



The Board of Education of School District No. 83 (North Okanagan-Shuswap)

BRIEFING NOTE

TO: The Board of Education
FROM: Dale Culler, Secretary Treasurer
RE: 2023-24 Annual Budget

DATE: May 16, 2023

Purpose

As per Section 113 (2) of the *School Act*, the Minister of Education and Child Care requires that Annual Budgets are prepared, adopted by bylaw, and submitted on or before June 30th each fiscal year. The 2023-24 Annual Budget Bylaw for School District No. 83 (North Okanagan-Shuswap) is presented to the Board of Education for first reading.

Background

The 2023-24 proposed Annual Budget, as presented, has been prepared in accordance with Public Sector Accounting Standards and includes the Operating Fund, Special Purpose Funds, and the Capital Fund. School districts operate on a fiscal year of July 1 to June 30.

The 2023-24 Annual Budget Report included in this briefing note outlines the Board's budget development process, provides a summary of the 2023-24 projected operational revenues and proposed changes recommended for Board consideration.

Supporting Documentation

1. 2023-24 Annual Budget PowerPoint
2. Draft Annual Budget - School District No. 83 (North Okanagan-Shuswap) - June 30, 2024

Annual Budget Report

❖ **BUDGET DEVELOPMENT PROCESS**

One of the primary responsibilities of an elected school board is to pass, by bylaw, a balanced annual budget for each school year on or before June 30 of the year prior. The Minister requires revenues and related expenditures to be tracked in three major categories:

- Operating Funds
- Special Purpose Funds
- Capital Funds

Operating Funds are intended to provide for the day-to-day operations of the school district, including instructional programs, school and district administration, facilities operations and maintenance, and transportation. Apart from targeted Indigenous Education funding, Boards have the autonomy to allocate operational funding as they deem appropriate. Though districts have the ability to generate operating funds locally, through ventures such as facility rentals, interest

generation, international student programs, and transportation fees, the bulk of operating funds are provided by the Ministry.

Special Purpose Funds are typically allocated on an annual basis and are provided for very specific purposes or initiatives. The Board has little autonomy on how these funds are spent (e.g., Classroom Enhancement Fund, Annual Facilities Grant, Community LINK, Ready Set Learn, School Generated Funds).

Capital Funds are provided by the Ministry in response to the Board's approved 5-Year Major and Minor Capital Plan submission. These funds are allocated specifically for the purchase and long-term maintenance of the District's major capital assets.

To advise and assist with the 2023-24 operational budget development, the Board held three meetings with its Budget Advisory Committee. The committee consists of representation from the following partner and leadership groups:

- Teachers
- Support staff
- First Nations
- Principals and Vice Principals
- Parents
- Students
- District staff

The purpose of this committee is to provide the Board with representative advice on budget issues and feedback on proposed changes, and to allow for an interactive forum for open communication and understanding of the budget.

At its Regular Meeting of January 17, 2023, the Board of Education adopted the **2023-24 Annual Budget Development Timeline and Process**. The committee held its meetings in person at the District Education Support Centre (DESC) with opportunities for members to attend the meetings virtually. The meetings provided an opportunity for:

- Trustees to hear directly from the field through a facilitated interactive group discussion around key educational topics/issues;
- partner groups to share values and perspectives directly with trustees and the senior leadership team;
- discussion and consideration of the implications of the preliminary operating grant announcement and any potential budget shortfall or enhancement; and
- direct interaction and communication with senior leadership staff.

The Board engaged the services of Thought Exchange who developed an interactive software that recorded a total of 306 thoughts from 379 participants with 11,765 ratings on these thoughts. The open-ended question posed in the exchange for feedback was: *What programs or resources should be prioritized for a sustainable delivery of quality education for our students?* The exchange was open to the public from April 18 to 30, 2023. A summary of themes, in no particular order, are as follows:

- Teachers (support & retention);
- Literacy support;
- Mental health supports;

- In-service (teachers & support staff);
- Early intervention;
- Numeracy support;
- District staff/management;
- CEAs;
- Learning Resource Teachers;
- Equipment/furniture/learning resources;
- Bridge/Alternate programs; and
- Career planning/work experience/life skills.

A dot exercise was conducted with senior leadership and the principal and vice-principal groups. The results and rankings from those exercises were provided to the Board to communicate priorities that formulate creation of the budget. At the May 10, 2023 Budget Advisory Committee meeting, the partner groups declined the opportunity to participate in the dot exercise, and instead provided verbal input for the Board to consider. The Board held a Committee of the Whole meeting following the Budget Advisory Committee meeting held on May 10, 2023 to consider all the input and information provided up to that point.

At the Regular Meeting of the Board being held on May 16, 2023 a complete draft of the preliminary annual budget will be presented along with the preliminary budget development process, how funding is allocated, budget risks, enrolment trends, detail of known or anticipated budget changes, and the three-year budget projection. The Board will be given an opportunity to provide feedback and ask questions during the meeting; and any recommended changes can be considered for inclusion for second and third reading at the June 20, 2023 Regular Meeting of the Board.

❖ **OPERATING FUNDS**

Boards hold autonomy and responsibility to allocate operating funds as they deem appropriate within their individual districts.

The operating revenue and expenditure budgets include:

1. the known or anticipated changes in revenues, including the Ministry of Education and Child Care Block Funding resulting from anticipated changes in student enrolment and other;
2. the known, anticipated cost pressures and/or savings;
3. the anticipated increase/decrease in equipment replacement costs and/or initiatives; and
4. the anticipated appropriated/unappropriated surplus carry-forward from the 2022-23 fiscal year.

➤ **2023-24 OPERATING REVENUES**

Ministry of Education and Child Care Provincial Operating Grant

The Board of Education's annual budget process begins each year in February. A three-year student full-time enrolment (FTE) projection summary for the following school year is required to be submitted to the Ministry by mid-February.

Based on these projections and the funding rates established by government, a preliminary summary of operating grants is provided to all districts by mid-March.

The Ministry announced the Operating Grant block funding rates on March 15th, 2023, and the resulting effects of these per student rates along with our projected increase in student enrolment

of 120.765 full time equivalent (FTE) students, combined with other Ministry of Education and Child Care grant allocation changes for 2023-24 are as follows:

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

The over-all impact of all funding changes including other Ministry grants will result in an expected increase of \$6,072,343 in operating funding from the Ministry of Education and Child Care for 2023-24. This increase was largely due to labour settlement increases in the range of 6.75% which required \$4,865,841 of the increased funding.

Provincial Grants – Other

We are not predicting a change in Industry Training Authority (ITA) funding at this point. This will be reviewed further in the amended budget when we have more information.

Tuition

International Student Program has undergone some changes and is currently working very hard to recruit students to experience the beautiful North Okanagan-Shuswap area of British Columbia. Enrolment has decreased from prior years, but it is expected that the program will operate at a breakeven for 2023-24. Revenue is expected to be \$440,080 which is a decrease in tuition fees of \$139,720.

Other Revenue

We will update the Board once we are able to confirm the status of Physical Literacy Grant application. At this point we have not recorded an amount for the grant.

Rentals and Leases

Rental agreements for school district facilities are expected to return to normal and renewals of lease agreements are resulting in an increase of \$13,500 in rental revenue for 2023-24.

Investment Income

Investment return rates increased last year, and the Central Deposit Program rate is currently 5.20%. This rate is expected to remain at this level into the 2023-24 fiscal year.

The total over-all anticipated operating revenue increase for 2023-24 is estimated to be **\$5,876,657** as follows:

	2024 Annual Budget	2023 Amended Budget	Change
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	87,711,775	81,639,432	6,072,343
Other	231,250	231,250	-
Federal Grants	-	-	-
Tuition	444,080	583,800	(139,720)
Other Revenue	1,153,464	1,222,930	(69,466)
Rentals and Leases	132,000	118,500	13,500
Investment Income	300,000	300,000	-
Total Revenue	89,972,569	84,095,912	5,876,657

The total budgeted operating revenues of \$89,972,569 can be referenced on **Schedule 2A – “Total Operating Revenue”** in the attached budget document.

