2023/24 AMENDED BUDGET

Regular Board Meeting
February 20, 2024

School District No. 83
(North Okanagan-Shuswap)

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1. INTRODUCTIONS

School District No. 83 (North Okanagan-Shuswap)

Board of Education

Board of Education

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

2. STRATEGIC PLAN

SD83 Strategic Priorities

INTELLECTUAL DEVELOPMENT
(Each student will develop their literacy skills, numeracy skills, and competencies to become their most capable self)

HUMAN & SOCIAL DEVELOPMENT
(Each student will feel welcome, safe, and connected to peers and adults in their schools)

CAREER DEVELOPMENT
(Each student will develop the skills and competencies necessary to be successful in a career pathway of their choice)

DEVELOPING A CULTURE OF WELL-BEING
(Each student will feel socially, emotionally, and mentally supported within their schools and the district)

ORGANIZATIONAL DEVELOPMENT
(We will develop and enhance procedures, practices, and partnerships that will assist in meeting the district strategic priorities)

EFFECTIVE GOVERNANCE AND LEADERSHIP
(We will work to represent the interests of all students by actively advocating for student's learning and well-being through Strategic Planning, Policy, and responsible Stewardship)

2. BUDGET MONITORING & REPORTING

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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.

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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

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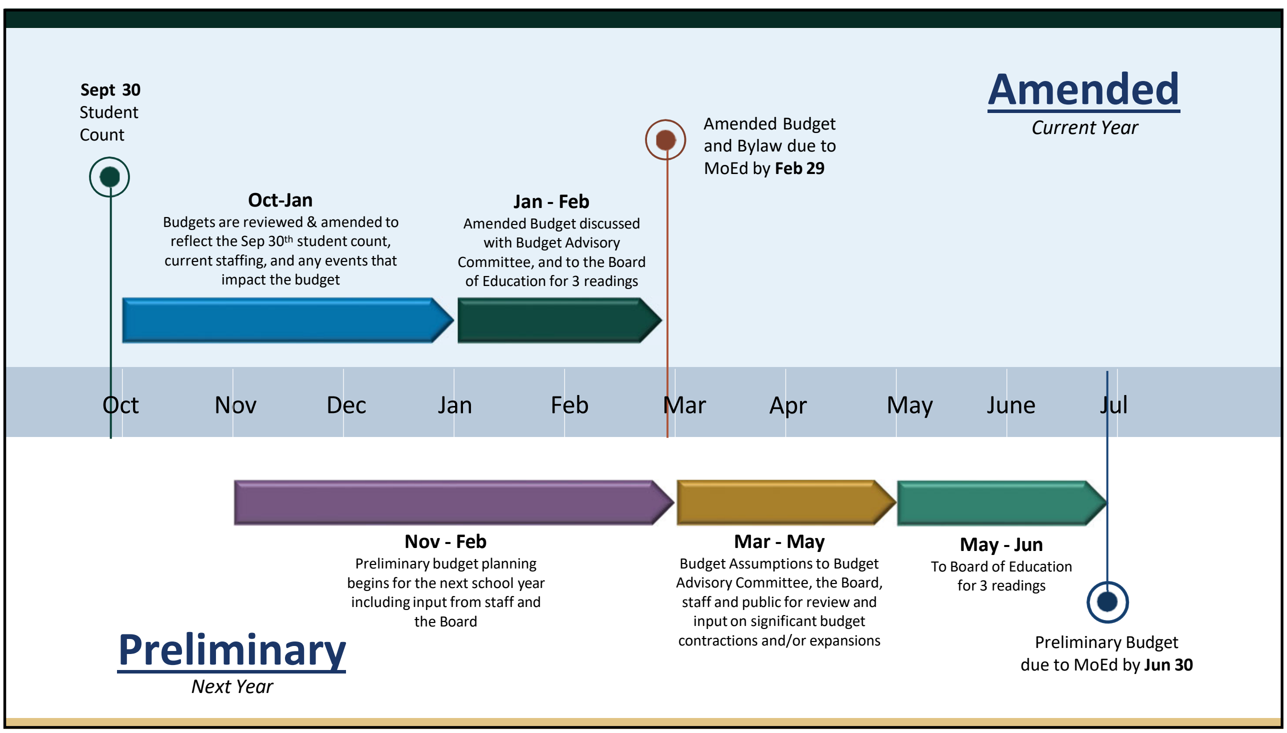

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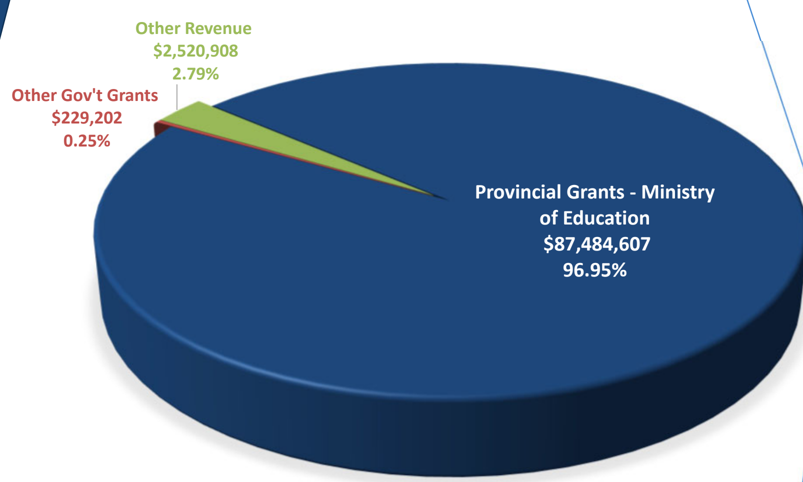
4. FUNDING SOURCES

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

Where do we get our funding?

