2022/23 ANNUAL BUDGET

Regular Board Meeting
June 21, 2022

LEARNING ZONE

School District No. 83 (North Okanagan-Shuswap)

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1. INTRODUCTIONS

Board of Education

Amanda Krebs, Chair
Tennile Lachmuth, Vice-Chair
Quentin Bruns
Marty Gibbons
Marianne VanBuskirk

Budget Advisory Committee Chair & Partner Group Members

- **Quentin Bruns** – Trustee (Committee Chair)
- **Val Edgell** – Principal/Vice-Principal Association
- **Patti Lemaire** – Principal/Vice-Principal Association
- **Jessa Clark** – North Okanagan-Shuswap Teachers Association
- **Norma-Jean Gomme** – North Okanagan-Shuswap Teachers Association
- **Corryn Grayston** – District Parent Advisory Council
- **Christy Wright** – District Parent Advisory Council
- **James Fox** – Canadian Union of Public Employees
- **Sylvia Lindgren** – Canadian Union of Public Employees
- **Darrell Jones** – First Nation Education Council
- **Cindy Novakowski** – First Nation Education Council – alternate rep

STRATEGIC PLAN

STUDENTS FIRST

Goal – Students First: Student success is our top priority every day.

ORGANIZATIONAL EFFICIENCY

Goal – Organizational Efficiency: Decisions and actions are clear, purposeful, and responsible.

CULTURE OF HEALTH AND WELLNESS

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

Click image to view full Strategic Plan

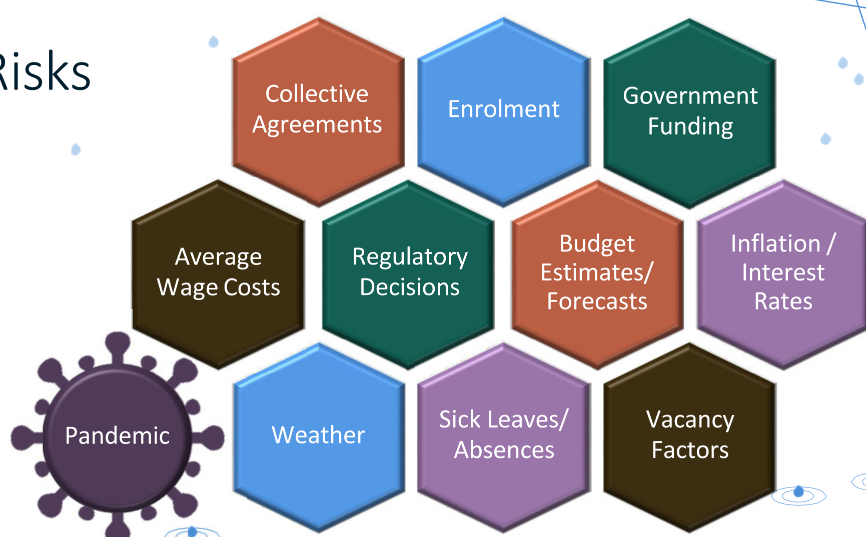
2. BUDGET MONITORING & REPORTING

POLICY 190 – BUDGET MONITORING AND REPORTING

The Board of Education of School District No. 83 (North Okanagan-Shuswap) recognizes its responsibility for the effective use of public funds in providing the best possible education to the students in the communities it serves. The Board has a duty to govern the district in a fiscally responsible manner, while carrying out the strategies required to achieve its goals.

The annual operating budget is a financial plan reflecting the implementation and maintenance of the Board's educational and operational objectives and should be consistent with the District's Strategic Plan.