➤ **2023-24 BUDGET ASSUMPTIONS**

	Revenues	Expenses	Capital/ Transfers	Surplus (Deficit) Change
2023 Amended Budget	\$ 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	(1,906,476)			(1,906,476)
Other Revenues	(55,966)			(55,966)
Wage/Collective <u>Agrmt</u> 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

➤ **2023-24 APPROPRIATED OPERATING SURPLUS**

Based on actual expenses to March 31st, 2023, Jeremy Hunt, Director of Finance, has projected an operating year-end surplus of approximately \$200,000 as at June 30th, 2023.

There will be no required **“Budgeted Prior Year Surplus Appropriation”** and the proposed Budget includes a surplus which will then be used to establish a reasonable accumulated surplus balance. The Ministry requires all Boards to have an Accumulated Surplus Policy and our Board’s policy is to maintain an accumulated surplus of up to 2% of actual operating expenditures of that fiscal year.

❖ **PROPOSED CHANGES REQUIRED TO BUILD A SUSTAINABLE MULTI-YEAR BUDGET**

➤ **Staffing Impacts**

	2024 Annual Budget	2023 Amended Budget	FTE Change	Rate Change	Benefits	Change
	\$	\$				\$
Teachers						
Schools	40,285,451	38,242,779	(403,911)	2,174,579	272,004	2,042,672
District Support	3,916,617	3,766,847	(78,570)	211,680	16,660	149,770
	<u>44,202,068</u>	<u>42,009,626</u>	<u>(482,481)</u>	<u>2,386,259</u>	<u>288,664</u>	<u>2,192,442</u>
Principals and Vice Principals						
Schools	5,957,530	5,650,200	6,331	257,579	43,420	307,330
District Support	618,826	680,501	(77,402)	26,716	(10,989)	(61,675)
	<u>6,576,356</u>	<u>6,330,701</u>	<u>(71,071)</u>	<u>284,295</u>	<u>32,431</u>	<u>245,655</u>
Educational Assistants	9,162,432	8,840,462	(188,227)	427,863	82,334	321,970
Support Staff	10,803,204	10,117,568	(109,034)	479,088	315,582	685,636
Other Professionals	3,641,811	3,553,017	(116,018)	186,912	17,900	88,794
Substitutes						
TTOC	2,938,761	2,254,579	488,832	97,881	97,469	684,182
CUPE	1,172,143	1,284,529	(147,562)	57,992	(22,816)	(112,386)
	<u>4,110,904</u>	<u>3,539,108</u>	<u>341,270</u>	<u>155,873</u>	<u>74,653</u>	<u>571,796</u>
Total Salaries and Benefits	78,496,775	74,390,482	(625,561)	3,920,290	811,564	4,106,293

➤ **Services & Supplies Impacts**

	2024 Annual Budget	2023 Amended Budget	Change
	\$	\$	\$
Services and Supplies			
Services	2,475,484	2,408,137	67,347
Student Transportation	4,500	4,500	-
Professional Development and Travel	588,398	680,256	(91,858)
Rentals and Leases	36,400	36,400	-
Dues and Fees	112,020	112,020	-
Insurance	261,015	283,855	(22,840)
Interest	-	-	-
Supplies	3,778,783	3,525,347	253,436
Utilities	1,938,000	1,563,000	375,000
Total Services and Supplies	9,194,600	8,613,515	581,085

Recommendation

That School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw for fiscal year 2023-24 be given first reading.

The total amount of **\$106,241,564** for the fiscal year 2023-24 can be referenced in “***Total Budget Bylaw Amount***” on **Statement 2** on page 2.

Respectfully submitted,

Dale Culler

Dale Culler
Secretary Treasurer

2023/24 ANNUAL BUDGET

Regular Board Meeting
May 16, 2023



School District No. 83
(North Okanagan-Shuswap)



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- d. What makes a robust budget?

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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



2. STRATEGIC PLAN



STUDENTS FIRST

Goal – Students First: Student

CULTURE

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

purposeful, and responsible.

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

[Click image to view full Strategic Plan](#)

3. BUDGET MONITORING & REPORTING





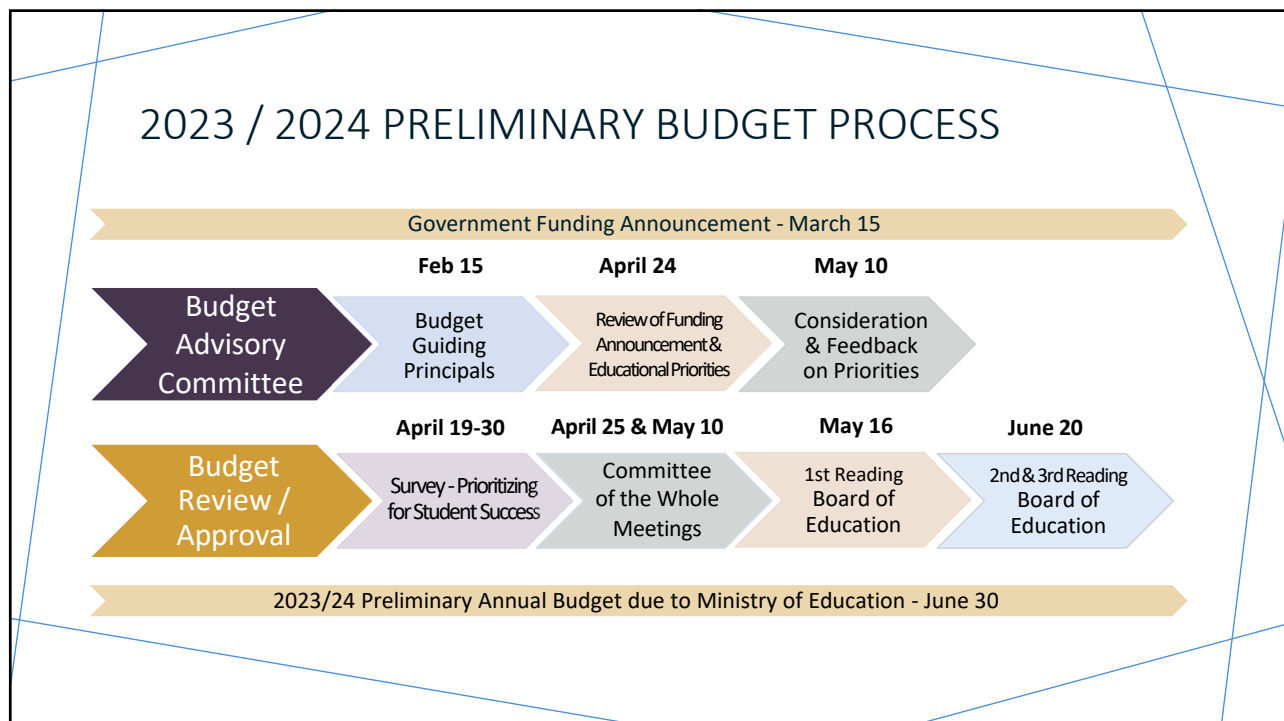
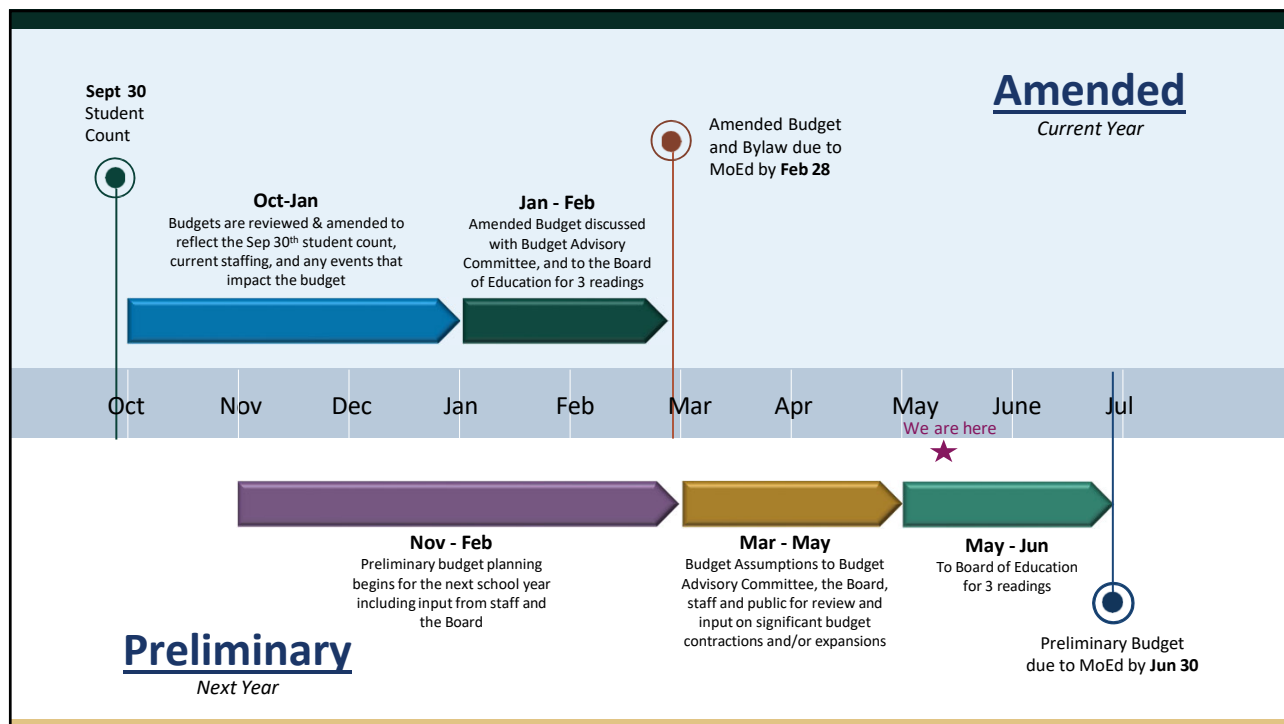
POLICY 190 – BUDGET MONITORING AND REPORTING

