

PUBLIC BUDGET PRESENTATION

May 10, 2022



**School District No. 83
(North Okanagan-Shuswap)**





AGENDA



1. Introductions

2. Strategic Plan

3. Budget Monitoring & Reporting

4. Budget Process Timelines

5. Budget Background

- a. Where do we get our funding?
- b. How do we allocate our funding?
- c. Budget Risks
- d. What makes a robust budget?

6. Other Funds

7. Budget Assumptions

8. Reserve Summary

9. 3-Year Budget

10. FSDA

11. Questions/Comments

1. INTRODUCTIONS

Board of Education

Amanda Krebs, Chair

Tennile Lachmuth, Vice-Chair

Quentin Bruns

Marty Gibbons

Marianne VanBuskirk



Board Chairperson Amanda Krebs



Vice-chairperson Tennile Lachmuth



Trustee Quentin Bruns



Trustee Marty Gibbons



Trustee Marianne VanBuskirk

School District No. 83 (North Okanagan-Shuswap)

Board of Education

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



2. 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

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



TUE	WED	THU	FRI	SAT
	1	2	3	4
	8	9	10	11
	15	16	17	18
	22	23	24	25
	29	30	31	

Sept 30
Student
Count

Amended

Current Year

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

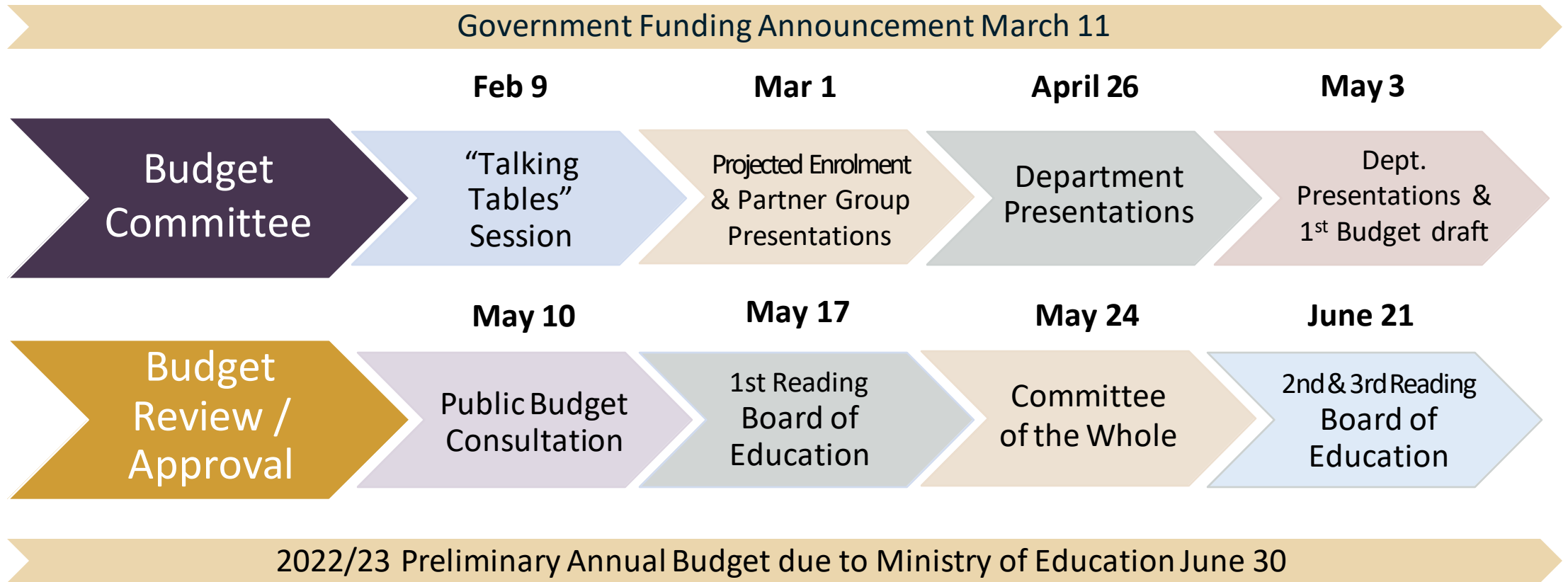
To Board of Education for 3 readings

Preliminary Budget due to MoEd by **Jun 30**

Preliminary

Next Year

2022 / 2023 PRELIMINARY BUDGET PROCESS



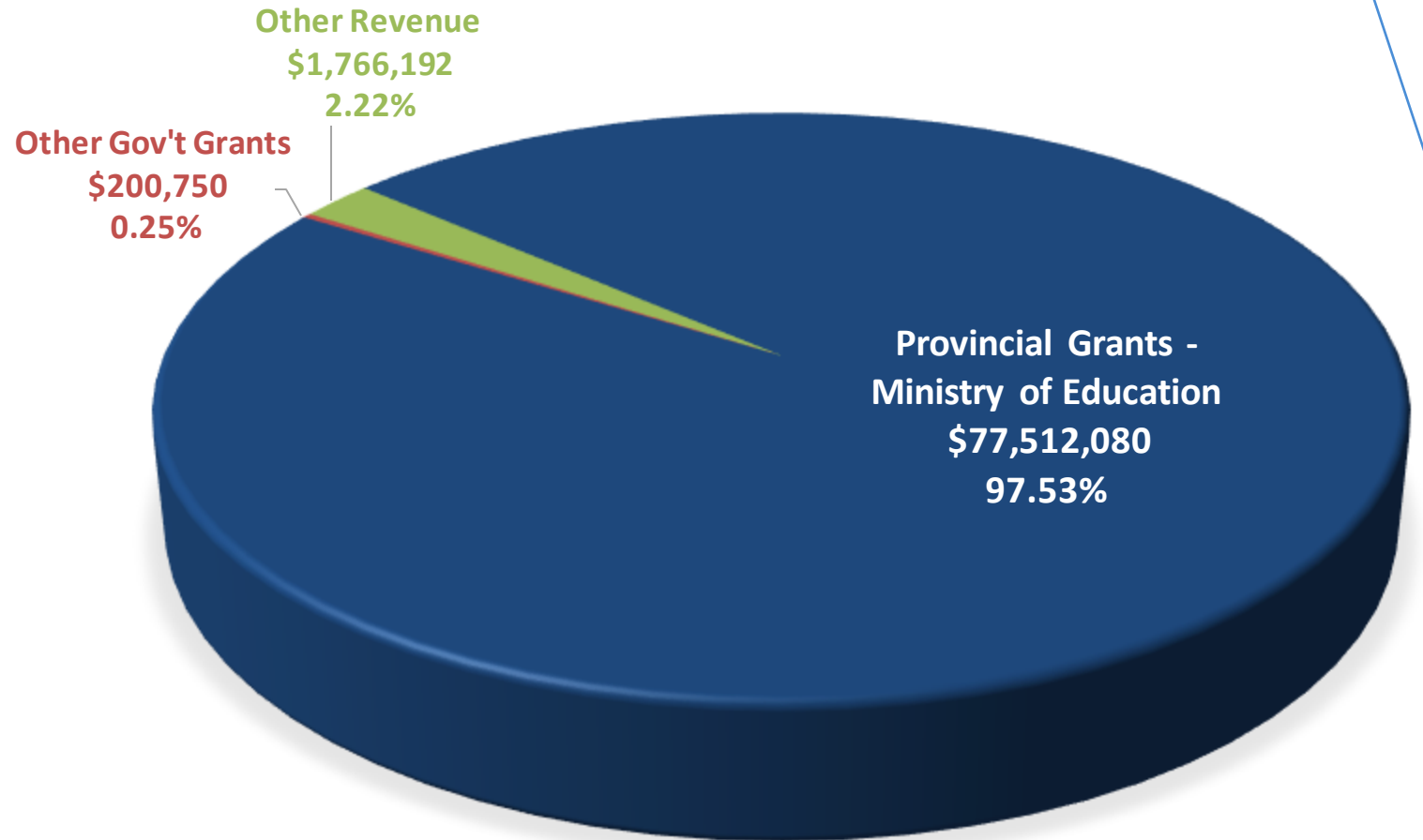
5. BUDGET BACKGROUND

- 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?**



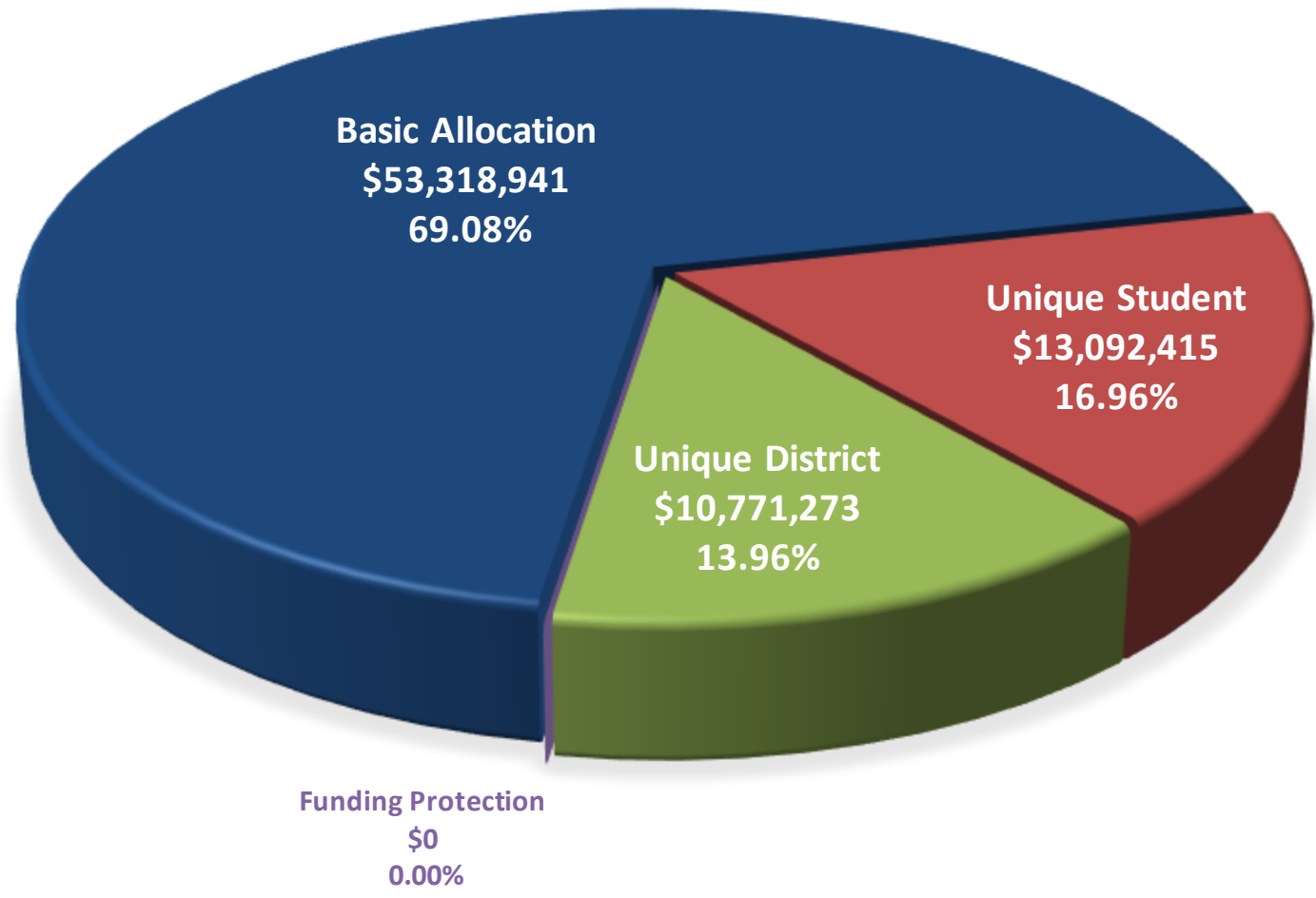
Where do we get our funding?

2022/23 Budgeted Preliminary Operating Revenues



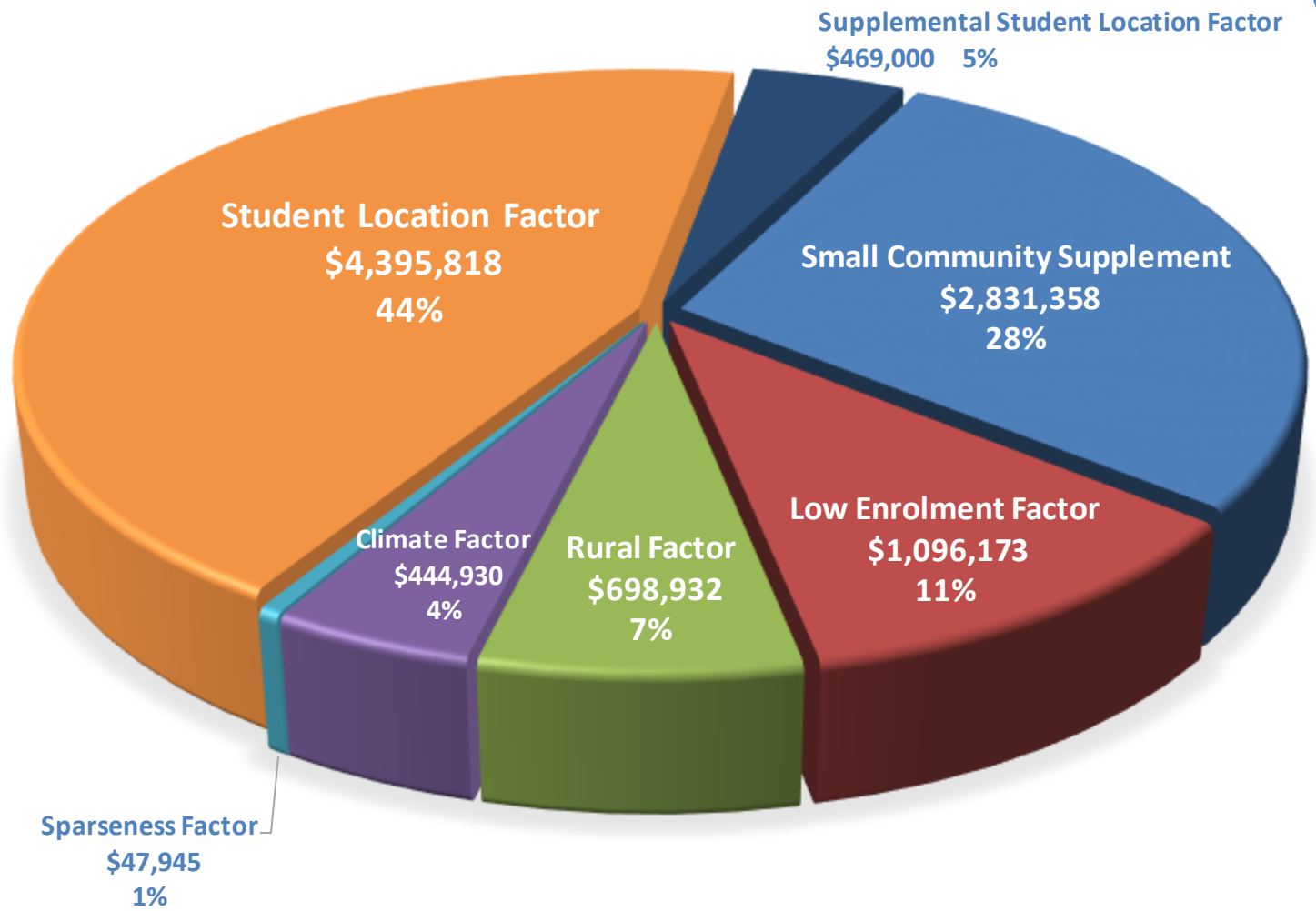
Where do we get our funding?

