

2024/25 ANNUAL BUDGET

Regular Board Meeting
June 18, 2024



School District No. 83
(North Okanagan-Shuswap)



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1. INTRODUCTIONS

Board of Education

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



School District No. 83 (North Okanagan-Shuswap)

Board of Education

Budget Advisory Committee Chair & Partner Group Members

Corryn Grayston
Trustee
(Committee Chair)

Jessa Clark
North Okanagan-
Shuswap Teachers
Association

Noah Ralston
North Okanagan-
Shuswap Teachers
Association

Courtney Thomson
Canadian Union of
Public Employees

Sylvia Lindgren
Canadian Union of
Public Employees

Julie DeBoer
District Parent
Advisory Council

Morgan Turland
District Parent
Advisory Council

Darrell Jones
Quelmúcw
Education Council



SD83 STRATEGIC PLAN

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





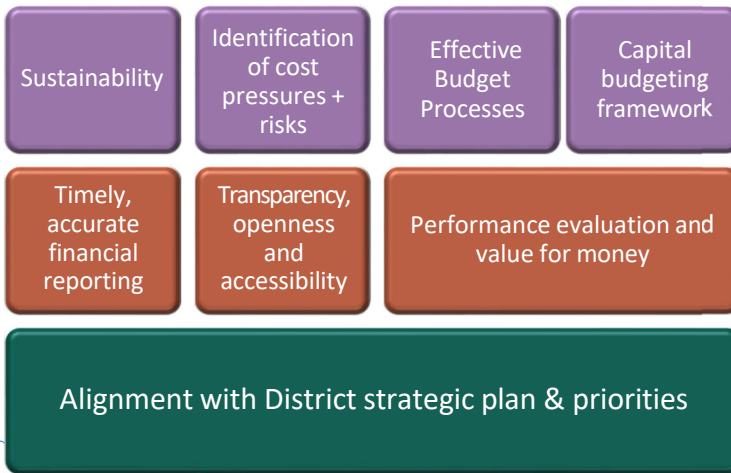
POLICY 190 – BUDGET MONITORING AND REPORTING

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.

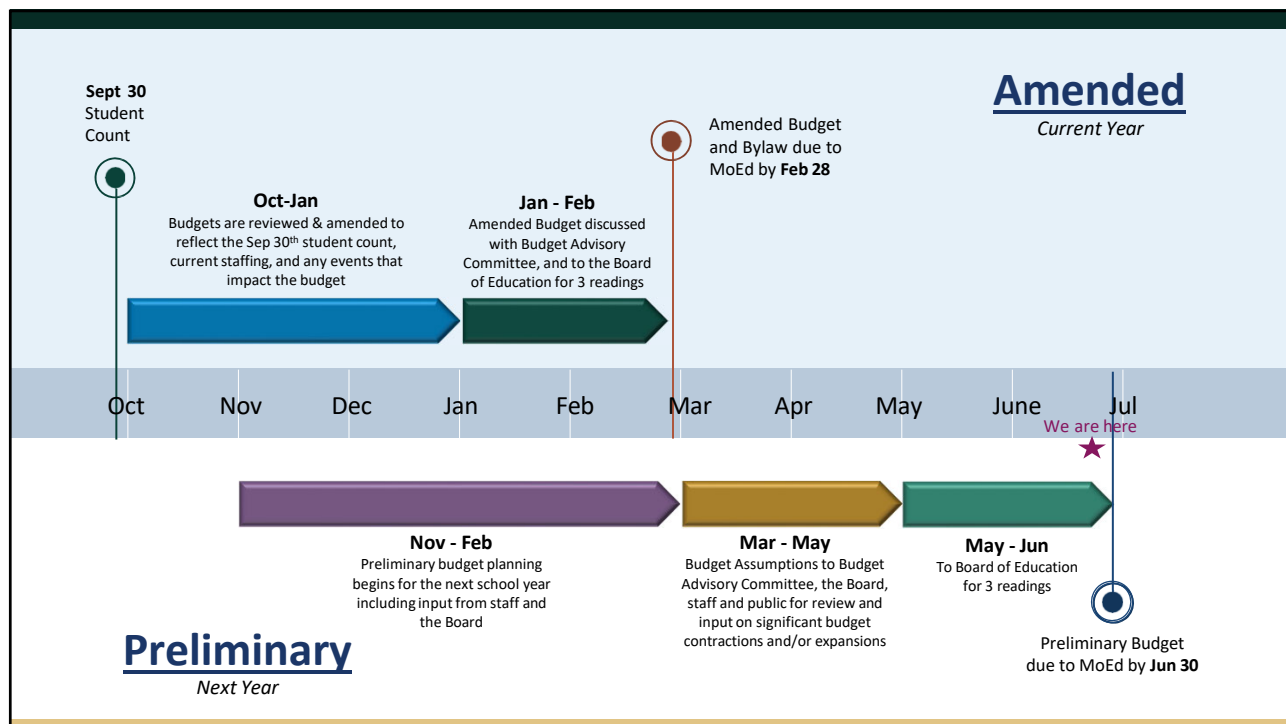


What makes a robust budget?



3. BUDGET PROCESS & TIMELINES





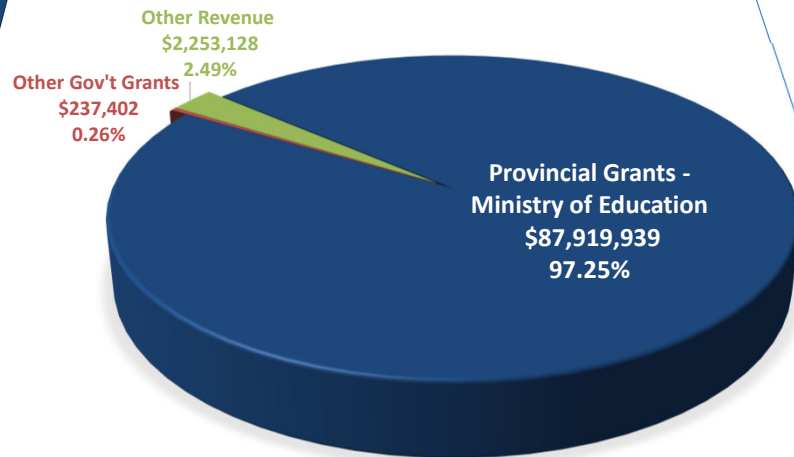
4. FUNDING SOURCES

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

The background image shows a group of people sitting around a wooden table, working on a project. They are looking at various charts, graphs, and documents. A laptop is open on the table, displaying a dashboard with multiple charts. The scene is brightly lit, suggesting a collaborative work environment.