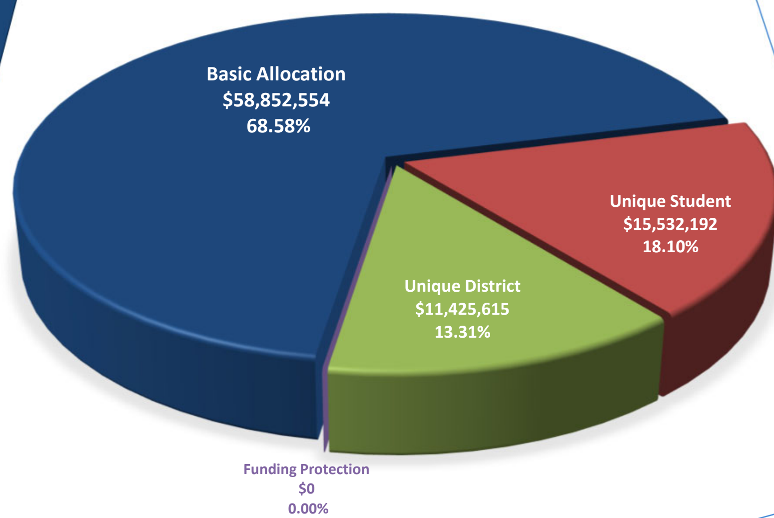
2023/24 Budgeted Amended Operating Revenues



Where do we get our funding?

Provincial Grants: Ministry of Education Breakdown

2023/24 Budgeted Amended Operating Revenues



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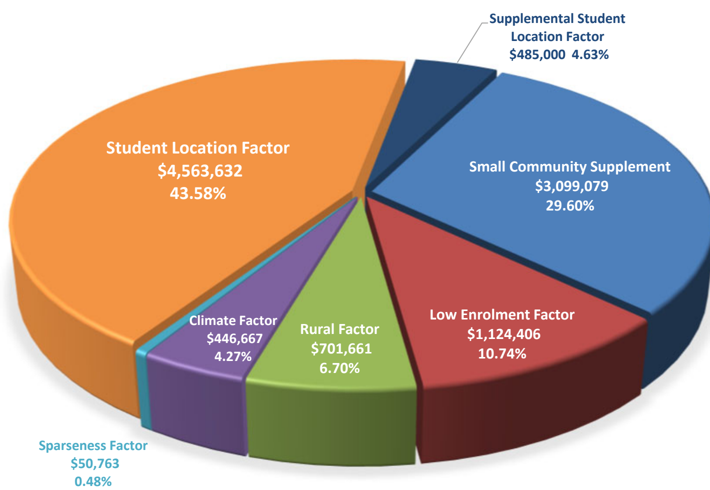
Where do we get our funding?

Provincial Grants: Ministry of Education Breakdown – Unique Geographical Factors

2023/24 Budgeted Amended Operating Revenues



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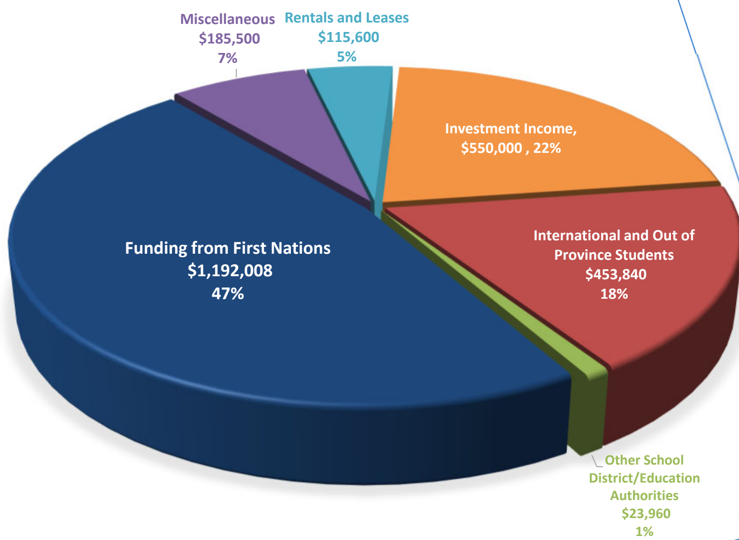
Where do we get our funding?

Other Revenues Breakdown

2023/24 Budgeted Amended Operating Revenues



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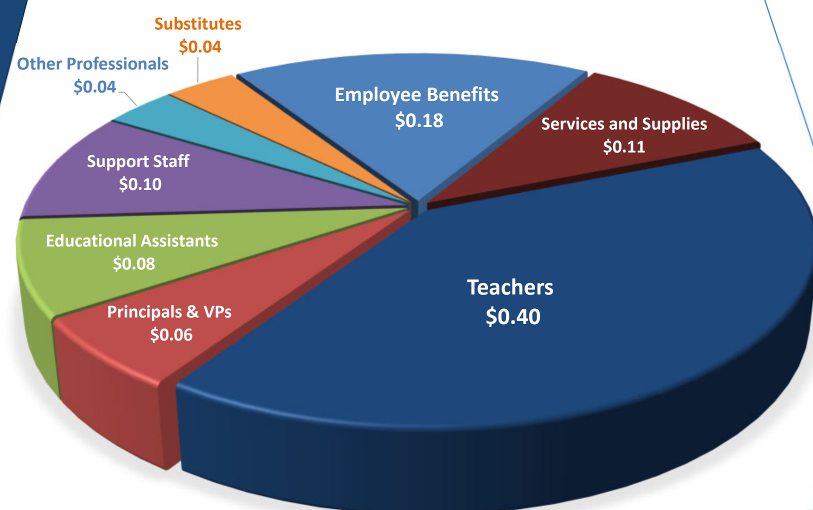
Where does our funding go?