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



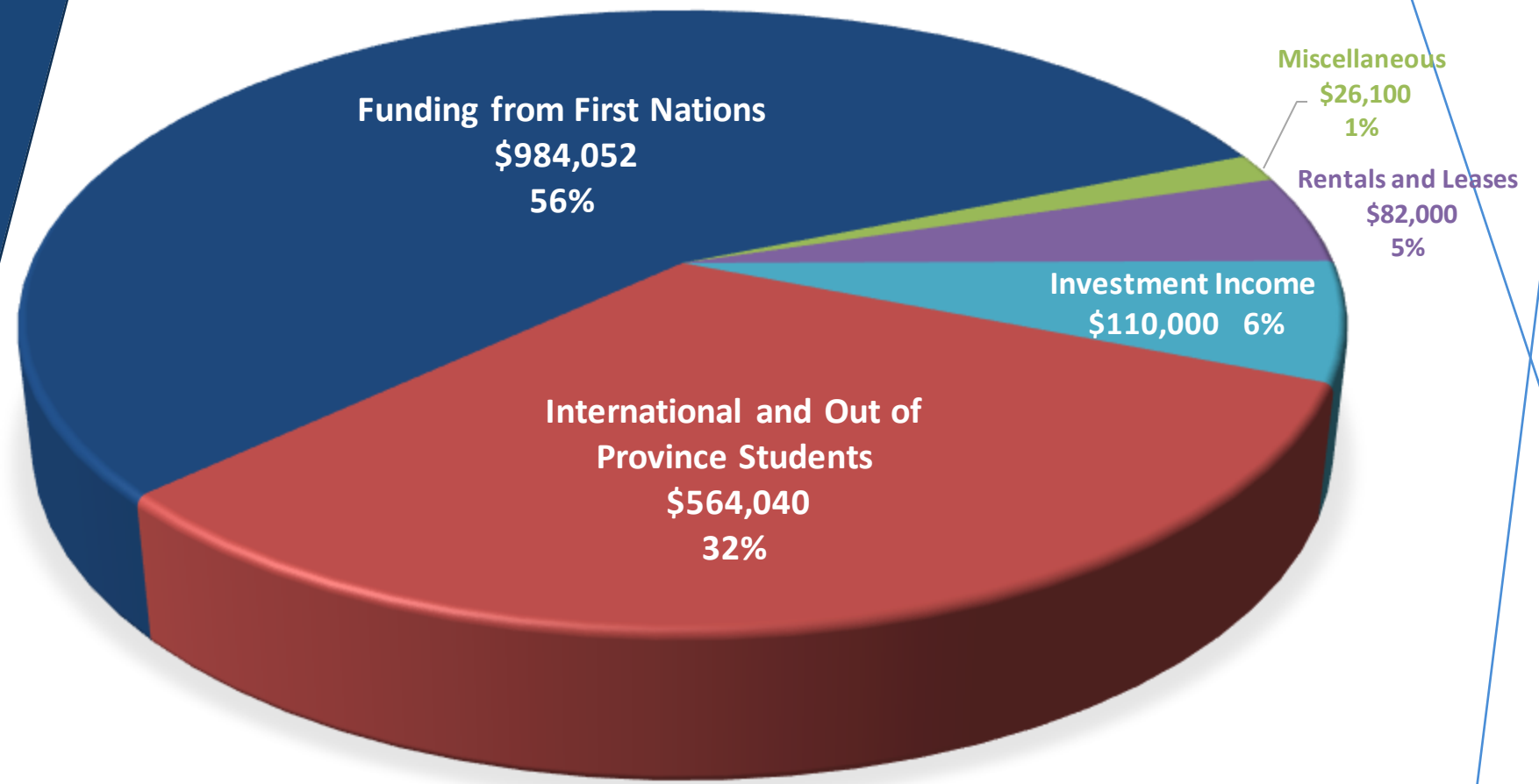
Where do we get our funding?