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

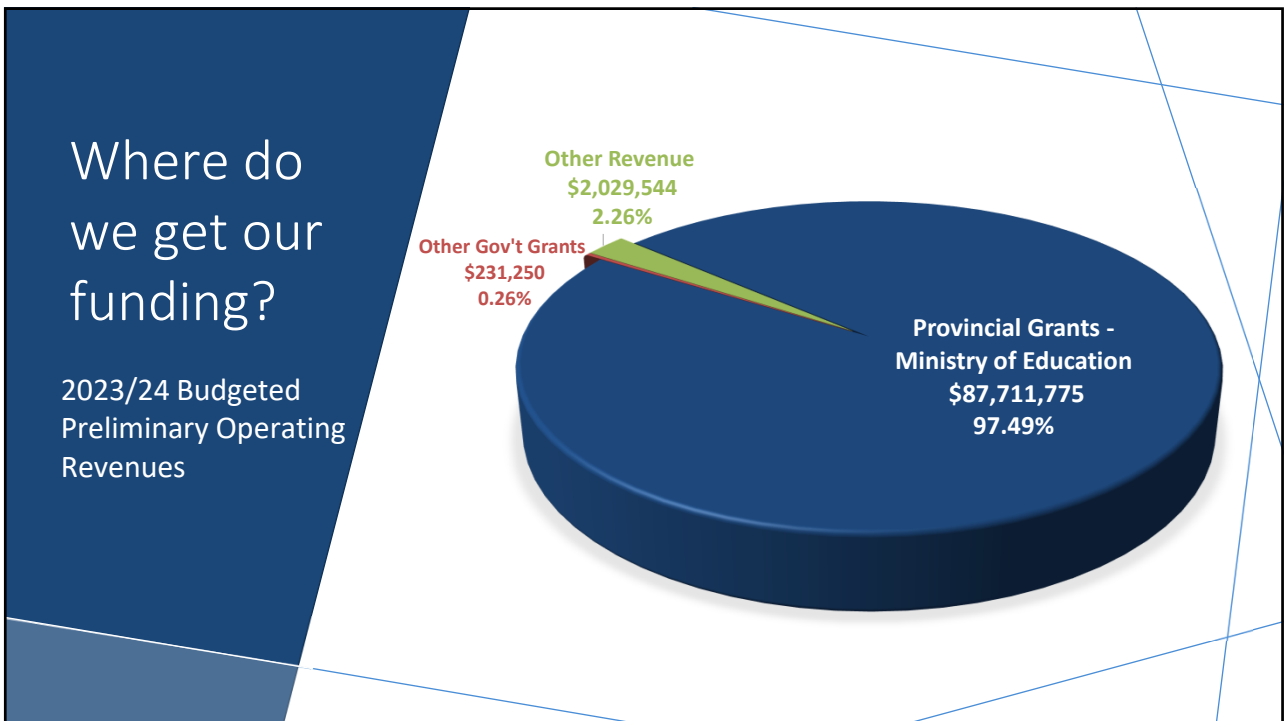






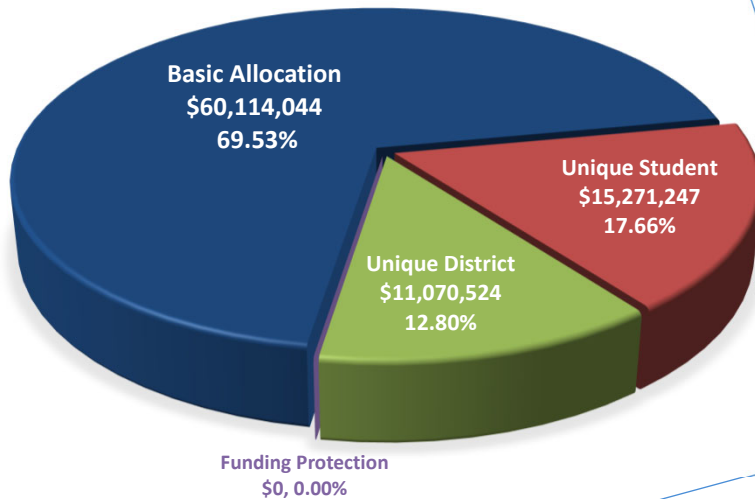
5. BUDGET BACKGROUND

- 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?



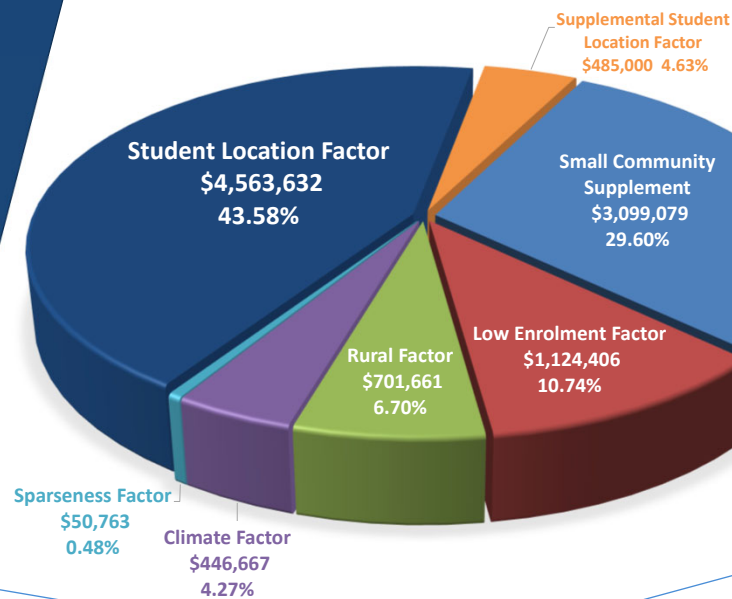
Where do we get our funding?

