revenue	175,000	902,357	11,639,986
Deferred Revenue, end of year	-	-	2,115,857
Revenues			
Provincial Grants - Ministry of Education and Child Care	175,000	902,357	9,877,236
Other Revenue			1,756,750
Investment Income			6,000
	175,000	902,357	11,639,986
Expenses			
Salaries			
Teachers			5,189,923
Principals and Vice Principals	105,482		285,786
Educational Assistants	35,931		791,161
Support Staff		137,400	262,398
Substitutes			353,133
	141,413	137,400	6,882,401
Employee Benefits	32,987	9,240	1,657,313
Services and Supplies	600	755,717	2,984,719
	175,000	902,357	11,524,433
Net Revenue (Expense) before Interfund Transfers	-	-	115,553
Interfund Transfers			
Tangible Capital Assets Purchased			(165,553)
Other			50,000
	-	-	(115,553)
Net Revenue (Expense)	-	-	-

School District No. 83 (North Okanagan-Shuswap)

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

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	45,000		45,000	45,000
Investment Income		72,000	72,000	72,000
Amortization of Deferred Capital Revenue	3,410,880		3,410,880	3,410,880
Total Revenue	3,455,880	72,000	3,527,880	3,527,880
Expenses				
Operations and Maintenance	45,000		45,000	45,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,512,637		4,512,637	4,512,637
Transportation and Housing	734,615		734,615	734,615
Total Expense	5,292,252	-	5,292,252	5,292,252
Net Revenue (Expense)	(1,836,372)	72,000	(1,764,372)	(1,764,372)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,646,806		1,646,806	1,834,956
Local Capital		30,000	30,000	21,500
Total Net Transfers	1,646,806	30,000	1,676,806	1,856,456
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	235,000	(235,000)	-	
Total Other Adjustments to Fund Balances	235,000	(235,000)	-	
Budgeted Surplus (Deficit), for the year	45,434	(133,000)	(87,566)	92,084