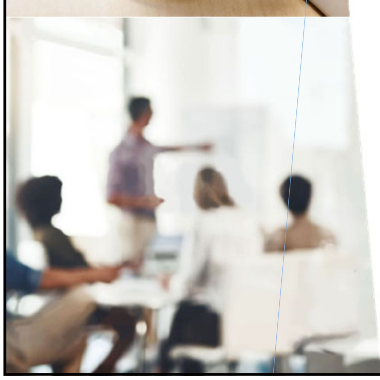
2023/24 ANNUAL BUDGET

Regular Board Meeting
May 16, 2023

LEARNING ZONE

School District No. 83 (North Okanagan-Shuswap)



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School District No. 83 (North Okanagan-Shuswap)

Board of Education

1. INTRODUCTIONS

Board of Education

Marianne VanBuskirk, Chair
Amanda Krebs, Vice-Chair
Brent Gennings
Corryn Grayston
Tennile Lachmuth

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

2. STRATEGIC PLAN

Click image to view full Strategic Plan

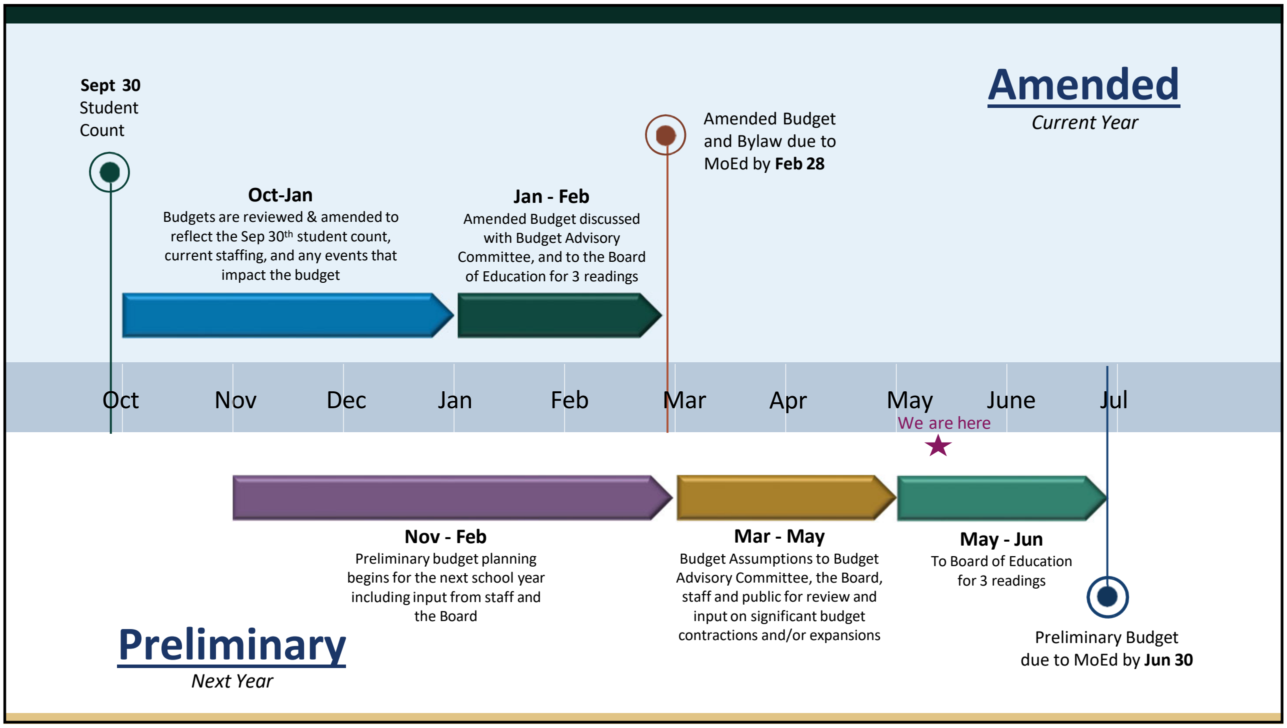
3. BUDGET MONITORING & REPORTING

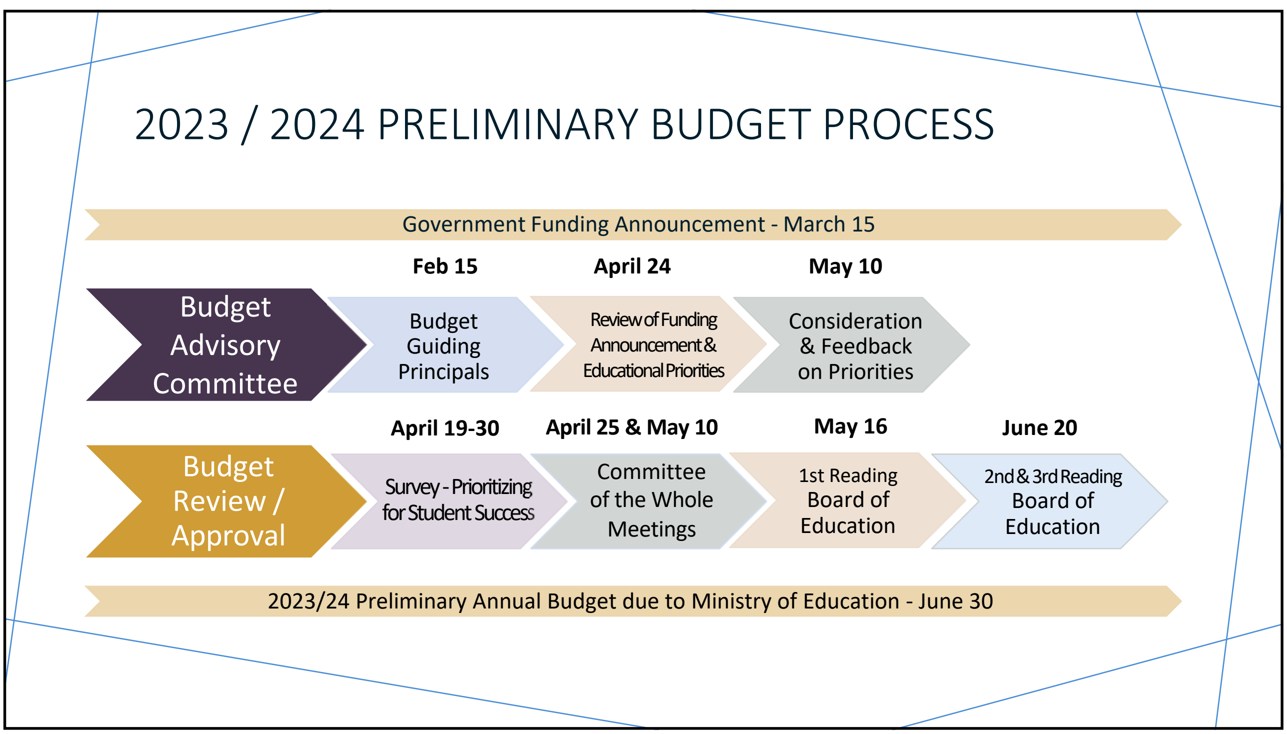
POLICY 190 – BUDGET MONITORING AND REPORTING

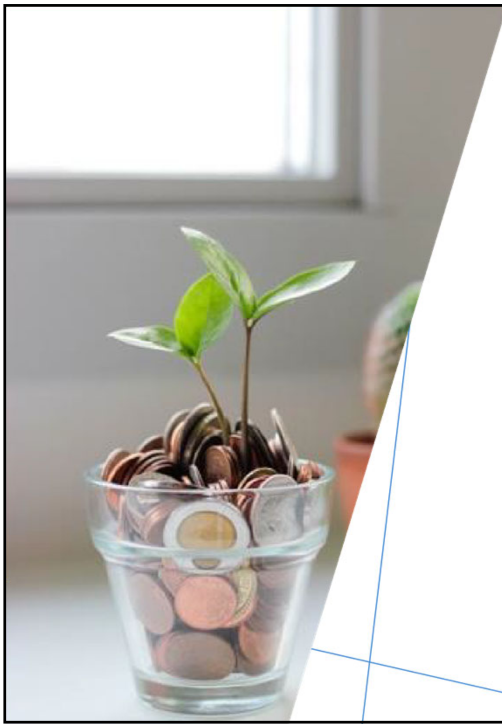
The Board of Education of School District No. 83 (North Okanagan-Shuswap) recognizes its responsibility for the effective use of public funds in providing the best possible education to the students in the communities it serves. The Board has a duty to govern the district in a fiscally responsible manner,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

