

2023/24 ANNUAL BUDGET

Committee of the Whole
June 13, 2023



**School District No. 83
(North Okanagan-Shuswap)**





TABLE OF CONTENTS

1. Introductions & Strategic Plan

2. Budget Monitoring & Reporting

3. Budget Process & Timelines

4. Funding Sources

- a. Where do we get our funding?
- b. Funding Tables – Operating, Capital, Special Purpose

5. Operating Fund - Staffing Details

- a. Teachers
- b. Principals & Vice Principals
- c. Educational Assistants
- d. Support Staff
- e. Other Professionals

6. Services & Supplies Details

7. Budget Changes & Enrolment Trends

8. Surplus Changes & Reserve Summary

9. 3-Year Budget

1. INTRODUCTIONS

Board of Education

Marianne VanBuskirk, Chair

Amanda Krebs, Vice-Chair

Brent Gennings

Corryn Grayston

Tennile Lachmuth



School District No. 83 (North Okanagan-Shuswap)

Board of Education

Budget Advisory Committee Chair & Partner Group Members

Corryn Grayston

Trustee
(Committee Chair)

Val Edgell

Principal/Vice-
Principal Association

Patti Lemaire

Principal/Vice-
Principal Association

Jessa Clark

North Okanagan-
Shuswap Teachers
Association

Graham Gomme

North Okanagan-
Shuswap Teachers
Association

Robyn Keating

District Parent
Advisory Council

Christy Wright

District Parent
Advisory Council

Courtney Thomson

Canadian Union of
Public Employees

Sylvia Lindgren

Canadian Union of
Public Employees

Darrell Jones

First Nation
Education Council

Mckenzie Gyorkos

Student
Representative



STRATEGIC PLAN



STUDENTS FIRST

Goal – Students First: Student success is our top priority every day.

**UNDER
CONSTRUCTION**

✓ ORGANIZATIONAL EFFICIENCY

Goal – Organizational Efficiency: Decisions and actions are clear, purposeful, and responsible.



CULTURE OF HEALTH AND WELLNESS

Goal – Culture of Health and Wellness: Students and staff are healthy, and connected to the learning community

This Photo by Unknown Author is licensed under CC BY-NC

Click image to view full Strategic Plan

2. BUDGET MONITORING & REPORTING





POLICY 190 – BUDGET MONITORING AND REPORTING

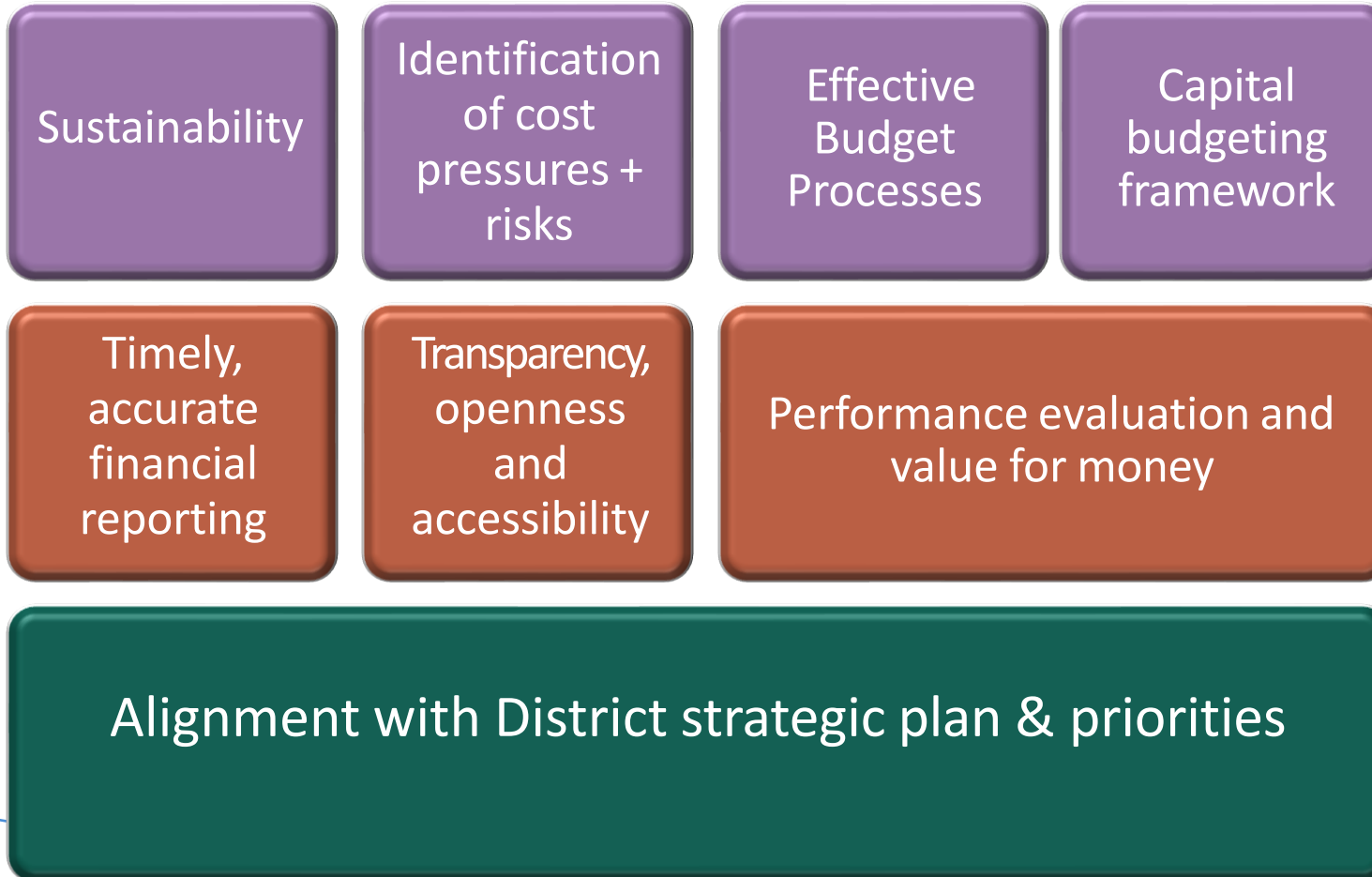
The Board of Education of School District No. 83 (North Okanagan-Shuswap) recognizes its responsibility for the effective use of public funds in providing the best possible education to the students in the communities it serves. The Board has a duty to govern the district in a fiscally responsible manner, while carrying out the strategies required to achieve its goals.

The annual operating budget is a financial plan reflecting the implementation and maintenance of the Board's educational and operational objectives and should be consistent with the District's Strategic Plan.

Budget Risks



What makes a robust budget?



3. BUDGET PROCESS & TIMELINES



Sept 30
Student
Count

Amended

Current Year

Oct-Jan

Budgets are reviewed & amended to reflect the Sep 30th student count, current staffing, and any events that impact the budget

Jan - Feb

Amended Budget discussed with Budget Advisory Committee, and to the Board of Education for 3 readings

Amended Budget and Bylaw due to MoEd by **Feb 28**

Oct

Nov

Dec

Jan

Feb

Mar

Apr

May

June

Jul

We are here



Nov - Feb

Preliminary budget planning begins for the next school year including input from staff and the Board

Mar - May

Budget Assumptions to Budget Advisory Committee, the Board, staff and public for review and input on significant budget contractions and/or expansions

May - Jun

To Board of Education for 3 readings

Preliminary Budget due to MoEd by **Jun 30**



Preliminary

Next Year

4. FUNDING SOURCES

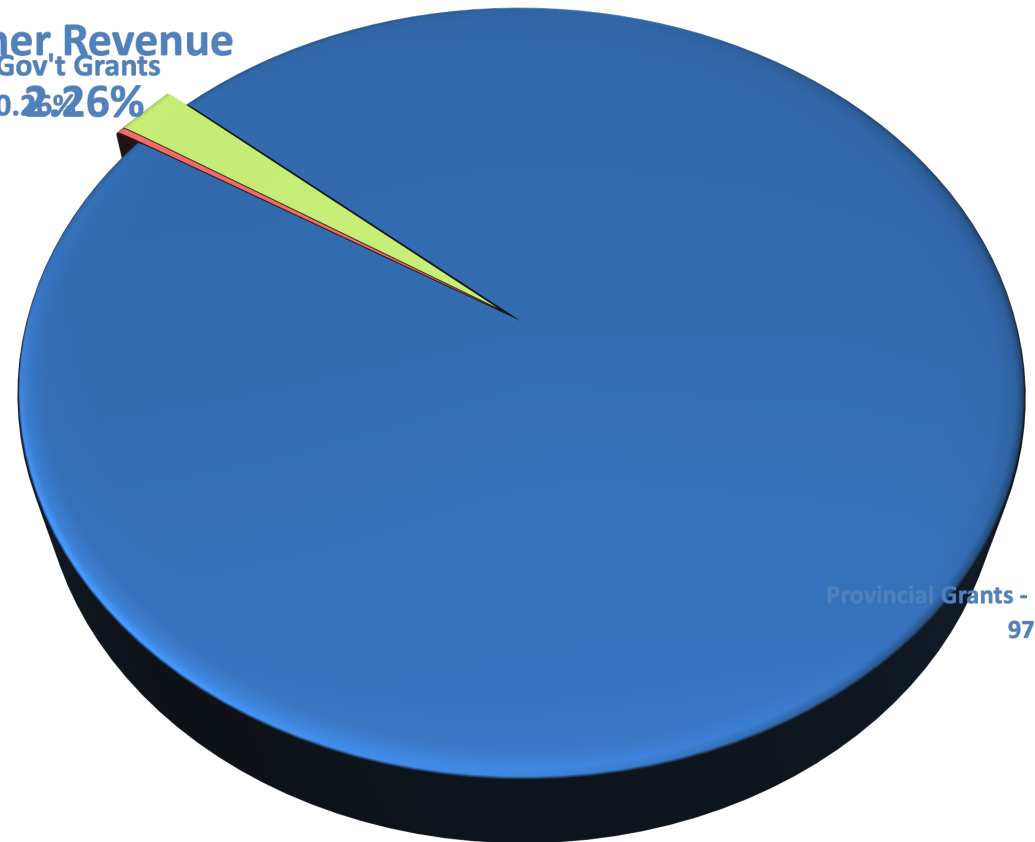
- a. Where do we get our funding?
- b. Funding Tables – Operating, Capital, Special Purpose



Where do we get our funding?

