

Amended Annual Budget

School District No. 83 (North Okanagan-Shuswap)

June 30, 2024

DRAFT

School District No. 83 (North Okanagan-Shuswap)

June 30, 2024

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2023/2024 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 83 (North Okanagan-Shuswap) Amended Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$110,187,143 for the 2023/2024 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2023/2024.

READ A FIRST TIME THE _____ DAY OF _____, 2024;

READ A SECOND TIME THE _____ DAY OF _____, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2024;

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 83 (North Okanagan-Shuswap) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the _____ DAY OF _____, 2024.

Secretary Treasurer

School District No. 83 (North Okanagan-Shuswap)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,761.813	6,789.063
Adult	0.125	0.500
Total Ministry Operating Grant Funded FTE's	6,761.938	6,789.563
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	99,794,675	92,141,939
Other	229,202	231,250
Tuition	453,840	583,800
Other Revenue	3,158,218	2,829,680
Rentals and Leases	115,600	118,500
Investment Income	696,000	378,000
Amortization of Deferred Capital Revenue	3,410,880	3,410,880
Total Revenue	107,858,415	99,694,049
Expenses		
Instruction	84,447,208	77,766,503
District Administration	3,741,380	3,517,173
Operations and Maintenance	15,204,334	14,263,346
Transportation and Housing	4,714,471	4,692,569
Total Expense	108,107,393	100,239,591
Net Revenue (Expense)	(248,978)	(545,542)
Budgeted Allocation (Retirement) of Surplus (Deficit)	427,356	637,626
Budgeted Surplus (Deficit), for the year	178,378	92,084
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	178,378	92,084
Budgeted Surplus (Deficit), for the year	178,378	92,084

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	88,902,876	83,003,997
Operating - Tangible Capital Assets Purchased	1,273,904	1,660,291
Special Purpose Funds - Total Expense	13,912,265	11,943,342
Special Purpose Funds - Tangible Capital Assets Purchased	165,553	174,665
Capital Fund - Total Expense	5,292,252	5,292,252
Capital Fund - Tangible Capital Assets Purchased from Local Capital	640,293	573,000
Total Budget Bylaw Amount	110,187,143	102,647,547

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed
Signature of the School Treasurer	Date Signed

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(248,978)	(545,542)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,439,457)	(1,834,956)
From Local Capital	(640,293)	(573,000)
From Deferred Capital Revenue	(19,076,579)	(3,748,477)
Total Acquisition of Tangible Capital Assets	(21,156,329)	(6,156,433)
Amortization of Tangible Capital Assets	5,247,252	5,247,252
Total Effect of change in Tangible Capital Assets	(15,909,077)	(909,181)
Acquisitions of Prepaid Expenses	(100,000)	(190,000)
Use of Prepaid Expenses	97,095	128,000
Acquisition of Supplies Inventory	(700,000)	(500,000)
Use of Supplies Inventory	775,911	425,000
	73,006	(137,000)
(Increase) Decrease in Net Financial Assets (Debt)	(16,085,049)	(1,591,723)

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,199,103	103,937	22,572,728	23,875,768
Changes for the year				
Net Revenue (Expense) for the year	1,331,841	115,553	(1,696,372)	(248,978)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,273,904)	(165,553)	1,439,457	-
Local Capital	(435,293)		435,293	-
Other	(50,000)	50,000		-
Net Changes for the year	(427,356)	-	178,378	(248,978)
Budgeted Accumulated Surplus (Deficit), end of year	771,747	103,937	22,751,106	23,626,790