4. BUDGET PROCESS & TIMELINES


Amended
Current Year
Sept 30
Student
Count
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


2023 / 2024 PRELIMINARY BUDGET PROCESS
Government Funding Announcement - March 15
Feb 15
April 24
May 10
Budget Advisory Committee
Budget Guiding Principals
Review of Funding Announcement & Educational Priorities
Consideration & Feedback on Priorities
April 19-30
April 25 & May 10
May 16
June 20
Budget Review / Approval
Survey - Prioritizing for Student Success
Committee of the Whole Meetings
1st Reading Board of Education
2nd & 3rd Reading Board of Education
2023/24 Preliminary Annual Budget due to Ministry of Education - June 30



5. BUDGET BACKGROUND

a) **Where do we get our funding?**

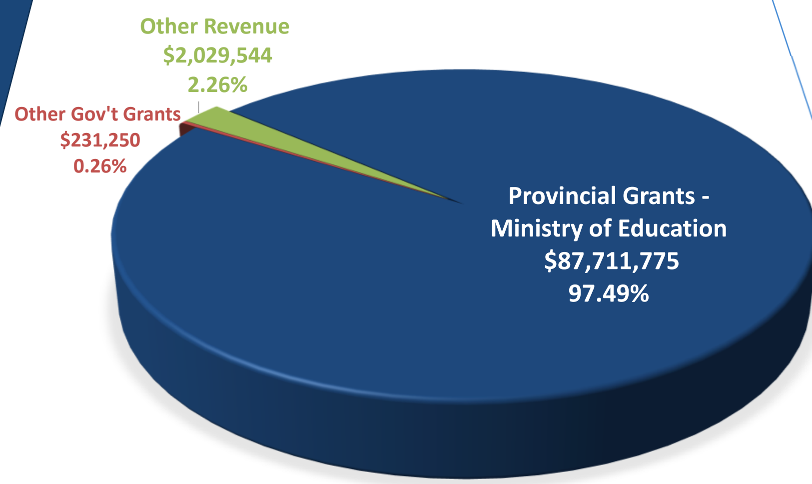
b) How do we allocate our funding?
   1. Inclusive Education
   2. Indigenous Education
   3. Teachers
   4. School Supplies
   5. Custodial

c) Budget Risks

d) What makes a robust budget?