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



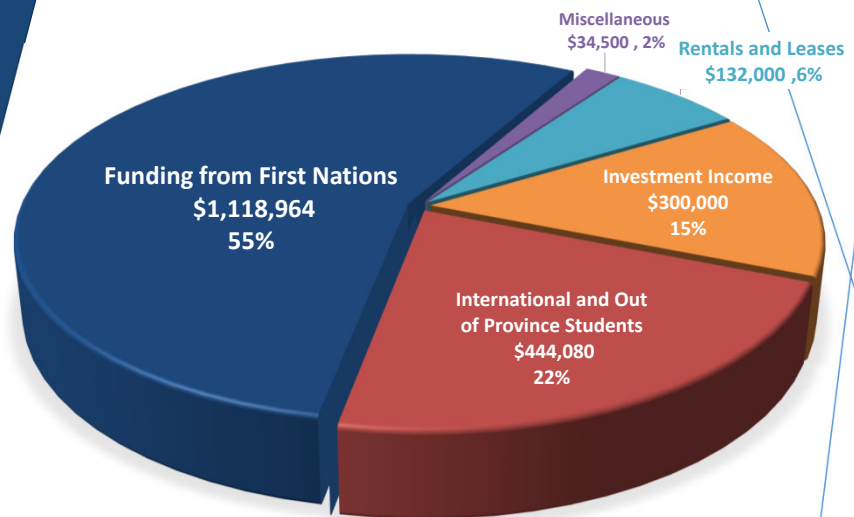
Where do we get our funding?

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



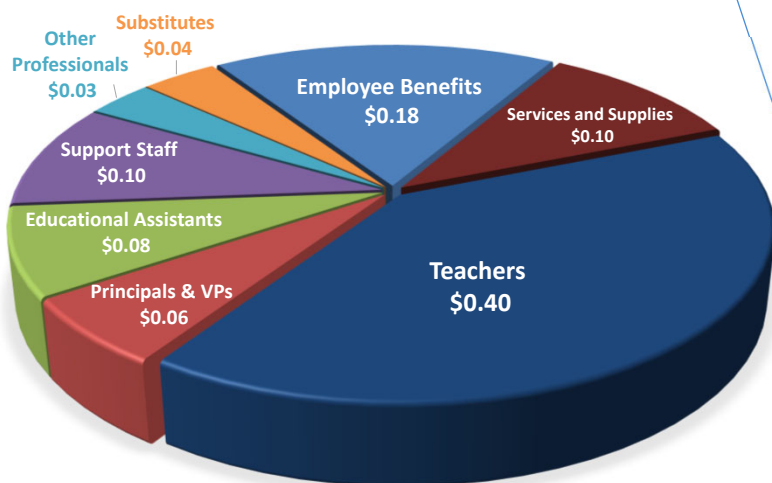
Where do we get our funding?

Other Revenues
Breakdown
2023/24 Budgeted
Preliminary Operating
Revenues



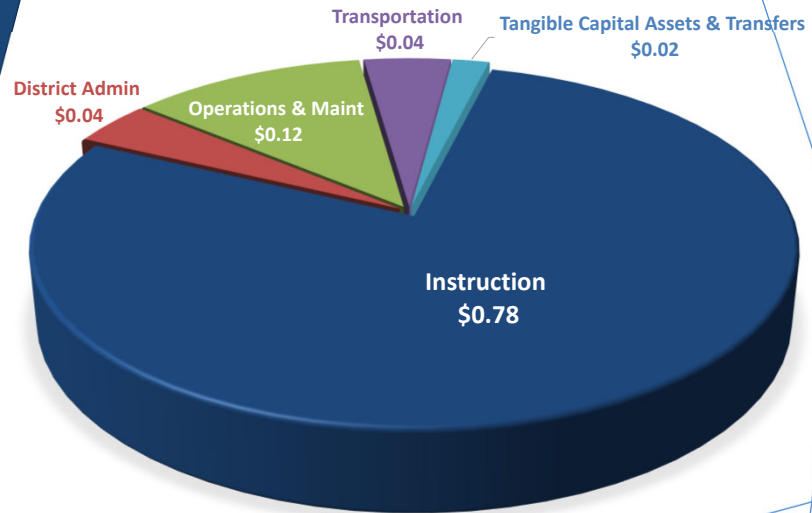
Where does our funding go?

How we spend each dollar



Where does our funding go?

How we spend each dollar



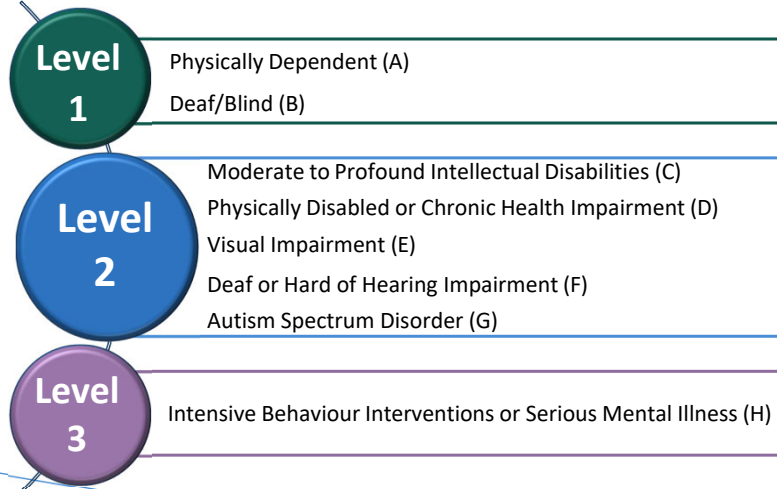
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How do we allocate our funding?

1. Inclusive Education - Allocations



How do we allocate our funding?

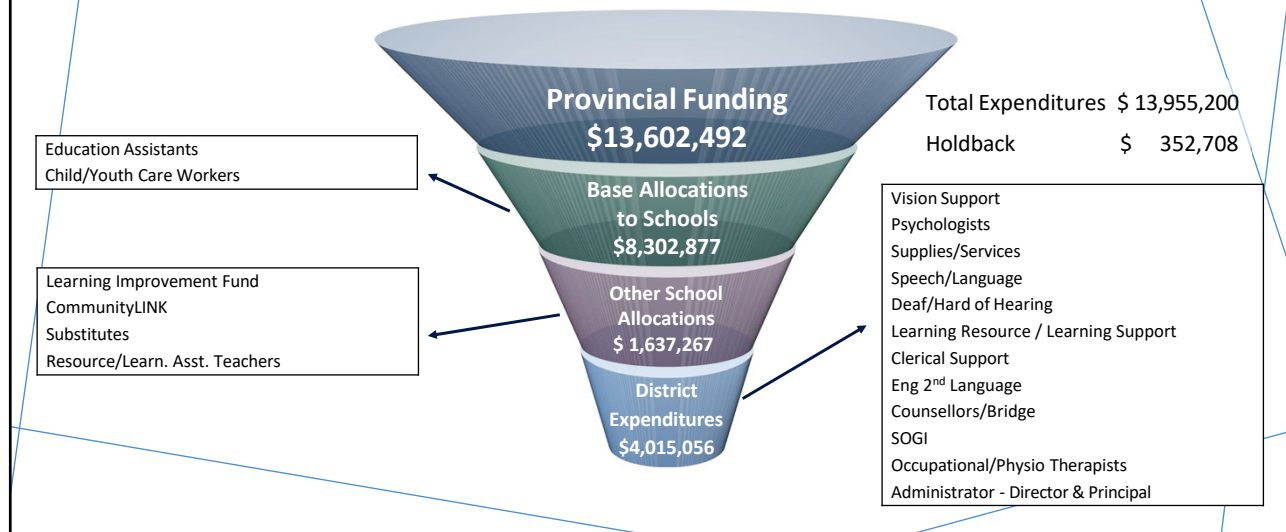
1. Inclusive Education – Ministry of Education Funding