How we spend each dollar



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Where does our funding go?

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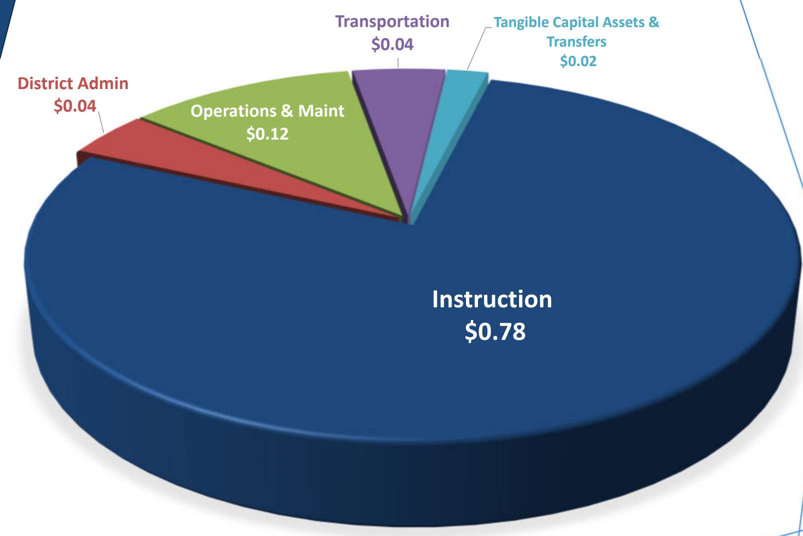


b. Funding Tables

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

CAPITAL PROJECT FUNDING

Current Major Capital Projects:	
Pleasant Valley Secondary - Partial Replacement (Gymnasium)	**$ 15,234,778**
Current Minor Capital Projects:	
Parkview Elementary – HVAC Upgrades	$ 1,150,000
Highland Park Elementary – HVAC Upgrades	771,683
Armstrong Elementary – Accessible Playground	195,000
Various Schools – School Food Infrastructure	180,000
	$ 2,296,683
Funding Sources:	
Ministry of Education Funding	**$ 17,531,461**

LOCAL CAPITAL RESERVE

	Opening Balance	Revenue / Transfers In	Expenditures / Transfers Out	Closing Balance	Closing Balance						
					Sites	Buildings	Equipment	Vehicles	Computer Software	Computer Hardware	Total
School Subtotal	407,888	405,293	(405,293)	407,888	-	-	-	-	-	407,888	407,888
Lower site SMS	899,262	-	-	899,262	899,262	-	-	-	-	-	899,262
Downtown Activity Centre	412,489	-	-	412,489	-	412,489	-	-	-	-	412,489
ERS land appropriation	40,733	-	-	40,733	40,733	-	-	-	-	-	40,733
Unallocated	216,902	140,000	(221,163)	135,739	-	135,739	-	-	-	-	135,739
Long Range Facility Plan	3,306	-	-	3,306	-	3,306	-	-	-	-	3,306
Finance Computer Software	13,837	61,163	(75,000)	(0)	-	-	-	-	(0)	-	(0)
Bleachers	68,942	-	-	68,942	-	68,942	-	-	-	-	68,942
Shop Equipment - Schools	-	-	-	-	-	-	-	-	-	-	-
Grounds - Mowing Equipment	-	160,000	(160,000)	-	-	-	-	-	-	-	-
Grounds - Plow Truck	-	-	-	-	-	-	-	-	-	-	-
Transportation - Vehicles	679	-	-	679	-	-	-	679	-	-	679
Transportation - Success Van	7,819	9,000	-	16,819	-	-	-	16,819	-	-	16,819
Information Technology	395,400	-	-	395,400	-	-	45,000	-	-	350,400	395,400
Custodial - Equipment	-	-	-	-	-	-	-	-	-	-	-
Malakwa Roof & HVAC	119,932	21,000	-	140,932	-	140,932	-	-	-	-	140,932
Portables	250,000	-	-	250,000	-	250,000	-	-	-	-	250,000
Flag Poles	6,173	-	-	6,173	-	-	6,173	-	-	-	6,173
	-	-	-	-	-	-	-	-	-	-	-
District Subtotal	2,435,474	391,163	(456,163)	2,370,474	939,995	1,011,408	51,173	17,498	(0)	350,400	2,370,474
Total	2,843,362	796,456	(861,456)	2,778,362	939,995	1,011,408	51,173	17,498	(0)	758,288	2,778,362