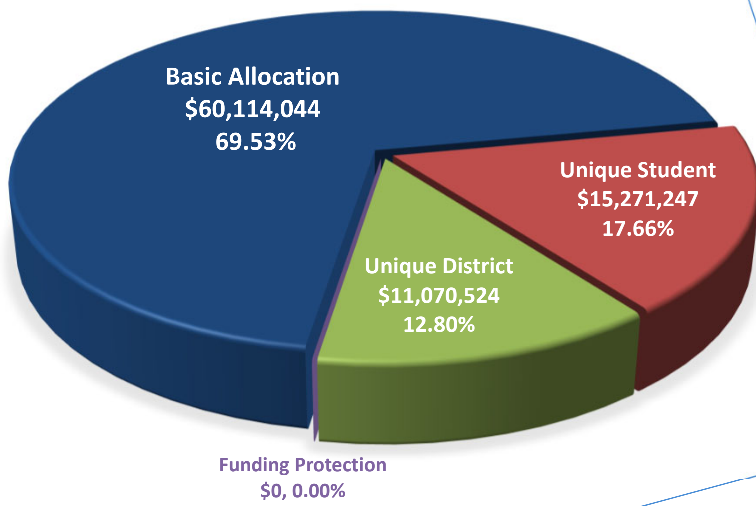
Where do we get our funding?

2023/24 Budgeted Preliminary Operating Revenues



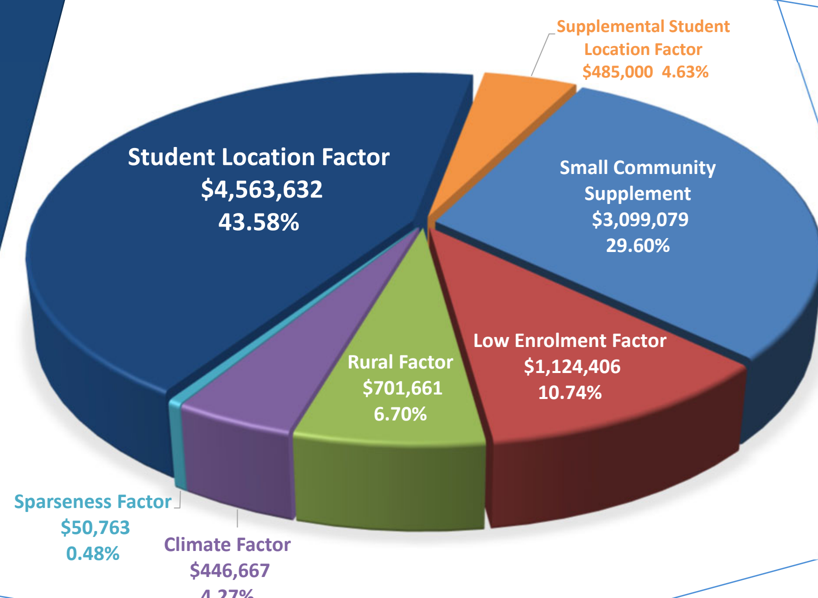
Where do we get our funding?

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



Where do we get our funding?

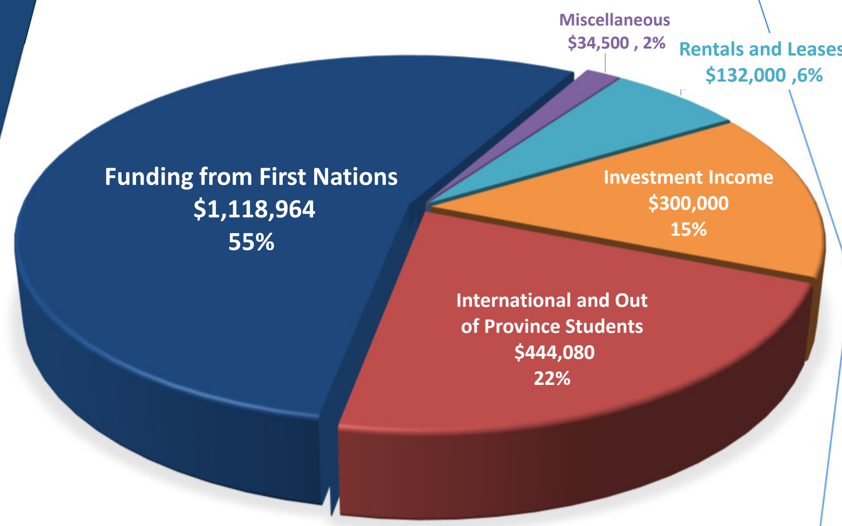
Provincial Grants:
Ministry of Education
Breakdown – Unique
Geographical Factors
2023/24 Budgeted
Preliminary Operating
Revenues



Where do we get our funding?

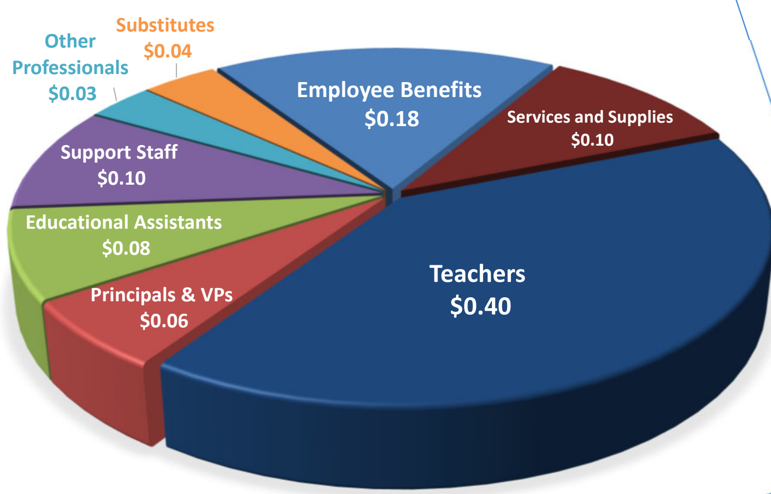
Other Revenues Breakdown

2023/24 Budgeted Preliminary Operating Revenues



Where does our funding go?