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



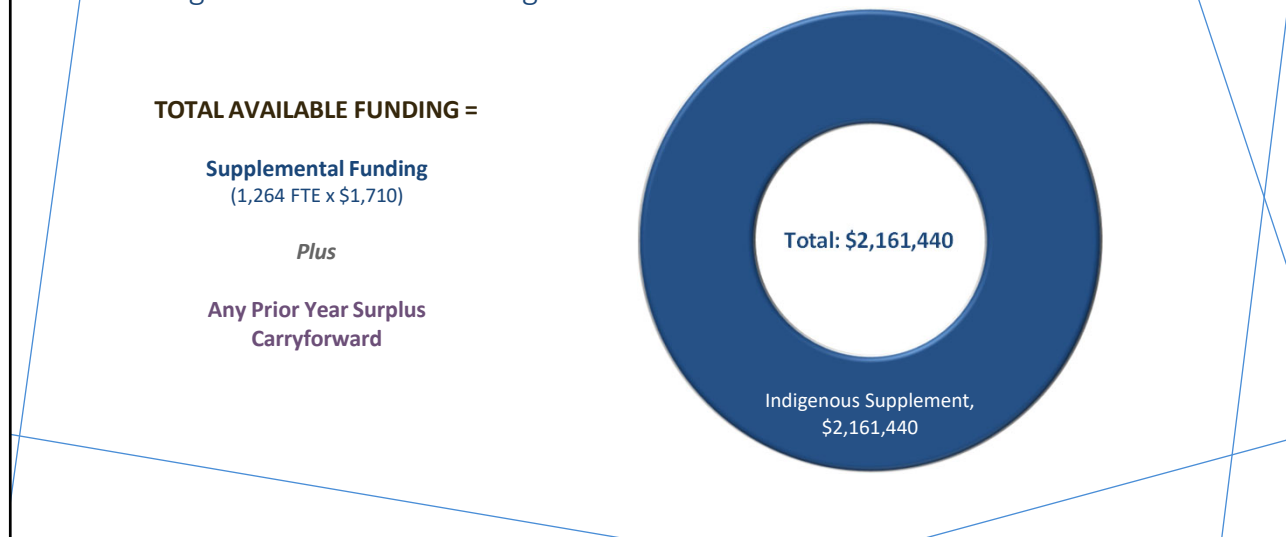
How do we allocate our funding?

1. Inclusive Education



How do we allocate our funding?

2. Indigenous Education Funding – Revenues



How do we allocate our funding?

2. Indigenous Education Funding - Expenses

Teachers Include:

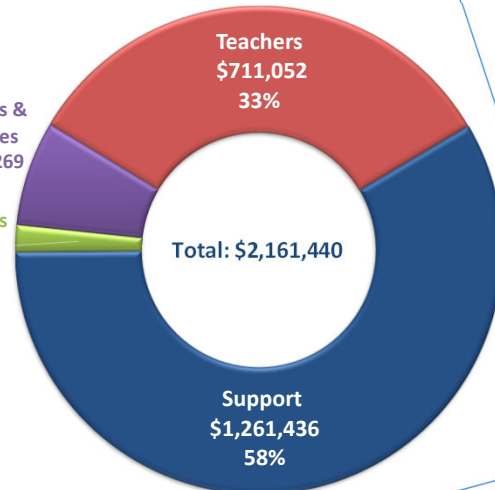
- District Resource Helping Teacher (0.5 FTE)
- Success Teachers (5.1 FTE)
- Language Teacher (0.5 FTE)

Support Includes:

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

Services &
Supplies
\$150,269
7%

Substitutes
\$38,683
2%



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

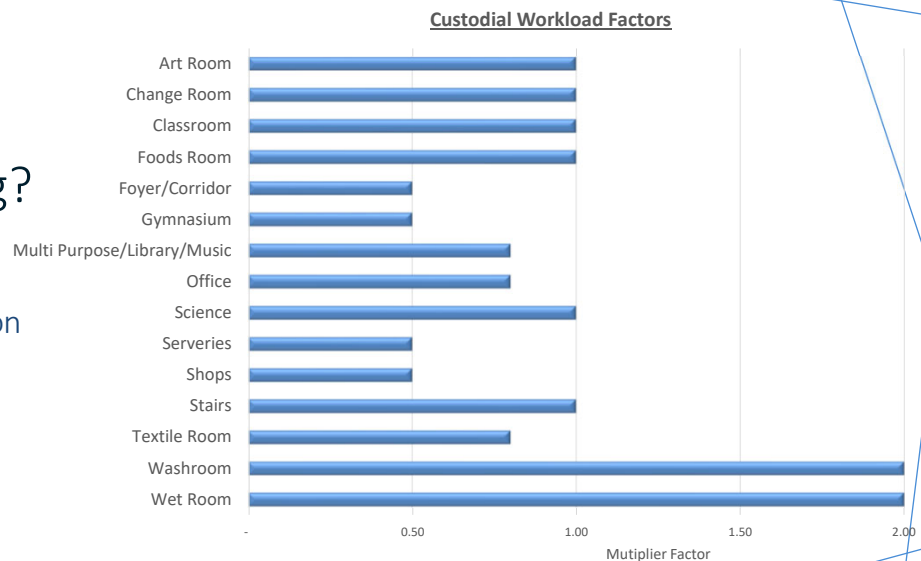
	Elementary	Middle	Secondary
Base Amount	\$5,000	\$6,000	\$22,500
Learning Resources (per Student)	\$29	\$29	\$49
Base Funding (per Student)	\$57	\$57	\$95
In Lieu of School Fees (per Student)	\$3	\$25	\$33
School Improvement Fund	\$1,800	\$1,800	\$1,800

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

- a) Where do we get our funding?
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- c) **Budget Risks**
- d) What makes a robust budget?

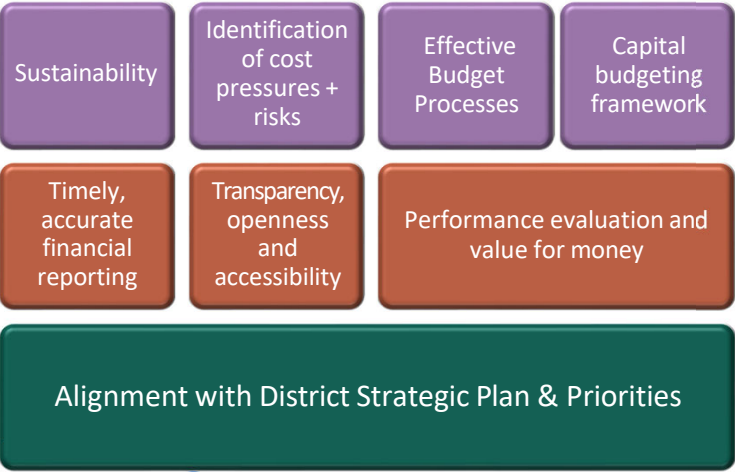




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- d) **What makes a robust budget?**

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

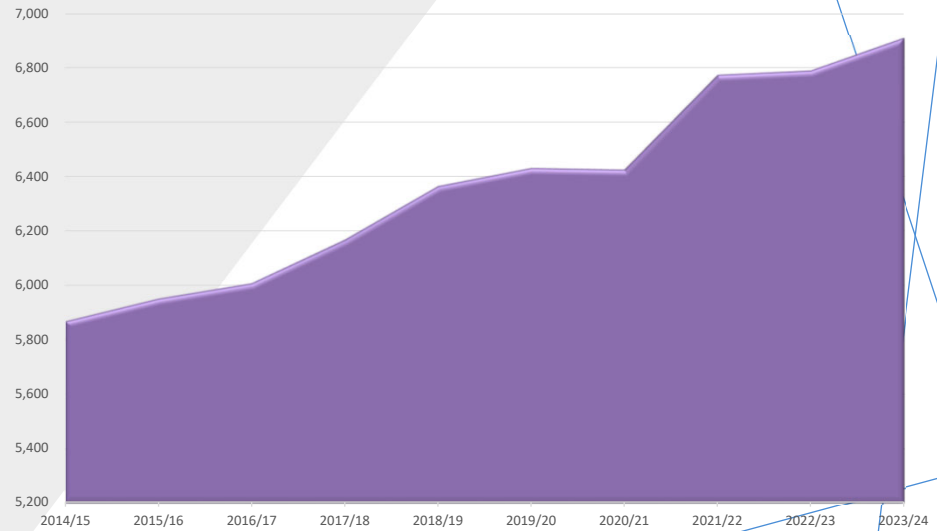
7. BUDGET ASSUMPTIONS

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)
<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	(1,906,476)			(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