SPECIAL PURPOSE FUNDING

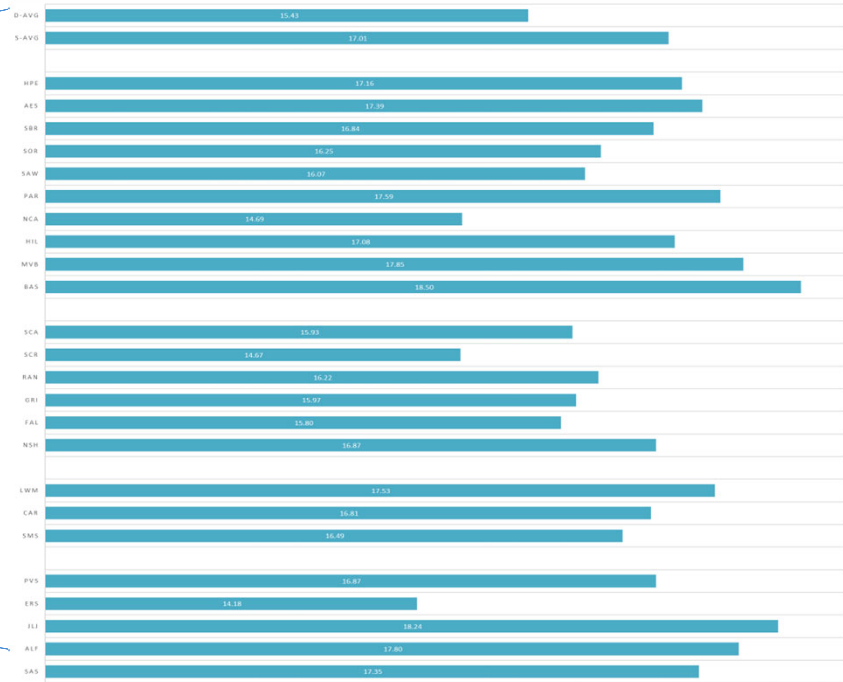
Fund	2023-24 Budget
Annual Facilities Grant (Operational portion)	$ 342,495
Learning Improvement Fund	327,247
StrongStart	192,000
Ready Set Learn	41,650
French Federal Grant (OLEP)	355,213
CommunityLINK	360,765
Classroom Enhancement Fund	8,800,769
First Nation Student Transportation	59,194
Mental Health in Schools	52,000
Changing Possibilities for Young Children	6,750
Seamless Day Pilot Program	62,150
Just B4	25,000
Strengthening Early Years to Kindy Transitions	19,000
ECL Early Care & Learning	175,000
Feeding Futures	902,357
Other (School Generated/Scholarships/Bursaries)	1,606,000
	$ 13,327,590

5. OPERATING FUND - STAFFING

	2024 Amended Budget	2023 Amended Budget	FTE Change	Rate Change	Benefits	Change
	$	$				$
Teachers						
Schools	39,933,062	38,242,779	(1,201,789)	2,731,807	160,265	1,690,283
District Support	3,861,413	3,766,847	-	71,445	23,121	94,566
	43,794,475	42,009,626	(1,201,789)	2,803,251	183,387	1,784,849
Principals and Vice Principals						
Schools	5,870,748	5,650,200	(118,769)	312,919	26,398	220,548
District Support	790,938	680,501	52,023	36,290	22,124	110,437
	6,661,686	6,330,701	(66,746)	349,209	48,522	330,985
Educational Assistants	9,701,324	8,840,462	143,013	481,334	236,515	860,862
Support Staff	10,871,343	10,117,568	(116,397)	520,535	349,637	753,775
Other Professionals	3,870,018	3,553,017	(68,874)	335,696	50,179	317,001
Substitutes						
TTOC	3,246,456	2,254,579	699,804	152,184	139,889	991,877
CUPE	1,223,285	1,284,529	(134,628)	86,706	(13,322)	(61,244)
	4,469,741	3,539,108	565,177	238,890	126,566	930,633
Total Salaries and Benefits	**79,368,587**	**74,390,482**	**(745,616)**	**4,728,915**	**994,806**	**4,978,105**

Operating Fund - Staffing

Student to Educator Ratios



	SAS	ALF	JLI	ERS	PVS		SMS	CAR	LWM		NSH	FAL	GRI	RAN	SCR	SCA		BAS	MVB	HIL	NCA	PAR	SAW	SOR	SBR	AES	HPE		S-AVG	D-AVG
Student to Educator Ratio	17.35	17.80	18.24	14.18	16.87		16.49	16.81	17.53		16.87	15.80	15.97	16.22	14.67	15.93		18.50	17.85	17.08	14.69	17.59	16.07	16.25	16.84	17.39	17.16		17.01	15.43

STAFFING DETAILS

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

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Staffing Details

a. Teachers (Including SPF)

	2024 Amended Budget	2023 Amended Budget	Change
Schools	FTE	FTE	FTE
Teacher	309.944	317.688	(7.744)
Alternate Ed	2.000	2.000	-
Behavior Support Specialist	0.643	-	0.643
Career Coordinator	3.857	3.869	(0.012)
Counsellor	8.647	8.477	0.170
Eng 2nd Language	-	0.400	(0.400)
Indigenous	4.000	4.500	(0.500)
Learning Resource	39.157	41.287	(2.130)
Learning Support	1.000	-	1.000
Librarian	14.514	13.935	0.579
LRT Helping	1.000	1.742	(0.742)
Music	16.958	17.185	(0.227)
Schools Total	401.720	411.083	(9.363)
District Support			
Bridge	6.600	6.600	-
Career Coordinator	1.000	1.000	-
Counsellor	5.600	5.800	(0.200)
Eng 2nd Language	3.300	1.900	1.400
Hearing Resource	0.800	0.800	-
Inclusion Support	1.000	1.000	-
Indigenous	1.000	1.000	-
Learning Resource	-	0.100	(0.100)
Learning Support	5.400	5.200	0.200
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	4.600	5.300	(0.700)
Technology	0.500	0.800	(0.300)
Vision	0.800	0.800	-
District Total	34.500	34.500	0.000
Teachers Total	**436.220**	**445.583**	**(9.363)**