How we spend each dollar



Where does our funding go?

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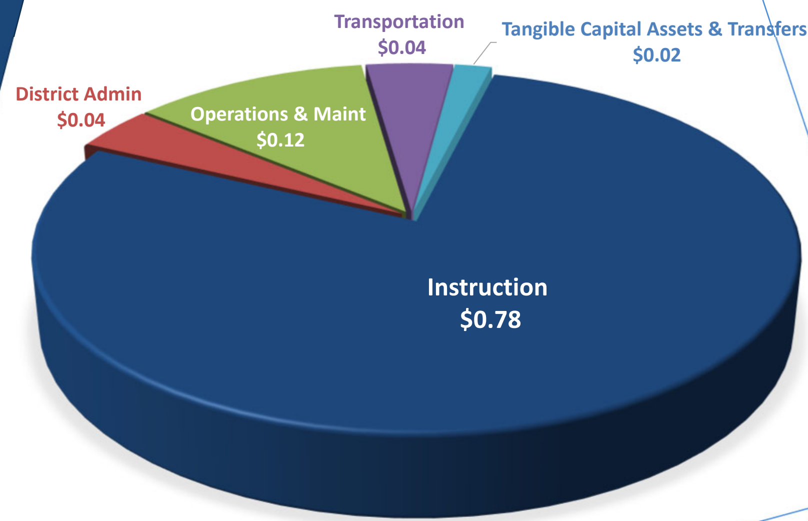
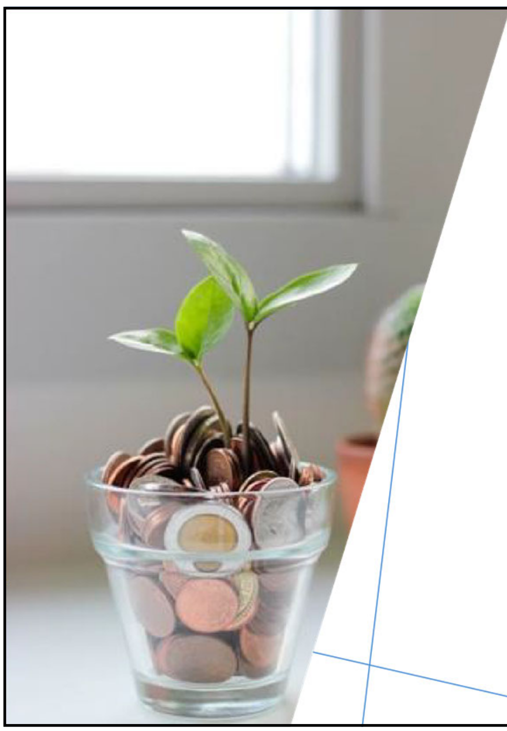




5. BUDGET BACKGROUND

a) Where do we get our funding?

b) **How do we allocate our funding?**
   1. **Inclusive Education**
   2. **Indigenous Education**
   3. **Teachers**
   4. **School Supplies**
   5. **Custodial**

c) Budget Risks

d) What makes a robust budget?

How do we allocate our funding?

1. Inclusive Education - Allocations

Level 1
- Physically Dependent (A)
- Deaf/Blind (B)

Level 2
- Moderate to Profound Intellectual Disabilities (C)
- Physically Disabled or Chronic Health Impairment (D)
- Visual Impairment (E)
- Deaf or Hard of Hearing Impairment (F)
- Autism Spectrum Disorder (G)

Level 3
- Intensive Behaviour Interventions or Serious Mental Illness (H)

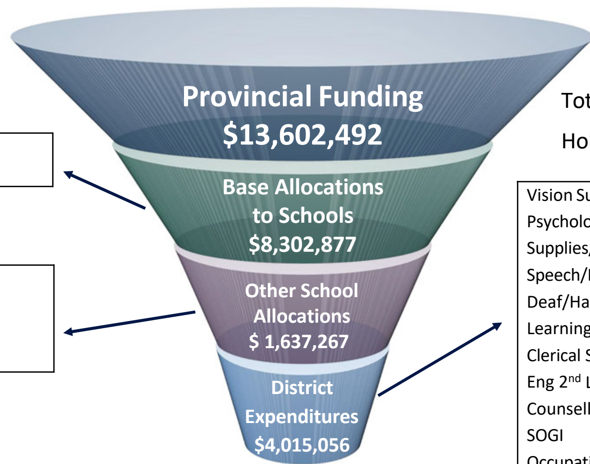
How do we allocate our funding?

1. Inclusive Education – Ministry of Education Funding

	Level 1	Level 2	Level 3
Funding Level	$49,070	$23,280	$11,760
Projected Enrolment	4	459	154
Total Ministry Funding	$196,280	$10,685,520	$1,811,040

How do we allocate our funding?

1. Inclusive Education



Education Assistants
Child/Youth Care Workers

Learning Improvement Fund
CommunityLINK
Substitutes
Resource/Learn. Asst. Teachers

Total Expenditures	$ 13,955,200
Holdback	$ 352,708

Vision Support
Psychologists
Supplies/Services
Speech/Language
Deaf/Hard of Hearing
Learning Resource / Learning Support
Clerical Support
Eng 2nd Language
Counsellors/Bridge
SOGI
Occupational/Physio Therapists
Administrator - Director & Principal

How do we allocate our funding?