2023/24 Budgeted
Preliminary Operating
Revenues

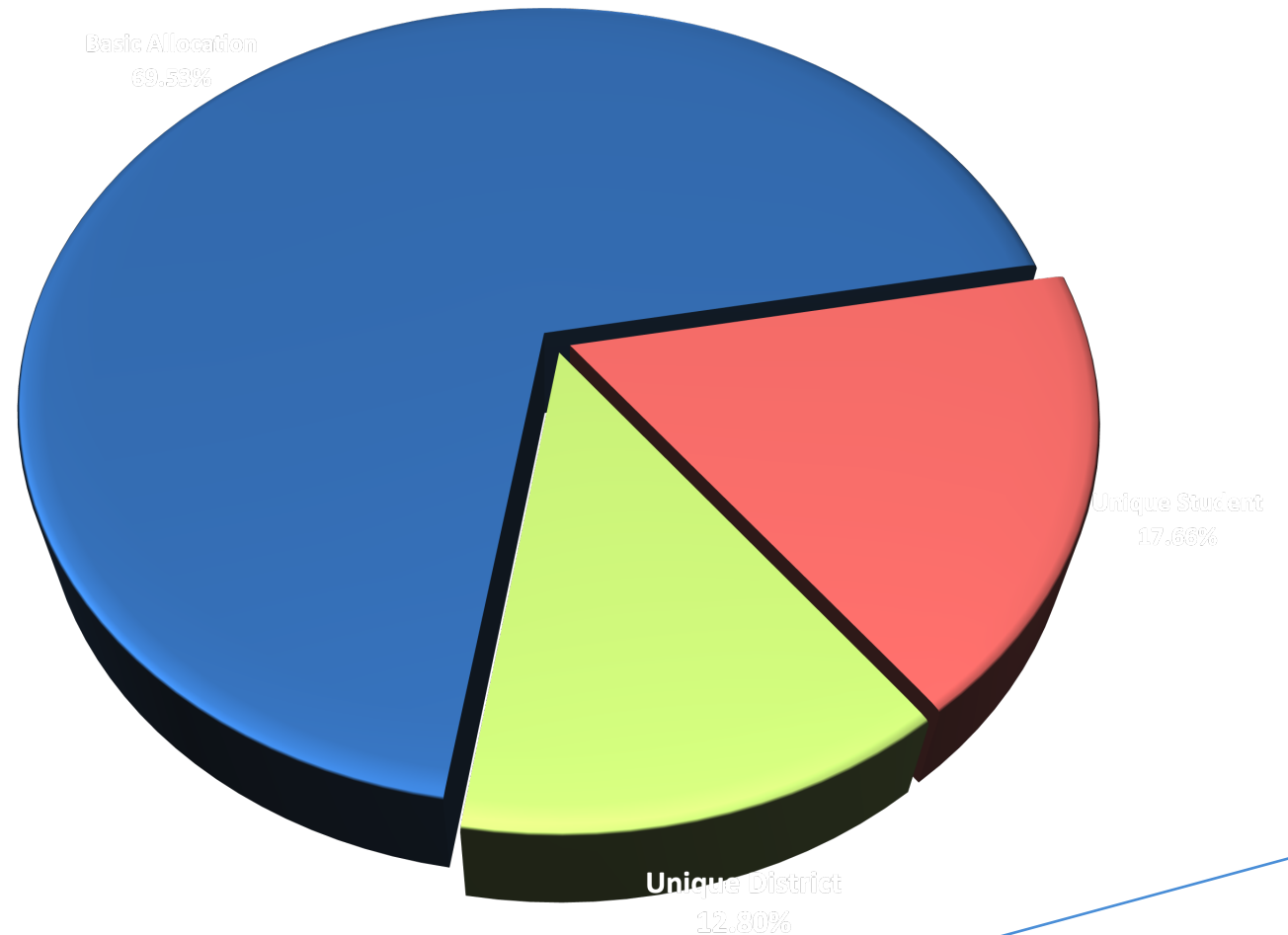
Other Revenue
Other Gov't Grants
0.26%



Provincial Grants - Ministry of Education
97.49%

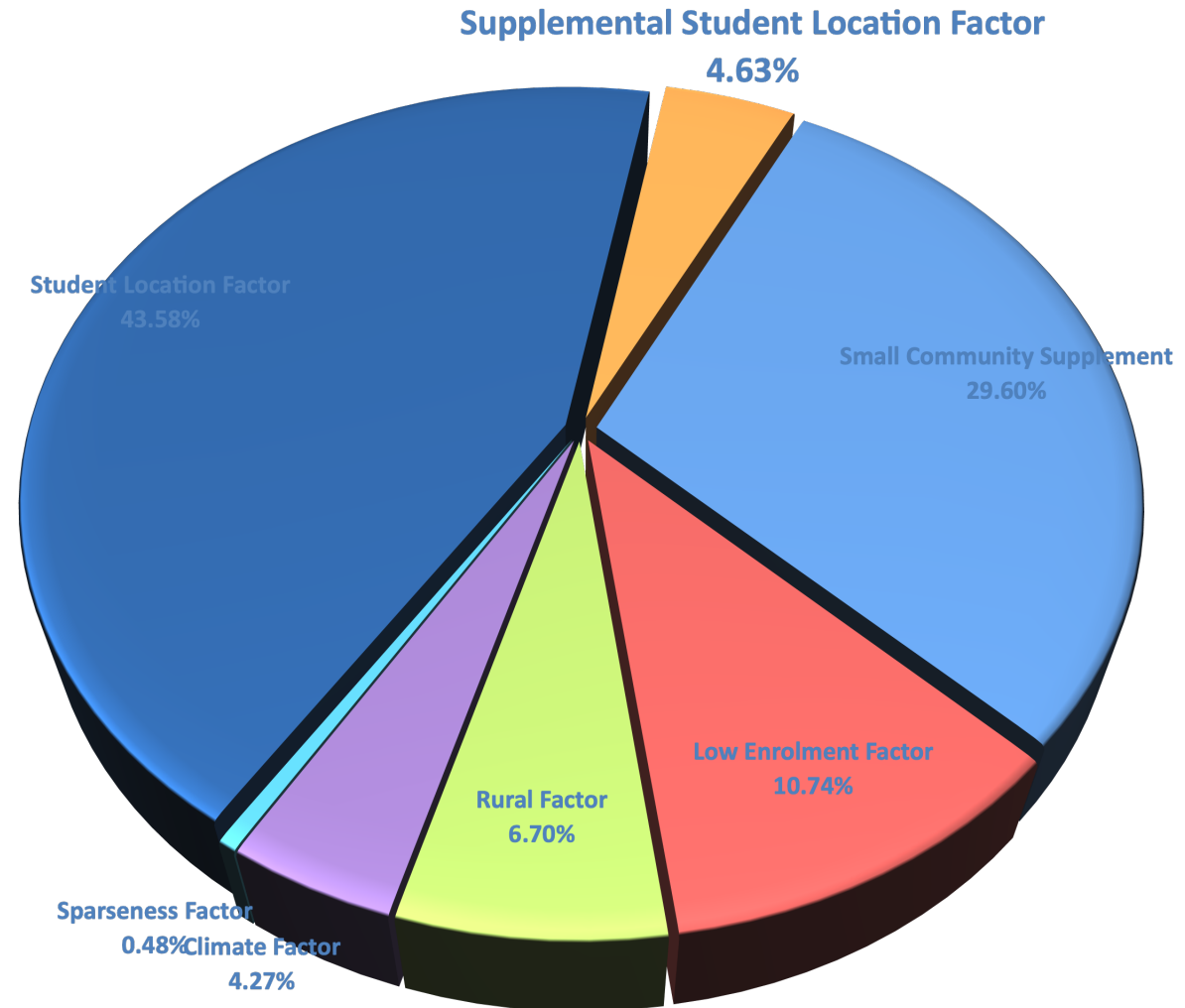
Where do we get our funding?