Staffing Details

b. Principals & Vice Principals (Including SPF)

		2024 Amended Budget	2023 Amended Budget	Change
Schools		FTE	FTE	FTE
Regular Instruction	1-02	7.386	5.850	1.536
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	0.300	-	0.300
School Administration	1-41	25.900	28.300	(2.400)
International Student Program	1-62	-	-	-
Educational Administration	4-11	-	-	-
Schools Total		**33.586**	**34.500**	**(0.914)**
District Support				
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	0.546	0.800	(0.254)
School Administration	1-41	2.381	0.400	1.981
International Student Program	1-62	0.133	0.200	(0.067)
Educational Administration	4-11	-	0.800	(0.800)
District Total		**6.760**	**5.500**	**1.260**
Principals and Vice-Principals Total		**40.346**	**40.000**	**0.346**

Staffing Details

c. Educational Assistants (Including SPF)

		2024 Amended Budget	2023 Amended Budget	Change
Schools	HC	FTE	FTE	FTE
Certified Education Assistant	197	157.719	154.458	3.261
Certified Education Assistant Personal Care	32	14.857	17.607	(2.750)
Certified Education Intervenor	2	1.571	1.571	-
Certified Education Signing	1	0.857	0.857	-
Early Childhood Educator	10	5.093	-	5.093
Education Support Worker	8	10.393	7.964	2.429
Indigenous Education Worker	21	16.629	16.514	0.114
Strong Start Coordinator	7	3.429	6.386	(2.957)
Educational Assistants Total	**278**	**210.548**	**205.358**	**5.190**

Staffing Details

d. Support Staff (Including SPF)

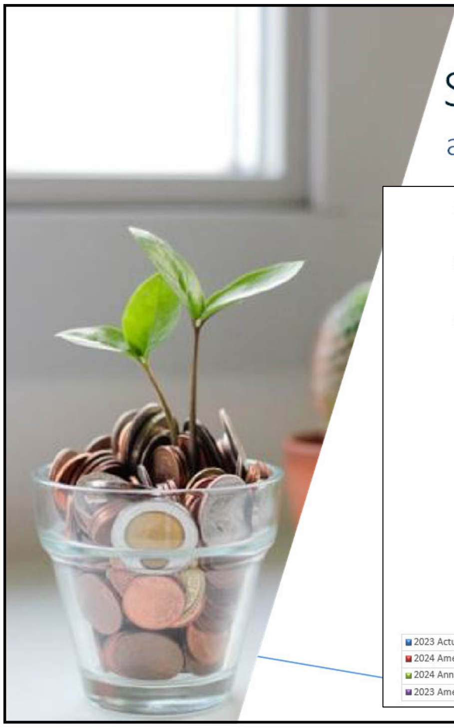
		2024 Amended Budget	2023 Amended Budget	Change
Schools	HC	FTE	FTE	FTE
Career Centre Clerical	5	2.457	2.457	-
Crossing Guard	6	0.500	0.500	-
Library Clerical	7	1.257	1.257	-
Lunch Hour / Meal Support	99	12.643	10.207	2.436
Office Clerical	41	34.171	33.600	0.571
Schools Support Total	**158**	**51.029**	**48.021**	**3.007**
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	25.750	25.250	0.500
Carpenter	6	6.000	6.000	-
Custodian	46	40.925	40.425	0.500
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**	**97.246**	**97.675**	**(0.429)**
District Total	**133**	**114.446**	**114.875**	**(0.429)**
Support Staff Total	**291**	**165.475**	**162.896**	**2.579**

Staffing Details

e. Other Professionals (Including SPF)

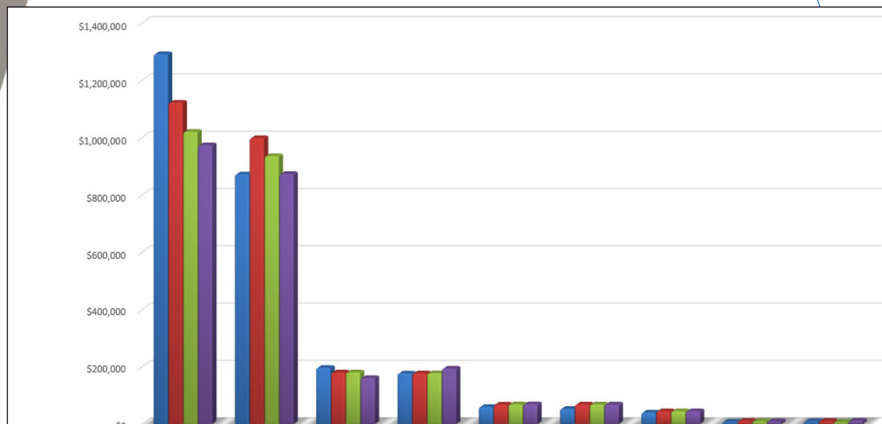
		2024 Amended Budget	2023 Amended Budget	Change
District	HC	FTE	FTE	FTE
Superintendent	1	1.000	1.000	-
Secretary Treasurer	1	1.000	1.500	(0.500)
Assistant Superintendent	1	1.000	1.000	-
Director	6	6.000	6.000	-
Manager/Supervisor	5	5.000	5.000	-
Coordinator/Specialist	6	4.600	5.000	(0.400)
Indigenous 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	**34**	**31.333**	**31.233**	**0.100**