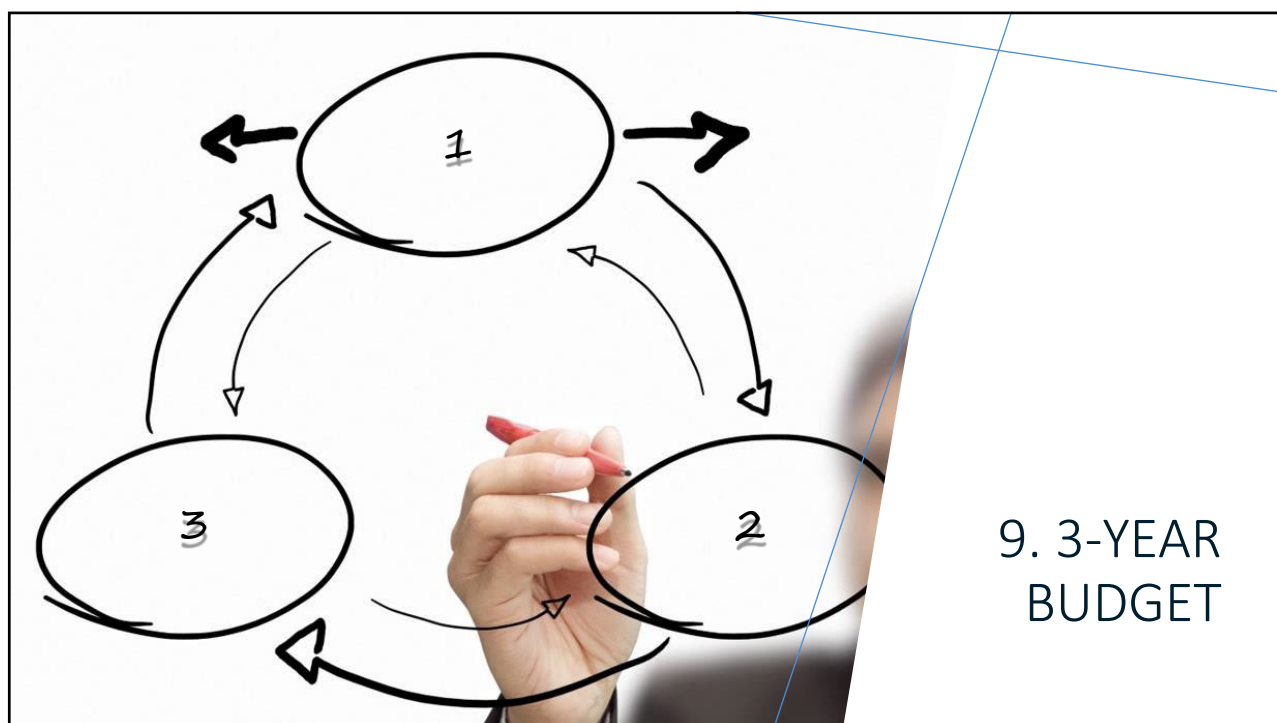
Surplus
Local Capital

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	851,441
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

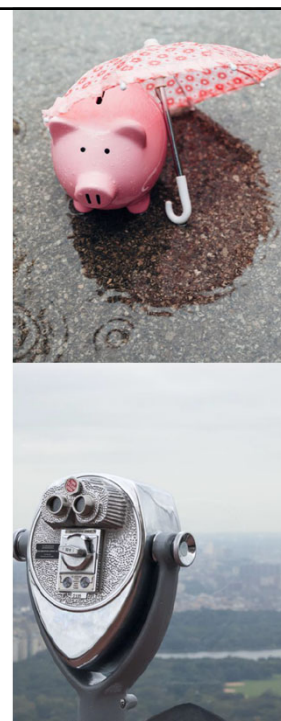
Reserve Summary

Surplus Changes





	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	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)			



ANNUAL BUDGET

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

JUNE 30, 2024

DRAFT - NOT FINALIZED
May 12, 2023

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

ANNUAL BUDGET - TABLE OF CONTENTS

JUNE 30, 2024

DRAFT - NOT FINALIZED

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NOTE - STATEMENT 1, STATEMENT 3, STATEMENT 5 and SCHEDULES 4A - 4D are used for FS reporting only	

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
ANNUAL BUDGET - REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2024
DRAFT - NOT FINALIZED

STATEMENT 2

	2024	2023
	Annual Budget	Amended Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,909.828	6,789.063
Adult	0.500	0.500
Other	-	-
Total Ministry Operating Grant Funded FTE's	6,910.328	6,789.563
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	97,422,209	92,141,939
Other	231,250	231,250
Municipal Grants Spent on Sites	-	-
Federal Grants	-	-
Tuition	444,080	583,800
Other Revenue	2,910,214	2,829,680
Rentals and Leases	132,000	118,500
Investment Income	378,000	378,000
Income (Loss) from Investments in Government Business Enterprises	-	-
Gain (Loss) on Disposal of Tangible Capital Assets	-	-
Amortization of Deferred Capital Revenue	3,410,880	3,410,880
Total Revenue	104,928,633	99,694,049
Expenses		
Instruction	80,925,713	77,766,503
District Administration	3,540,314	3,517,173
Operations and Maintenance	15,187,102	14,263,346
Transportation and Housing	4,642,713	4,692,569
Debt Services	-	-
Write-off/down of Buildings and Sites	-	-
Total Expense	104,295,842	100,239,591
Net Revenue (Expense), before Endowment Contributions	632,791	(545,542)
Endowment Contributions	-	-
Net Revenue (Expense)	632,791	(545,542)
Budgeted Allocation (Retirement) of Surplus (Deficit)	-	637,626
Budgeted Surplus (Deficit), for the year	632,791	92,084
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	651,441	-
Special Purpose Fund Surplus (Deficit)	-	-
Capital Fund Surplus (Deficit)	(18,650)	92,084
Budgeted Surplus (Deficit), for the year	632,791	92,084

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

STATEMENT 2

ANNUAL BUDGET - REVENUE AND EXPENSE

YEAR ENDED JUNE 30, 2024

DRAFT - NOT FINALIZED

	2024 Annual Budget	2023 Amended Budget
	\$	\$
Budget Bylaw Amount		
Operating - Total Expense	87,691,375	83,003,997
Operating - Tangible Capital Assets Purchased	1,544,753	1,660,291
Special Purpose Funds - Total Expense	11,312,215	11,943,342
Special Purpose Funds - Tangible Capital Assets Purchased	165,969	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
Budgeted Retirement of Prior Years Deficits	-	-
Total Budget Bylaw Amount	106,241,564	102,647,547

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
ANNUAL BUDGET - CHANGES IN NET FINANCIAL ASSETS (DEBT)
YEAR ENDED JUNE 30, 2024
DRAFT - NOT FINALIZED

STATEMENT 4

	2024	2023
	Annual Budget	Amended Budget
Surplus (Deficit) for the year	\$ 632,791	\$ (545,542)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,710,722)	(1,834,956)
From Local Capital	(235,000)	(573,000)
From Deferred Capital Revenue	(19,076,579)	(3,748,477)
Assets Acquired by Lease	-	-
Total Acquisition of Tangible Capital Assets	(21,022,301)	(6,156,433)
Amortization of Tangible Capital Assets	5,247,252	5,247,252
Net Carrying Value of Tangible Capital Assets disposed of	-	-
Write-down carrying of Tangible Capital Assets	-	-
Total Effects of change in Tangible Capital Assets	(15,775,049)	(909,181)
Acquisition 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
Acquisition of Other Assets	-	-
Use of Other Assets	-	-
Endowment Contributions	-	-
Total Effect of change in Other Non-Financial Assets	(137,000)	(137,000)
(Increase) Decrease in Net Financial Assets (Debt)	(15,279,258)	(1,591,723)

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**SCHEDULE 2****ANNUAL BUDGET - OPERATING REVENUE AND EXPENSE****YEAR ENDED JUNE 30, 2024****DRAFT - NOT FINALIZED**

	2024	2023
	Annual Budget	Amended Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	87,711,775	81,639,432
Other	231,250	231,250
Federal Grants	-	-
Tuition	444,080	583,800
Other Revenue	1,153,464	1,222,930
Rentals and Leases	132,000	118,500
Investment Income	300,000	300,000
Total Revenue	89,972,569	84,095,912
Expenses		
Instruction	69,849,237	66,050,204
District Administration	3,534,314	3,511,173
Operations and Maintenance	10,452,939	9,537,879
Transportation and Housing	3,854,885	3,904,741
Debt Services	-	-
Total Expense	87,691,375	83,003,997
Net Revenue (Expense)	2,281,194	1,091,915
Budgeted Prior Year Surplus Appropriation	-	637,626
Budgeted Retirement of Deficit	-	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,544,753)	(1,660,291)
Tangible Capital Assets - Work in Progress	-	-
Local Capital	(35,000)	(21,500)
Other	(50,000)	(47,750)
Total Net Transfers	(1,629,753)	(1,729,541)
Budgeted Surplus (Deficit), for the year	651,441	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**SCHEDULE 2A****ANNUAL BUDGET - SCHEDULE OF OPERATING REVENUE BY SOURCE****YEAR ENDED JUNE 30, 2024****DRAFT - NOT FINALIZED**