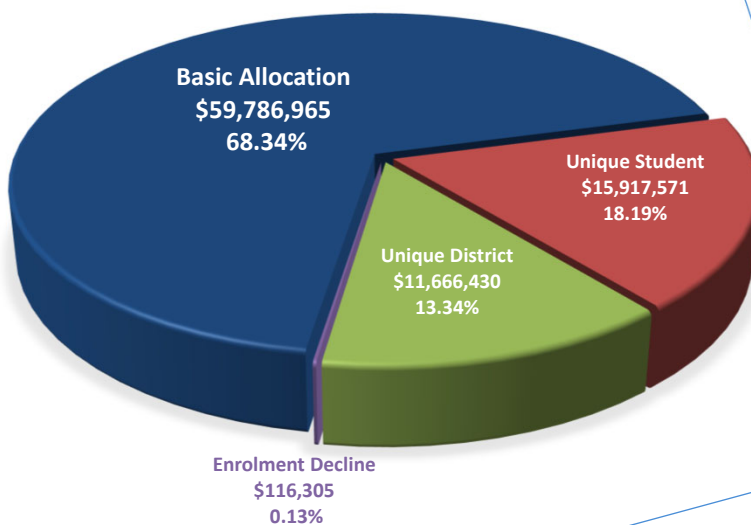
Where do we get our funding?

2024/25 Budgeted Preliminary Operating Revenues



Where do we get our funding?

Provincial Grants: Ministry of Education Breakdown
2024/25 Budgeted Preliminary Operating Revenues



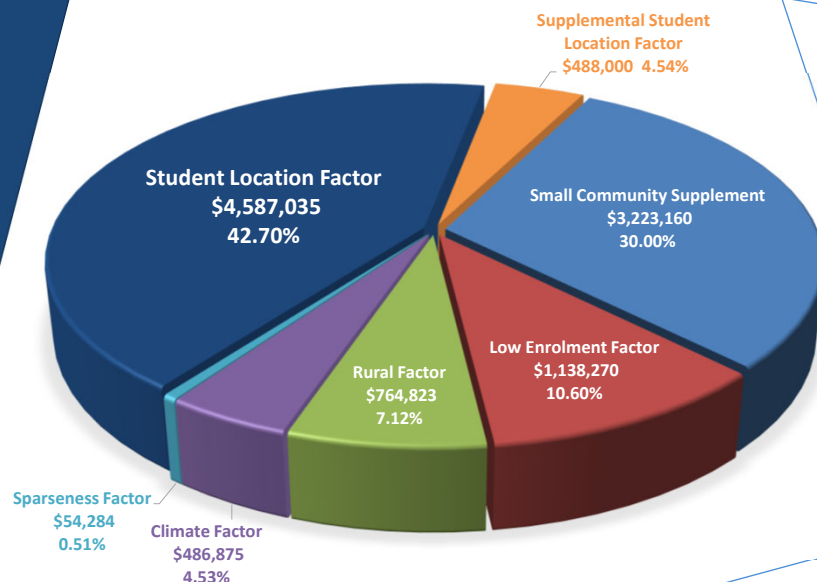
Where do we get our funding?

2024/25 Ministry of Education Operating Grant Allocation Formula

Basic Allocation	
Common per student amount for every FTE student enrolled by school type.	
Standard School	\$8,915 per school age FTE
Alternate School	\$8,915 per school age FTE
Continuing Education	\$8,915 per school age FTE
Online Learning	\$7,200 per school age FTE
Unique Student	
Additional per student funding to address uniqueness of district enrolment and support additional programming. Includes Equity of Opportunity Supplement for children and youth in care and students with mental health challenges.	
Level 1 Inclusive Education	\$50,730 per student
Level 2 Inclusive Education	\$24,070 per student
Level 3 Inclusive Education	\$12,160 per student
English/French Language Learning	\$1,795 per student
Indigenous Education	\$1,770 per student
Adult Education	\$5,690 per FTE
Unique District	
Additional funding to address uniqueness of district factors.	
Small Community	For small schools located a distance away from the next nearest school
Low Enrolment	For districts with low total enrolment
Rural Factor	Located some distance from Vancouver and the nearest large regional population centre
Climate Factor	Operate schools in colder/warmer climates; additional heating or cooling requirements
Sparseness Factor	Operate schools that are spread over a wide geographic area
Student Location Factor	Based on population density of school communities
Supplemental Student Location Factor	Level 1 and 2 inclusive education enrolment
Salary Differential	Funding to districts that have higher average educator salaries
Funding Protection / Enrolment Decline	
Funding Protection	Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
Enrolment Decline	Funding to districts experiencing enrolment decline of at least 1% when compared to the previous year

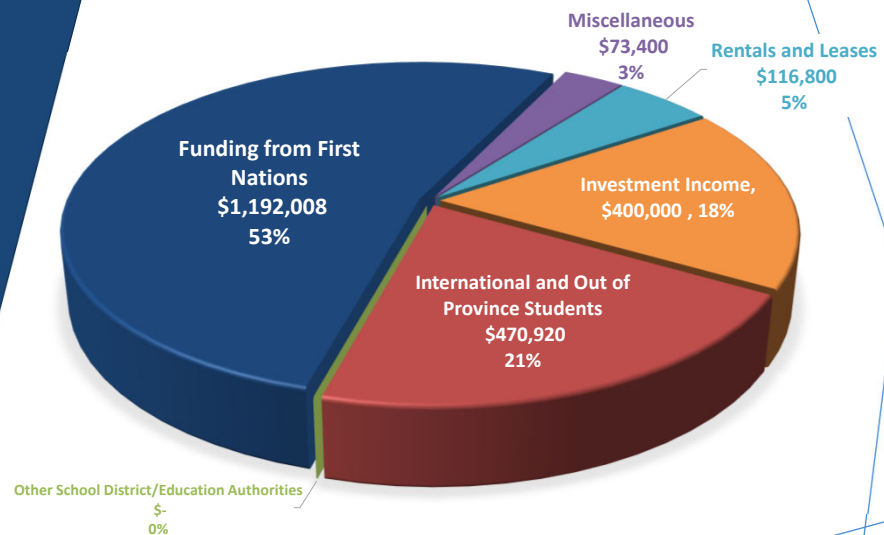
Where do we get our funding?