6. SERVICES & SUPPLIES DETAILS



SERVICES & SUPPLIES DETAILS

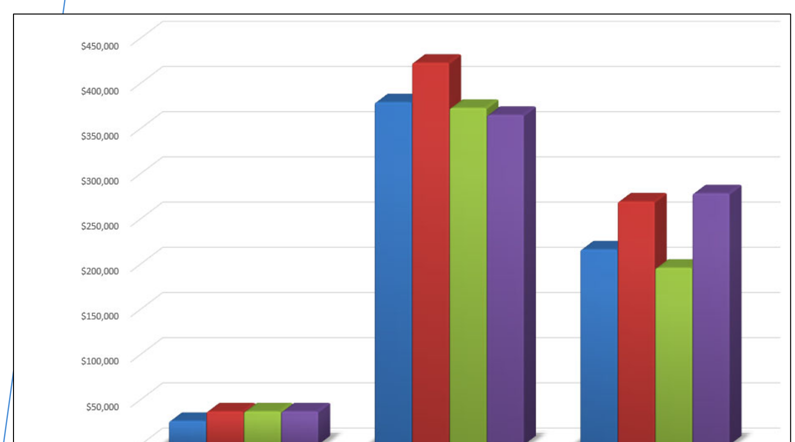
a. Services



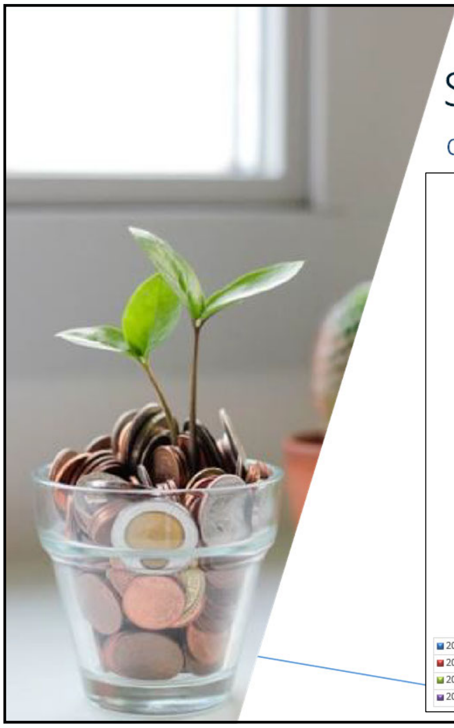
	Contracts	Software Licensing	Professional Fees	Connectivity - NGN	Cell Phones	Advertising	Telephones	Wellness Support	Postage
2023 Actual	$1,291,599	$872,149	$196,816	$177,016	$60,345	$53,840	$41,095	$7,847	$10,097
2024 Amended Budget	$1,122,310	$998,723	$180,700	$178,000	$68,560	$69,000	$45,600	$11,000	$10,725
2024 Annual Budget	$1,020,610	$935,890	$180,700	$178,000	$69,260	$69,000	$45,600	$10,000	$7,200
2023 Amended Budget	$973,519	$873,423	$161,200	$194,000	$69,860	$69,000	$45,600	$10,000	$11,535

SERVICES & SUPPLIES DETAILS

b. Professional Development & Travel

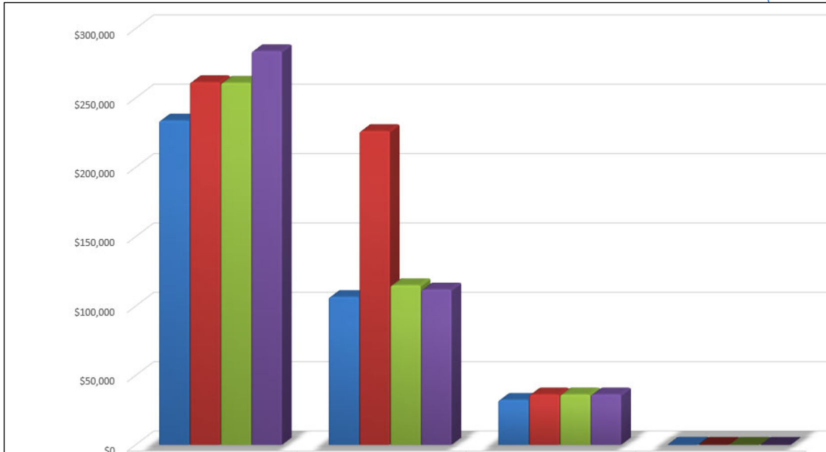


	Staff Development	Conferences, Travel and Subsistance, Mileage, and Vehicle Allowances	Administrators and Teachers Contract Allowance, Field Trips Travel, and Education Inititatives
2023 Actual	$26,443	$379,007	$216,144
2024 Amended Budget	$37,000	$422,774	$269,262
2024 Annual Budget	$37,000	$372,790	$195,858
2023 Amended Budget	$37,000	$364,998	$278,258



