2022/23 AMENDED BUDGET

Regular Board Meeting
February 21, 2023

School District No. 83
(North Okanagan-Shuswap)

TABLE OF CONTENTS

1. INTRODUCTIONS

School District No. 83 (North Okanagan-Shuswap)

Board of Education

Board of Education

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

2. STRATEGIC PLAN

Click image to view full Strategic Plan

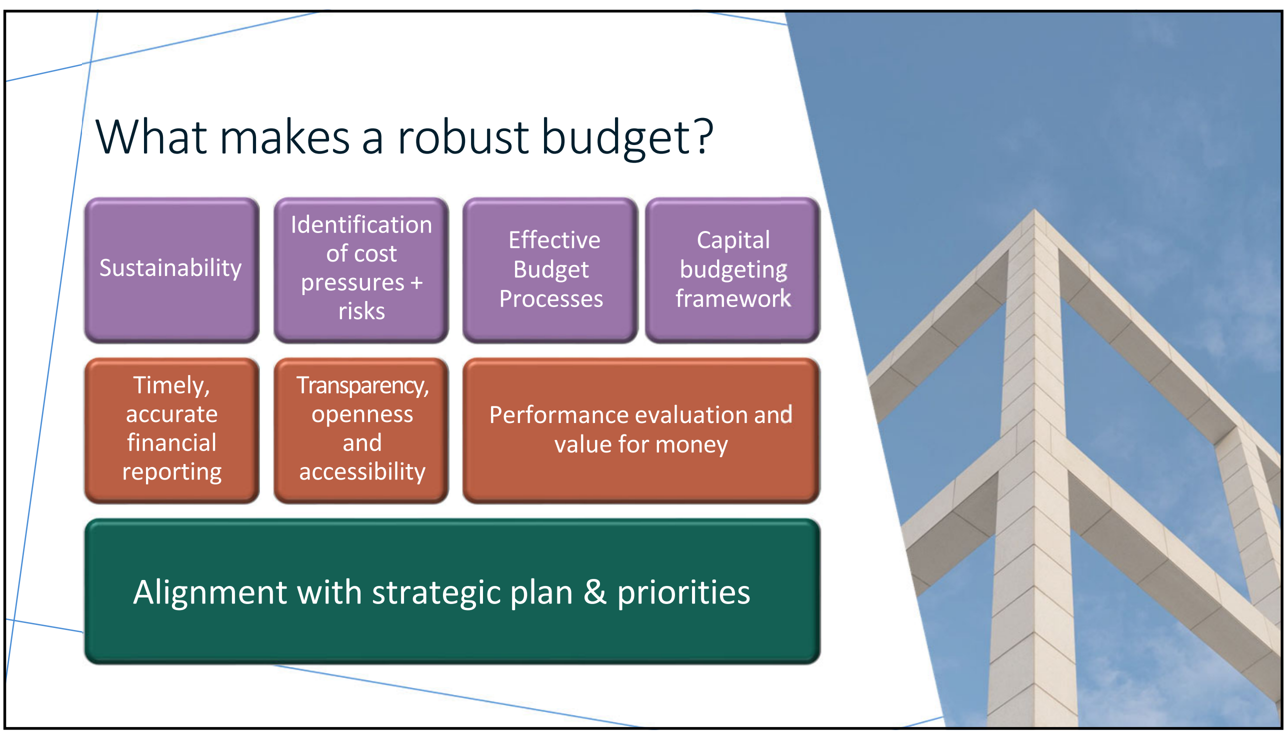
2. BUDGET MONITORING & REPORTING

POLICY 190 – BUDGET MONITORING AND REPORTING

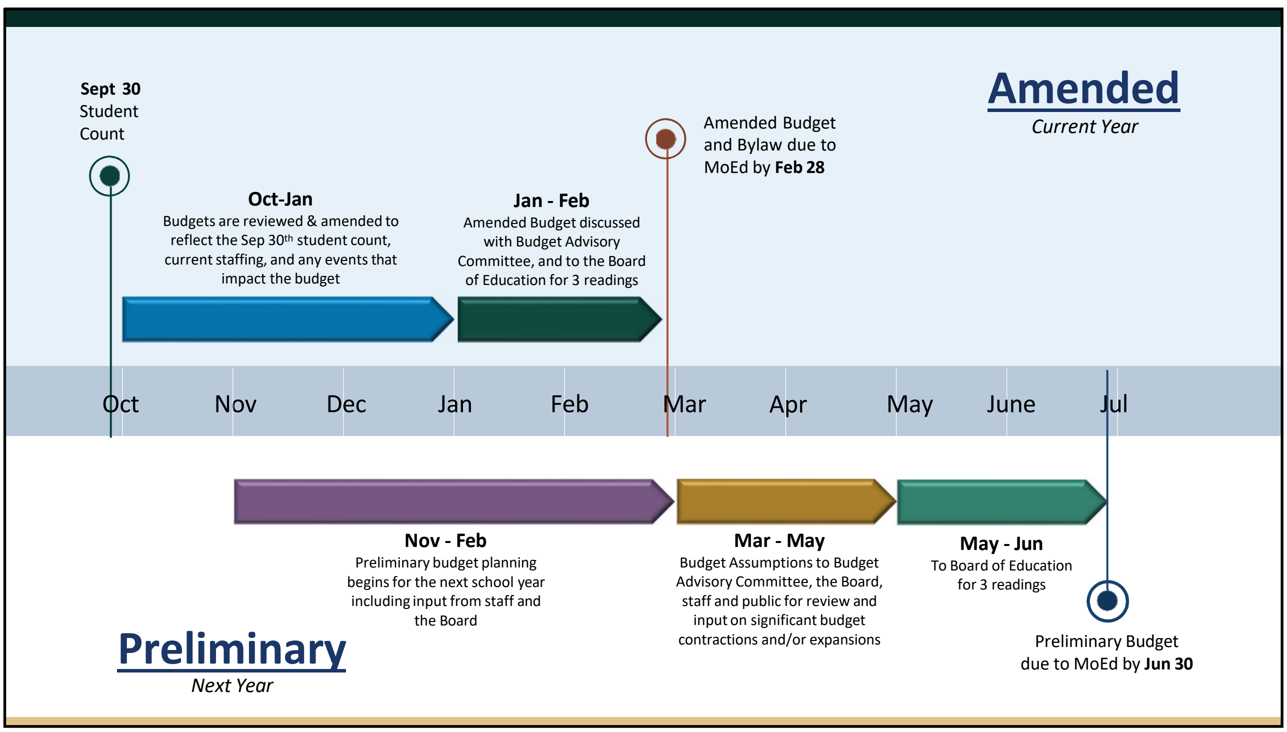
The Board of Education of School District No. 83 (North Okanagan-Shuswap) recognizes its responsibility for the effective use of public funds in providing the best possible education to the students in the