Provincial Grants: Ministry of Education Breakdown – Unique Geographic Factors
2024/25 Budgeted Preliminary Operating Revenues



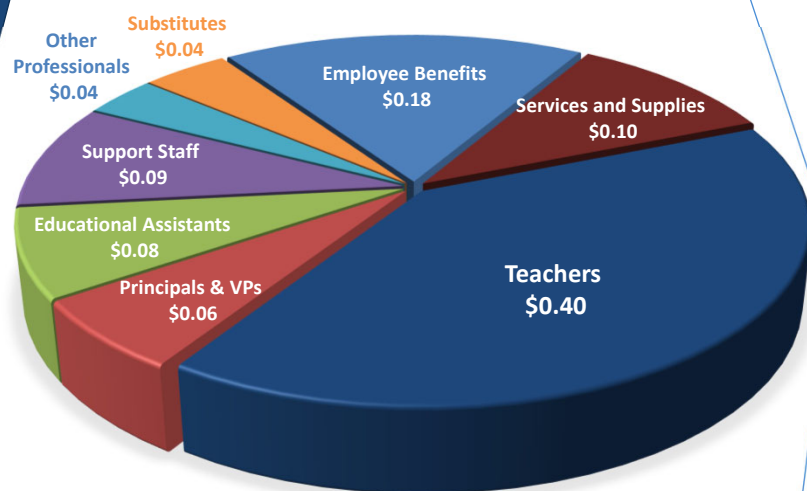
Where do we get our funding?

Other Revenues Breakdown
2024/25 Budgeted Preliminary Operating Revenues



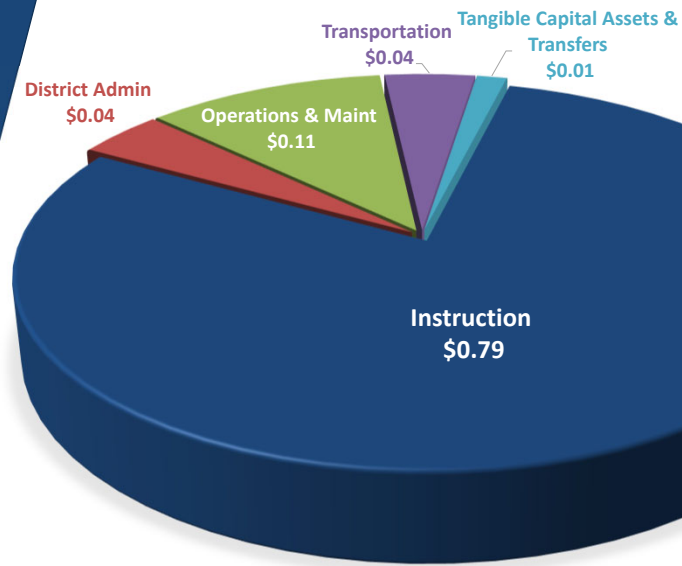
Where does our funding go?

How we spend each dollar



Where does our funding go?

How we spend each dollar

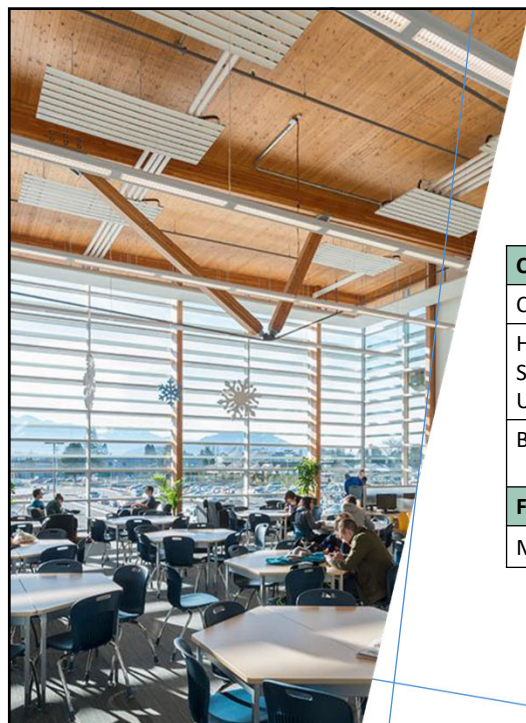


b. Funding Tables

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

FUNDING SOURCE	2025 Annual Budget	2024 Amended Budget	Change from Amended Budget	Rate Change	Enrolment Change
FTE September Enrolment	6,668,1054	6,761,8125	(93,7071)	\$ 290.00	(93,7071)
Enrollment Based Funding					
Standard (Regular) Schools	58,946,920	57,736,289	1,210,631	1,917,511	(706,880)
Continuing Education	-	-	-	-	-
Alternate Schools	365,515	448,500	(82,985)	11,890	(94,875)
Online Learning	108,000	109,620	(1,620)	3,600	(5,220)
Home Schooling	9,000	9,000	-	-	-
Course Challenges	-	-	-	-	-
Sub-total	59,429,435	58,303,409	1,126,026	1,933,001	(806,975)
Supplement for Enrolment Decline	116,305	-	116,305	116,305	-
Special Education					
level 1	253,650	245,350	8,300	8,300	-
level 2	11,336,970	10,778,640	558,330	372,090	186,240
level 3	1,836,160	1,987,440	(151,280)	60,400	(211,680)
Sub-total	13,426,780	13,011,430	415,350	440,790	(25,440)
Additional Enrollment Based					
July Count (Summer Learning)	-	-	-	-	-
Feb Count	321,530	435,465	(113,935)	10,625	(124,560)
May Count	36,000	113,680	(77,680)	1,200	(78,880)
Sub-total	357,530	549,145	(191,615)	11,825	(203,440)
English Language Learning	127,445	137,065	(9,620)	4,260	(13,880)
Indigenous Education	2,072,670	2,101,590	(28,920)	70,260	(99,180)
Adult Education	-	688	(688)	-	(688)
Equity of Opportunity	290,676	281,419	9,257	9,257	-
Salary Differential	863,127	893,305	(30,178)	(30,178)	-
Unique Geographical Factor	10,742,447	10,471,208	271,239	271,239	-
Curriculum and Learning Support Fund	60,856	61,102	(246)	(246)	-
Indigenous Education Council	99,284	-	99,284	99,284	-
TOTAL	87,586,555	85,810,361	1,776,194	2,925,797	(1,149,603)
Labour Settlement Funding	-	1,468,736	(1,468,736)	(1,468,736)	-
Equivalent Full Year Grant	87,586,555	87,279,097	307,458	1,457,061	(1,149,603)