Budget Risks

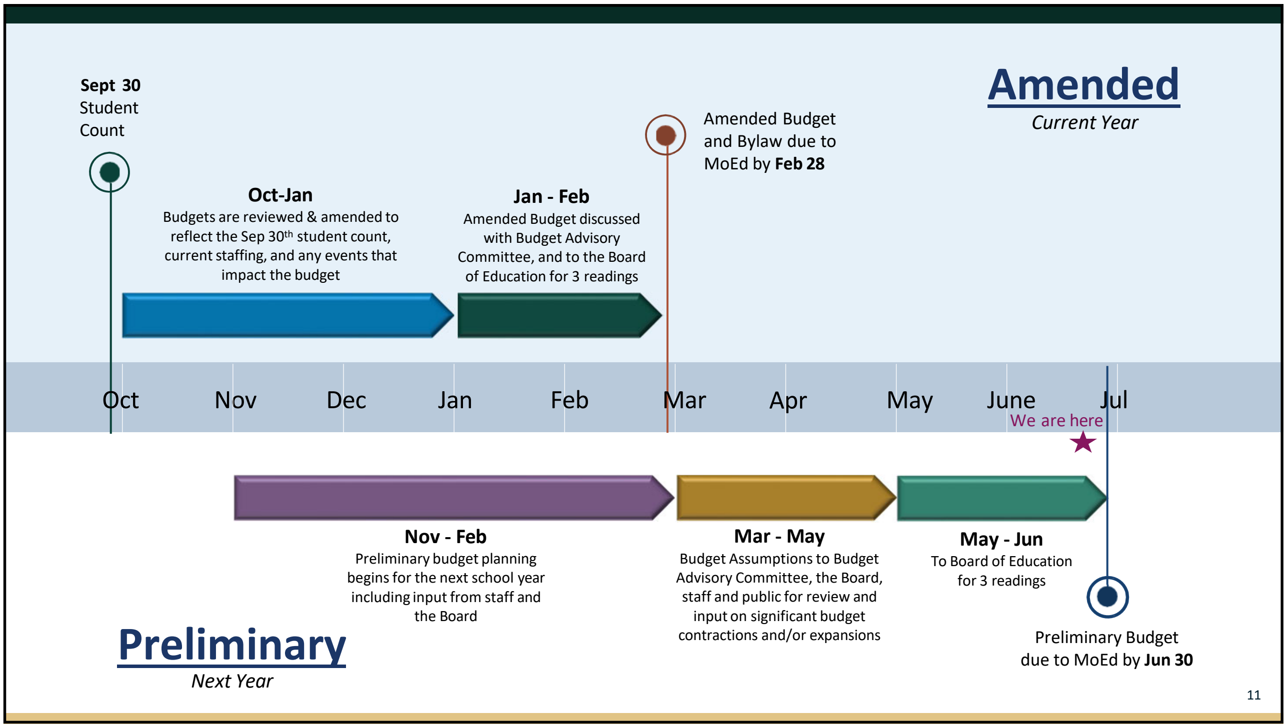


What makes a robust budget?

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 medium-term strategic plan & priorities

3. BUDGET PROCESS & TIMELINES


Amended
Current Year
Sept 30
Student
Count
Oct-Jan
Budgets are reviewed & amended to reflect the Sep 30th student count, current staffing, and any events that impact the budget
Jan - Feb
Amended Budget discussed with Budget Advisory Committee, and to the Board of Education for 3 readings
Amended Budget and Bylaw due to MoEd by Feb 28
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
Jul
We are here
Nov - Feb
Preliminary budget planning begins for the next school year including input from staff and the Board
Mar - May
Budget Assumptions to Budget Advisory Committee, the Board, staff and public for review and input on significant budget contractions and/or expansions
May - Jun
To Board of Education for 3 readings
Preliminary Budget due to MoEd by Jun 30
Preliminary
Next Year
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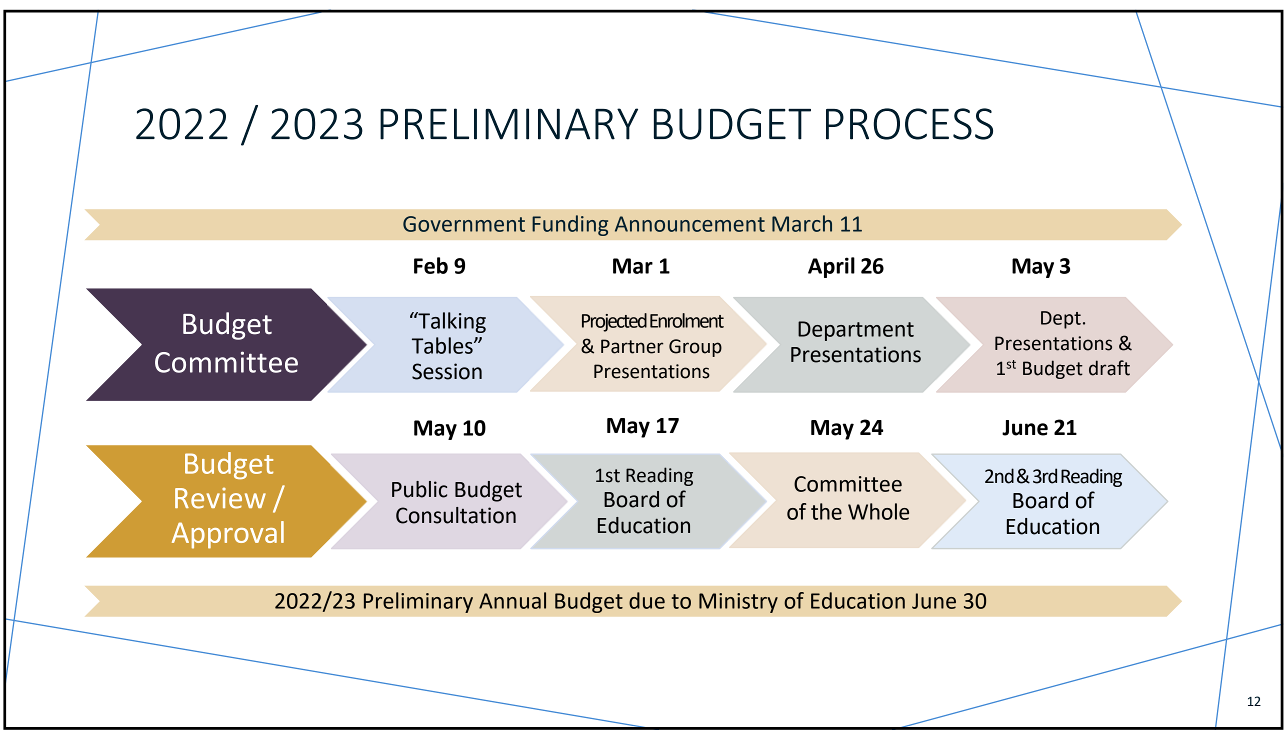
2022 / 2023 PRELIMINARY BUDGET PROCESS
Government Funding Announcement March 11
Budget Committee
Feb 9
"Talking Tables" Session
Mar 1
Projected Enrolment & Partner Group Presentations
April 26
Department Presentations
May 3
Dept. Presentations & 1st Budget draft
Budget Review / Approval
May 10
Public Budget Consultation
May 17
1st Reading Board of Education
May 24
Committee of the Whole
June 21
2nd & 3rd Reading Board of Education
2022/23 Preliminary Annual Budget due to Ministry of Education June 30
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4. FUNDING SOURCES

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

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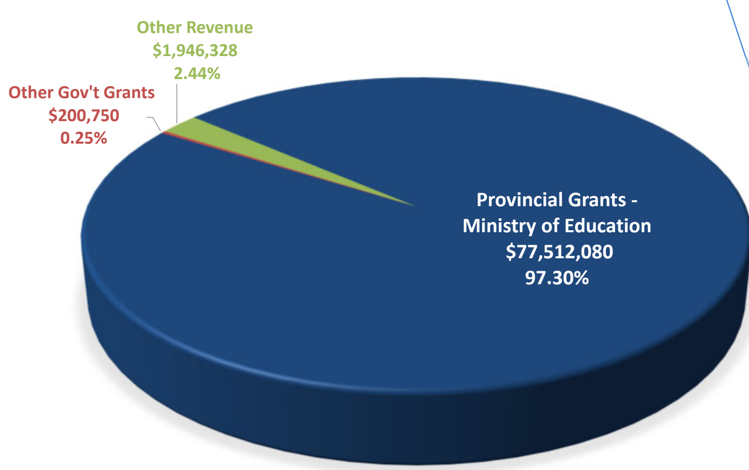
Where do we get our funding?