communities it serves. The Board has a duty to govern the district in a fiscally responsible manner, 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
Collective Agreements
Enrolment
Government Funding
Average Wage Costs
Regulatory Decisions
Budget Estimates/ Forecasts
Inflation / Interest Rates
Weather
Sick Leaves/ Absences
Vacancy Factors


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 strategic plan & priorities

3. BUDGET PROCESS & TIMELINES

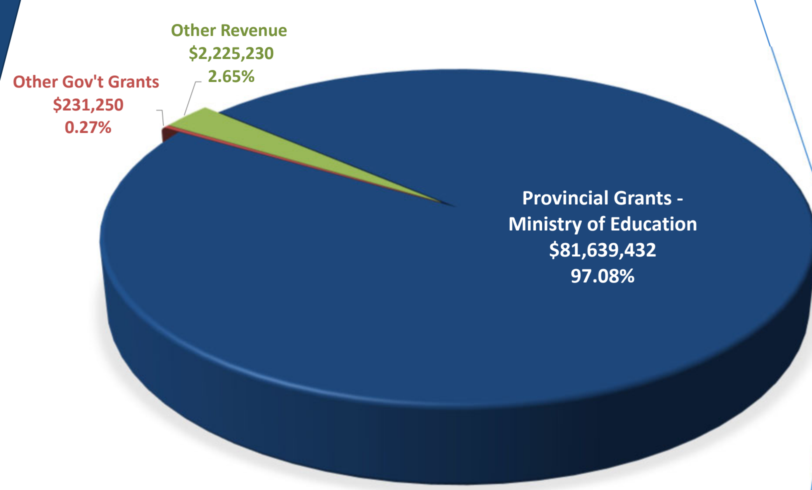


4. FUNDING SOURCES

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

Where do we get our funding?

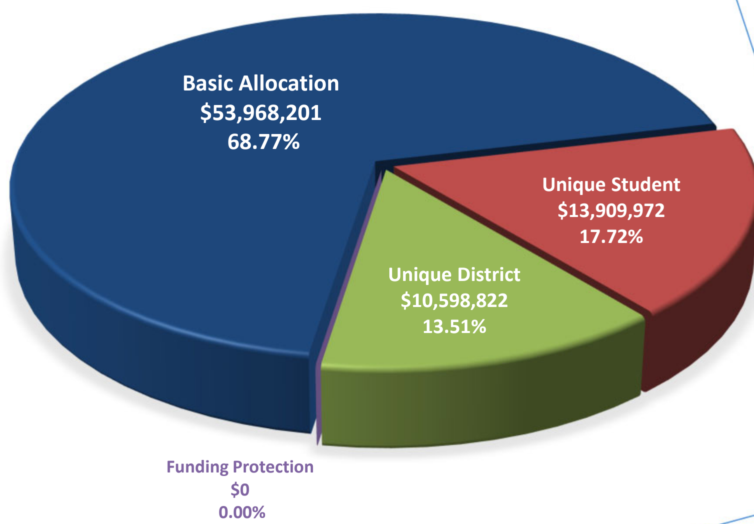
2022/23 Budgeted Amended Operating Revenues



Where do we get our funding?