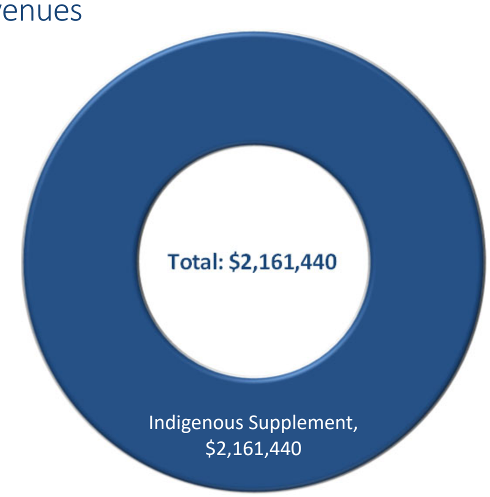
2. Indigenous Education Funding – Revenues

TOTAL AVAILABLE FUNDING =

Supplemental Funding
(1,264 FTE x $1,710)

Plus

Any Prior Year Surplus Carryforward



How do we allocate our funding?

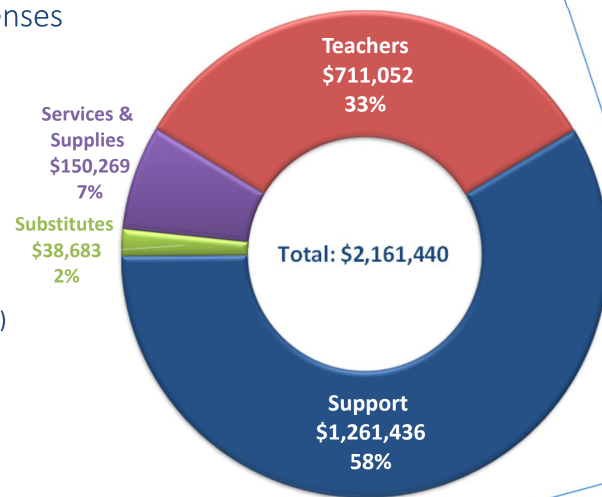
2. Indigenous Education Funding - Expenses

Teachers Include:

- District Resource Helping Teacher (0.5 FTE)
- Success Teachers (5.1 FTE)
- Language Teacher (0.5 FTE)

Support Includes:

- Indigenous Education Workers (22 Positions)
- Administration Support (0.6 FTE)
- District Principal (0.6 FTE)
- Indigenous Outreach Workers (2.333 FTE)



How do we allocate our funding?

3. Teacher Allocations Example

For example, one of our Elementary Schools has 199 students and 9 Classroom Teachers

In addition to 9 Classroom Teachers there are:

FTE	Position
1.20	Learning Assistance/Resource Teachers
0.45	Library/Technology
0.60	Preparation Time
	= 11.25 School Based Educators *plus*
0.25	District Based Team - Support
0.90	Administration

There are 11.25 Educators in total – a ratio of 1 Educator to every 17.68 students.

The school based average Student to Educator ratio is 17.24
The total District average Student to Educator ratio is 15.61

How do we allocate our funding?

3. Teacher Allocations Example – Elementary

CLASS CONFIGURATION	K	GR 1	GR 2	GR 3	GR 4	GR 5	CLASS SIZE	CLASS SIZE LIMIT	SPED	ADJ CLASS SIZE LIMIT	OPEN SPOTS
K	18						18	20	1	20	2
K / 1	6	12					18	20	3	19	1
1		17					17	22	2	22	5
2			19				19	22	1	22	3
2			20				20	22	2	22	2
3				20			20	22	1	22	2
3 / 4				12	9		21	24	3	23	2
4					22		22	28	2	28	6
5						22	22	28	4	26	4
5						22	22	28	4	26	4
Total	24	29	39	32	31	44	199		23		31

How do we allocate our funding?

4. School Supply & Service Allocations

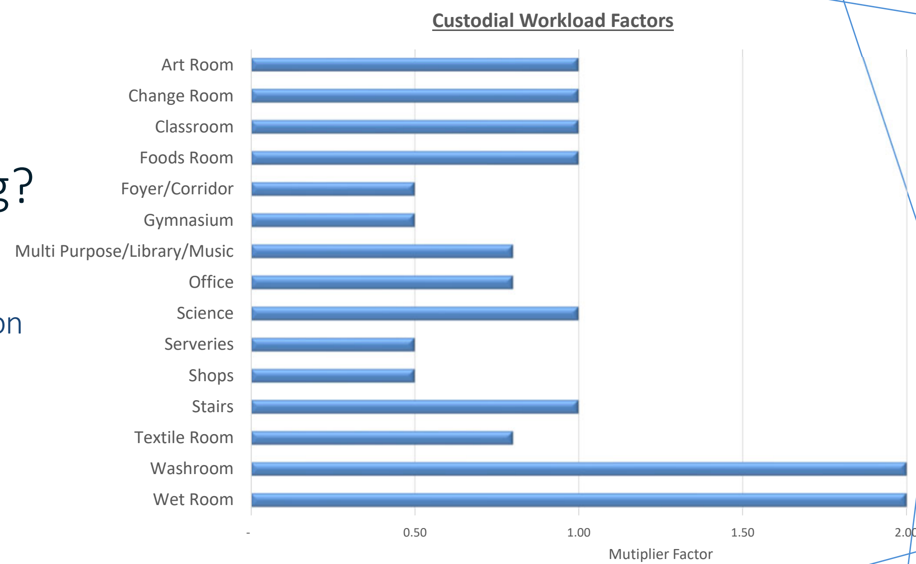
	Elementary	Middle	Secondary
Base Amount	$5,000	$6,000	$22,500
Learning Resources (per Student)	$29	$29	$49
Base Funding (per Student)	$57	$57	$95
In Lieu of School Fees (per Student)	$3	$25	$33
School Improvement Fund	$1,800	$1,800	$1,800

Other Allocations:

- Indigenous Education
- Small School Subsidy
- Grad Transitions
- International Program
- Inclusive Education
- Technology

How do we allocate our funding?