2022/23 Budgeted Preliminary Operating Revenues



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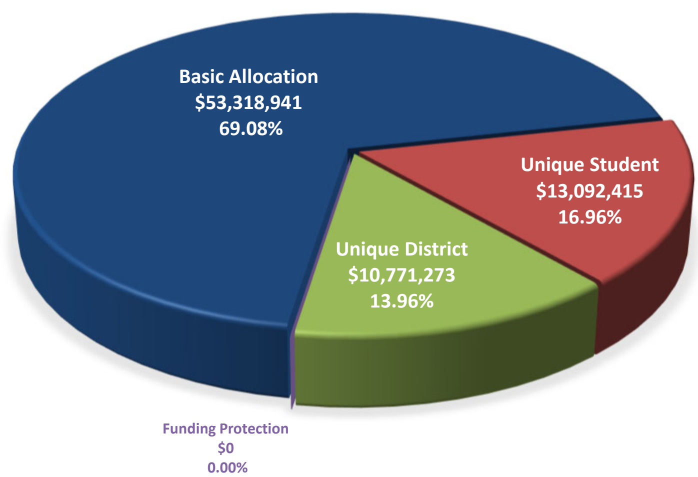
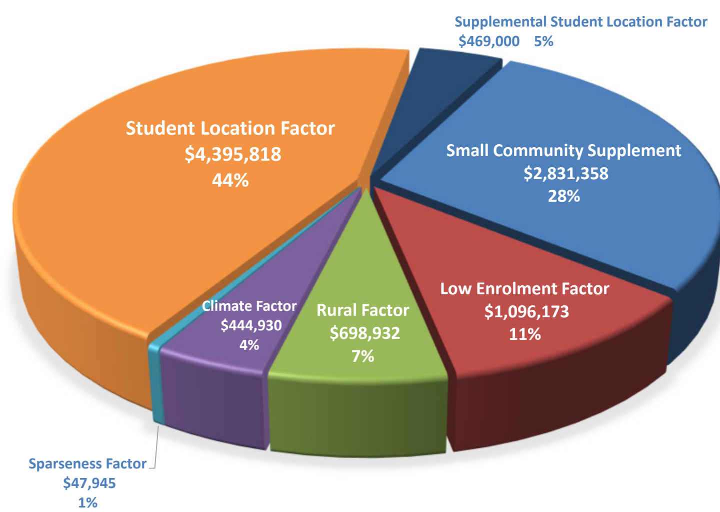
Where do we get our funding?

Provincial Grants: Ministry of Education Breakdown
2022/23 Budgeted Preliminary Operating Revenues



Where do we get our funding?

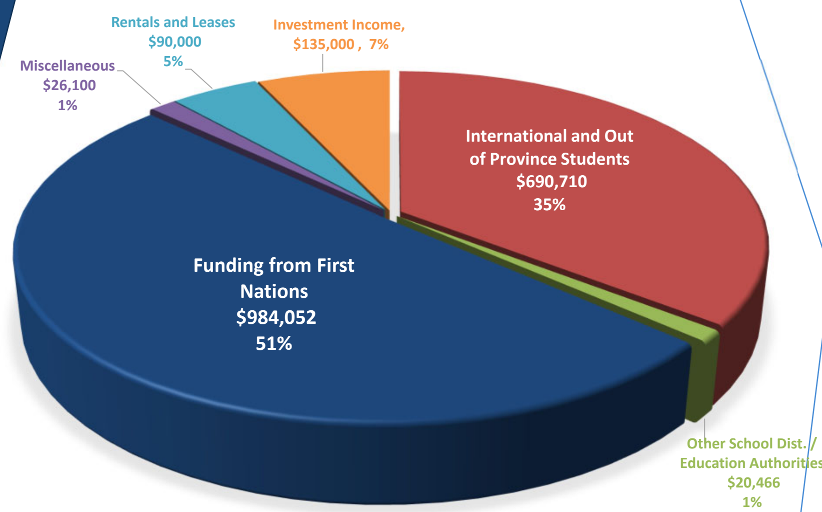
Provincial Grants: Ministry of Education Breakdown – Unique Geographical Factors
2022/23 Budgeted Preliminary Operating Revenues



Where do we get our funding?