Provincial Grants: Ministry of Education Breakdown

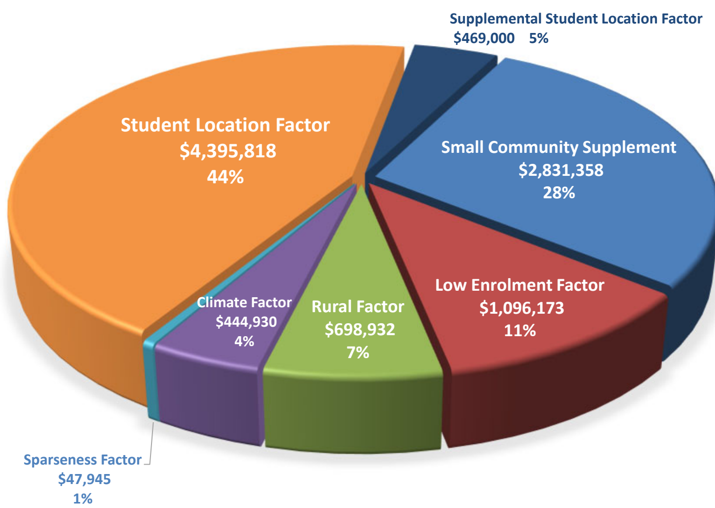
2022/23 Budgeted Amended Operating Revenues



Where do we get our funding?

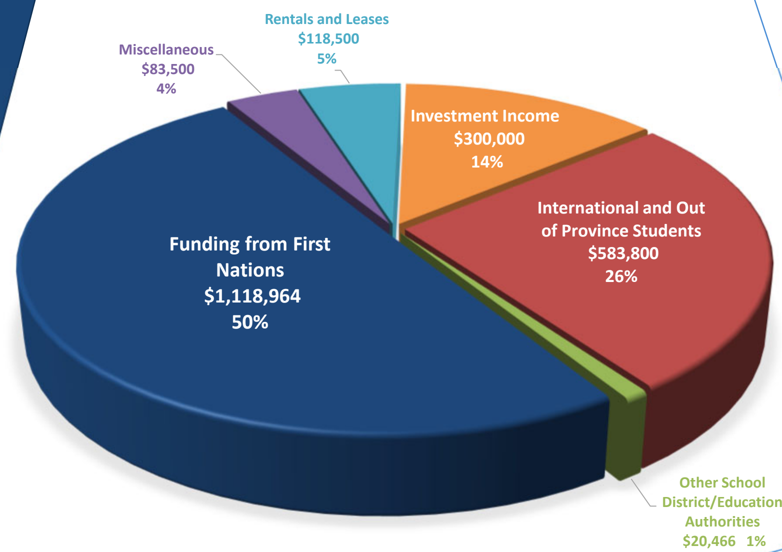
Provincial Grants: Ministry of Education Breakdown – Unique Geographical Factors

2022/23 Budgeted Amended Operating Revenues



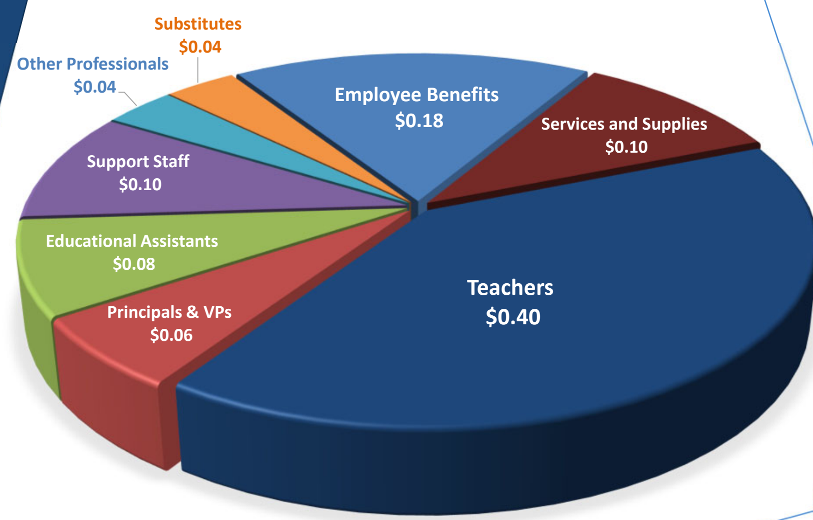
Where do we get our funding?

Other Revenues Breakdown
2022/23 Budgeted Amended Operating Revenues



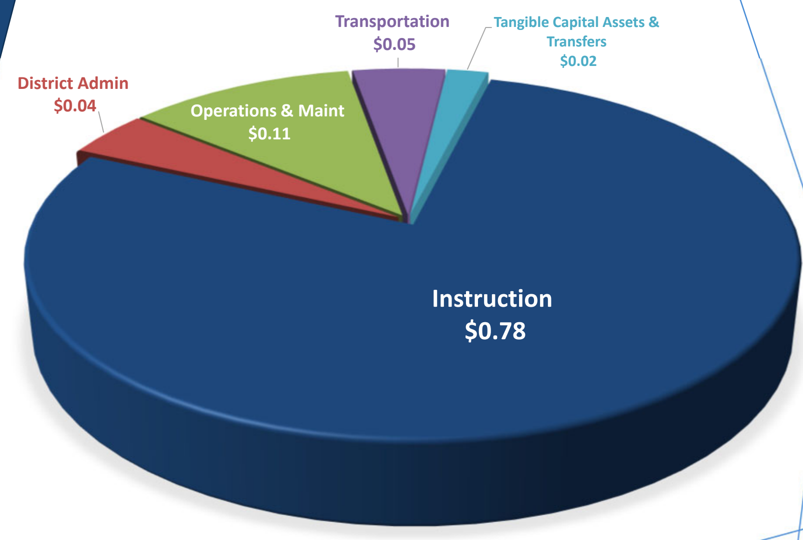
Where does our funding go?