	2024	2023
	Annual Budget	Amended Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	86,455,815	78,476,995
ISC/LEA Recovery	(1,118,964)	(1,118,964)
Other Ministry of Education Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	2,000	2,000
Transportation Supplement	561,925	561,925
Support Staff Benefits Grant	64,233	64,233
Labour Settlement Funding	1,054,969	2,961,446
Child Care Funding	8,090	8,090
Early Career Mentorship Funding	-	-
NGN Self-Provisioning	28,470	28,470
Foundation Skills Assessment	12,964	12,964
Early Learning Framework Implementation	987	987
Total Provincial Grants - Ministry of Education	87,711,775	81,639,432
Provincial Grants - Other	231,250	231,250
Federal Grants	-	-
Tuition		
Summer School Fees	-	-
Continuing Education	-	-
International and Out of Province Students	444,080	583,800
Total Tuition	444,080	583,800
Other Revenue		
School Referendum Taxes	-	-
Other School District/Education Authorities	-	20,466
Funding from First Nations	1,118,964	1,118,964
Miscellaneous		
Other	28,400	77,400
Sale of Assets	6,100	6,100
Donations	-	-
Insurance Proceeds	-	-
Artists in Education	-	-
Total Other Revenue	1,153,464	1,222,930
Rentals and Leases	132,000	118,500
Investment Income	300,000	300,000
Total Operating Revenue	89,972,569	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****DRAFT - NOT FINALIZED**

	2024	2023
	Annual Budget	Amended Budget
	\$	\$
Salaries		
Teachers	35,493,315	33,589,537
Principals and Vice Principals	5,453,340	5,240,116
Educational Assistants	7,164,250	6,924,614
Support Staff	8,453,549	8,083,495
Other Professionals	3,017,544	2,946,650
Substitutes	3,435,044	2,937,901
Total Salaries	63,017,042	59,722,313
Employee Benefits	15,479,733	14,668,169
Total Salaries and Benefits	78,496,775	74,390,482
Services and Supplies		
Services	2,475,484	2,408,137
Student Transportation	4,500	4,500
Professional Development and Travel	588,398	680,256
Rentals and Leases	36,400	36,400
Dues and Fees	112,020	112,020
Insurance	261,015	283,855
Interest	-	-
Supplies	3,778,783	3,525,347
Utilities	1,938,000	1,563,000
Total Services and Supplies	9,194,600	8,613,515
Total Operating Expense	87,691,375	83,003,997

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
SCHEDULE 2C
ANNUAL BUDGET - OPERATING EXPENSE BY
FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2024
DRAFT - NOT FINALIZED

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
02 Regular Instruction	27,925,126	945,632	-	296,831	-	2,437,176	31,604,765
03 Career Programs	358,019	-	-	113,796	83,308	2,221	557,344
07 Library Services	809,388	35,697	-	66,244	-	-	911,329
08 Counselling	1,277,829	-	-	-	-	-	1,277,829
10 Special Education	4,561,353	135,785	6,490,216	56,984	330,205	589,193	12,163,736
30 English Language Learning	(9,360)	-	-	-	-	-	(9,360)
31 Indigenous Education	570,960	90,523	674,034	46,021	189,977	31,321	1,602,836
41 School Administration	-	4,185,354	-	1,515,152	-	65,682	5,766,188
60 Summer School	-	-	-	-	-	-	-
61 Continuing Education	-	-	-	-	-	-	-
62 International and Out of Province Students	-	60,349	-	-	81,847	-	142,196
1 Instruction Total	35,493,315	5,453,340	7,164,250	2,095,028	685,337	3,125,593	54,016,863
4 District Administration							
11 Educational Administration	-	-	-	45,588	751,118	-	796,706
40 School District Governance	-	-	-	-	83,794	-	83,794
41 Business Administration	-	-	-	369,275	926,539	62,221	1,358,035
4 District Administration Total	-	-	-	414,863	1,761,451	62,221	2,238,535
5 Operations and Maintenance							
41 Operations and Maintenance Administration	-	-	-	58,744	262,513	-	321,257
50 Maintenance Operations	-	-	-	1,409,831	-	-	1,409,831
51 Maintenance Operations - Custodial	-	-	-	1,856,710	85,546	247,230	2,189,486
52 Maintenance of Grounds	-	-	-	191,719	-	-	191,719
54 Maintenance Operations - IT	-	-	-	503,798	120,143	-	623,941
56 Utilities	-	-	-	-	-	-	-
5 Operations and Maintenance Total	-	-	-	4,020,802	468,202	247,230	4,736,234
7 Transportation and Housing							
41 Transportation and Housing Administration	-	-	-	120,612	102,554	-	223,166
70 Student Transportation	-	-	-	1,802,244	-	-	1,802,244
7 Transportation and Housing Total	-	-	-	1,922,856	102,554	-	2,025,410
Operating Total	35,493,315	5,453,340	7,164,250	8,453,549	3,017,544	3,435,044	63,017,042

SCHOOL DISTRICT NO. 83 (NORTH OKANAG
SCHEDULE 2C
ANNUAL BUDGET - OPERATING EXPENSE BY
FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2024
DRAFT - NOT FINALIZED

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
02 Regular Instruction	31,604,765	7,677,338	39,282,103	1,596,638	40,878,741	37,675,155
03 Career Programs	557,344	136,696	694,040	175,900	869,940	949,063
07 Library Services	911,329	224,923	1,136,252	43,200	1,179,452	1,151,383
08 Counselling	1,277,829	313,529	1,591,358	1,000	1,592,358	1,473,406
10 Special Education	12,163,736	3,205,494	15,369,230	173,479	15,542,709	15,341,560
30 English Language Learning	(9,360)	(2,296)	(11,656)	5,000	(6,656)	37,253
31 Indigenous Education	1,602,836	408,335	2,011,171	150,269	2,161,440	2,034,152
41 School Administration	5,766,188	1,285,166	7,051,354	135,500	7,186,854	6,838,366
60 Summer School	-	-	-	-	-	-
61 Continuing Education	-	-	-	-	-	-
62 International and Out of Province Students	142,196	32,613	174,809	269,590	444,399	549,866
1 Instruction Total	54,016,863	13,281,798	67,298,661	2,550,576	69,849,237	66,050,204
4 District Administration						
11 Educational Administration	796,706	162,913	959,619	112,679	1,072,298	1,062,802
40 School District Governance	83,794	5,866	89,660	87,700	177,360	177,991
41 Business Administration	1,358,035	308,021	1,666,056	618,600	2,284,656	2,270,380
4 District Administration Total	2,238,535	476,800	2,715,335	818,979	3,534,314	3,511,173
5 Operations and Maintenance						
41 Operations and Maintenance Administration	321,257	65,965	387,222	178,820	566,042	543,315
50 Maintenance Operations	1,409,831	329,079	1,738,910	1,011,000	2,749,910	2,569,329
51 Maintenance Operations - Custodial	2,189,486	612,144	2,801,630	218,400	3,020,030	2,856,575
52 Maintenance of Grounds	191,719	49,024	240,743	458,675	699,418	546,256
54 Maintenance Operations - IT	623,941	145,148	769,089	534,450	1,303,539	1,218,404
56 Utilities	-	-	-	2,114,000	2,114,000	1,804,000
5 Operations and Maintenance Total	4,736,234	1,201,360	5,937,594	4,515,345	10,452,939	9,537,879
7 Transportation and Housing						
41 Transportation and Housing Administration	223,166	52,950	276,116	20,700	296,816	283,170
70 Student Transportation	1,802,244	466,825	2,269,069	1,289,000	3,558,069	3,621,571
7 Transportation and Housing Total	2,025,410	519,775	2,545,185	1,309,700	3,854,885	3,904,741
Operating Total	63,017,042	15,479,733	78,496,775	9,194,600	87,691,375	83,003,997