Provincial Grants:
Ministry of Education
Breakdown
2023/24 Budgeted
Preliminary Operating
Revenues



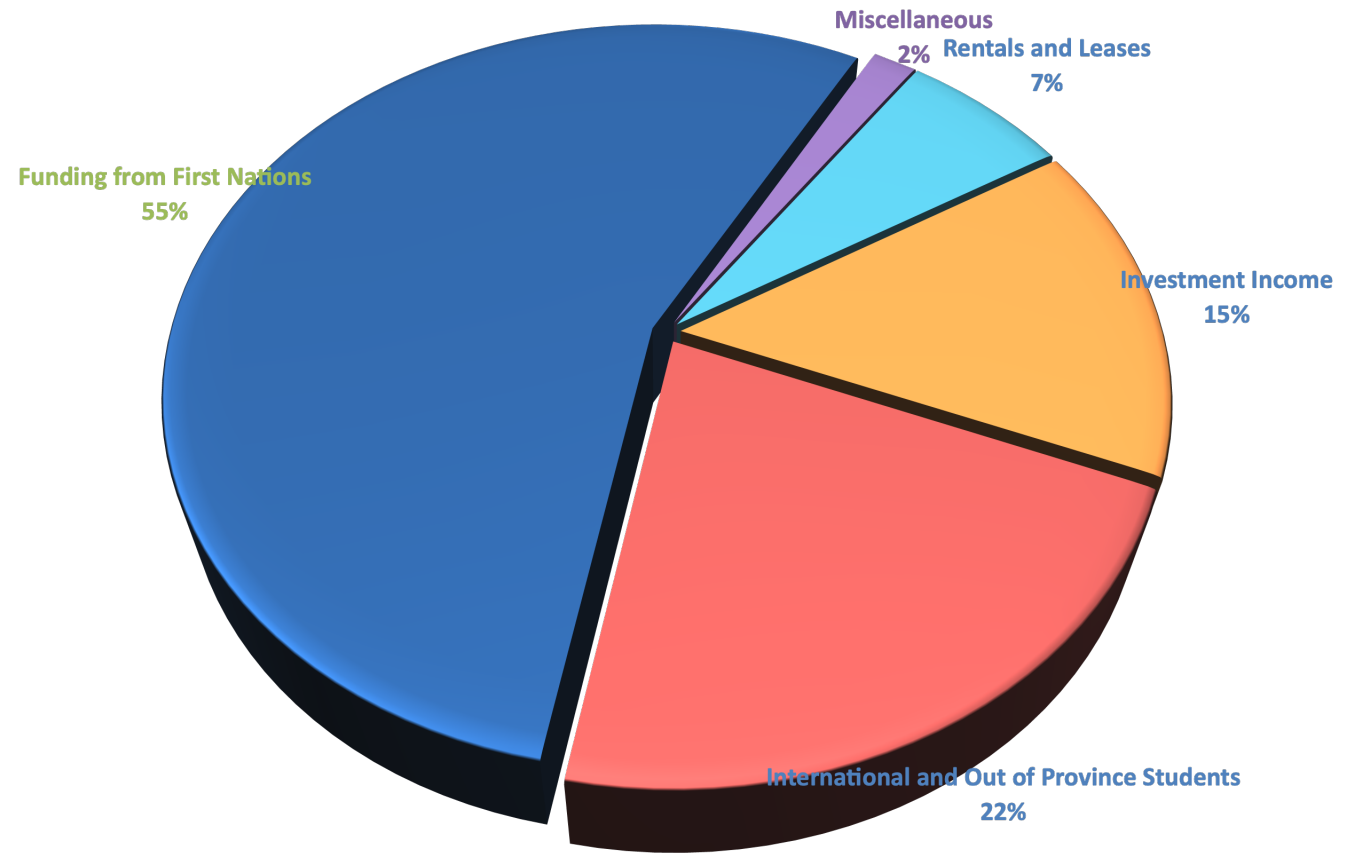
Where do we get our funding?

Provincial Grants:
Ministry of Education
Breakdown – Unique
Geographical Factors
2023/24 Budgeted
Preliminary Operating
Revenues



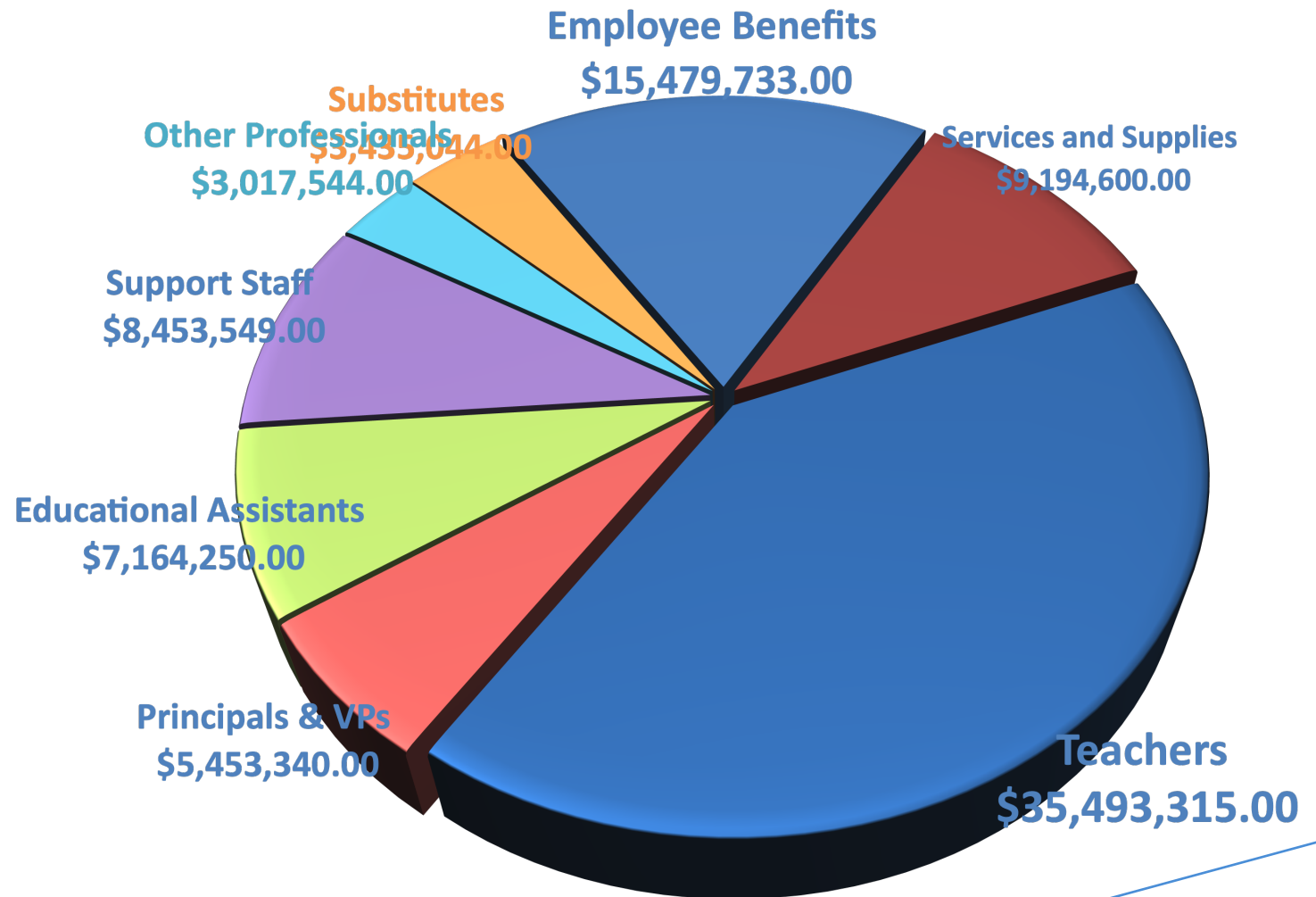
Where do we get our funding?

Other Revenues
Breakdown
2023/24 Budgeted
Preliminary Operating
Revenues



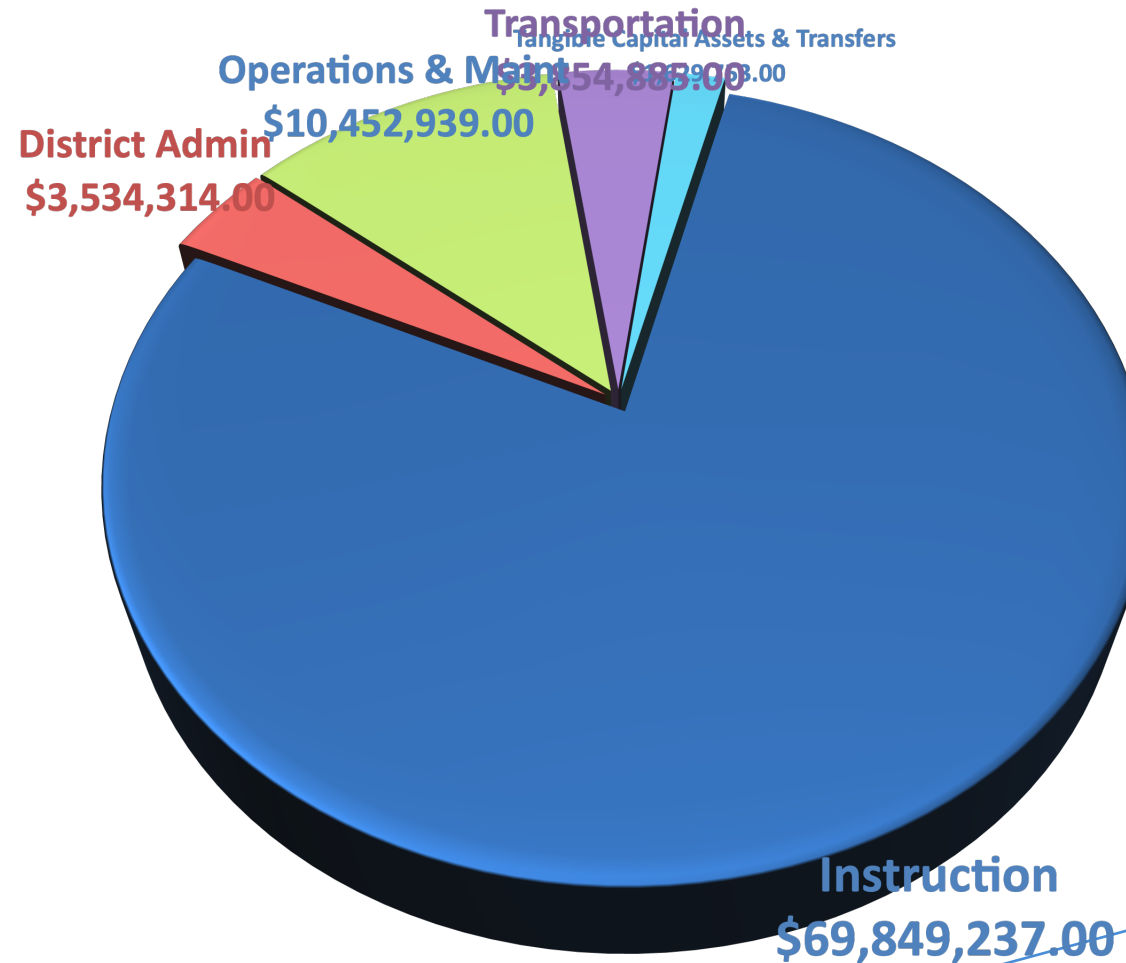
Where does our funding go?