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



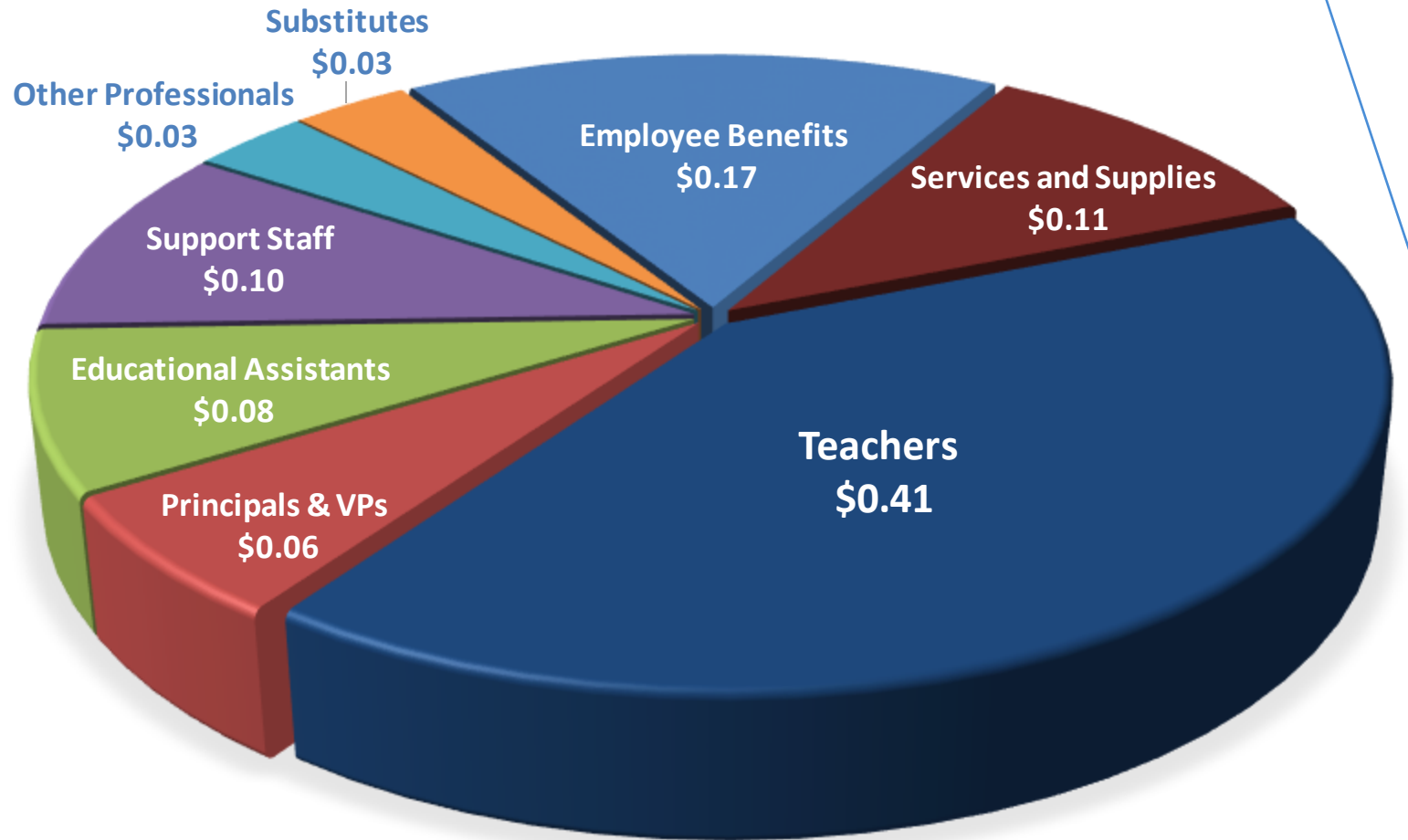
Where do we get our funding?