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	87,484,607	81,639,432
Other	229,202	231,250
Tuition	453,840	583,800
Other Revenue	1,401,468	1,222,930
Rentals and Leases	115,600	118,500
Investment Income	550,000	300,000
Total Revenue	90,234,717	84,095,912
Expenses		
Instruction	70,737,885	66,050,204
District Administration	3,735,380	3,511,173
Operations and Maintenance	10,469,755	9,537,879
Transportation and Housing	3,959,856	3,904,741
Total Expense	88,902,876	83,003,997
Net Revenue (Expense)	1,331,841	1,091,915
Budgeted Prior Year Surplus Appropriation	427,356	637,626
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,273,904)	(1,660,291)
Local Capital	(435,293)	(21,500)
Other	(50,000)	(47,750)
Total Net Transfers	(1,759,197)	(1,729,541)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	85,810,361	78,476,995
ISC/LEA Recovery	(1,192,008)	(1,118,964)
Other Ministry of Education and Child Care Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	2,000	2,000
Student Transportation Fund	561,925	561,925
Support Staff Benefits Grant	64,233	64,233
FSA Scorer Grant	12,964	12,964
Early Learning Framework (ELF) Implementation	987	987
Labour Settlement Funding	1,468,736	2,961,446
NGN Self-Provisioning	28,470	28,470
Child Care Funding	8,090	8,090
Integrated Child and Youth Initiative	27,563	
Health Career Dual Credit Expansion	50,000	
Total Provincial Grants - Ministry of Education and Child Care	87,484,607	81,639,432
Provincial Grants - Other	229,202	231,250
Tuition		
International and Out of Province Students	453,840	583,800
Total Tuition	453,840	583,800
Other Revenues		
Other School District/Education Authorities	23,960	20,466
Funding from First Nations	1,192,008	1,118,964
Miscellaneous		
Miscellaneous	28,400	77,400
Sale of Assets	6,100	6,100
Insurance Proceeds	151,000	
Total Other Revenue	1,401,468	1,222,930
Rentals and Leases	115,600	118,500
Investment Income	550,000	300,000
Total Operating Revenue	90,234,717	84,095,912

School District No. 83 (North Okanagan-Shuswap)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	35,190,999	33,589,537
Principals and Vice Principals	5,522,579	5,240,116
Educational Assistants	7,548,961	6,924,614
Support Staff	8,487,633	8,083,495
Other Professionals	3,213,472	2,946,650
Substitutes	3,741,967	2,937,901
Total Salaries	63,705,611	59,722,313
Employee Benefits	15,662,976	14,668,169
Total Salaries and Benefits	79,368,587	74,390,482
Services and Supplies		
Services	2,684,618	2,408,137
Student Transportation	4,500	4,500
Professional Development and Travel	729,036	680,256
Rentals and Leases	36,400	36,400
Dues and Fees	226,270	112,020
Insurance	261,495	283,855
Supplies	3,628,970	3,525,347
Utilities	1,963,000	1,563,000
Total Services and Supplies	9,534,289	8,613,515
Total Operating Expense	88,902,876	83,003,997

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	26,933,720	1,024,808		296,831		2,639,958	30,895,317
1.03 Career Programs	505,128			113,796	84,295	2,335	705,554
1.07 Library Services	878,552			66,244			944,796
1.08 Counselling	1,381,578		43,740		95,570		1,520,888
1.10 Special Education	4,927,582	137,394	6,712,962	56,984	293,122	630,464	12,758,508
1.20 Early Learning and Child Care			71,954				71,954
1.30 English Language Learning	108,589						108,589
1.31 Indigenous Education	455,850	128,576	720,305	46,021	218,298	22,986	1,592,036
1.41 School Administration		4,210,906		1,566,111		81,971	5,858,988
1.62 International and Out of Province Students		20,895			64,771		85,666
Total Function 1	35,190,999	5,522,579	7,548,961	2,145,987	756,056	3,377,714	54,542,296
4 District Administration							
4.11 Educational Administration				40,703	761,039		801,742
4.20 Early Learning and Child Care				4,884	33,718		38,602
4.40 School District Governance					83,794		83,794
4.41 Business Administration				369,275	1,001,345	64,281	1,434,901
Total Function 4	-	-	-	414,862	1,879,896	64,281	2,359,039
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				58,744	265,624		324,368
5.50 Maintenance Operations				3,763,302	208,126	206,025	4,177,453
5.52 Maintenance of Grounds				203,786			203,786
5.56 Utilities							-
Total Function 5	-	-	-	4,025,832	473,750	206,025	4,705,607
7 Transportation and Housing							
7.41 Transportation and Housing Administration				120,612	103,770		224,382
7.70 Student Transportation				1,780,340		93,947	1,874,287
Total Function 7	-	-	-	1,900,952	103,770	93,947	2,098,669
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	35,190,999	5,522,579	7,548,961	8,487,633	3,213,472	3,741,967	63,705,611