OPERATING GRANTS SUMMARY



CAPITAL PROJECT FUNDING

Current Minor Capital Projects:	
Carlin Elem/Middle – HVAC Upgrades	\$ 1,530,000
Highland Park, Hillcrest, Parkview, and Sorrento Elementaries – Electrical Upgrades	600,000
Buses - 5 x C 76 with 0 wheelchair spaces	Funding has been approved by the Ministry
Funding Sources:	
Ministry of Education Funding	\$ 2,130,000

LOCAL CAPITAL RESERVE

	Opening Balance	Revenue / Transfers In	Expenditures / Transfers Out	Closing Balance	Closing Balance						Total
					Sites	Buildings	Equipment	Vehicles	Computer Software	Computer Hardware	
School Subtotal	407,888	374,128	(374,129)	407,887	-	-	-	-	-	407,887	407,887
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	135,739	113,900	-	249,639	-	249,639	-	-	-	-	249,639
Long Range Facility Plan	3,306	-	-	3,306	-	3,306	-	-	-	-	3,306
Finance Computer Software	75,000	-	(18,000)	57,000	-	-	-	-	57,000	-	57,000
Bleachers	68,942	-	-	68,942	-	68,942	-	-	-	-	68,942
Transportation - Vehicles	679	-	-	679	-	-	-	679	-	-	679
Transportation - Success Van	16,819	9,000	-	25,819	-	-	-	25,819	-	-	25,819
Information Technology	395,400	-	(10,000)	385,400	-	-	45,000	-	-	340,400	385,400
Malakwa Roof & HVAC	140,932	21,000	-	161,932	-	161,932	-	-	-	-	161,932
Portables	250,000	-	-	250,000	-	250,000	-	-	-	-	250,000
	-	-	-	-	-	-	-	-	-	-	-
District Subtotal	2,439,301	143,900	(28,000)	2,555,201	939,995	1,146,308	45,000	26,498	57,000	340,400	2,555,201
Total	2,847,189	518,028	(402,129)	2,963,088	939,995	1,146,308	45,000	26,498	57,000	748,287	2,963,088



SPECIAL PURPOSE FUNDING

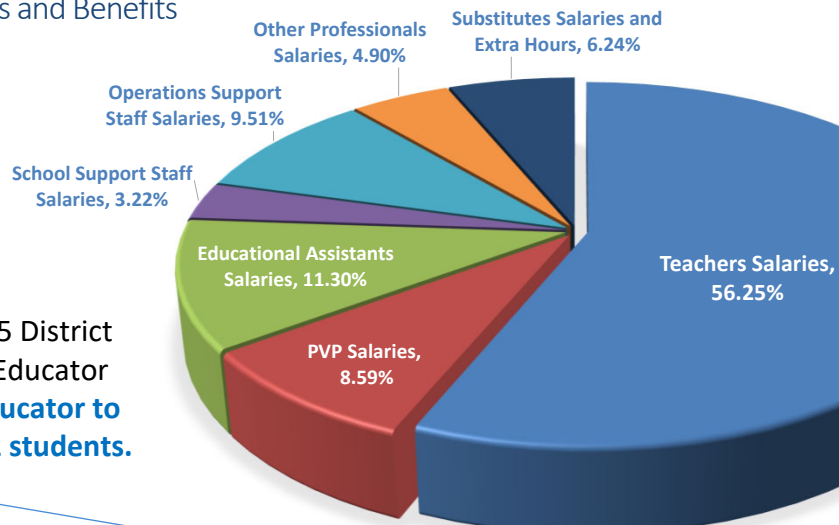
Fund	2024-25 Budget
Annual Facilities Grant (Operational portion)	\$ 342,495
Learning Improvement Fund	380,128
StrongStart	192,000
Ready Set Learn	41,650
French Federal Grant (OLEP)	143,411
CommunityLINK	406,197
Classroom Enhancement Fund	7,207,807
First Nation Student Transportation	20,000
Mental Health in Schools	52,000
Changing Results for Young Children	6,750
Seamless Day Pilot Program	112,150
Just B4	40,000
SEY2KT	34,000
ECL Early Care & Learning	175,000
Feeding Futures	856,422
Health Career Dual Credit	105,000
ECE Dual Credit	80,000
Other (School Generated/Scholarships/Bursaries)	1,756,000
	\$ 11,951,010

5. OPERATING FUND - STAFFING

	2025 Annual Budget	2024 Amended Budget	FTE Change	Rate Change	Benefits Change	Change
	\$	\$	\$	\$	\$	\$
Teachers						
Schools	40,786,387	40,101,682	(967,428)	1,377,807	274,705	684,705
District Support	3,809,163	3,861,413	(174,920)	120,126	3,048	(52,250)
	<u>44,595,550</u>	<u>43,963,095</u>	<u>(1,142,348)</u>	<u>1,497,933</u>	<u>277,753</u>	<u>632,455</u>
Principals and Vice Principals						
Schools	6,262,254	5,870,748	188,877	101,094	101,535	391,506
District Support	516,298	790,938	(240,053)	8,332	(42,919)	(274,640)
	<u>6,778,552</u>	<u>6,661,686</u>	<u>(51,176)</u>	<u>109,426</u>	<u>58,616</u>	<u>116,866</u>
Educational Assistants	8,994,920	9,703,824	(730,133)	139,749	(118,522)	(708,904)
Support Staff	10,345,061	10,683,696	(479,066)	170,915	(30,736)	(338,635)
Other Professionals	3,865,924	3,870,018	(85,029)	62,568	18,367	(4,094)
Substitutes						
TTOC	3,633,760	3,262,836	227,870	85,128	57,297	370,924
CUPE	875,478	1,223,285	(324,974)	50,829	(73,662)	(347,807)
	<u>4,509,238</u>	<u>4,486,121</u>	<u>(97,104)</u>	<u>135,957</u>	<u>(16,365)</u>	<u>23,117</u>
Total Salaries and Benefits	79,089,245	79,368,440	(2,584,856)	2,116,548	189,113	(279,195)