Other Revenues Breakdown
2022/23 Budgeted Preliminary Operating Revenues



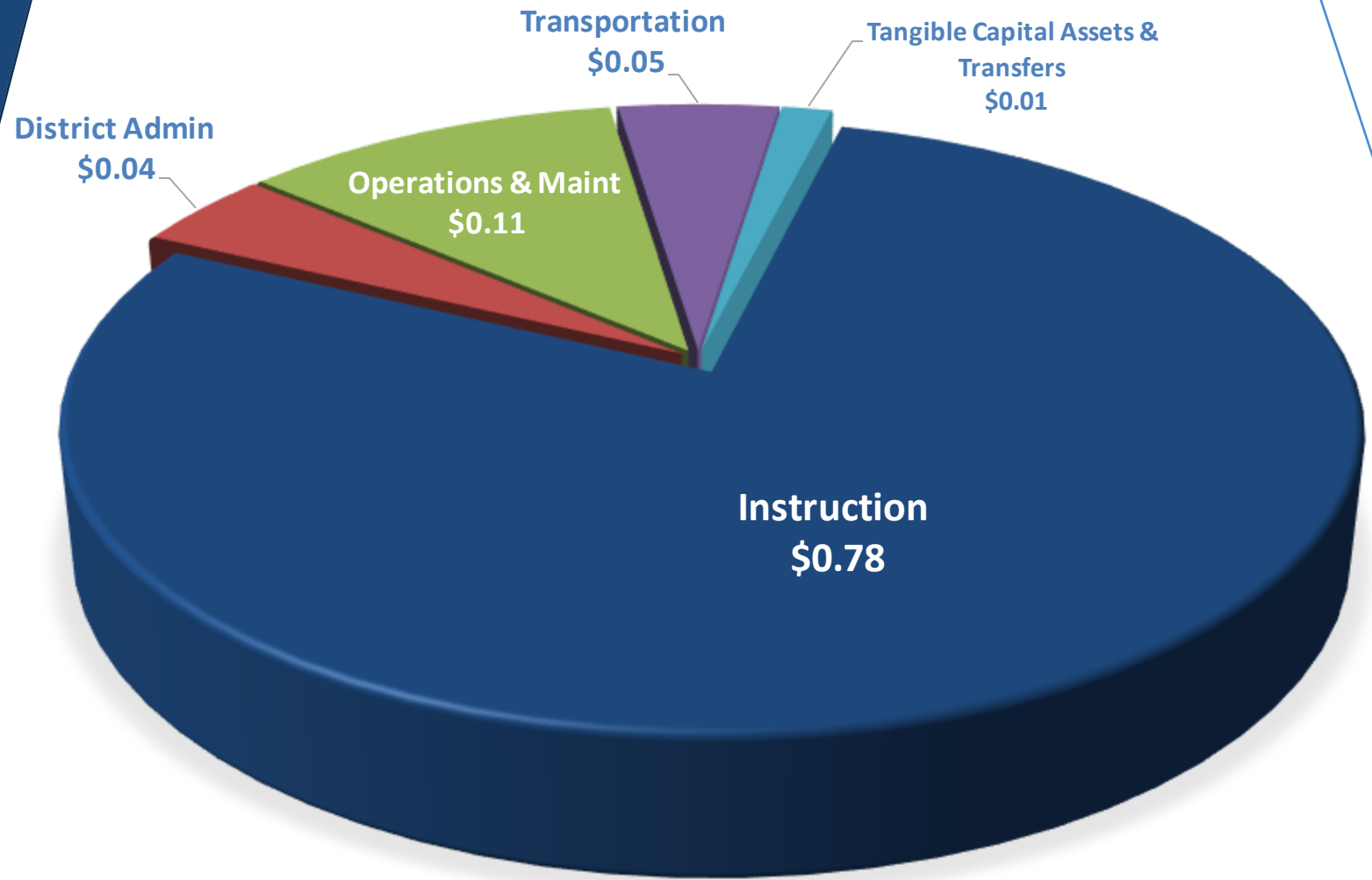
Where does our funding go?

How we spend each dollar



Where does our funding go?