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 DISTRCT NO. 83 (NORTH OKANAGAN SHUSWAP) 2022 - 2023 MINISTRY OPERATING GRANTS SUMMARY					
FUNDING SOURCE	2021/22 Amended	2022/23 Amended	Change from 2021/22 Amended	Rate Change	Enrolment Change
FTE September Enrolment	6,773.5625	6,789.0625	15.5000	-	15.5000
Enrollment Based Funding					
Standard Schools	52,400,260	52,910,814	510,554	-	510,555
Continuing Education	-	-	-	-	-
Alternate Schools	299,630	354,825	55,195	-	55,195
Online Learning	572,400	214,650	(357,750)	-	(357,750)
Home Schooling	8,000	5,750	(2,250)	-	(2,250)
Course Challenges	1,722	1,722	-	-	-
SUBTOTAL	**53,282,012**	**53,487,761**	**205,749**	**-**	**205,750**
Special Education					
level 1	313,950	313,950	-	-	-
level 2	9,235,520	9,576,000	340,480	-	340,480
level 3	1,720,000	1,655,500	(64,500)	-	(64,500)
SUBTOTAL	**11,269,470**	**11,545,450**	**275,980**	**-**	**275,980**
Distributed Ed Enrolment Based					
July (Summer Learning)	16,800	2,240	(14,560)	-	(14,560)
Feb	365,574	374,320	8,746	-	8,748
May	122,659	103,880	(18,779)	-	(18,779)
SUBTOTAL	**505,033**	**480,440**	**(24,593)**	**-**	**(24,591)**
Equity of Opportunity	250,615	263,487	12,872	12,872	-
English Language Learning	61,815	112,535	50,720	-	50,720
Indigenous Education	1,934,340	1,985,985	51,645	-	51,645
Adult Education	-	2,515	2,515	-	2,515
Salary Differential	732,652	553,704	(178,948)	(178,948)	-
Unique Geographical Factor	9,675,568	9,984,156	308,588	308,588	-
Curriculum and Learning Support Plan	57,826	60,962	3,136	3,136	-
TOTAL	**77,769,331**	**78,476,995**	**707,664**	**145,648**	**562,019**

OPERATING GRANTS SUMMARY

CAPITAL PROJECT FUNDING

Current Major Capital Projects:	
Pleasant Valley Secondary - Partial Replacement (Gymnasium)	**$ 9,727,345**
Current Minor Capital Projects:	
Parkview Elementary – HVAC Upgrades	$ 1,750,000
New Buses x 4 – C 76 with 0 wheelchair spaces	584,775
	$ 2,334,775
Funding Sources:	
Ministry of Education Funding	**$ 12,062,120**

SPECIAL PURPOSE FUNDING

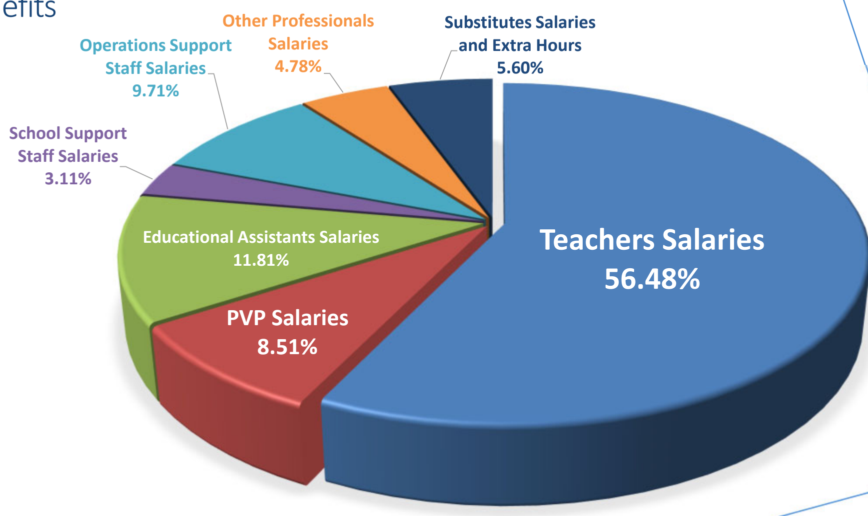
Fund	2022-23 Budget
Annual Facilities Grant (Operational portion)	$ 342,495
Learning Improvement Fund	272,536
StrongStart	192,000
Ready Set Learn	41,650
French Federal Grant (OLEP)	185,523
CommunityLINK	343,590
Classroom Enhancement Fund	7,829,806
First Nation Student Transportation	14,925
Mental Health in Schools	52,000
Changing Possibilities for Young Children	6,750
Seamless Day Pilot Program	62,150
Student & Family Affordability	771,098
Just B4	25,000
Strengthening Early Years to Kindy Transitions	19,000
ECL Early Care & Learning	175,000
Other (School Generated/Scholarships/Bursaries)	1,606,000
	$ 11,939,523