How we spend each
dollar



Where does our funding go?

How we spend each dollar



b. Funding Tables

Operating Budget	Capital Budget	Special Purpose Funds
		
Student Supports Instruction Administration Maintenance Transportation	Buildings Land Improvements Equipment Site Purchases	Specific Time Frame (1-2 years) Specific Function-Examples: School Trust Fund Annual Facilities Grant Community LINK

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN SHUSWAP)**2023 - 2024 MINISTRY OPERATING GRANTS SUMMARY**

FUNDING SOURCE	2022/23	2023/24	Change from 2022/23	Rate Change	Enrolment Change
FTE September Enrolment	6,789.0625	6,909.8280	120.7655	-	120.7655
Enrollment Based Funding					
Standard (Regular) Schools	52,910,814	58,997,829	6,087,015	5,061,843	1,025,172
Continuing Education	-	-	-	-	-
Alternate Schools	354,825	379,500	24,675	32,560	(7,885)
Online Learning	214,650	177,480	(37,170)	15,300	(52,470)
Home Schooling	5,750	5,750	-	-	-
Course Challenges	1,722	1,890	168	168	-
SUBTOTAL	53,487,761	59,562,449	6,074,688	5,109,871	964,817
Special Education					
Level 1	313,950	196,280	(117,670)	16,880	(134,550)
Level 2	9,576,000	10,685,520	1,109,520	918,000	191,520
Level 3	1,655,500	1,811,040	155,540	155,540	-
SUBTOTAL	11,545,450	12,692,840	1,147,390	1,090,420	56,970
Online Learning Enrolment Based					
July (Summer Learning)	2,240	2,450	210	210	-
Feb	374,320	435,465	61,145	37,465	23,680
May	103,880	113,680	9,800	9,800	-
SUBTOTAL	480,440	551,595	71,155	47,475	23,680
Equity of Opportunity Supplement	263,487	291,029	27,542	27,542	-
English Language Learning	112,535	123,185	10,650	10,650	-
Indigenous Education	1,985,985	2,161,440	175,455	183,280	(7,825)
Adult Education	2,515	2,753	238	238	-
Supplement for Salary Differential	553,704	538,214	(15,490)	(15,490)	-
Supplement for Unique Geographic Factors	9,984,156	10,471,208	487,052	487,052	-
Curriculum and Learning Support Fund	60,962	61,102	140	140	-
TOTAL	78,476,995	86,455,815	7,978,820	6,941,178	1,037,642

OPERATING GRANTS SUMMARY





CAPITAL PROJECT FUNDING

Current Major Capital Projects:

Pleasant Valley Secondary - Partial Replacement (Gymnasium)	Funding has been approved by the Ministry
--	--

Current Minor Capital Projects:

Parkview Elementary – HVAC Upgrades	\$ 1,150,000
Highland Park Elem – HVAC Upgrades	695,424
Armstrong Elementary – Playground	195,000
	\$ 2,040,424

Funding Sources:

Ministry of Education Funding	\$ 2,040,424
-------------------------------	---------------------

LOCAL CAPITAL RESERVE

<u>Secondary Schools:</u>	<u>Closing Balance</u>									
	<u>Opening Balance</u>	<u>Revenue / Transfers In</u>	<u>Expenditures / Transfers Out</u>	<u>Sites</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Computer Software</u>	<u>Computer Hardware</u>	<u>Total</u>
School Subtotal	9,238	-	-	-	-	9,238	-	-	-	9,238
Lower site SMS	899,262	-	-	899,262	-	-	-	-	-	899,262
Downtown Activity Centre	412,489	-	-	-	412,489	-	-	-	-	412,489
ERS land appropriation	40,733	-	-	40,733	-	-	-	-	-	40,733
Unallocated	215,565	72,000	(221,163)	-	66,402	-	-	-	-	66,402
Long Range Facility Plan	3,331	-	-	-	3,331	-	-	-	-	3,331
Finance Computer Software	13,837	61,163	(75,000)	-	-	-	-	-	-	-
Bleachers	68,942	-	-	-	68,942	-	-	-	-	68,942
Grounds - Mowing Equipment	-	160,000	(160,000)	-	-	-	-	-	-	-
Transportation - Success Van	-	9,000	-	-	-	-	9,000	-	-	9,000
Information Technology	145,400	-	-	-	-	-	-	-	145,400	145,400
Malakwa Roof & HVAC	158,063	21,000	-	-	179,063	-	-	-	-	179,063
Portables	250,000	-	-	-	250,000	-	-	-	-	250,000
District Subtotal	2,207,622	323,163	(456,163)	939,995	980,227	-	9,000	-	145,400	2,074,622
Total	2,216,860	323,163	(456,163)	939,995	980,227	9,238	9,000	-	145,400	2,083,860



SPECIAL PURPOSE FUNDING

Fund	2023-24 Budget
Annual Facilities Grant (Operational portion)	\$ 342,495
Learning Improvement Fund	327,247
StrongStart	192,000
Ready Set Learn	41,650
French Federal Grant (OLEP)	312,190
CommunityLINK	360,765
Classroom Enhancement Fund	6,696,169
First Nation Student Transportation	14,925
Mental Health in Schools	52,000
Changing Results for Young Children	6,750
Seamless Day Pilot Program	62,150
Just B4	25,000
SEY2KT	19,000
ECL Early Care & Learning	175,000
Feeding Futures	902,357
Other (School Generated/Scholarships/Bursaries)	1,606,000
	\$ 11,135,698

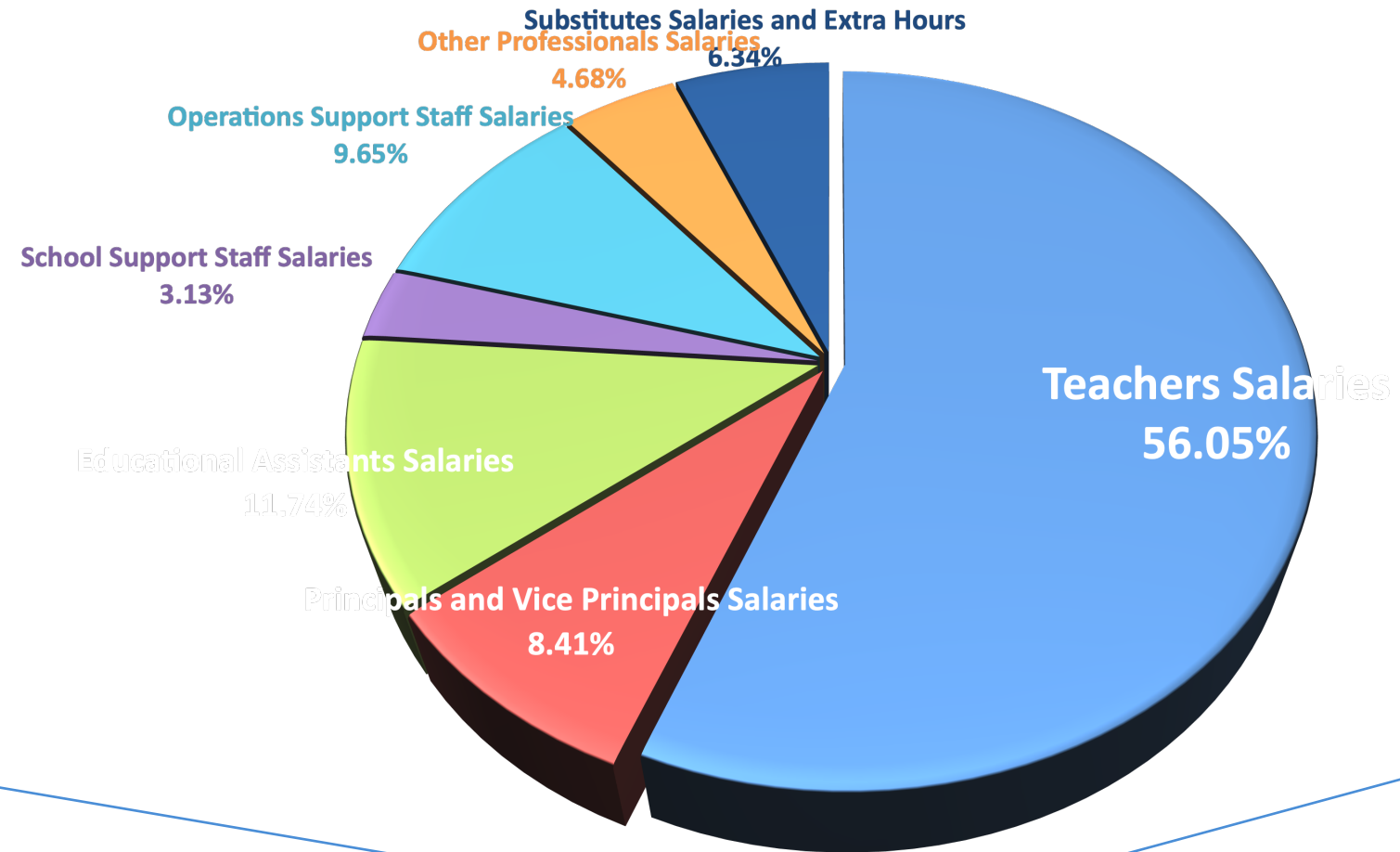
5. OPERATING FUND - STAFFING



Operating Fund - Staffing

Salaries and Benefits

The 2023/24 student
to Educator ratio is
**1 Educator to every
15.57 students.**



STAFFING DETAILS

- a. Teachers
- b. Principals & Vice Principals
- c. Educational Assistants
- d. Support Staff
- e. Other Professionals