Other Revenues Breakdown

2022/23 Budgeted Preliminary Operating Revenues



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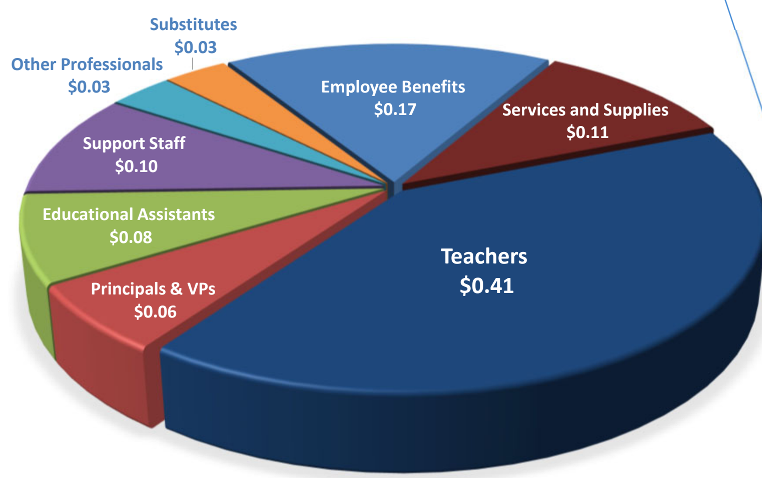
Where does our funding go?

How we spend each dollar



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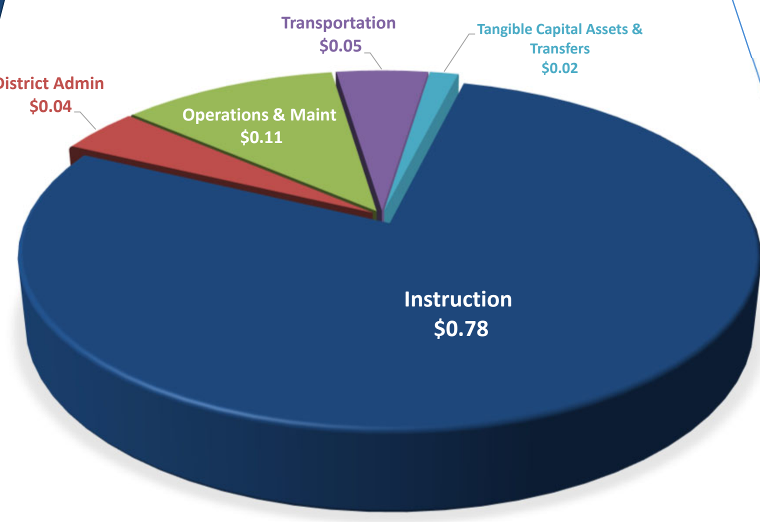
Where does our funding go?

How we spend each dollar



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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

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SCHOOL DISTRCT NO. 83 (NORTH OKANAGAN SHUSWAP)
2022 -2023 MINISTRY OPERATING GRANTS SUMMARY

FUNDING SOURCE	2021/22 Amended	2022/23 Annual	Change from 2021/22 Amended	Rate Change	Enrolment Change
FTE September Enrolment	6,773.5625	6,713.5060	(60.0565)	-	(60.0565)
Enrollment Based Funding					
Standard Schools	52,400,260	52,021,335	(378,925)	-	(378,925)
Continuing Education	-	-	-	-	-
Alternate Schools	299,630	283,860	(15,770)	-	(15,770)
Online Learning	572,400	508,800	(63,600)	-	(63,600)
Home Schooling	8,000	8,000	-	-	-
Course Challenges	1,722	1,722	-	-	-
SUBTOTAL	**53,282,012**	**52,823,717**	**(458,295)**	-	**(458,295)**
Special Education					
level 1	313,950	269,100	(44,850)	-	(44,850)
level 2	9,235,520	9,065,280	(170,240)	-	(170,240)
level 3	1,720,000	1,558,750	(161,250)	-	(161,250)
SUBTOTAL	**11,269,470**	**10,893,130**	**(376,340)**	-	**(376,340)**
Distributed Ed Enrolment Based					
July (Summer Learning)	16,800	17,024	224	-	224
Feb	374,320	374,320	-	-	-
May	103,880	103,880	-	-	-
SUBTOTAL	**495,000**	**495,224**	**224**	-	**224**
Equity of Opportunity	250,615	264,165	13,550	13,550	-
English Language Learning	61,815	61,815	-	-	-
Indigenous Education	1,934,340	1,873,305	(61,035)	-	(61,035)
Adult Education	-	-	-	-	-
Salary Differential	732,652	726,155	(6,497)	(6,497)	-
Unique Geographical Factor	9,675,568	9,984,156	308,588	308,588	-
Curriculum and Learning Support Plan	57,826	60,962	3,136	3,136	-
TOTAL	**77,759,298**	**77,182,629**	**(576,669)**	**318,777**	**(895,446)**

OPERATING GRANTS SUMMARY

CAPITAL PROJECT FUNDING

Current Major Capital Projects:	
Pleasant Valley Secondary - Partial Replacement (Gymnasium)	Project has been supported by the Ministry – funding amount TBA
Current Minor Capital Projects:	
Parkview Elementary – HVAC Upgrades	$ 1,750,000
New Bus – C 76 with 0 wheelchair spaces	159,252
	$ 1,909,252
Funding Sources:	
Ministry of Education Funding	**$ 1,909,252**