5. OPERATING FUND - STAFFING

	2023 Amended Annual Budget	2022 Amended Annual Budget	Change
	$	$	$
Teachers			
Schools	38,242,779	36,721,321	1,521,458
District Support	3,766,847	3,637,984	128,863
	42,009,626	40,359,305	1,650,321
Principals and Vice Principals			
Schools	5,650,200	5,580,503	69,697
District Support	680,501	852,905	(172,404)
	6,330,701	6,433,408	(102,707)
Educational Assistants	8,840,462	8,204,108	636,354
Support Staff	10,117,568	9,356,717	760,851
Other Professionals	3,553,017	2,989,612	563,405
Substitutes			
TTOC	2,254,579	2,306,467	(51,888)
CUPE	1,284,529	916,696	367,833
	3,539,108	3,223,163	315,945
Total Salaries and Benefits	**74,390,482**	**70,566,313**	**3,824,169**

Operating Fund - Staffing

Salaries and Benefits



The 2022/23 student to Educator ratio is **1 Educator to every 15.14 students.**

STAFFING DETAILS

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

Staffing Details

a. Teachers (Including SPF)

	2023 Amended Annual Budget	2022 Amended Annual Budget	Change
Schools	FTE	FTE	FTE
Teacher	317.688	318.326	(0.638)
Alternate Ed	2.000	2.000	-
Behavior Support Specialist	-	-	-
Career Coordinator	3.869	3.857	0.012
Counsellor	8.477	8.184	0.293
Eng 2nd Language	0.400	-	0.400
Indigenous	4.500	3.157	1.343
Learning Resource	41.287	40.980	0.307
Learning Support	-	-	-
Librarian	13.935	12.814	1.121
LRT Helping	1.742	-	1.742
Music	17.185	14.726	2.459
Schools Total	411.083	404.044	7.039
District Support			
Teacher	-	1.000	(1.000)
Behavior Support Specialist	-	1.000	(1.000)
Bridge	6.600	5.600	1.000
Career Coordinator	1.000	-	1.000
Counsellor	5.800	6.250	(0.450)
Eng 2nd Language	1.900	1.600	0.300
Hearing Resource	0.800	0.800	-
Inclusion Support	1.000	1.000	-
Indigenous	1.000	0.800	0.200
Instructional Leadership	-	0.200	(0.200)
International Student Support	-	0.500	(0.500)
Learning Resource	0.100	-	0.100
Learning Support	5.200	5.300	(0.100)
Librarian	0.400	0.200	0.200
LRT Helping	0.600	0.750	(0.150)
Numeracy	1.000	2.400	(1.400)
Psychologist	2.000	1.500	0.500
SOGI	0.200	0.200	-
Speech Pathologist	5.300	4.300	1.000
Technology	0.800	0.500	0.300
Vision	0.800	0.800	-
District Total	34.500	34.700	(0.200)
Teachers Total	**445.583**	**438.744**	**6.839**

PY includes Remedy of 3.955 FTE; normalized change of 10.794 FTE

Staffing Details

b. Principals & Vice Principals (Including SPF)

		2023 Amended Annual Budget	2022 Amended Annual Budget	Change
Schools		FTE	FTE	FTE
Regular Instruction	1-02	5.850	7.000	(1.150)
Career Programs	1-03	-	-	-
Library Services	1-07	0.250	-	0.250
Counselling	1-08	-	-	-
Special Education	1-10	0.100	-	0.100
English Language Learning	1-30	-	-	-
Indigenous Education	1-31	-	-	-
School Administration	1-41	28.300	29.600	(1.300)
International Student Program	1-62	-	-	-
Educational Administration	4-11	-	-	-
Schools Total		**34.500**	**36.600**	**(2.100)**
District Support				
Regular Instruction	1-02	2.800	0.600	2.200
Career Programs	1-03	-	-	-
Library Services	1-07	-	-	-
Counselling	1-08	-	-	-
Special Education	1-10	0.900	0.900	-
English Language Learning	1-30	-	-	-
Indigenous Education	1-31	0.800	0.800	-
School Administration	1-41	-	-	-
International Student Program	1-62	0.200	0.100	0.100
Educational Administration	4-11	0.800	3.000	(2.200)
District Total		**5.500**	**5.400**	**0.100**
Principals and Vice-Principals Total		**40.000**	**42.000**	**(2.000)**

Staffing Details

c. Educational Assistants (Including SPF)

		2023 Amended Annual Budget	2022 Amended Annual Budget	Change
Schools	HC	FTE	FTE	FTE
Certified Education Assistant	229	154.458	143.064	11.394
Certified Education Assistant Personal Care	32	17.607	14.250	3.357
Certified Education Intervenor	2	1.571	0.714	0.857
Certified Education Signing	1	0.857	0.714	0.143
Education Support Worker	9	7.964	6.036	1.929
Indigenous Education Worker	22	16.514	15.407	1.107
Strong Start Coordinator	10	6.386	4.929	1.457
Educational Assistants Total	**305**	**205.358**	**185.114**	**20.244**

Staffing Details

d. Support Staff (Including SPF)