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	30,895,317	7,454,035	38,349,352	1,524,781	39,874,133	37,675,155
1.03 Career Programs	705,554	168,747	874,301	239,080	1,113,381	949,063
1.07 Library Services	944,796	231,054	1,175,850	98,050	1,273,900	1,151,383
1.08 Counselling	1,520,888	360,467	1,881,355	90,850	1,972,205	1,473,406
1.10 Special Education	12,758,508	3,396,990	16,155,498	195,479	16,350,977	15,341,560
1.20 Early Learning and Child Care	71,954	20,180	92,134		92,134	
1.30 English Language Learning	108,589	26,549	135,138	5,000	140,138	37,253
1.31 Indigenous Education	1,592,036	407,621	1,999,657	202,560	2,202,217	2,034,152
1.41 School Administration	5,858,988	1,313,323	7,172,311	164,895	7,337,206	6,838,366
1.62 International and Out of Province Students	85,666	21,358	107,024	274,570	381,594	549,866
Total Function 1	54,542,296	13,400,324	67,942,620	2,795,265	70,737,885	66,050,204
4 District Administration						
4.11 Educational Administration	801,742	161,398	963,140	129,929	1,093,069	1,062,802
4.20 Early Learning and Child Care	38,602	7,935	46,537		46,537	
4.40 School District Governance	83,794	5,866	89,660	125,200	214,860	177,991
4.41 Business Administration	1,434,901	322,413	1,757,314	623,600	2,380,914	2,270,380
Total Function 4	2,359,039	497,612	2,856,651	878,729	3,735,380	3,511,173
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	324,368	66,809	391,177	178,820	569,997	543,315
5.50 Maintenance Operations	4,177,453	1,093,658	5,271,111	1,774,100	7,045,211	6,644,308
5.52 Maintenance of Grounds	203,786	53,086	256,872	458,675	715,547	546,256
5.56 Utilities	-	-	-	2,139,000	2,139,000	1,804,000
Total Function 5	4,705,607	1,213,553	5,919,160	4,550,595	10,469,755	9,537,879
7 Transportation and Housing						
7.41 Transportation and Housing Administration	224,382	53,767	278,149	20,700	298,849	283,170
7.70 Student Transportation	1,874,287	497,720	2,372,007	1,289,000	3,661,007	3,621,571
Total Function 7	2,098,669	551,487	2,650,156	1,309,700	3,959,856	3,904,741
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	63,705,611	15,662,976	79,368,587	9,534,289	88,902,876	83,003,997