SERVICES & SUPPLIES DETAILS

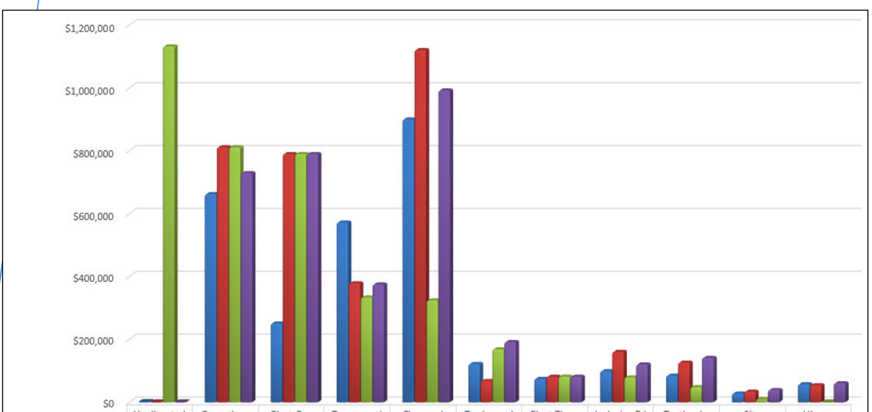
c. Rent, Insurance, Fees



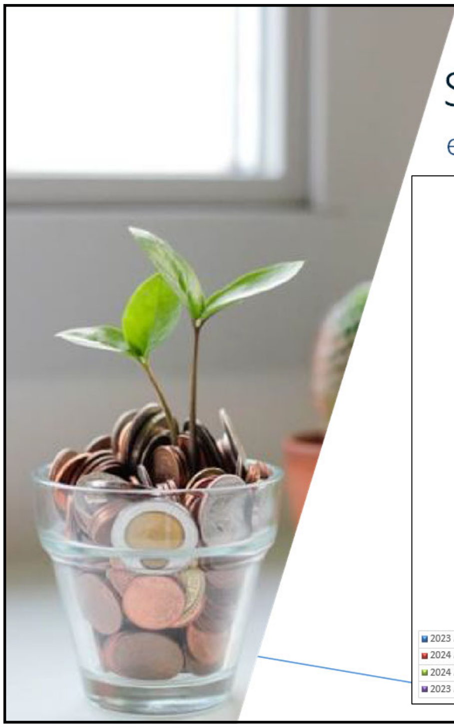
	Insurance	Dues and Fees	Rental and Leases	Dues and Fees - Penalties
2023 Actual	$233,799	$106,666	$32,468	$184
2024 Amended Budget	$261,495	$226,270	$36,400	$0
2024 Annual Budget	$261,015	$115,120	$36,400	$0
2023 Amended Budget	$283,855	$112,020	$36,400	$0

SERVICES & SUPPLIES DETAILS

d. Supplies

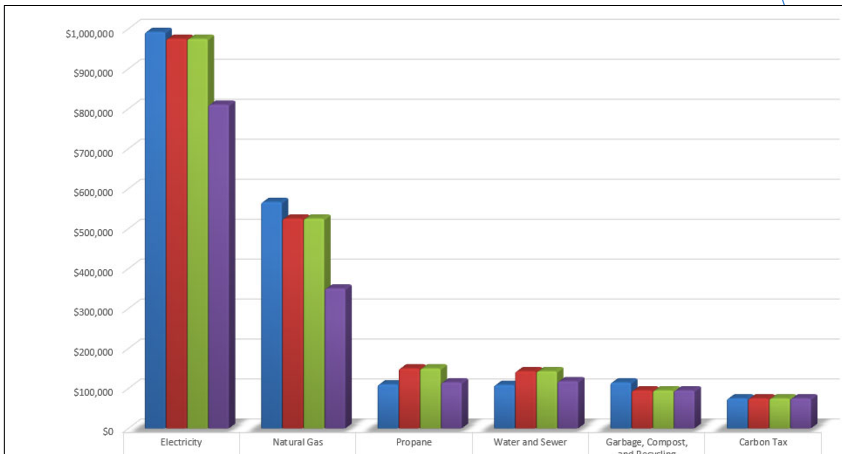


	Unallocated Supplies (Annual Budget)	Operations Materials and Supplies	Fleet Gas and Oil; and Maintenance Parts and Repairs	Transportation Parts and Supplies	Class and General Supplies	Trades and ISP Supplies	Fleet Tires; and Transportation Shop Supplies	Inclusive Ed and Indigenous Supplies	Textbooks and Learning Resources	Site Approved Maintenance	Library Resources
2023 Actual	$2,049	$662,915	$251,358	$572,437	$900,581	$122,441	$75,149	$99,530	$85,352	$28,267	$57,958
2024 Amended Budget	$0	$811,600	$790,100	$379,087	$1,121,114	$68,400	$82,000	$160,854	$126,625	$34,340	$54,850
2024 Annual Budget	$1,132,540	$811,600	$790,100	$333,787	$324,513	$169,000	$82,000	$79,800	$48,500	$10,000	$0
2023 Amended Budget	$0	$729,600	$790,100	$375,423	$992,533	$192,200	$82,000	$120,936	$141,800	$39,530	$61,225