Staffing Details

a. Teachers (Including SPF)

	2024	2023	
	Annual Budget	Amended Budget	Change
Schools	FTE	FTE	FTE
Teacher	310.073	317.688	(7.614)
Alternate Ed	2.000	2.000	-
Career Coordinator	2.825	3.869	(1.044)
Counsellor	8.647	8.477	0.170
Eng 2nd Language	-	0.400	(0.400)
Indigenous	4.000	4.500	(0.500)
Learning Resource	40.300	41.287	(0.987)
Learning Support	1.000	-	1.000
Librarian	14.321	13.935	0.386
LRT Helping	-	1.742	(1.742)
Music	16.785	17.185	(0.400)
Schools Total	399.951	411.083	(11.131)
District Support			
Bridge	6.600	6.600	-
Career Coordinator	1.000	1.000	-
Counsellor	5.800	5.800	-
Eng 2nd Language	2.900	1.900	1.000
Hearing Resource	0.800	0.800	-
Inclusion Support	1.000	1.000	-
Indigenous	2.000	1.000	1.000
Learning Resource	-	0.100	(0.100)
Learning Support	5.500	5.200	0.300
Librarian	0.200	0.400	(0.200)
LRT Helping	0.500	0.600	(0.100)
Numeracy	1.000	1.000	-
Psychologist	2.000	2.000	-
SOGI	0.200	0.200	-
Speech Pathologist	4.300	5.300	(1.000)
Technology	0.500	0.800	(0.300)
Vision	0.800	0.800	-
District Total	35.100	34.500	0.600
Teachers Total	435.051	445.583	(10.531)
PY includes Remedy of 6.000 FTE; normalized change of -4.531 FTE			

Staffing Details

b. Principals & Vice Principals (Including SPF)

		2024	2023	
		Annual Budget	Amended Budget	Change
<u>Schools</u>		FTE	FTE	FTE
Regular Instruction	1-02	6.836	5.850	0.986
Career Programs	1-03	-	-	-
Library Services	1-07	0.250	0.250	-
Counselling	1-08	-	-	-
Special Education	1-10	-	0.100	(0.100)
Early Learning and Child Care	1-20	-	-	-
English Language Learning	1-30	-	-	-
Indigenous Education	1-31	-	-	-
School Administration	1-41	27.500	28.300	(0.800)
International Student Program	1-62	-	-	-
Educational Administration	4-11	-	-	-
Schools Total		34.586	34.500	0.086
<u>District Support</u>				
Regular Instruction	1-02	0.800	2.400	(1.600)
Career Programs	1-03	-	-	-
Library Services	1-07	-	-	-
Counselling	1-08	1.000	-	1.000
Special Education	1-10	0.900	0.900	-
Early Learning and Child Care	1-20	1.000	-	1.000
English Language Learning	1-30	-	-	-
Indigenous Education	1-31	0.600	0.800	(0.200)
School Administration	1-41	0.714	0.400	0.314
International Student Program	1-62	0.400	0.200	0.200
Educational Administration	4-11	-	0.800	(0.800)
District Total		5.414	5.500	(0.086)
Principals and Vice-Principals Total		40.000	40.000	-

Staffing Details

c. Educational Assistants (Including SPF)

		2024	2023	
		Annual Budget	Amended Budget	Change
Schools	HC	FTE	FTE	FTE
Certified Education Assistant	200	151.476	154.458	(2.982)
Certified Education Assistant Personal Care	31	15.429	17.607	(2.179)
Certified Education Intervenor	2	1.571	1.571	-
Certified Education Signing	1	0.857	0.857	-
Early Childhood Educator	10	4.671	-	4.671
Education Support Worker	10	8.750	7.964	0.786
Indigenous Education Worker	21	16.786	16.514	0.271
Strong Start Coordinator	7	3.429	6.386	(2.957)
Educational Assistants Total	282	202.969	205.358	(2.389)

Staffing Details

d. Support Staff (Including SPF)

	2024		2023	
	Annual Budget		Amended Budget	Change
Schools	HC	FTE	FTE	FTE
Career Centre Clerical	5	2.457	2.457	-
Crossing Guard	6	0.500	0.500	-
Library Clerical	7	1.257	1.257	-
Lunch Hour / Meal Support	99	12.643	10.207	2.436
Office Clerical	41	33.600	33.600	-
Schools Support Total	158	50.457	48.021	2.436
District				
DESC Support	HC	FTE	FTE	FTE
Accounting	2	2.000	2.000	-
Dispatch	1	1.000	1.000	-
District Clerical	4	3.400	3.400	-
Payroll	2	2.000	2.000	-
Purchasing	1	1.000	1.000	-
Resource Centre Technician	1	1.000	1.000	-
DESC Support Total	11	10.400	10.400	-
Information Technology Support	HC	FTE	FTE	FTE
Data Coordinator	1	1.000	1.000	-
IT Technician	5	5.000	5.000	-
MyEd Clerical	1	0.800	0.800	-
Information Technology Support Total	7	6.800	6.800	-
Operations Support	HC	FTE	FTE	FTE
Bus Drivers	38	25.250	25.250	-
Carpenter	6	6.000	6.000	-
Custodian	46	40.425	40.425	-
Electrician	4	4.000	4.000	-
Grounds	3	3.000	3.000	-
Mechanic	4	4.000	5.000	(1.000)
Millwright	1	1.000	1.000	-
Operational Support	0	-	-	-
Operations Clerical	4	3.571	4.000	(0.429)
Painter	2	2.000	2.000	-
Plumbing/HVAC/Mechanical	6	6.000	6.000	-
Shipping/Receiving	1	1.000	1.000	-
Operations Support Total	115	96.246	97.675	(1.429)
District Total	133	113.446	114.875	(1.429)
Support Staff Total	291	163.904	162.896	1.007

Staffing Details

e. Other Professionals (Including SPF)

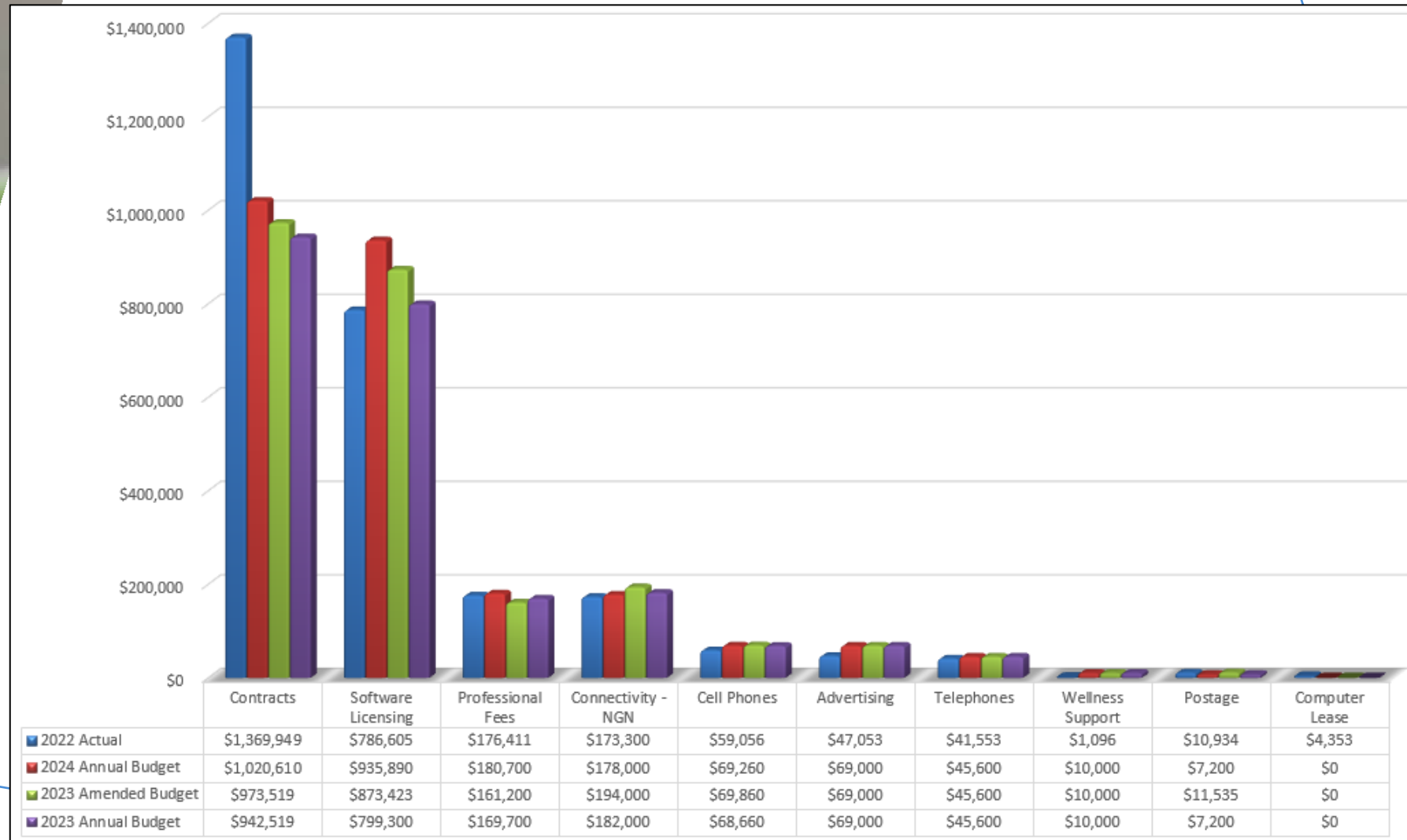
		2024	2023	
		Annual Budget	Amended Budget	Change
District	HC	FTE	FTE	FTE
Superintendent	1	1.000	1.000	-
Secretary Treasurer	1	1.000	1.500	(0.500)
Assistant Superintendent	1	1.000	1.000	-
Director	6	6.000	6.000	-
Manager/Supervisor	5	5.000	5.000	-
Coordinator/Specialist	5	4.100	5.000	(0.900)
Indigenous Outreach Worker	3	2.333	2.333	-
OT/PT	2	1.400	1.400	-
Executive Support	3	3.000	2.000	1.000
Homestay Coordinator	1	1.000	1.000	-
Trustee	5	5.000	5.000	-
Other Professionals Total	33	30.833	31.233	(0.400)