Operating Fund - Staffing

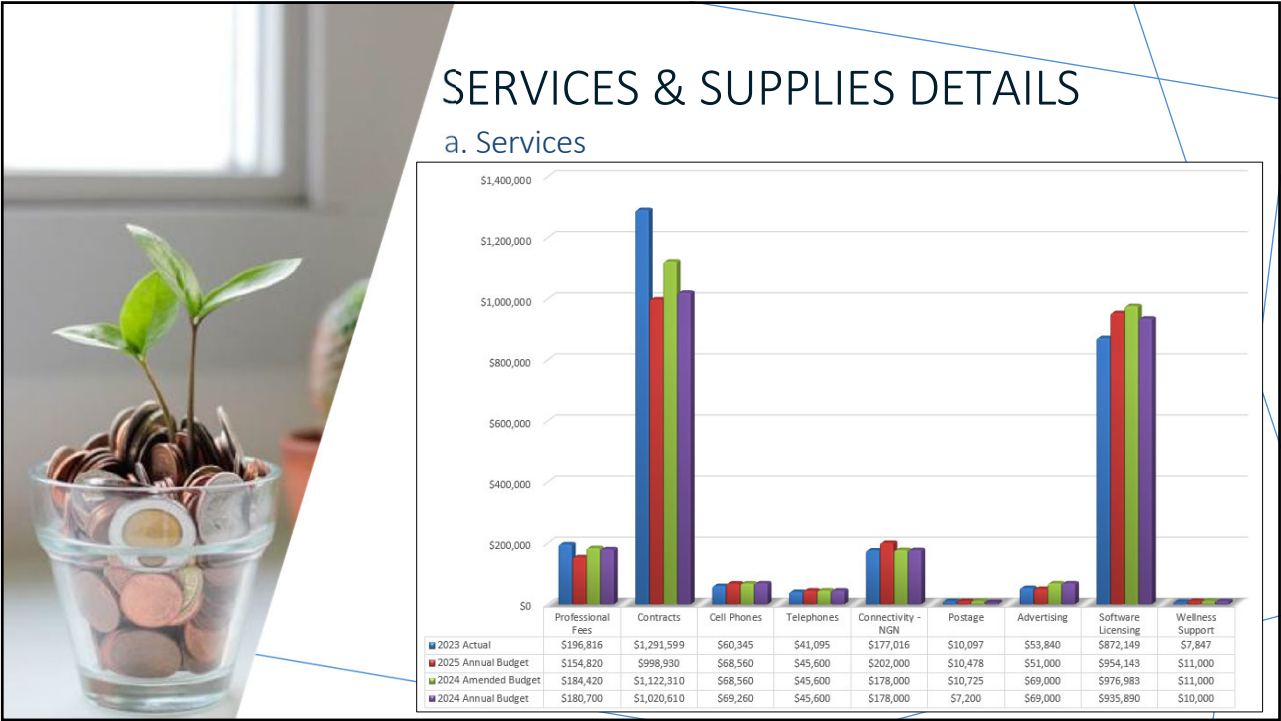
Salaries and Benefits



The 2024/25 District Student to Educator ratio is **1 Educator to every 15.72 students.**