5. Operations – Custodial Allocation Example

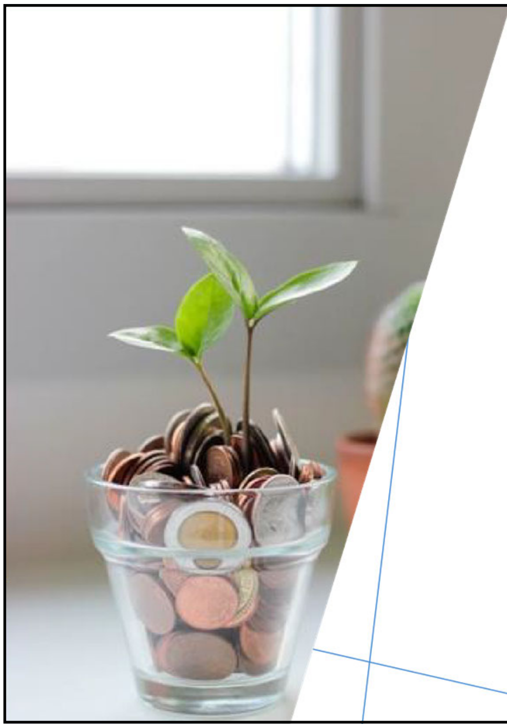


How do we allocate our funding?

5. Operations – Custodial Allocation Secondary School Example

For example, at this Secondary School 1,197 minutes (19.95 hours per day) has been allocated by calculating the Custodial workload factors.

Area Type	Square Meters	Factor	Time/ Meter	Allocated Time (mins)
Art Room	150.69	1.00	0.269	41
Classroom	1,528.26	1.00	0.269	412
Foods Room	98.11	1.00	0.269	27
Foyer/Corridor	741.65	0.50	0.269	100
Gymnasium	974.74	0.50	0.269	132
Multi Purpose/Library/Music	607.96	0.80	0.269	131
Office	284.75	0.80	0.269	62
Science	365.67	1.00	0.269	99
Shops	509.95	0.50	0.269	69
Stairs	113.81	1.00	0.269	31
Textile Room	92.44	0.80	0.269	20
Washroom	135.55	2.00	0.269	73
TOTAL MINUTES (per day)				**1,197**
TOTAL HOURS (per week)				99.75



5. BUDGET BACKGROUND

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b) How do we allocate our funding?
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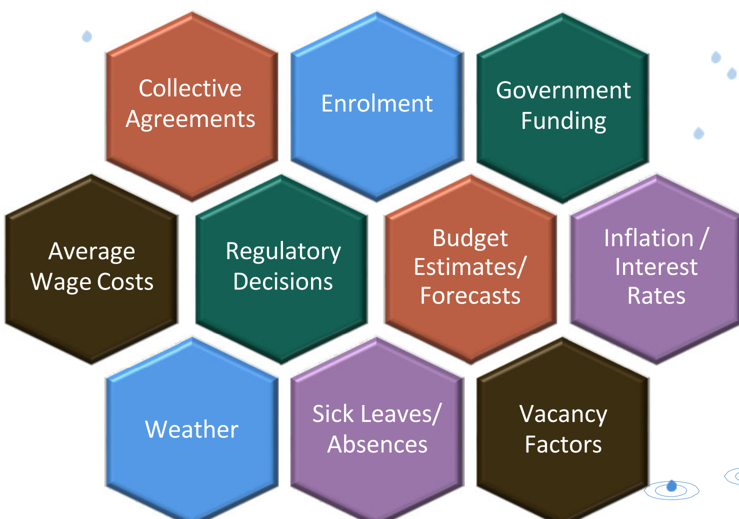
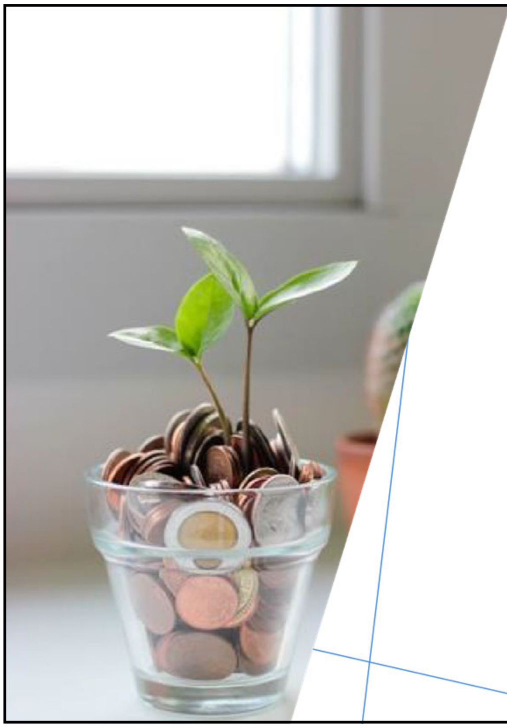
c) **Budget Risks**

d) What makes a robust budget?

Budget Risks





5. BUDGET BACKGROUND

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b) How do we allocate our funding?
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c) Budget Risks
d) **What makes a robust budget?**

What makes a robust budget?