How we spend each dollar



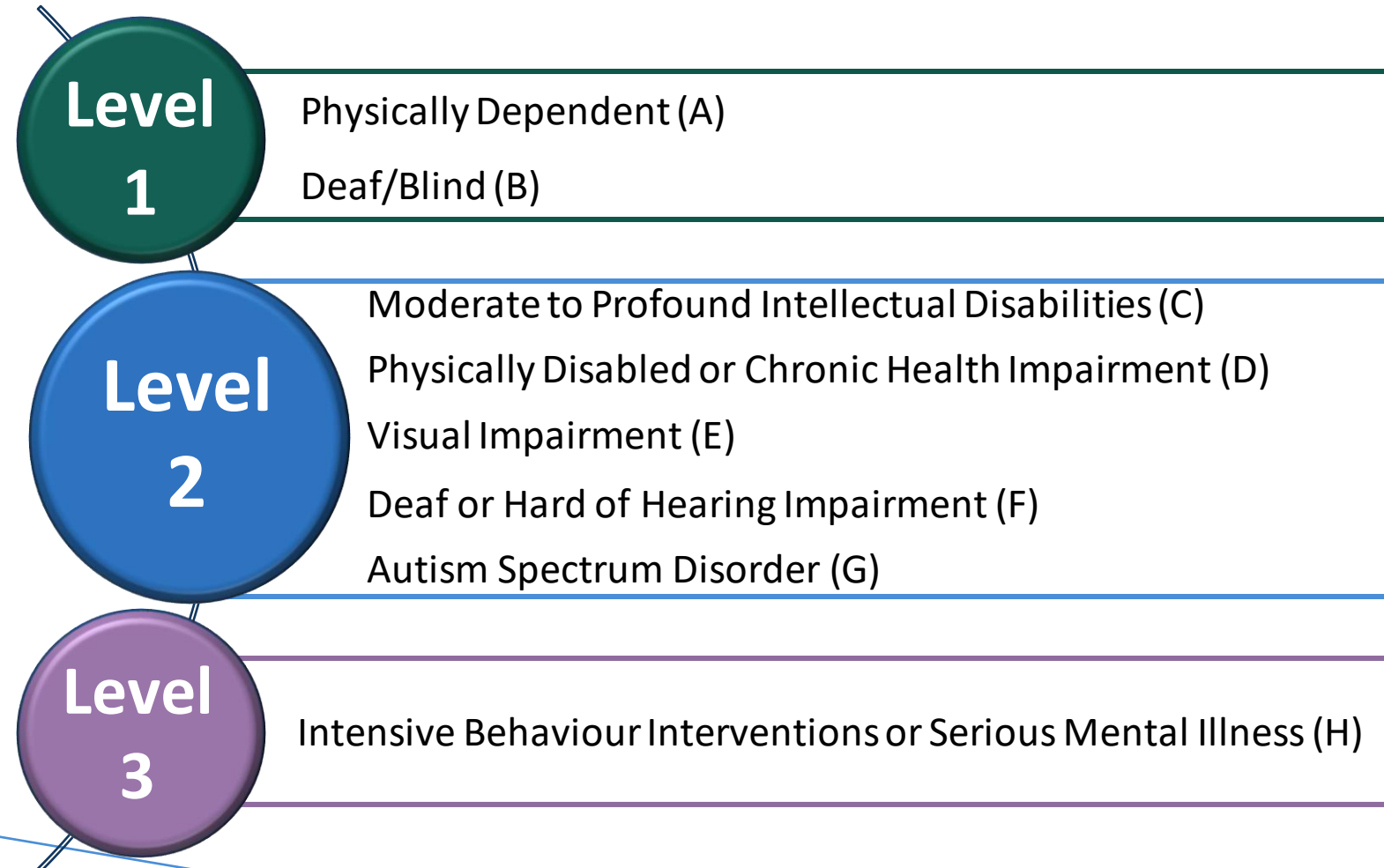
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- a) Where do we get our funding?
- b) **How do we allocate our funding?**
 - 1. **Inclusive Education**
 - 2. **Indigenous Education**
 - 3. **Teachers**
 - 4. **School Supplies**
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How do we allocate 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	\$44,850	\$21,280	\$10,750
Projected Enrolment	6	426	145
Total Ministry Funding	\$269,100	\$9,065,280	\$1,558,750



How do we allocate our funding?

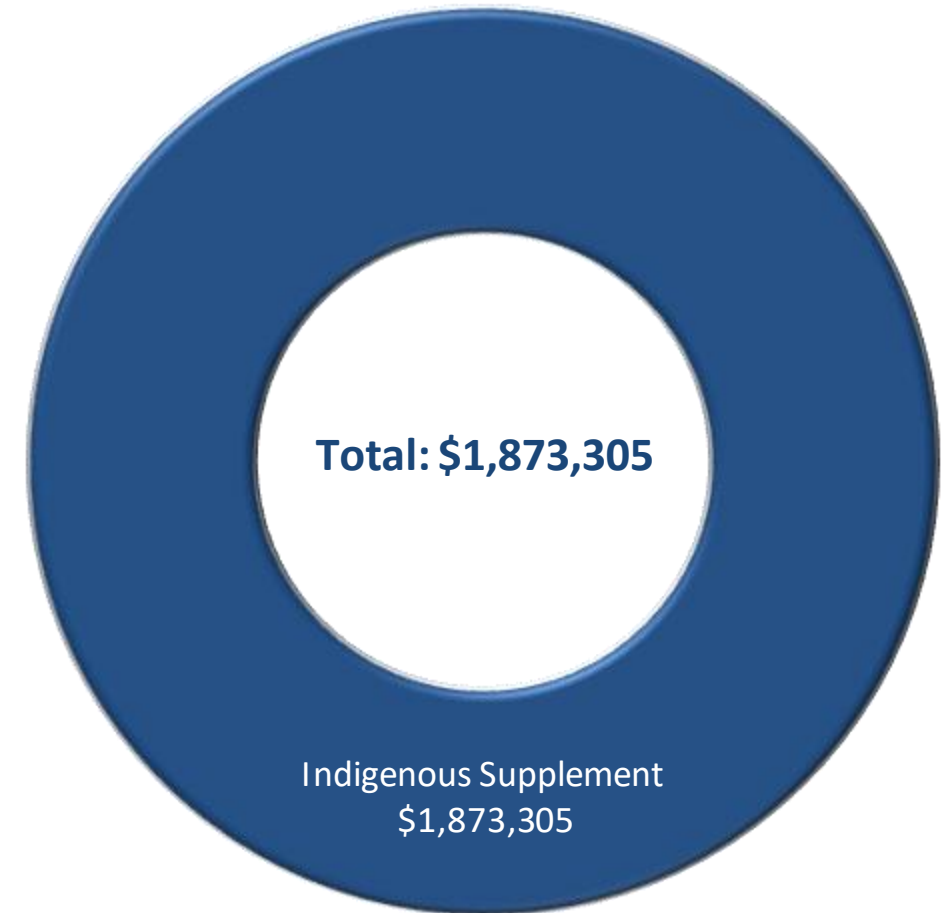
2. Indigenous Education Funding – Revenues