SPECIAL PURPOSE FUNDING

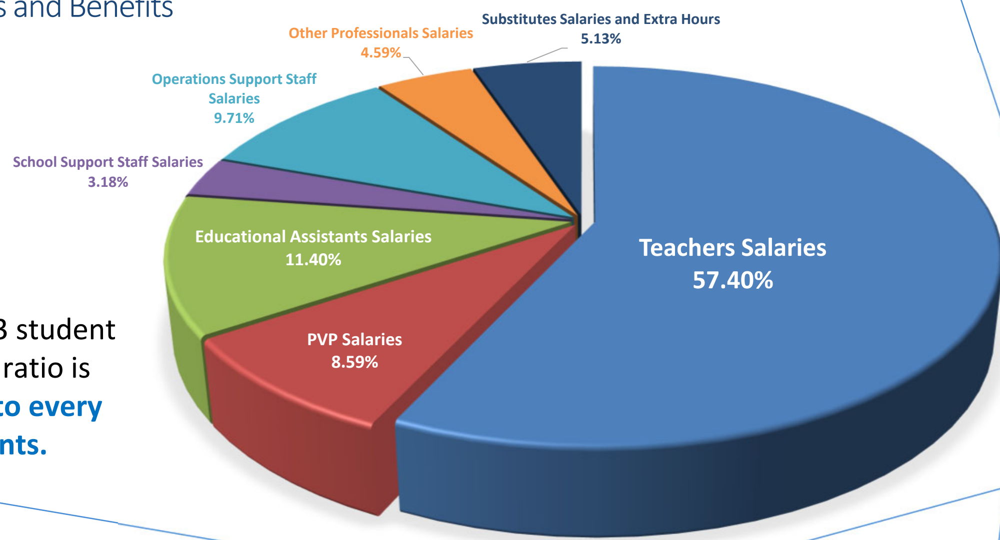
Fund	2022-23 Budget
Annual Facilities Grant (Operational portion)	$ 342,495
Learning Improvement Fund	262,710
StrongStart	192,000
Ready Set Learn	39,200
French Federal Grant (OLEP)	143,108
CommunityLINK	334,417
Classroom Enhancement Fund	5,588,708
First Nation Student Transportation	17,791
Mental Health in Schools	52,000
Changing Results for Young Children	6,000
Seamless Day Pilot Program	62,500
Other (School Generated/Scholarships/Bursaries)	1,606,000
	$ 8,646,929

5. OPERATING FUND - STAFFING

	2023 Annual Budget	2022 Amended Annual Budget	Change
	$	$	$
Teachers			
Schools	37,147,546	36,721,347	426,199
District Support	3,521,577	3,637,984	(116,407)
	40,669,123	40,359,331	309,792
Principals and Vice Principals			
Schools	5,556,609	5,572,218	(15,609)
District Support	529,577	852,905	(323,328)
	6,086,186	6,425,123	(338,937)
Educational Assistants	8,143,811	8,219,240	(75,429)
Support Staff	9,629,646	9,568,823	60,823
Other Professionals	3,249,059	2,872,022	377,037
Substitutes			
TTOC	2,092,850	2,205,078	(112,228)
CUPE	992,232	916,696	75,536
	3,085,082	3,121,774	(36,692)
Total Salaries and Benefits	**70,862,907**	**70,566,313**	**296,594**

Operating Fund - Staffing

Salaries and Benefits



The 2022/23 student to Educator ratio is **1 Educator to every 15.15 students.**

STAFFING DETAILS

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

Staffing Details

a. Teachers (Including SPF)

	2023 Annual Budget	2022 Amended Annual Budget	Change
Schools	FTE	FTE	FTE
Teacher	313.355	318.326	(4.971)
Alternate Ed	2.000	2.000	-
Behavior Support Specialist	0.100	-	0.100
Career Coordinator	3.824	3.857	(0.033)
Counsellor	7.609	8.184	(0.575)
Indigenous	3.000	3.157	(0.157)
Learning Resource	41.575	40.980	0.595
Learning Support	0.857	-	0.857
Librarian	13.972	12.814	1.158
LRT Helping	0.400	-	0.400
Music	15.292	14.726	0.566
Schools Total	401.984	404.044	(2.060)
District Support			
Teacher	-	1.000	(1.000)
Behavior Support Specialist	1.000	1.000	-
Bridge	6.600	5.600	1.000
Counsellor	5.800	6.250	(0.450)
Eng 2nd Language	1.600	1.600	-
Hearing Resource	0.800	0.800	-
Inclusion Support	1.000	1.000	-
Indigenous	0.800	0.800	-
Instructional Leadership	0.200	0.200	-
International Student Support	0.500	0.500	-
Learning Support	5.000	5.300	(0.300)
Librarian	0.200	0.200	-
LRT Helping	-	0.750	(0.750)
Numeracy	1.000	2.400	(1.400)
Psychologist	2.000	1.500	0.500
SOGI	0.200	0.200	-
Speech Pathologist	5.300	4.300	1.000
Technology	0.500	0.500	-
Vision	0.800	0.800	-
District Total	33.300	34.700	(1.400)
Teachers Total	**435.284**	**438.744**	**(3.460)**

PY includes Remedy of 3.955 FTE; normalized change of 0.495 FTE

Staffing Details

b. Principals & Vice Principals (Including SPF)

		2023 Annual Budget	2022 Amended Annual Budget	Change
Schools		FTE	FTE	FTE
Regular Instruction	1-02	7.700	7.000	0.700
Career Programs	1-03	-	-	-
Library Services	1-07	-	-	-
Counselling	1-08	-	-	-
Special Education	1-10	-	-	-
English Language Learning	1-30	-	-	-
Indigenous Education	1-31	-	-	-
School Administration	1-41	28.029	29.600	(1.571)
International Student Program	1-62	-	-	-
Educational Administration	4-11	-	-	-
Schools Total		**35.729**	**36.600**	**(0.871)**
District Support				
Regular Instruction	1-02	0.571	0.600	(0.029)
Career Programs	1-03	-	-	-
Library Services	1-07	-	-	-
Counselling	1-08	-	-	-
Special Education	1-10	0.900	0.900	-
English Language Learning	1-30	-	-	-
Indigenous Education	1-31	0.800	0.800	-
School Administration	1-41	-	-	-
International Student Program	1-62	0.200	0.100	0.100
Educational Administration	4-11	0.800	3.000	(2.200)
District Total		**3.271**	**5.400**	**(2.129)**
Principals and Vice-Principals Total		**39.000**	**42.000**	**(3.000)**

Staffing Details

c. Educational Assistants (Including SPF)