6. SERVICES & SUPPLIES DETAILS



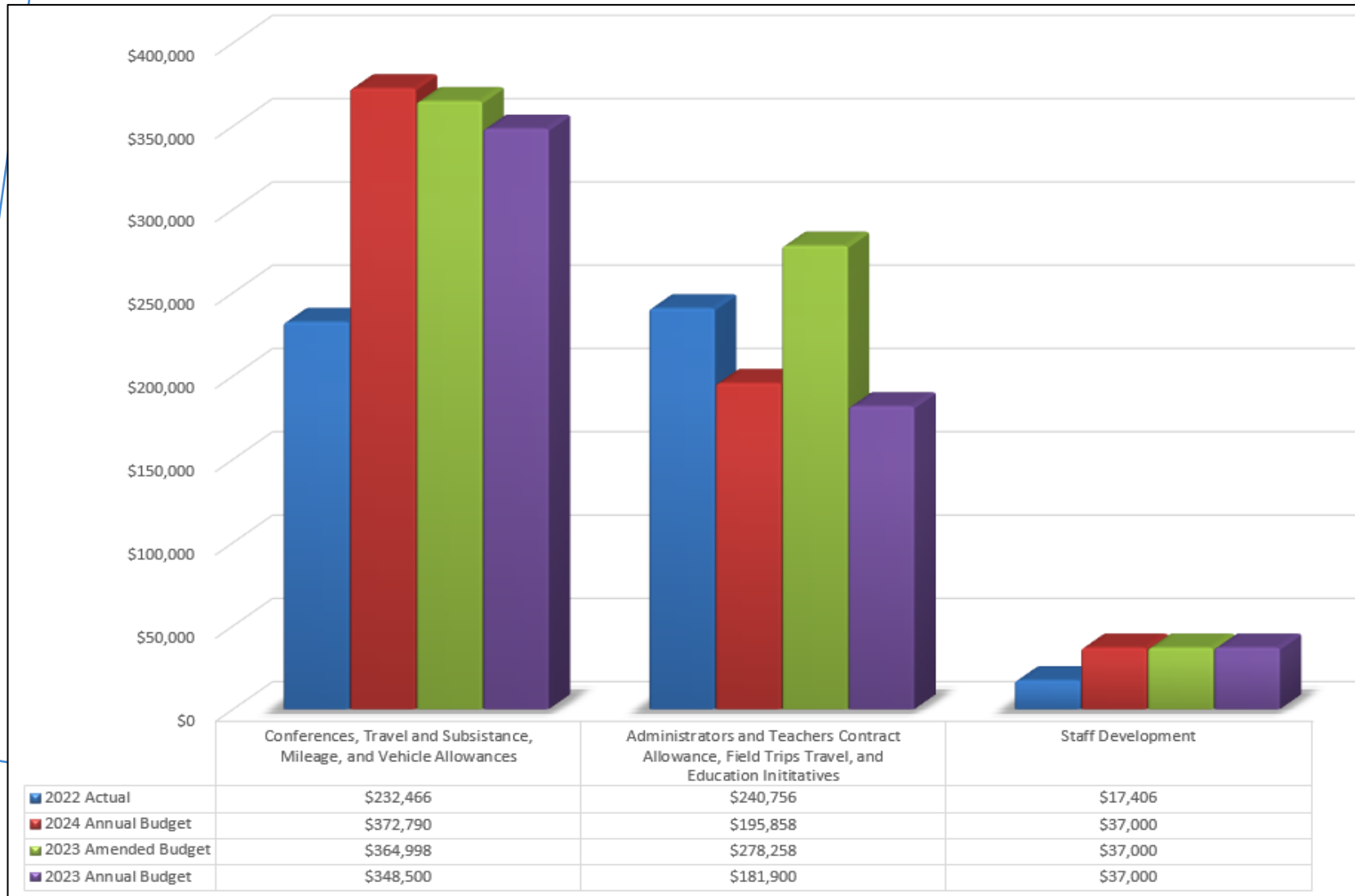
SERVICES & SUPPLIES DETAILS

a. Services



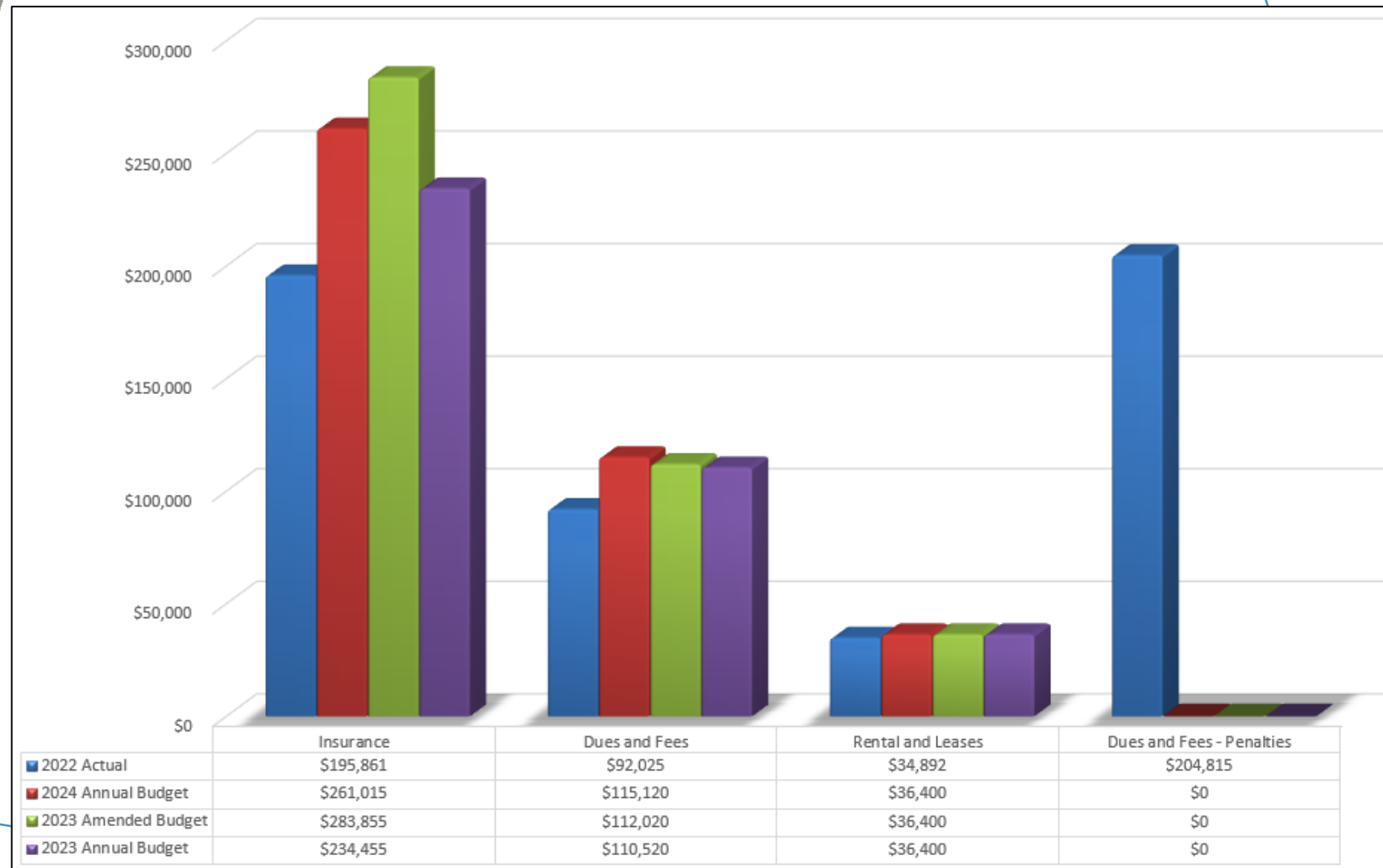
SERVICES & SUPPLIES DETAILS

b. Professional Development & Travel



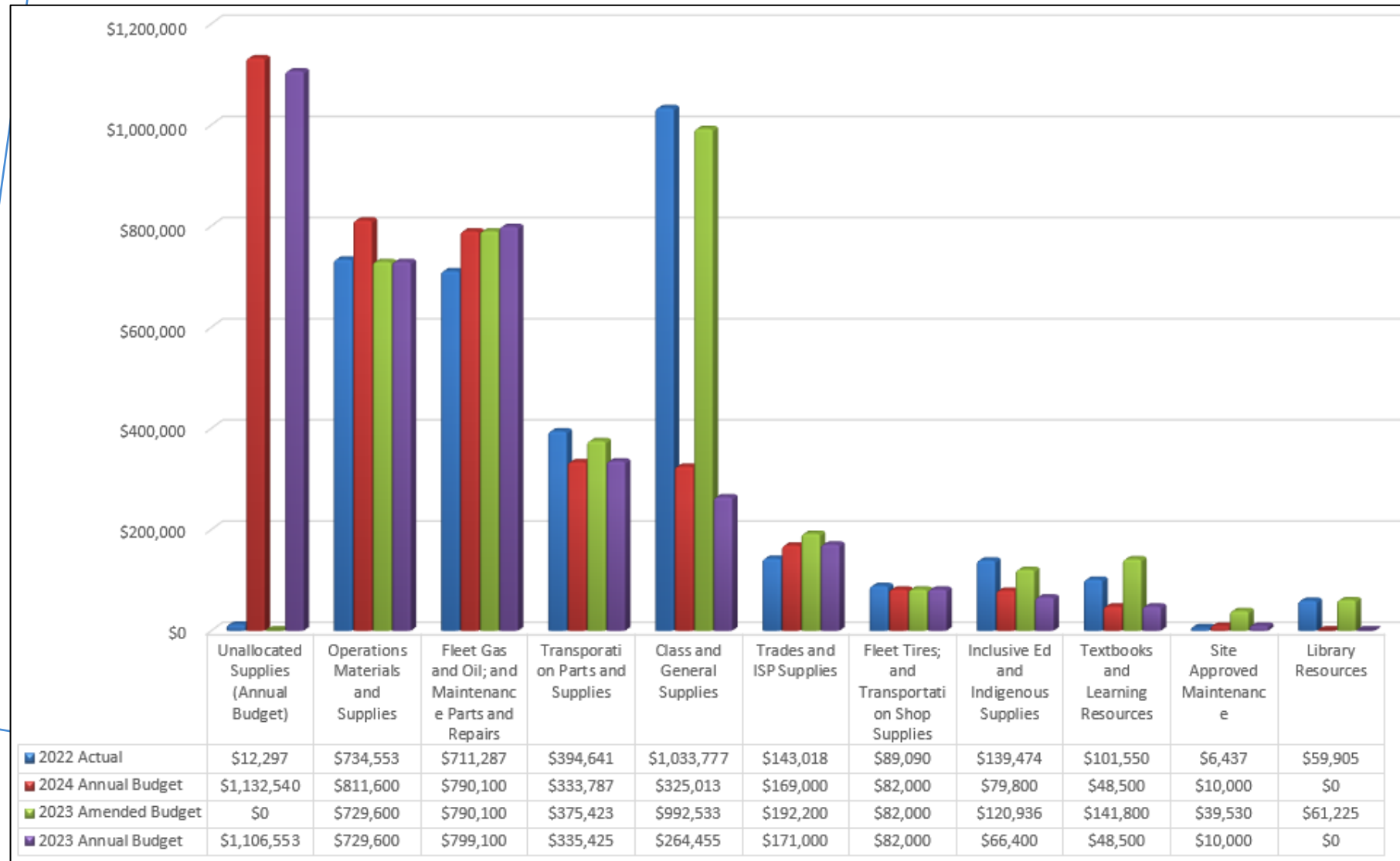
SERVICES & SUPPLIES DETAILS

c. Rent, Insurance, Fees



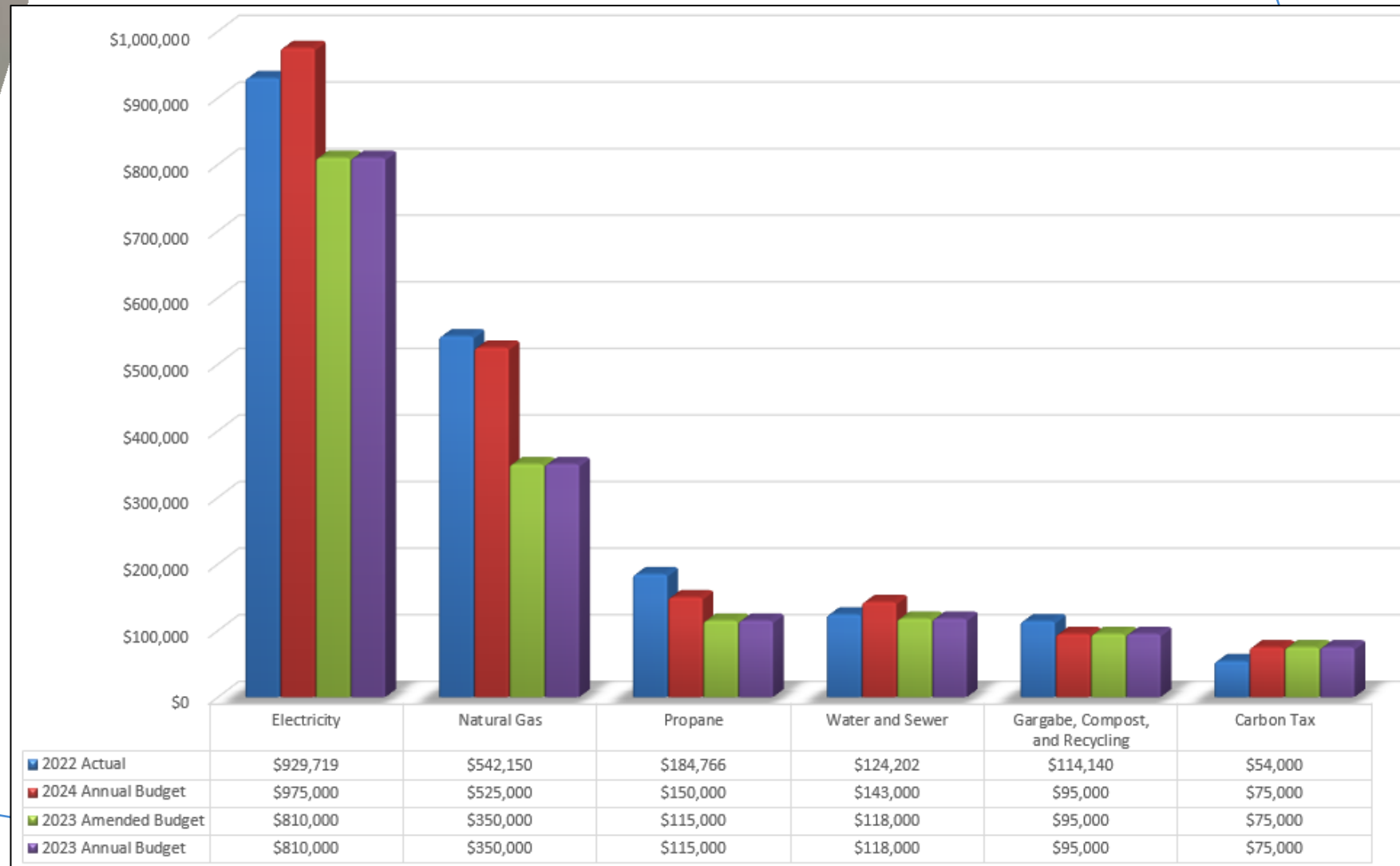
SERVICES & SUPPLIES DETAILS

d. Supplies



SERVICES & SUPPLIES DETAILS

e. Utilities

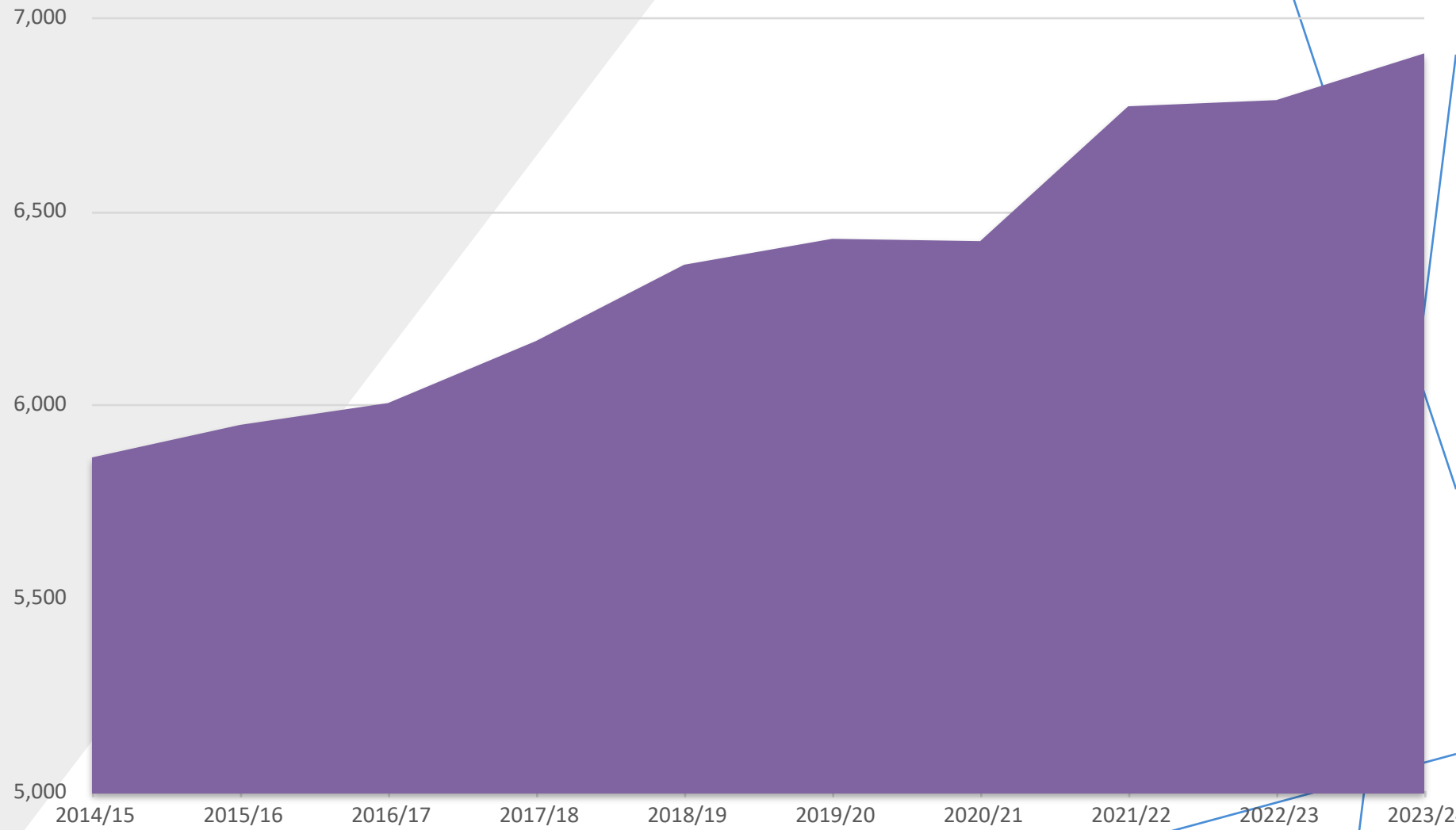


7. BUDGET CHANGES

		Revenues	Expenses	Capital/ Transfers	Surplus (Deficit) Change
<u>2023 Amended Budget</u>		\$ 84,095,912	\$ (83,003,997)	\$ (1,729,541)	\$ (637,626)
<u>Changes</u>					
Enrolment	6,145,843				6,145,843
Unique Student	1,185,820				1,185,820
Indigenous Education	175,455		(127,288)		48,167
Unique District	471,702				471,702
Other MOE Funding	(1,492,709)				(1,492,709)
Other Revenues	(62,366)				(62,366)
Wage/Collective Agrmt Increases			(3,845,315)		(3,845,315)
Staffing Changes			886,716		886,716
Substitutes			(600,932)		(600,932)
Benefits			(953,450)		(953,450)
One Time Items				168,788	168,788
International Program	(139,720)		101,452		(38,268)
School Budgets			197,293		197,293
Parts, Fuel, and Oil			-		-
Utilities			(400,000)		(400,000)
Other Expenses			(442,225)		(442,225)