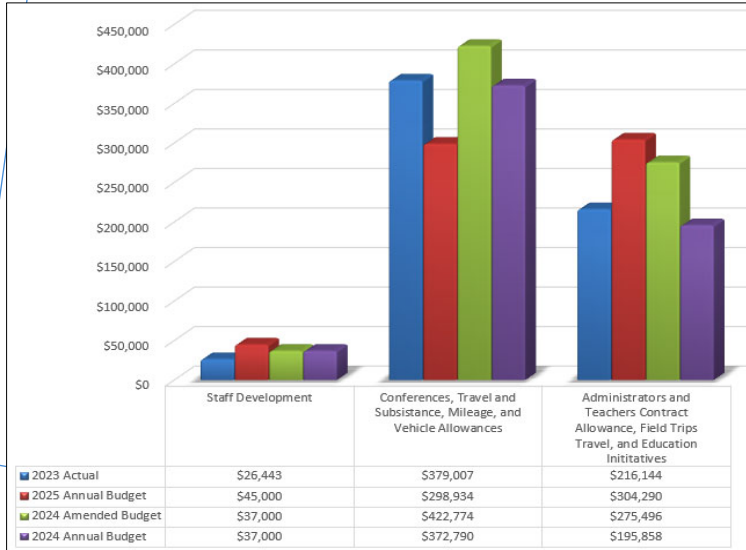


6. SERVICES & SUPPLIES DETAILS



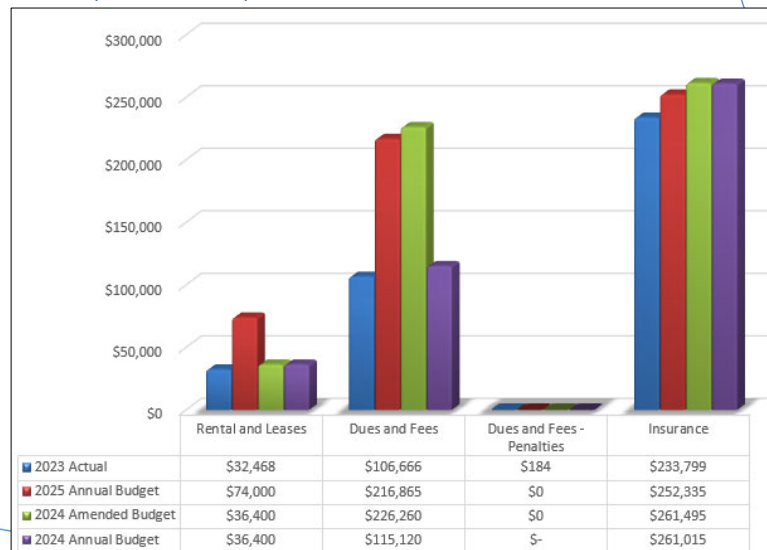
SERVICES & SUPPLIES DETAILS

b. Professional Development & Travel



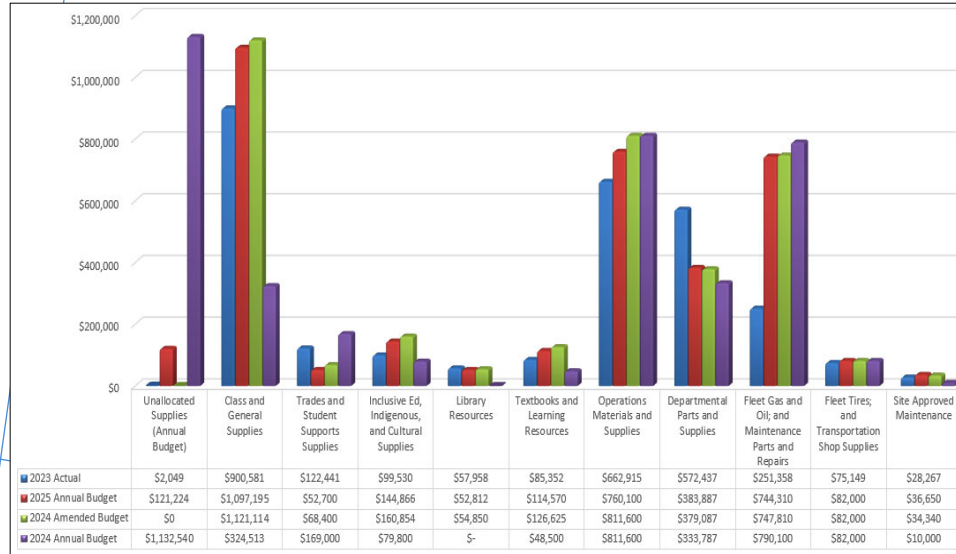
SERVICES & SUPPLIES DETAILS

c. Rent, Insurance, Fees



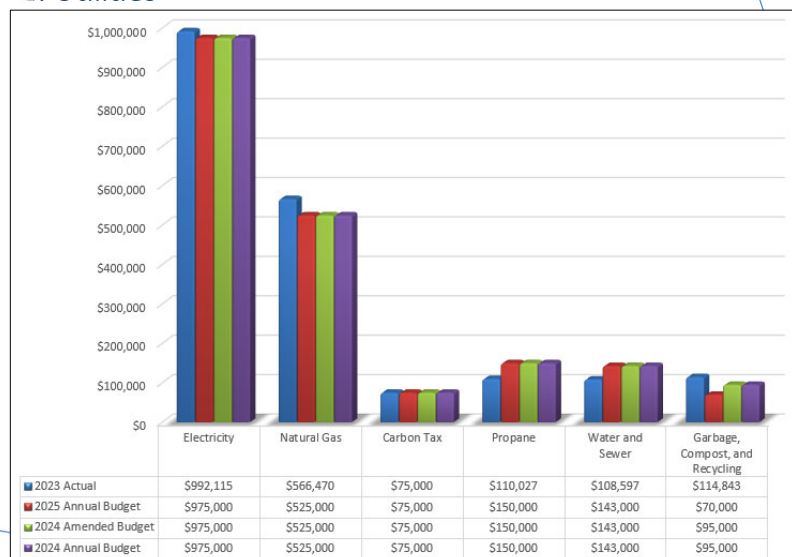
SERVICES & SUPPLIES DETAILS

d. Supplies



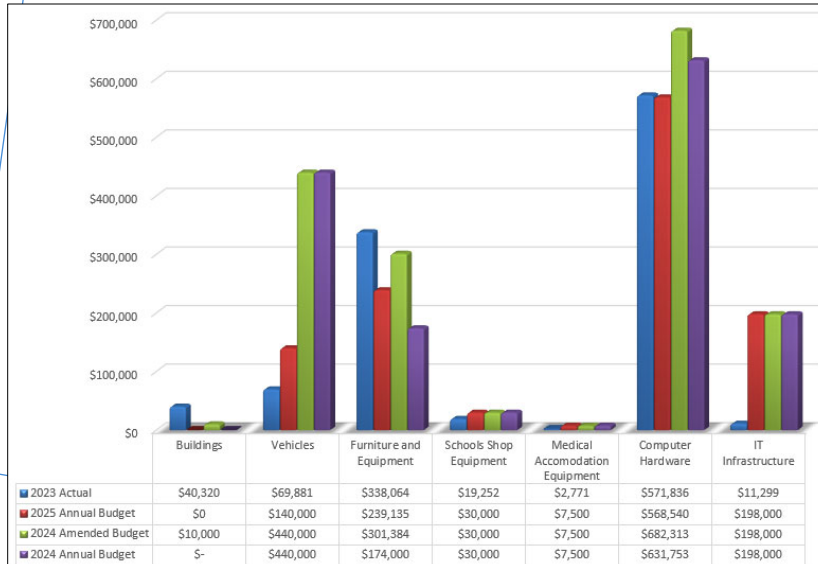
SERVICES & SUPPLIES DETAILS

e. Utilities



SERVICES & SUPPLIES DETAILS

Tangible Capital Assets

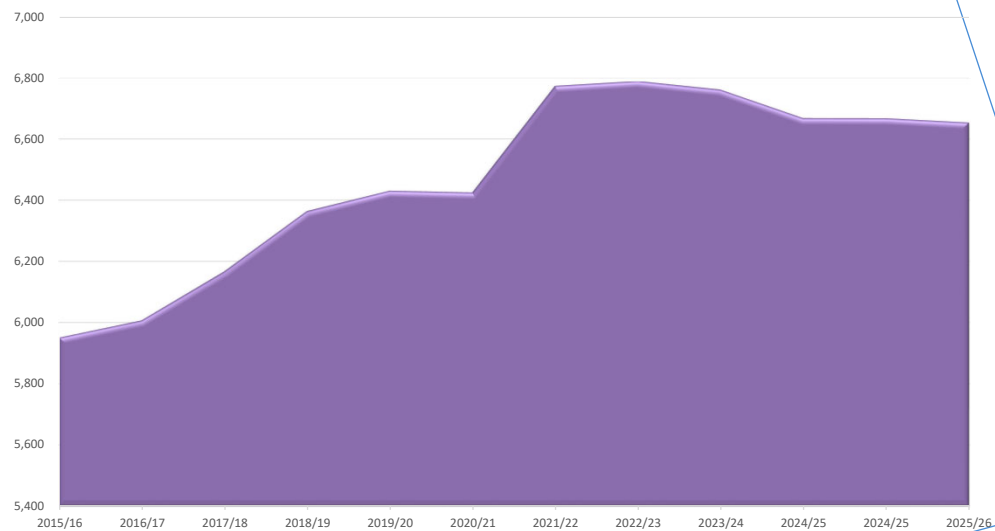


7. BUDGET CHANGES

	Revenues	Expenses	Capital/ Transfers	Surplus (Deficit) Change
2024 Amended Budget	\$ 90,170,484	\$ (88,848,643)	\$ (1,749,197)	\$ (427,356)
<u>Changes</u>				
Enrolment Based Funding	934,411			934,411