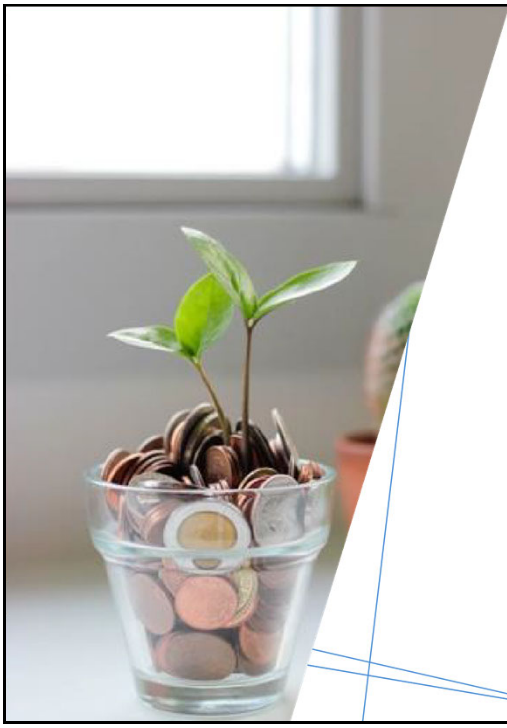
		2023 Amended Annual Budget	2022 Amended Annual Budget	Change
Schools	HC	FTE	FTE	FTE
Office Clerical	41	33.600	34.100	(0.500)
Career Centre Clerk	5	2.457	2.000	0.457
Library Clerk	7	1.257	1.071	0.186
Lunch Hour / Meal Support	99	10.207	9.414	0.793
Crossing Guard	6	0.500	0.429	0.071
Schools Total	**158**	**48.021**	**47.014**	**1.007**
District				
DESC Support	HC	FTE	FTE	FTE
Accounting	2	2.000	2.000	-
District Buyer	1	1.000	1.000	-
Payroll	2	2.000	2.000	-
TTOC/Casual Dispatch	1	1.000	1.000	-
Clerical	4	3.400	3.000	0.400
Resource Centre Technician	1	1.000	1.000	-
DESC Support Total	**11**	**10.400**	**10.000**	**0.400**
Information Technology Support	HC	FTE	FTE	FTE
MyEd Support	1	0.800	0.514	0.286
Network Technician	5	5.000	5.000	-
Student Data Coordinator	1	1.000	1.000	-
Information Technology Support Total	**7**	**6.800**	**6.514**	**0.286**
Operations Support	HC	FTE	FTE	FTE
Clerical	4	4.000	4.000	-
Qualified Trades	24	24.000	23.000	1.000
Ground Person	3	3.000	4.000	(1.000)
Bus Driver	38	25.250	23.563	1.688
Shipping/Receiving	1	1.000	1.000	-
Custodian	46	40.425	44.531	(4.106)
Operations Support Total	**116**	**97.675**	**100.094**	**(2.419)**
District Total	**134**	**114.875**	**116.608**	**(1.733)**
Support Staff Total	**292**	**162.896**	**163.622**	**(0.726)**

Staffing Details

e. Other Professionals (Including SPF)

		2023 Amended Annual Budget	2022 Amended Annual Budget	Change
District	HC	FTE	FTE	FTE
Trustee	5	5.000	5.000	-
Superintendent	1	1.000	1.000	-
Secretary Treasurer	2	1.500	1.000	0.500
Assistant Superintendent	1	1.000	2.000	(1.000)
Director	6	6.000	3.500	2.500
Manager	4	4.000	3.500	0.500
Supervisor	1	1.000	1.000	-
OT/PT	2	1.400	1.200	0.200
Executive Support	2	2.000	3.000	(1.000)
Coordinator/Specialist	6	5.000	4.100	0.900
Outreach/Homestay Coordinator	4	3.800	5.200	(1.400)
Other Professionals Total	**34**	**31.700**	**30.500**	**1.200**

6. SERVICES & SUPPLIES DETAILS



SERVICES & SUPPLIES DETAILS

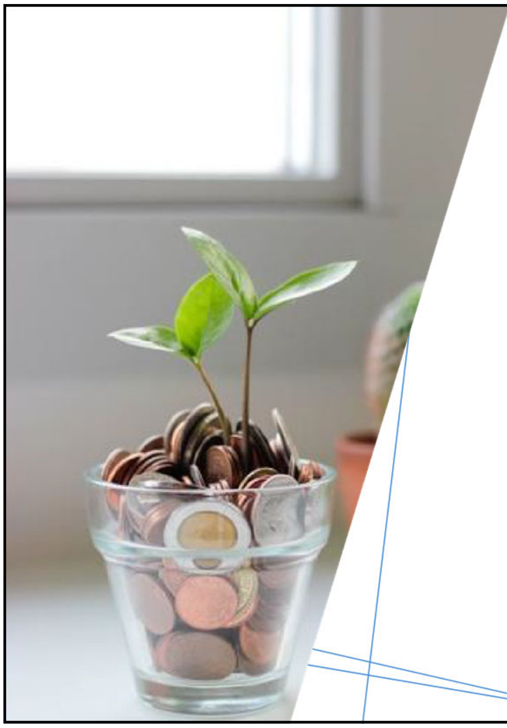
a. Services – Summary of Changes

Description	Amount $
Software Licensing	56,961
NGN	52,000
Alarm Dialers	11,000
Other Services	9,950
Elections	6,500
	136,411
Contracts	(183,054)
Community – Food for Schools	(85,400)
Lease – Computer Equipment	(10,000)
Postage/Postage Machine Rental	(4,800)
	(283,254)
Net Change	**(146,843)**

SERVICES & SUPPLIES DETAILS

b. Professional Development & Travel – Summary of Changes

Description	Amount $
Pro-D and Travel	35,471
Vehicle Allowance	30,000
Travel – Field Trips	5,541
Other	500
	71,512
Mileage	(23,050)
Education Initiatives	(1,570)
	(24,620)
Net Change	**46,892**