		2023 Annual Budget	2022 Amended Annual Budget	Change
Schools	HC	FTE	FTE	FTE
Certified Education Assistant	201	147.146	143.064	4.082
Certified Education Assistant Personal Care	29	13.786	14.250	(0.464)
Certified Education Intervenor	3	2.357	0.714	1.643
Certified Education Signing	1	0.786	0.714	0.071
Education Support Worker	7	6.179	6.036	0.143
Indigenous Education Worker	25	18.271	15.407	2.864
Educational Assistants Total	**266**	**188.525**	**180.186**	**8.339**

Staffing Details

d. Support Staff (Including SPF)

		2023 Annual Budget	2022 Amended Annual Budget	Change
Schools	HC	FTE	FTE	FTE
Office Clerical	42	33.486	34.100	(0.614)
Career Centre Clerk	5	2.457	2.000	0.457
Library Clerk	12	1.843	1.071	0.771
Lunch Hour / Meal Support	89	9.000	9.414	(0.414)
Crossing Guard	5	0.500	0.429	0.071
Strong Start Coordinator	9	6.571	4.929	1.643
Schools Total	**162**	**53.857**	**51.943**	**1.914**
District				
DESC Support	HC	FTE	FTE	FTE
Accounting	2	2.000	2.000	-
District Buyer	1	1.000	1.000	-
Payroll	2	2.000	2.000	-
TTOC/Casual Dispatch	1	1.000	1.000	-
Clerical	4	4.000	3.000	1.000
Resource Centre Technician	1	1.000	1.000	-
DESC Support Total	**11**	**11.000**	**10.000**	**1.000**
Information Technology Support	HC	FTE	FTE	FTE
MyEd Support	1	0.800	0.514	0.286
Network Technician	5	5.000	5.000	-
Student Data Coordinator	1	1.000	1.000	-
Information Technology Support Total	**7**	**6.800**	**6.514**	**0.286**
Operations Support	HC	FTE	FTE	FTE
Clerical	4	4.000	4.000	-
Qualified Trades	23	23.000	23.000	-
Ground Person	3	3.000	3.000	-
Bus Driver	38	24.750	23.563	1.188
Shipping/Receiving	2	2.000	2.000	-
Custodian	50	40.738	44.531	(3.794)
Operations Support Total	**120**	**97.488**	**100.094**	**(2.606)**
District Total	**138**	**115.288**	**116.608**	**(1.321)**
Support Staff Total	**300**	**169.145**	**168.551**	**0.594**

Staffing Details

e. Other Professionals (Including SPF)

		2023 Annual Budget	2022 Amended Annual Budget	Change
District	HC	FTE	FTE	FTE
Trustee	5	5.000	5.000	-
Superintendent	1	1.000	1.000	-
Secretary Treasurer	1	1.000	1.000	-
Assistant Superintendent	1	1.000	2.000	(1.000)
Director	6	6.000	3.500	2.500
Manager	4	4.000	3.500	0.500
Supervisor	1	1.000	1.000	-
OT/PT	2	1.200	1.200	-
Executive Support	3	3.000	3.000	-
Coordinator/Specialist	5	4.100	4.100	-
Outreach/Homestay Coordinator	6	4.200	5.200	(1.000)
Other Professionals Total	**35**	**31.500**	**30.500**	**1.000**

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6. SERVICES & SUPPLIES DETAILS

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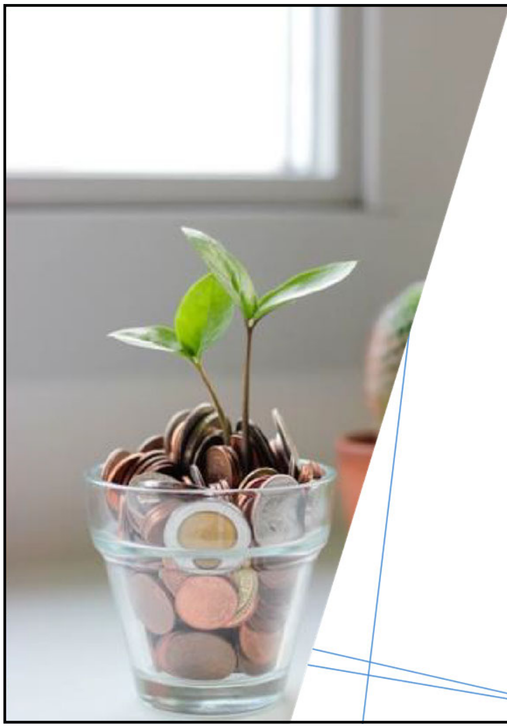


SERVICES & SUPPLIES DETAILS

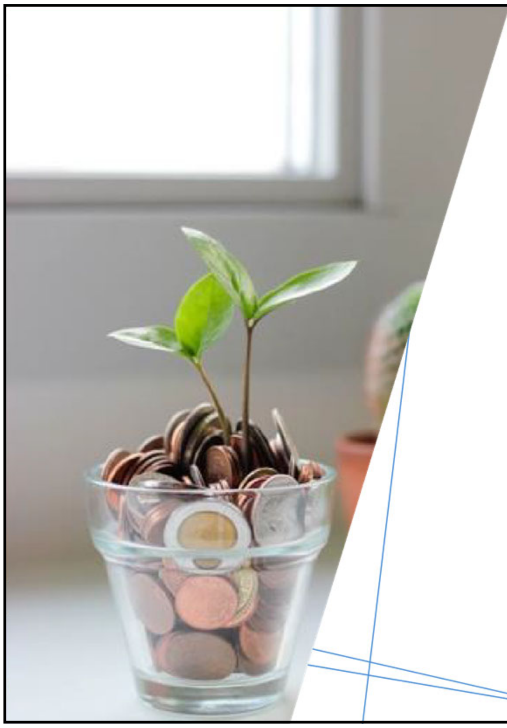
a. Services – Summary of Changes

Description	Amount $
Alarm Dialers	11,000
Elections	35,000
NGN	40,000
Other Services	8,750
	94,750
Community – Food for Schools	(82,400)
Contracts	(237,054)
Lease – Computer Equipment	(10,000)
Postage/Postage Machine Rental	(9,135)
Software Licensing	(17,162)
	(355,751)
Net Change	**(261,001)**