Unique Student	414,299			414,299
Indigenous Education	(28,920)	88,692		59,772
Unique District	240,815			240,815
Other MOE Funding	(1,061,039)			(1,061,039)
Other Revenues	(276,660)			(276,660)
Wage/Collective Agrmt Increases		(1,980,591)		(1,980,591)
Staffing Changes		2,487,752		2,487,752
Substitutes		(38,853)		(38,853)
Benefits		(189,113)		(189,113)
One Time Items			454,858	454,858
International Program	17,080	(20,334)		(3,254)
School Budgets		54,487	31,165	85,652
Parts, Fuel, and Oil		-		-
Utilities		25,000		25,000
Other Expenses		111,589		111,589
2025 Annual Budget	\$ 90,410,469	\$ (88,310,014)	\$ (1,263,174)	\$ 837,281

7. ENROLMENT TRENDS

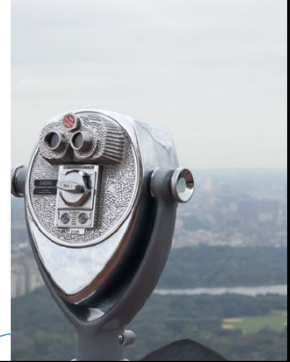
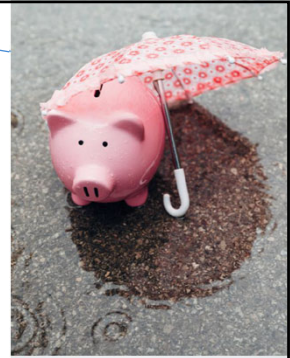
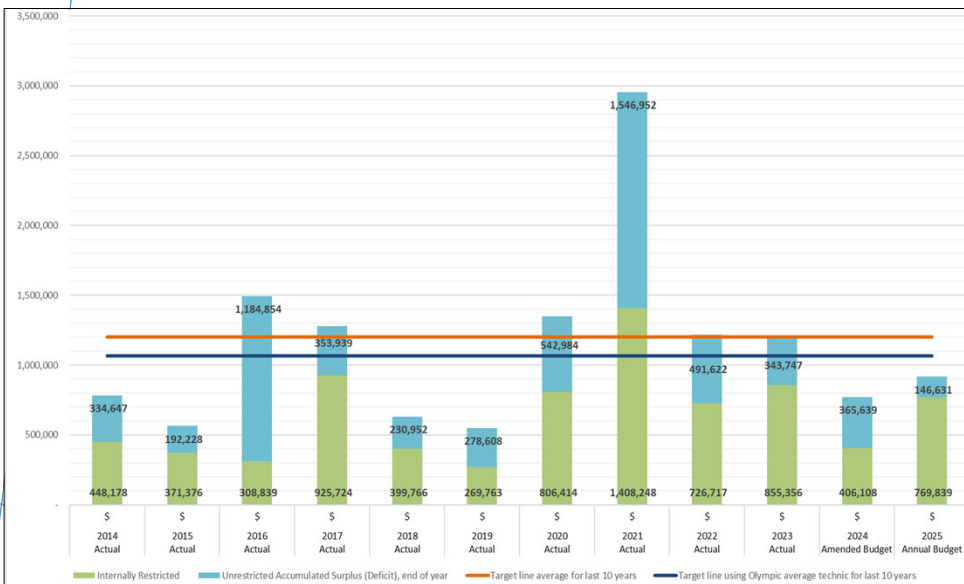
Grades K-12