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**SCHEDULE 3****ANNUAL BUDGET - SPECIAL PURPOSE REVENUE AND EXPENSE****YEAR ENDED JUNE 30, 2024****DRAFT - NOT FINALIZED**

	2024	2023
	Annual Budget	Amended Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	9,665,434	10,457,507
Other	-	-
Federal Grants	-	-
Other Revenue	1,756,750	1,606,750
Rentals and Leases	-	-
Investment Income	6,000	6,000
Income (Loss) from Investments in Government Business Enterprises	-	-
District Entered	-	-
Total Revenue	11,428,184	12,070,257
Expenses		
Instruction	11,076,476	11,716,299
District Administration	6,000	6,000
Operations and Maintenance	176,526	167,830
Transportation and Housing	53,213	53,213
Debt Services	-	-
Total Expense	11,312,215	11,943,342
Net Revenue (Expense), before Endowment Contributions	115,969	126,915
Endowment Contributions	-	-
Net Revenue (Expense)	115,969	126,915
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(165,969)	(174,665)
Tangible Capital Assets - Work in Progress	-	-
Other	50,000	47,750
Total Net Transfers	(115,969)	(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
DRAFT - NOT FINALIZED

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community-LINK	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	342,495	327,247	-	-	192,000	41,650	143,411	360,765	348,756
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	1,600,000	-	-	-	-	-
Investment Income	-	-	6,000	-	-	-	-	-	-
	342,495	327,247	6,000	1,600,000	192,000	41,650	143,411	360,765	348,756
Less: Allocated to Revenue	342,495	349,247	6,000	1,750,000	204,422	44,228	143,411	416,742	348,756
Recovered	-	-	-	-	-	-	-	-	-
Deferred Revenue, end of year	-	-	21,857	2,050,000	(12,422)	12,422	-	4,023	-
Revenues									
Provincial Grants - Ministry of Education	342,495	349,247			224,422	24,228	143,411	416,742	348,756
Provincial Grants - Other									
Federal Grants									
Other Revenue				1,750,000					
Rentals and Leases									
Investment Income			6,000						
Income (Loss) from Investments in GBE's									
	342,495	349,247	6,000	1,750,000	224,422	24,228	143,411	416,742	348,756
Expenses									
Salaries									
Teachers	-	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	52,938	125,254	-
Educational Assistants	-	272,881	-	-	143,910	-	22,013	199,955	-
Support Staff	119,935	-	-	-	-	-	-	-	-
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	16,478	12,441	2,789	-	299,001
	119,935	272,881	-	-	160,388	12,441	77,740	325,209	299,001
Employee Benefits	27,443	76,366	-	-	44,034	2,070	17,886	81,533	49,755
Services and Supplies	29,148	-	6,000	1,750,000	-	29,717	47,785	10,000	-
	176,526	349,247	6,000	1,750,000	204,422	44,228	143,411	416,742	348,756
Net Revenue (Expense) before Interfund Transfers	165,969	-	-	-	20,000	(20,000)	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(165,969)	-	-	-	-	-	-	-	-
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-	-	-
	(165,969)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	20,000	(20,000)	-	-	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN- SCHEDULE 3A
ANNUAL BUDGET - CHANGES IN SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2024
DRAFT - NOT FINALIZED

	Classroom Enhancement Fund	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School/Restart: Health & Safety Grant	Seamless Day Kindergarten	Student & Family Affordability	Just B4	SEY2KT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	38,288	20,000	-	-	-	200,000	25,000	18,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	6,347,413	14,925	52,000	6,750	-	55,400	-	25,000	19,000
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-
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	32,000	6,750	-	62,150	200,000	25,000	19,000
Recovered	-	-	-	-	-	-	-	-	-
Deferred Revenue, end of year	-	-	40,000	-	-	-	-	25,000	18,000
Revenues									
Provincial Grants - Ministry of Education	6,347,413	53,213	32,000	6,750		55,400	200,000	25,000	19,000
Provincial Grants - Other									
Federal Grants									
Other Revenue						6,750			
Rentals and Leases									
Investment Income									
Income (Loss) from Investments in GBE's									
	6,347,413	53,213	32,000	6,750	-	62,150	200,000	25,000	19,000
Expenses									
Salaries									
Teachers	5,096,832	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants	-	14,820	-	-	-	81,556	-	5,996	-
Support Staff	-	-	-	-	-	5,063	-	-	-
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	5,332	4,663	-	-	-	1,511	8,887
	5,096,832	14,820	5,332	4,663	-	86,619	-	7,507	8,887
Employee Benefits	1,250,581	4,079	887	776	-	23,830	-	2,069	1,479
Services and Supplies	-	34,314	25,781	1,311	-	1,701	200,000	15,424	8,634
	6,347,413	53,213	32,000	6,750	-	112,150	200,000	25,000	19,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	(50,000)	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	50,000	-	-	-
	-	-	-	-	-	50,000	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-
ANNUAL BUDGET - CHANGES IN SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2024
DRAFT - NOT FINALIZED

SCHEDULE 3A

	ECL Early Care & Learning	Feeding Futures Fund	Total
	\$	\$	\$
Deferred Revenue, beginning of year	-	-	2,620,145
Add: Restricted Grants			
Provincial Grants - Ministry of Education	175,000	902,357	9,354,169
Provincial Grants - Other	-	-	-
Federal Grants	-	-	-
Other	-	-	1,606,750
Investment Income	-	-	6,000
	175,000	902,357	10,966,919
Less: Allocated to Revenue	175,000	902,357	11,428,184
Recovered	-	-	-
Deferred Revenue, end of year	-	-	2,158,880
Revenues			
Provincial Grants - Ministry of Education	175,000	902,357	9,665,434
Provincial Grants - Other	-	-	-
Federal Grants	-	-	-
Other Revenue	-	-	1,756,750
Rentals and Leases			-
Investment Income			6,000
Income (Loss) from Investments in GBE's			-
	175,000	902,357	11,428,184
Expenses			
Salaries			
Teachers	-	-	5,096,832
Principals and Vice Principals	105,363	-	283,555
Educational Assistants	36,315	-	777,446
Support Staff	-	49,006	174,004
Other Professionals	-	-	-
Substitutes	-	-	351,102
	141,678	49,006	6,682,939
Employee Benefits	32,722	3,296	1,618,806
Services and Supplies	600	850,055	3,010,470
	175,000	902,357	11,312,215
Net Revenue (Expense) before Interfund Transfers	-	-	115,969
Interfund Transfers			
Tangible Capital Assets Purchased			(165,969)
Tangible Capital Assets - Work in Progress			-
Other Transfers			50,000
	-	-	(115,969)
Net Revenue (Expense)	-	-	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
SCHEDULE 4
ANNUAL BUDGET - CAPITAL REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2024
DRAFT - NOT FINALIZED

	2024 Annual Budget			2023 Amended Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	45,000		45,000	45,000
Other	-		-	-
Municipal Grants Spent on Sites	-		-	-
Federal Grants	-		-	-
Other	-	-	-	-
Rentals and Leases		-	-	-
Investment Income		72,000	72,000	72,000
Gain (Loss) on Disposal of Tangible Capital Assets	-		-	-
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
Transportation and Housing	-	-	-	-
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
Write-off/down of Buildings and Sites	-		-	-
Debt Services				
Capital Lease Interest		-	-	-
Capital Loan Interest		-	-	-
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	1,710,722		1,710,722	1,834,956
Tangible Capital Assets - Work in Progress	-		-	-
Local Capital		35,000	35,000	21,500
Capital Lease Payment		-	-	-
Capital Loan Payment		-	-	-
Total Net Transfers	1,710,722	35,000	1,745,722	1,856,456
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	-	-	-	-
Tangible Capital Assets Purchased from Local Capital	235,000	(235,000)	-	-
Tangible Capital Assets WIP Purchased from Local Capital	-	-	-	-
Principal Payment				
Capital Lease	-	-	-	-
Capital Loan	-	-	-	-
Total Other Adjustments to Fund Balances	235,000	(235,000)	-	-
Budgeted Surplus (Deficit), for the year	109,350	(128,000)	(18,650)	92,084