SERVICES & SUPPLIES DETAILS

c. Supplies – Summary of Changes

Description	Amount $
Fuel and Oil	364,250
Utilities	30,000
Repairs and Maintenance	1,500
Staff Appreciation	500
	396,250
School Budgets	(56,871)
General Supplies	(26,803)
Parts and Tires	(24,000)
Cleaning Supplies	(13,000)
Water, Regs, Testing, & Safety	(10,000)
	(130,674)
Net Change	**(265,576)**

SERVICES & SUPPLIES DETAILS

d. Dues and Fees & Insurance – Summary of Changes

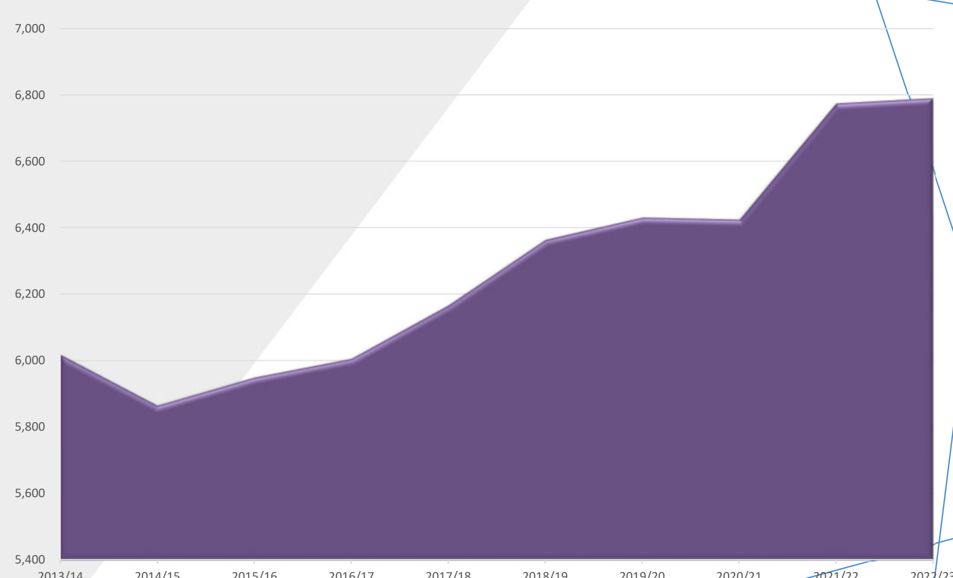
Description	Amount $
Property and General Liability	80,840
Dues and Fees	7,670
Penalties	-
Investigations	-
Negotiations	-
	88,510
Fleet Insurance	(10,000)
Criminal Record Checks	(2,500)
	(12,500)
Net Change	**76,010**

7. BUDGET CHANGES

	Revenues	Expenses	Capital	Surplus (Deficit) Change
Amended 21/22 Budget	$ 80,107,374	$ (78,938,193)	$ (2,772,725)	$ (1,603,544)
Changes				
Enrolment	181,158			181,158
Unique Student	342,087			342,087
Unique District	132,776			132,776
Other MOE Funding	2,843,017			2,843,017
Other Revenues	527,063			527,063
Wage/Collective Agrmt Increases		(2,029,693)		(2,029,693)
Staffing Changes		(549,670)		(549,670)
Benefits		(1,244,806)		(1,244,806)
One Time Items			1,072,001	1,072,001
Indigenous Education	51,645	38,811		90,456
International Program	(89,208)	(115,530)		(204,738)
Substitutes		(315,945)		(315,945)
School Budgets		(40,935)	(28,817)	(69,752)
Fuel, Oil, and Utilities		(52,000)		(52,000)
Other Expenses		243,964		243,964
Amended 22/23 Budget	$ 84,095,912	$ (83,003,997)	$ (1,729,541)	$ (637,626)