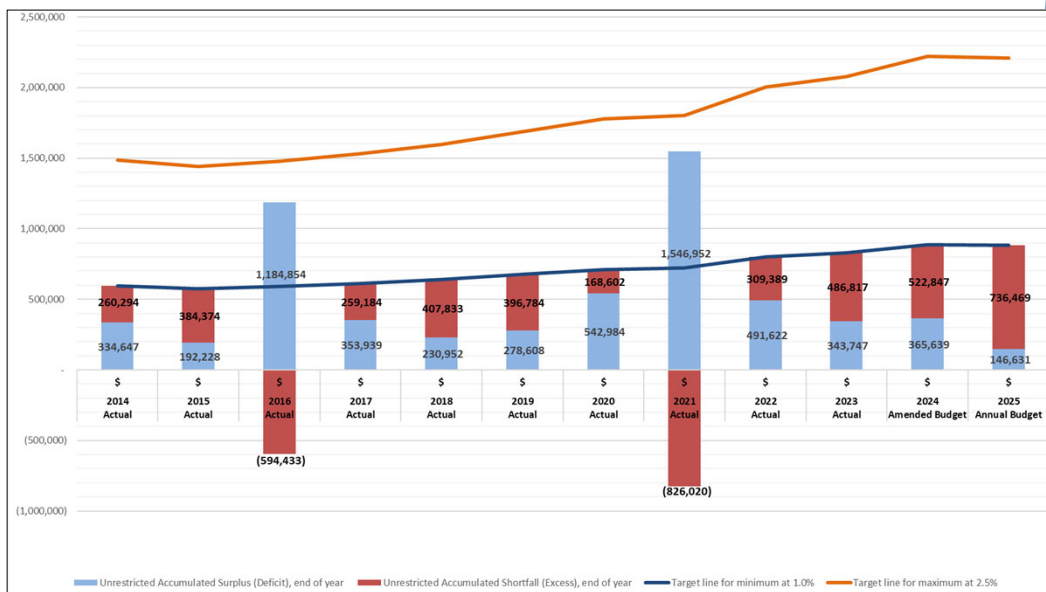
8. SURPLUS CHANGES

	Internally Restricted Surplus	Unrestricted Surplus	Operating Fund
Accumulated Surplus (Deficit), beginning of year	\$ 746,911	\$ (667,722)	\$ 79,189
Changes for the year			
Net Revenue (Expense) for the year	529,502	1,570,953	2,100,455
Interfund Transfers			
Tangible Capital Assets Purchased	(132,446)	(676,600)	(809,046)
Tangible Capital Assets - Work in Progress	-	-	-
Local Capital	(374,128)	(30,000)	(404,128)
Other	-	(50,000)	(50,000)
Net Changes for the year	22,928	814,353	837,281
Budgeted Accumulated Surplus (Deficit), end of year	769,839	146,631	916,470

Historical Accumulated Operating Surplus



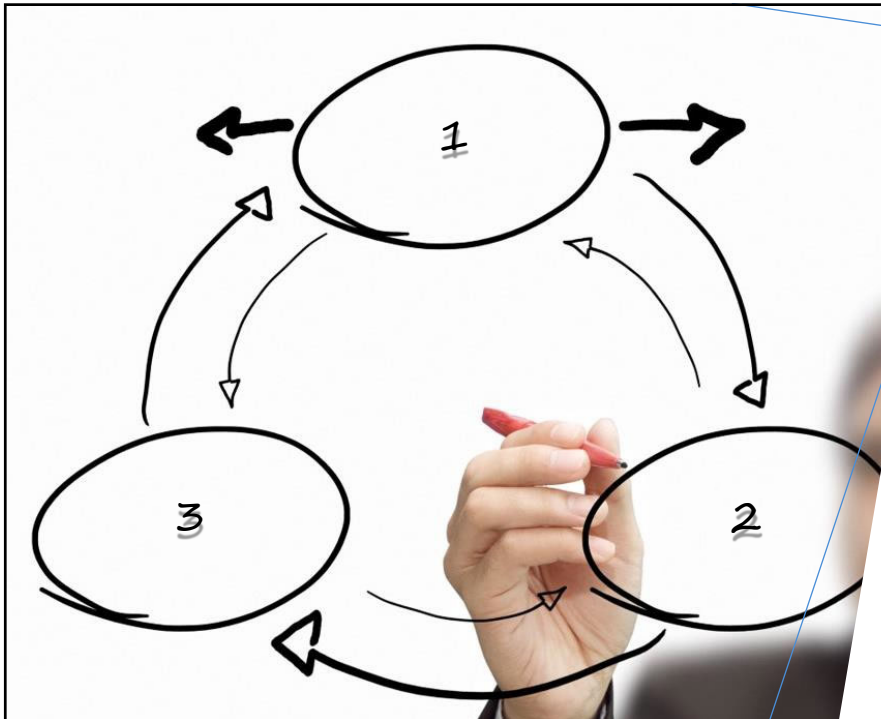
Historical Accumulated Unrestricted Operating Surplus





8. RESERVE SUMMARY

	Ending Balance Jun.30/21	Ending Balance Jun.30/22	Ending Balance Jun.30/23	Budgeted Balance Jun.30/24	Projected Balance Jun.30/25
Surplus	2,955,200	1,218,339	1,199,103	771,747	916,470
Local Capital	1,844,831	2,356,823	2,843,363	2,778,362	2,963,088
	4,800,031	3,575,162	4,042,466	3,550,109	3,879,558



9. 3-YEAR BUDGET

3-YEAR BUDGET

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)			
ANNUAL BUDGET - THREE YEAR BUDGET PROJECTION			
			YEAR ENDED JUNE 30, 2025
			DRAFT - NOT FINALIZED
OPERATING FUND	2025	2026	2027
	Annual Budget	Annual Budget	Annual Budget
Revenues	\$	\$	\$
Provincial Grants			
Ministry of Education	87,919,939	89,395,689	91,009,270
Other	237,402	237,402	237,402
Federal Grants	-	-	-
Tuition	470,920	270,000	300,000
Other Revenue	1,265,408	1,540,248	1,572,090
Rentals and Leases	116,800	119,720	122,713
Investment Income	400,000	380,000	361,000
Total Revenue	90,410,469	91,943,059	93,602,475
Expenses			
Salaries			
Teachers	35,546,584	36,257,516	36,982,666
Principals and Vice Principals	5,580,829	5,692,446	5,806,294
Educational Assistants	6,958,577	7,097,749	7,239,704
Support Staff	8,179,482	8,343,072	8,509,933
Other Professionals	3,191,011	3,342,800	3,409,656
Substitutes	3,780,820	3,856,436	3,933,565
Total Salaries	63,237,303	64,590,018	65,881,818
Employee Benefits	15,851,942	16,190,454	16,514,263
Total Salaries and Benefits	79,089,245	80,780,472	82,396,081
Services and Supplies	9,220,769	9,254,628	9,475,186
Total Expense	88,310,014	90,035,100	91,871,267
Net Revenue (Expense)	2,100,455	1,907,959	1,731,208
Budgeted Prior Year Surplus Appropriation	-		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(809,046)	(1,108,600)	(1,108,600)
Tangible Capital Assets - Work in Progress	-	-	-
Local Capital	(404,128)	(395,129)	(395,129)
Other	(50,000)	-	-
Budgeted Surplus (Deficit), for the year	837,281	404,230	227,479