2024 Annual Budget		\$ 90,379,936	\$ (88,187,746)	\$ (1,560,753)	\$ 631,437

7. ENROLMENT TRENDS

Grades K-12



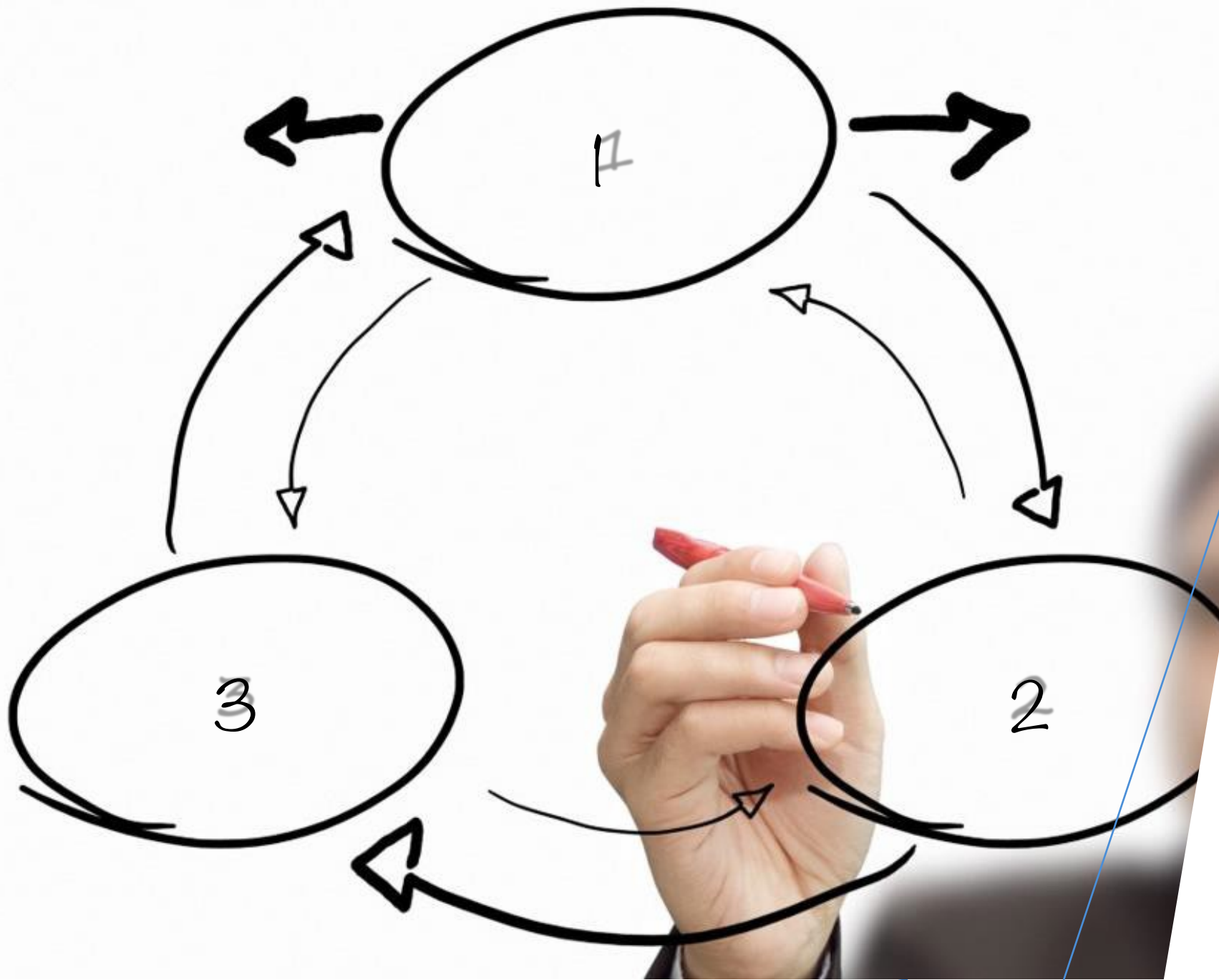
8. SURPLUS CHANGES

	Subtotal Internally Restricted	Unrestricted Operating Surplus	Operating Fund
	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	158,206	41,794	200,000
Changes for the year			
Net Revenue (Expense) for the year	(101,576)	2,293,766	2,192,190
Interfund Transfers			
Tangible Capital Assets Purchased	-	(1,480,753)	(1,480,753)
Tangible Capital Assets - Work in Progress	-	-	-
Local Capital	-	(30,000)	(30,000)
Other	-	(50,000)	(50,000)
Net Changes for the year	(101,576)	733,013	631,437
Budgeted Accumulated Surplus (Deficit), end of year	56,630	774,807	831,437

8. RESERVE SUMMARY

Surplus
Local Capital

Ending Balance Jun.30/20	Ending Balance Jun.30/21	Ending Balance Jun.30/22	Budgeted Balance Jun.30/23	Projected Balance Jun.30/24
1,349,398	2,955,200	1,218,339	580,713	831,437
1,793,495	1,844,831	1,869,831	2,216,860	2,083,860
3,142,893	4,800,031	3,088,170	2,797,573	2,915,297



9. 3-YEAR BUDGET

3-YEAR BUDGET

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)		YEAR ENDED JUNE 30, 2024	
ANNUAL BUDGET - THREE YEAR BUDGET PROJECTION		DRAFT - NOT FINALIZED	
	2024	2025	2026
OPERATING FUND	Annual Budget	Annual Budget	Annual Budget