- Sustainability
- Identification of cost pressures + risks
- Effective Budget Processes
- Capital budgeting framework
- Timely, accurate financial reporting
- Transparency, openness and accessibility
- Performance evaluation and value for money
- Alignment with District Strategic Plan & Priorities

6. OTHER FUNDS

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 CommunityLINK

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**

SPECIAL PURPOSE FUNDING

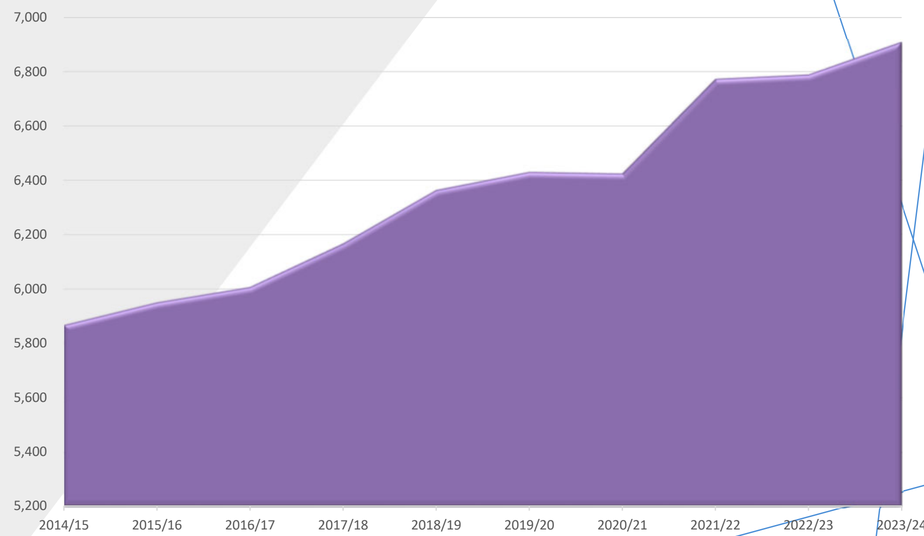
Fund	2023-24 Budget
Annual Facilities Grant (Operational portion)	$ 342,495
Learning Improvement Fund	327,247
StrongStart	192,000
Ready Set Learn	41,650
French Federal Grant (OLEP)	143,411
CommunityLINK	360,765
Classroom Enhancement Fund	6,696,169
First Nation Student Transportation	14,925
Mental Health 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
	$ 10,966,919

7. BUDGET ASSUMPTIONS

2023-2024 year

Budget Assumptions

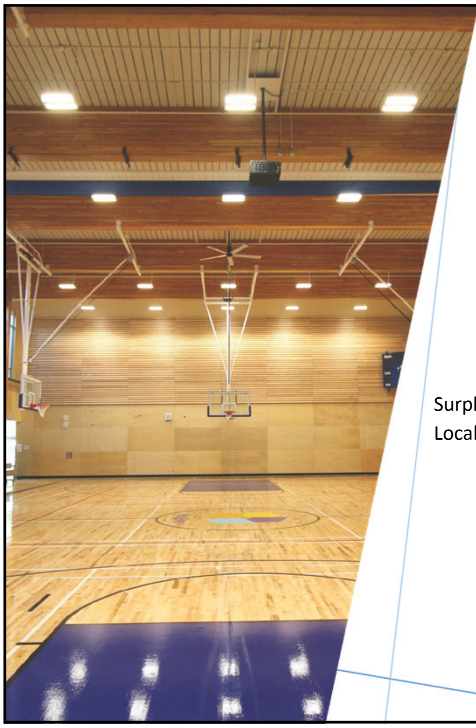
Enrolment Trends
Grades K-12



Budget Assumptions

Budget Changes

	Revenues	Expenses	Capital/ Transfers	Surplus (Deficit) Change
2023 Amended Budget	$ 84,095,912	$ (83,003,997)	$ (1,729,541)	$ (637,626)
Changes				
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	(1,906,476)			(1,906,476)
Other Revenues	(55,966)			(55,966)
Wage/Collective Agrmt Increases		(3,764,417)		(3,764,417)
Staffing Changes		966,831		966,831
Substitutes		(497,143)		(497,143)
Benefits		(811,564)		(811,564)
One Time Items			99,788	99,788
International Program	(139,720)	105,467		(34,253)
School Budgets		197,293		197,293
Parts, Fuel, and Oil		-		-
Utilities		(375,000)		(375,000)
Other Expenses		(381,557)		(381,557)
2024 Annual Budget	$ 89,972,569	$ (87,691,375)	$ (1,629,753)	$ 651,441