SERVICES & SUPPLIES DETAILS

e. Utilities



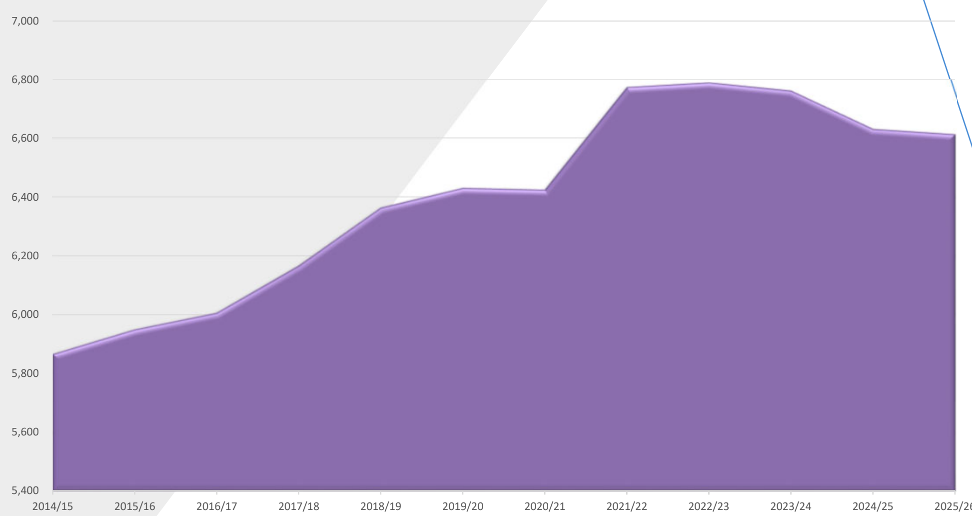
	Electricity	Natural Gas	Propane	Water and Sewer	Garbage, Compost, and Recycling	Carbon Tax
2023 Actual	$992,115	$566,470	$110,027	$108,597	$114,843	$75,000
2024 Amended Budget	$975,000	$525,000	$150,000	$143,000	$95,000	$75,000
2024 Annual Budget	$975,000	$525,000	$150,000	$143,000	$95,000	$75,000
2023 Amended Budget	$810,000	$350,000	$115,000	$118,000	$95,000	$75,000

7. BUDGET CHANGES

	Revenues	Expenses	Capital	Surplus (Deficit) Change
Amended 22/23 Budget	$ 84,095,912	$ (83,003,997)	$ (1,729,541)	$ (637,626)
Changes				
Enrolment	4,893,043			4,893,043
Unique Student	1,506,615			1,506,615
Indigenous Education	115,605	(168,065)		(52,460)
Unique District	826,793			826,793
Other MOE Funding	(1,496,881)			(1,496,881)
Other Revenues	423,590			523,590
Wage/Collective Agrmt Increases		(4,490,025)		(4,490,025)
Staffing Changes		1,310,793		1,310,793
Benefits		(994,806)		(994,806)
One Time Items			375,637	375,637
International Program	(129,960)	168,272		38,312
Substitutes		(804,067)		(804,067)
School Budgets		37,804	(405,293)	(367,489)
Parts, Fuel, and Oil		-		-
Utilities		(400,000)		(400,000)
Other Expenses		(558,785)		(558,785)
Amended 23/24 Budget	$ 90,234,717	$ (88,902,876)	$ (1,759,197)	$ (427,356)

7. ENROLMENT TRENDS

Grades K-12



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8. SURPLUS CHANGES

	Subtotal Internally Restricted	Unrestricted Operating Surplus	Operating Fund
	$	$	$
Accumulated Surplus (Deficit), beginning of year	**902,006**	**297,097**	**1,199,103**
Changes for the year			
Net Revenue (Expense) for the year	(204,453)	1,536,294	1,331,841
Interfund Transfers			
Tangible Capital Assets Purchased	(405,293)	(868,611)	(1,273,904)
Tangible Capital Assets - Work in Progress	-	-	-
Local Capital	-	(435,293)	(435,293)
Other	-	(50,000)	(50,000)
Net Changes for the year	**(609,746)**	**182,390**	**(427,356)**
Budgeted Accumulated Surplus (Deficit), end of year	**292,260**	**479,487**	**771,747**

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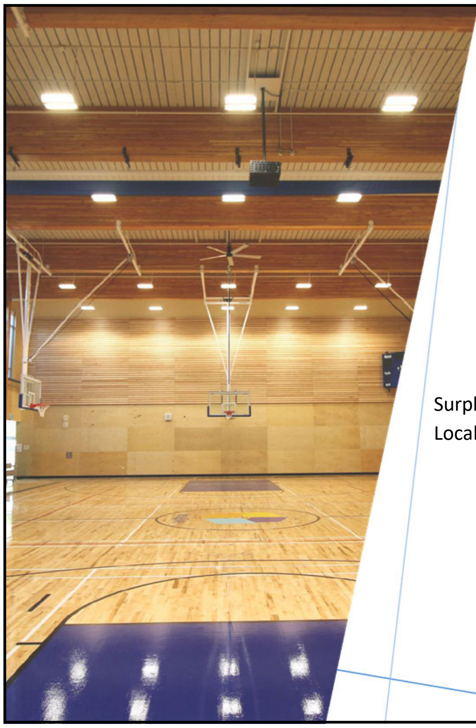

8. RESERVE SUMMARY

	Ending Balance Jun.30/20	Ending Balance Jun.30/21	Ending Balance Jun.30/22	Ending Balance Jun.30/23	Projected Balance Jun.30/24
Surplus	1,349,398	2,955,200	1,218,339	1,199,103	771,747
Local Capital	1,793,495	1,844,831	2,356,823	2,843,363	2,778,362
	3,142,893	**4,800,031**	**3,575,162**	**4,042,466**	**3,550,109**