SERVICES & SUPPLIES DETAILS

b. Professional Development & Travel – Summary of Changes

Description	Amount $
Pro-D and Travel	22,915
Other	295
Vehicle Allowance	30,000
	53,210
Mileage	(30,450)
Travel – Field Trips	(58,974)
Education Initiatives Fund	(29,750)
	(119,174)
Net Change	**(65,964)**



SERVICES & SUPPLIES DETAILS

c. Supplies – Summary of Changes

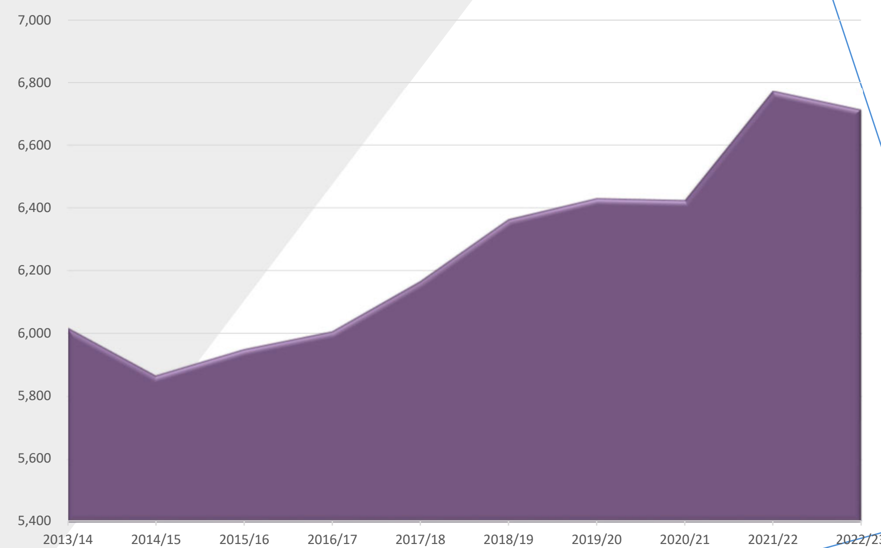
Description	Amount $
School Budgets	49,039
Careers Fees	24,500
Staff Appreciation	500
Parts and Tires	7,000
Fuel and Oil	343,750
	424,789
General Supplies	(100,627)
Water, Regs, Testing & Safety	(10,000)
Cleaning Supplies	(5,900)
	(116,527)
Net Change	**308,262**

7. BUDGET CHANGES

	Revenues	Expenses	Capital	Surplus (Deficit) Change
Amended 21/22 Budget	$ 80,107,374	$ (78,938,193)	$ (2,772,725)	$ (1,603,544)
Changes				
Enrolment	(458,072)			(458,072)
Unique Student	(362,790)			(362,790)
Unique District	305,227			305,227
Other MOE Funding	0			0
Other Revenues	110,751			110,751
Wage/Collective Agrmt Increases		109,880		109,880
Staffing Changes		(88,744)		(88,744)
Benefits		(317,730)		(317,730)
One Time Items			1,271,558	1,271,558
Indigenous Education	(61,035)	198,931		137,896
International Program	17,702	(50,100)		(32,398)
Substitutes		36,692		36,692
School Budgets		284,525	291,516	576,041
Fuel, Oil, and Utilities		(379,250)		(379,250)
Other Expenses		(142,205)		(142,205)
Preliminary 22/23 Budget	$ 79,659,158	$ (79,286,194)	$ (1,209,651)	$ (836,687)

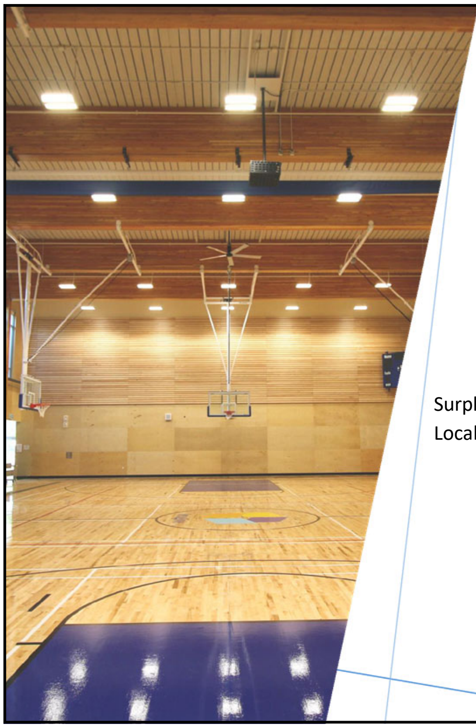
7. ENROLMENT TRENDS

Grades K-12



8. SURPLUS CHANGES

	Internally Restricted	Contingency Reserve	Unrestricted Operating Surplus	Operating Fund
	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	510,000	789,400	100,600	1,400,000
Changes for the year				
Net Revenue (Expense) for the year	(454,670)	7,200	820,434	372,964
Interfund Transfers				
Tangible Capital Assets Purchased	-	-	(1,152,651)	(1,152,651)
Tangible Capital Assets - Work in Progress	-	-	-	-
Local Capital	-	-	(12,500)	(12,500)
Other	-	-	(44,500)	(44,500)
Net Changes for the year	(454,670)	7,200	(389,217)	(836,687)
Budgeted Accumulated Surplus (Deficit), end of year	**55,330**	**796,600**	**(288,617)**	**563,313**