Revenues	\$	\$	\$
Provincial Grants			
Ministry of Education	88,125,542	90,475,565	92,030,582
Other	241,250	241,250	241,250
Federal Grants	-	-	-
Tuition	444,080	444,080	444,080
Other Revenue	1,153,464	1,153,464	1,153,464
Rentals and Leases	115,600	115,600	115,600
Investment Income	300,000	300,000	300,000
Total Revenue	90,379,936	92,729,959	94,284,976
Expenses			
Salaries			
Teachers	35,518,890	36,584,457	37,316,146
Principals and Vice Principals	5,503,105	5,668,198	5,781,562
Educational Assistants	7,264,776	7,482,719	7,632,374
Support Staff	8,400,156	8,652,161	8,825,204
Other Professionals	3,059,084	3,150,857	3,213,874
Substitutes	3,535,833	3,641,908	3,714,746
Total Salaries	63,281,844	65,180,299	66,483,905
Employee Benefits	15,621,619	16,090,268	16,412,073
Total Salaries and Benefits	78,903,463	81,270,567	82,895,978
Services and Supplies	9,284,283	9,609,233	9,945,556
Total Expense	88,187,746	90,879,800	92,841,534
Net Revenue (Expense)	2,192,190	1,850,159	1,443,442
Budgeted Prior Year Surplus Appropriation	-		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,480,753)	(1,480,753)	(1,480,753)
Tangible Capital Assets - Work in Progress	-	-	-
Local Capital	(30,000)	(30,000)	(30,000)
Other	(50,000)	(50,000)	(50,000)
Budgeted Surplus (Deficit), for the year	631,437	289,406	(117,311)