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	12,265,068	10,457,507
Other Revenue	1,756,750	1,606,750
Investment Income	6,000	6,000
Total Revenue	14,027,818	12,070,257
Expenses		
Instruction	13,709,323	11,716,299
District Administration	6,000	6,000
Operations and Maintenance	176,942	167,830
Transportation and Housing	20,000	53,213
Total Expense	13,912,265	11,943,342
Net Revenue (Expense)	115,553	126,915
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(165,553)	(174,665)
Other	50,000	47,750
Total Net Transfers	(115,553)	(126,915)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	23,475	28,052	2,126,923	-	20,417	17,692	61,260	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	342,495	327,247			192,000	41,650	355,213	360,765	348,756
Other				1,600,000					
Investment Income			6,000						
	342,495	327,247	6,000	1,600,000	192,000	41,650	355,213	360,765	348,756
Less: Allocated to Revenue	342,495	350,722	6,000	1,750,000	192,000	62,067	372,905	422,025	348,756
Deferred Revenue, end of year	-	-	28,052	1,976,923	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	342,495	350,722			192,000	62,067	372,905	422,025	348,756
Other Revenue				1,750,000					
Investment Income			6,000						
	342,495	350,722	6,000	1,750,000	192,000	62,067	372,905	422,025	348,756
Expenses									
Salaries									
Teachers							94,425		
Principals and Vice Principals							53,566	133,914	
Educational Assistants		272,683			143,910	23,984	52,281	203,080	
Support Staff	119,935								
Substitutes					6,035	26,152	18,680		298,295
	119,935	272,683	-	-	149,945	50,136	218,952	336,994	298,295
Employee Benefits	27,859	78,039			42,055	11,150	52,634	84,890	50,461
Services and Supplies	29,148		6,000	1,750,000		781	101,319	141	
	176,942	350,722	6,000	1,750,000	192,000	62,067	372,905	422,025	348,756
Net Revenue (Expense) before Interfund Transfers	165,553	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(165,553)								
Other	(165,553)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children & Safety	Safe Return to School / Restart: Health Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	33,211	-	625	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	6,717,722	1,734,291	59,194	52,000	6,750			55,400	
Other								6,750	
Investment Income									
	6,717,722	1,734,291	59,194	52,000	6,750	-	-	62,150	-
Less: Allocated to Revenue	6,717,722	1,734,291	20,000	52,000	7,375	-	-	62,150	-
Deferred Revenue, end of year	-	-	72,405	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	6,717,722	1,734,291	20,000	52,000	7,375			55,400	
Other Revenue								6,750	
Investment Income									
	6,717,722	1,734,291	20,000	52,000	7,375	-	-	62,150	-
Expenses									
Salaries									
Teachers	5,423,354	566,550							
Principals and Vice Principals		35,755							
Educational Assistants								73,453	
Support Staff								5,037	
Substitutes		586,623		5,604	4,904				
	5,423,354	1,188,928	-	5,604	4,904	-	-	78,490	-
Employee Benefits	1,294,368	245,363		948	830			22,028	
Services and Supplies		300,000	20,000	45,448	1,641			11,632	
	6,717,722	1,734,291	20,000	52,000	7,375	-	-	112,150	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	(50,000)	-
Interfund Transfers									
Tangible Capital Assets Purchased								50,000	
Other									
	-	-	-	-	-	-	-	50,000	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	405,650	14,644	11,913	33,746	-	2,777,608
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	-	25,000	19,000	175,000	902,357	11,714,840
Other						1,606,750
Investment Income						6,000
	-	25,000	19,000	175,000	902,357	13,327,590
Less: Allocated to Revenue	405,650	39,644	30,913	208,746	902,357	14,027,818
Deferred Revenue, end of year	-	-	-	-	-	2,077,380
Revenues						
Provincial Grants - Ministry of Education and Child Care	405,650	39,644	30,913	208,746	902,357	12,265,068
Other Revenue						1,756,750
Investment Income						6,000
	405,650	39,644	30,913	208,746	902,357	14,027,818
Expenses						
Salaries						
Teachers						6,084,329
Principals and Vice Principals				126,738		349,973
Educational Assistants		5,996		38,374		813,761
Support Staff					137,400	262,372
Substitutes		1,511	9,340			957,144
	-	7,507	9,340	165,112	137,400	8,467,579
Employee Benefits		2,115	1,580	38,289	9,240	1,961,849
Services and Supplies	405,650	30,022	19,993	5,345	755,717	3,482,837
	405,650	39,644	30,913	208,746	902,357	13,912,265
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	115,553
Interfund Transfers						
Tangible Capital Assets Purchased						(165,553)
Other						50,000
	-	-	-	-	-	(115,553)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	45,000		45,000	45,000
Investment Income		140,000	140,000	72,000
Amortization of Deferred Capital Revenue	3,410,880		3,410,880	3,410,880
Total Revenue	3,455,880	140,000	3,595,880	3,527,880
Expenses				
Operations and Maintenance	45,000		45,000	45,000
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
Total Expense	5,292,252	-	5,292,252	5,292,252
Net Revenue (Expense)	(1,836,372)	140,000	(1,696,372)	(1,764,372)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,439,457		1,439,457	1,834,956
Local Capital		435,293	435,293	21,500
Total Net Transfers	1,439,457	435,293	1,874,750	1,856,456
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	640,293	(640,293)	-	
Total Other Adjustments to Fund Balances	640,293	(640,293)	-	
Budgeted Surplus (Deficit), for the year	243,378	(65,000)	178,378	92,084