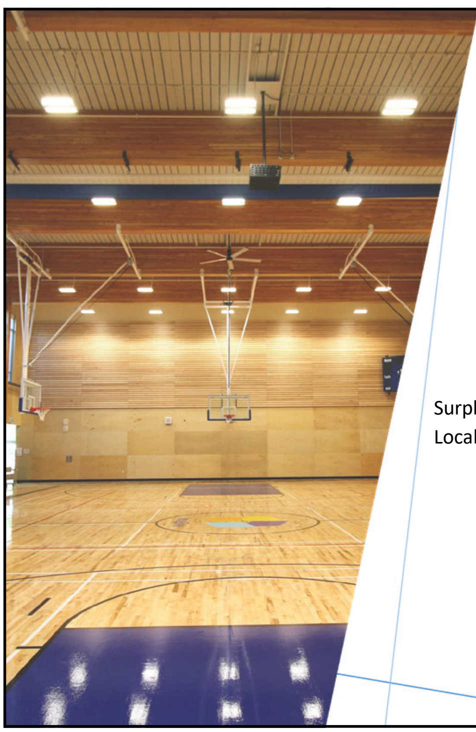
7. ENROLMENT TRENDS

Grades K-12



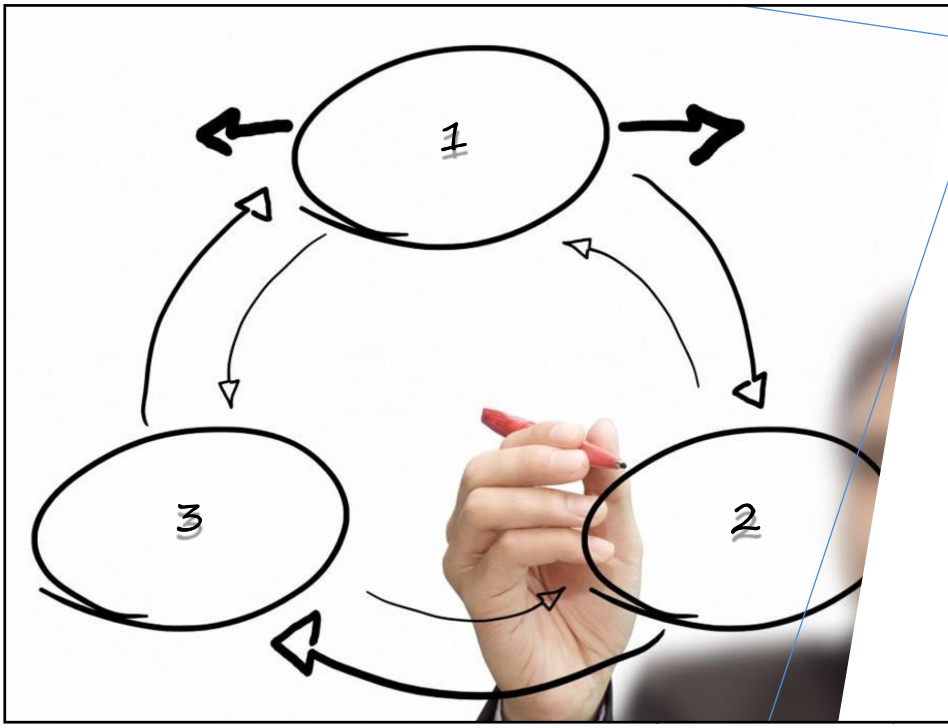
8. SURPLUS CHANGES

	Internally Restricted	Unrestricted Operating Surplus	Operating Fund
	$	$	$
Accumulated Surplus (Deficit), beginning of year	726,717	491,622	1,218,339
Changes for the year			
Net Revenue (Expense) for the year	(348,274)	1,440,189	1,091,915
Interfund Transfers			
Tangible Capital Assets Purchased	(320,333)	(1,339,958)	(1,660,291)
Tangible Capital Assets - Work in Progress	-	-	-
Local Capital	-	(21,500)	(21,500)
Other	-	(47,750)	(47,750)
Net Changes for the year	(668,607)	30,981	(637,626)
Budgeted Accumulated Surplus (Deficit), end of year	**58,110**	**522,603**	**580,713**



8. RESERVE SUMMARY

	Ending Balance Jun.30/19	Ending Balance Jun.30/20	Ending Balance Jun.30/21	Ending Balance Jun.30/22	Projected Balance Jun.30/23
Surplus	548,371	1,349,398	2,955,200	1,218,339	621,635
Local Capital	2,028,290	1,793,495	1,844,831	2,356,823	1,877,323
	2,576,661	**3,142,893**	**4,800,031**	**3,575,162**	**2,498,958**



9. 3-YEAR BUDGET

3-YEAR BUDGET

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP) — YEAR ENDED JUNE 30, 2023

AMENDED ANNUAL BUDGET - THREE YEAR BUDGET PROJECTION — DRAFT - NOT FINALIZED

OPERATING FUND	2023 Amended Annual Budget	2024 Annual Budget	2025 Annual Budget
Revenues	$	$	$
Provincial Grants			
Ministry of Education	81,639,432	84,933,488	87,363,375
Other	231,250	231,250	231,250
Federal Grants	-	-	-
Tuition	583,800	583,800	583,800
Other Revenue	1,222,930	1,222,930	1,222,930
Rentals and Leases	118,500	118,500	118,500
Investment Income	300,000	300,000	300,000
Total Revenue	84,095,912	87,389,968	89,819,855
Expenses			
Salaries			
Teachers	33,589,537	35,856,831	36,932,536
Principals and Vice Principals	5,240,116	5,593,824	5,761,639
Educational Assistants	6,924,614	7,392,025	7,613,786
Support Staff	8,083,495	8,629,131	8,888,005
Other Professionals	2,946,650	3,145,549	3,239,915
Substitutes	2,937,901	3,136,209	3,230,296
Total Salaries	59,722,313	63,753,569	65,666,176
Employee Benefits	14,668,169	15,658,270	16,128,019
Total Salaries and Benefits	74,390,482	79,411,840	81,794,195
Services and Supplies	8,613,515	8,785,785	8,961,501
Total Expense	83,003,997	88,197,625	90,755,696
Net Revenue (Expense)	1,091,915	(807,657)	(935,840)
Budgeted Prior Year Surplus Appropriation	637,626		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,660,291)	(1,660,291)	(1,660,291)
Tangible Capital Assets - Work in Progress	-	-	-
Local Capital	(21,500)	(21,500)	(21,500)
Other	(47,750)	(50,000)	(50,000)
Budgeted Surplus (Deficit), for the year	-	(2,539,448)	(2,667,631)