8. RESERVE SUMMARY

	Ending Balance Jun.30/19	Ending Balance Jun.30/20	Ending Balance Jun.30/21	Budgeted Balance Jun.30/22	Projected Balance Jun.30/23
Surplus	548,371	1,349,398	2,955,200	1,351,656	563,313
Local Capital	2,028,290	1,793,495	1,844,831	1,869,831	1,522,331
	2,576,661	**3,142,893**	**4,800,031**	**3,221,487**	**2,085,644**

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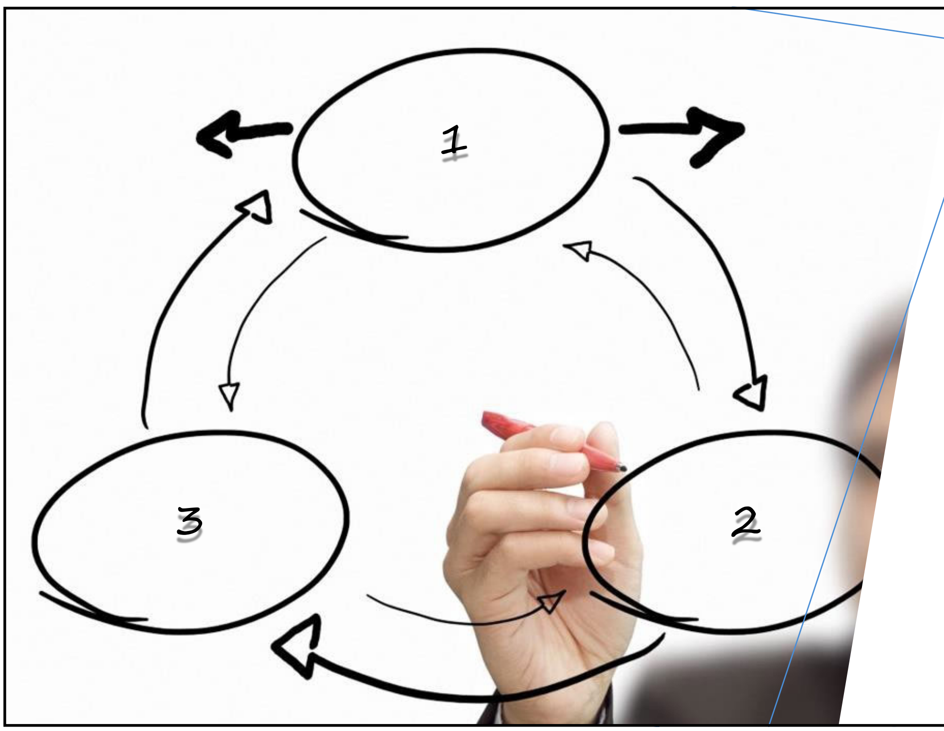

9. 3-YEAR BUDGET

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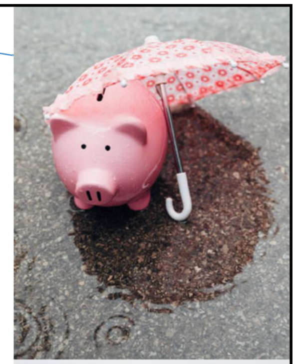
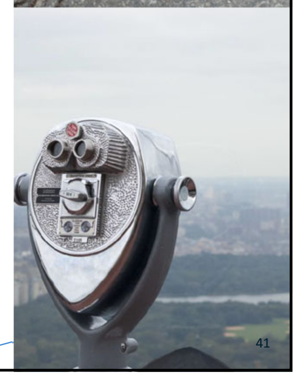
3-YEAR BUDGET

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)			YEAR ENDED JUNE 30, 2022
ANNUAL BUDGET - THREE YEAR BUDGET PROJECTION			DRAFT - NOT FINALIZED
	2023	**2024**	**2025**
OPERATING FUND	**Annual Budget**	**Annual Budget**	**Annual Budget**
Revenues	$	$	$
Provincial Grants			
Ministry of Education	77,512,080	78,975,018	80,503,801
Other	200,750	200,750	200,750
Federal Grants	-	-	-
Tuition	690,710	690,710	690,710
Other Revenue	1,030,618	1,030,618	1,030,618
Rentals and Leases	90,000	90,000	90,000
Investment Income	135,000	135,000	135,000
Total Revenue	79,659,158	81,122,096	82,650,879
Expenses			
Salaries			
Teachers	32,638,203	33,290,967	33,956,786
Principals and Vice Principals	5,038,388	5,139,156	5,241,939
Educational Assistants	6,378,694	6,506,268	6,636,393
Support Staff	7,706,234	7,860,359	8,017,566
Other Professionals	2,689,975	2,743,775	2,798,650
Substitutes	2,670,320	2,723,726	2,778,201
Total Salaries	57,121,814	58,264,250	59,429,535
Employee Benefits	13,741,093	14,015,915	14,296,233
Total Salaries and Benefits	70,862,907	72,280,165	73,725,768
Services and Supplies	8,423,287	8,591,753	8,763,588
Total Expense	79,286,194	80,871,918	82,489,356
Net Revenue (Expense)	372,964	250,178	161,523
Budgeted Prior Year Surplus Appropriation	836,687		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,152,651)	(1,152,651)	(1,152,651)
Tangible Capital Assets - Work in Progress	-	-	-
Local Capital	(12,500)	(12,500)	(12,500)
Other	(44,500)	(50,000)	(50,000)
Budgeted Surplus (Deficit), for the year	-	(964,973)	(1,053,628)





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