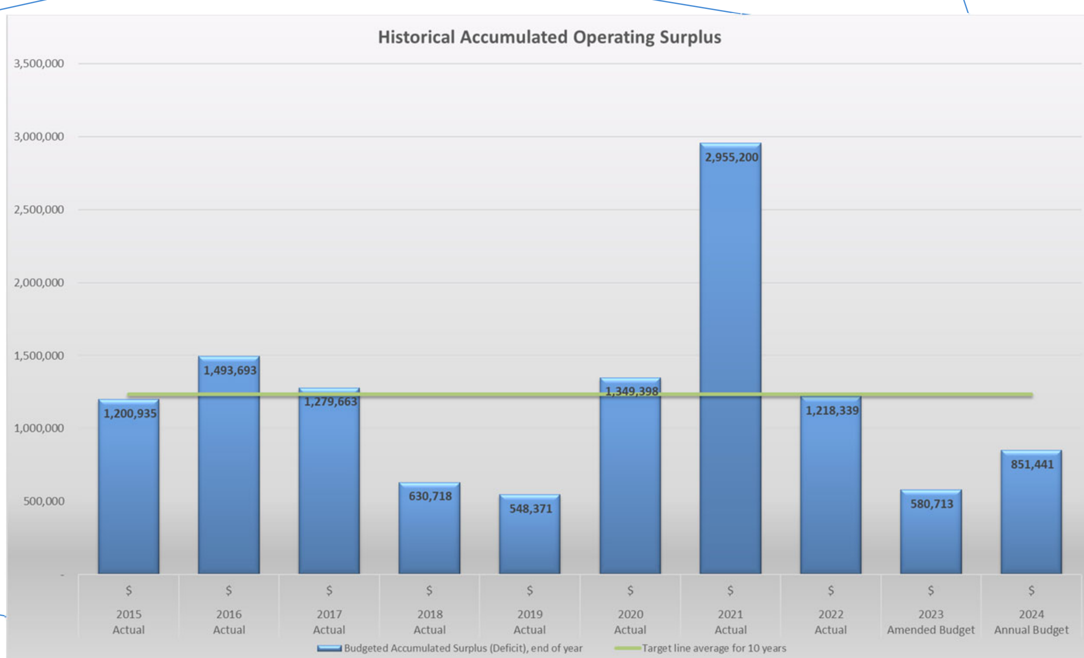


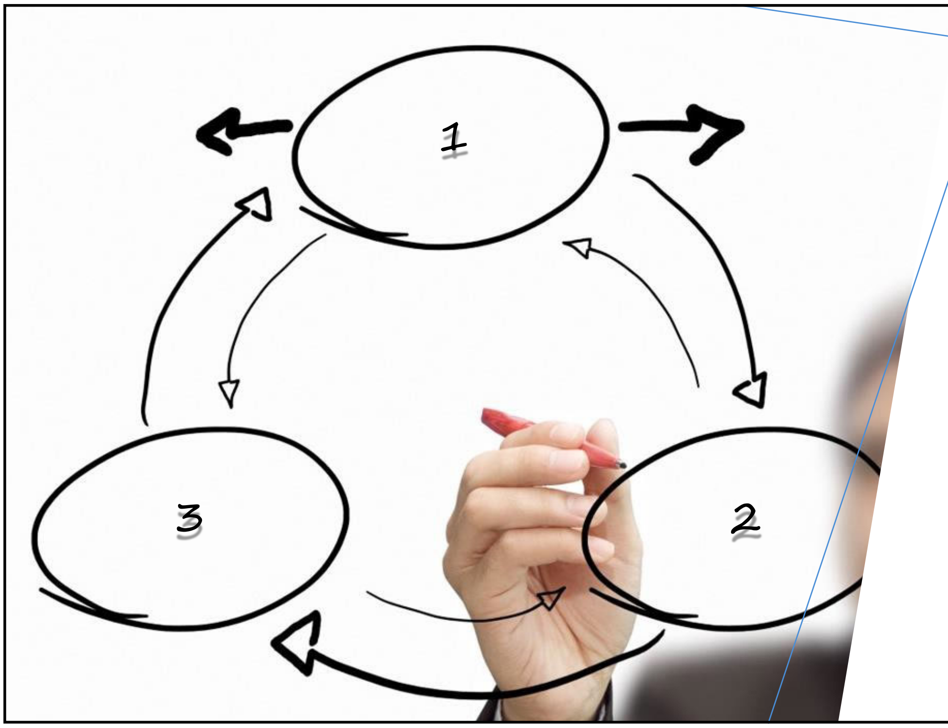
8. RESERVE SUMMARY

	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
Surplus	1,349,398	2,955,200	1,218,339	580,713	851,441
Local Capital	1,793,495	1,844,831	1,869,831	2,216,860	2,101,860
	3,142,893	**4,800,031**	**3,088,170**	**2,797,573**	**2,953,301**

Reserve Summary

Surplus Changes





9. 3-YEAR BUDGET

3-YEAR BUDGET

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP) ANNUAL BUDGET - THREE YEAR BUDGET PROJECTION			YEAR ENDED JUNE 30, 2024 DRAFT - NOT FINALIZED
OPERATING FUND	**2024 Annual Budget**	**2025 Annual Budget**	**2026 Annual Budget**
Revenues	$	$	$
Provincial Grants			
Ministry of Education	87,711,775	90,049,385	91,595,879
Other	231,250	231,250	231,250
Federal Grants	-	-	-
Tuition	444,080	444,080	444,080
Other Revenue	1,153,464	1,153,464	1,153,464
Rentals and Leases	132,000	132,000	132,000
Investment Income	300,000	300,000	300,000
Total Revenue	89,972,569	92,310,179	93,856,673
Expenses			
Salaries			
Teachers	35,493,315	36,558,114	37,289,277
Principals and Vice Principals	5,453,340	5,616,940	5,729,279
Educational Assistants	7,164,250	7,379,178	7,526,761
Support Staff	8,453,549	8,707,155	8,881,299
Other Professionals	3,017,544	3,108,070	3,170,232
Substitutes	3,435,044	3,538,095	3,608,857
Total Salaries	63,017,042	64,907,553	66,205,704
Employee Benefits	15,479,733	15,944,125	16,263,007
Total Salaries and Benefits	78,496,775	80,851,678	82,468,712
Services and Supplies	9,194,600	9,516,411	9,849,485
Total Expense	87,691,375	90,368,089	92,318,197
Net Revenue (Expense)	2,281,194	1,942,090	1,538,475
Budgeted Prior Year Surplus Appropriation	-		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,544,753)	(1,544,753)	(1,544,753)
Tangible Capital Assets - Work in Progress	-	-	-
Local Capital	(35,000)	(35,000)	(35,000)
Other	(50,000)	(50,000)	(50,000)
Budgeted Surplus (Deficit), for the year	651,441	312,337	(91,278)