TOTAL AVAILABLE FUNDING =

Supplemental Funding
(1,197 FTE x \$1,565)

Plus

**Any Prior Year Surplus
Carryforward**



How do we allocate our funding?

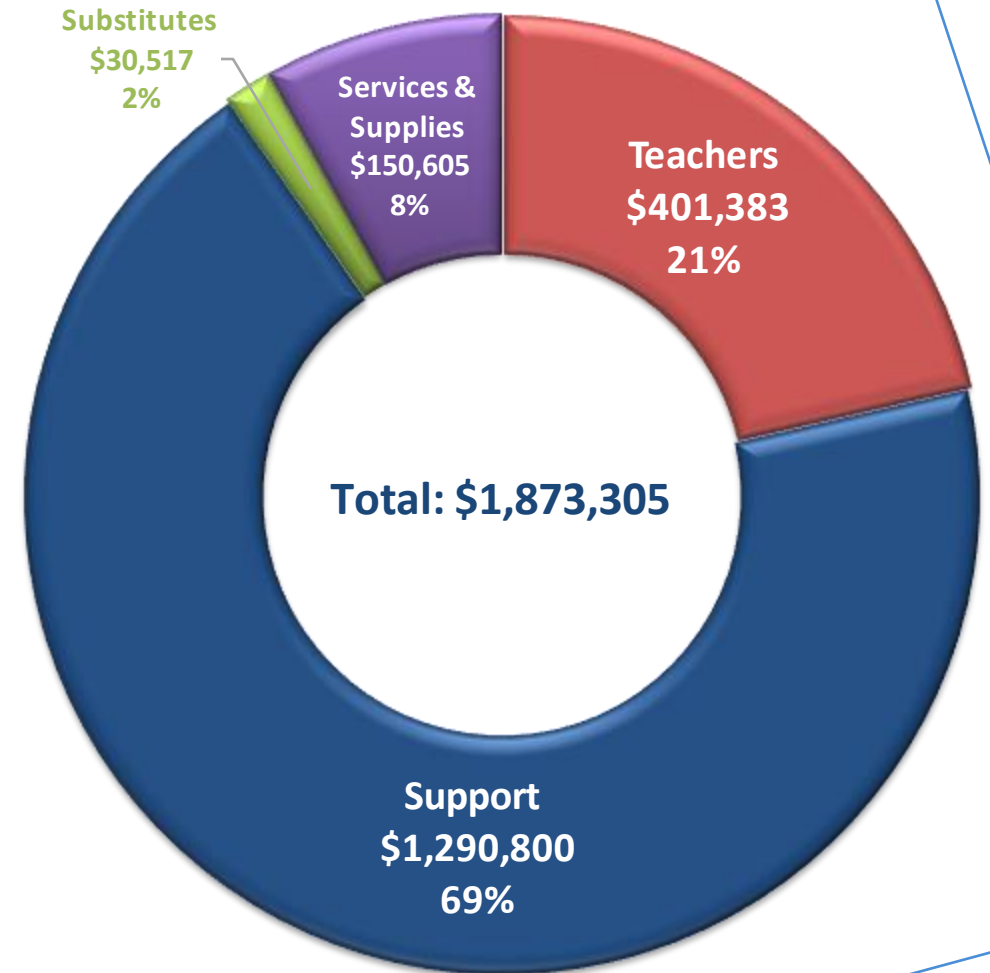
2. Indigenous Education Funding - Expenses

Teachers Include:

- District Resource Helping Teacher (0.5 FTE)
- Success Teacher (2.5 FTE)
- Language Teacher (0.8 FTE)

Support Includes:

- Indigenous Education Workers (30 Positions)
- Administration Support (0.6 FTE)
- District Principal (0.8 FTE)
- Indigenous Outreach Workers (3.2 FTE)



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:

<u>FTE</u>	<u>Position</u>
1.30	Learning Assistance/Resource Teachers
0.45	Library/Technology
0.75	Preparation Time
0.40	District Based Team
0.80	Administration

There are **12.7 Educators** in total – a ratio of 1 Educator to every 15.7 students.

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

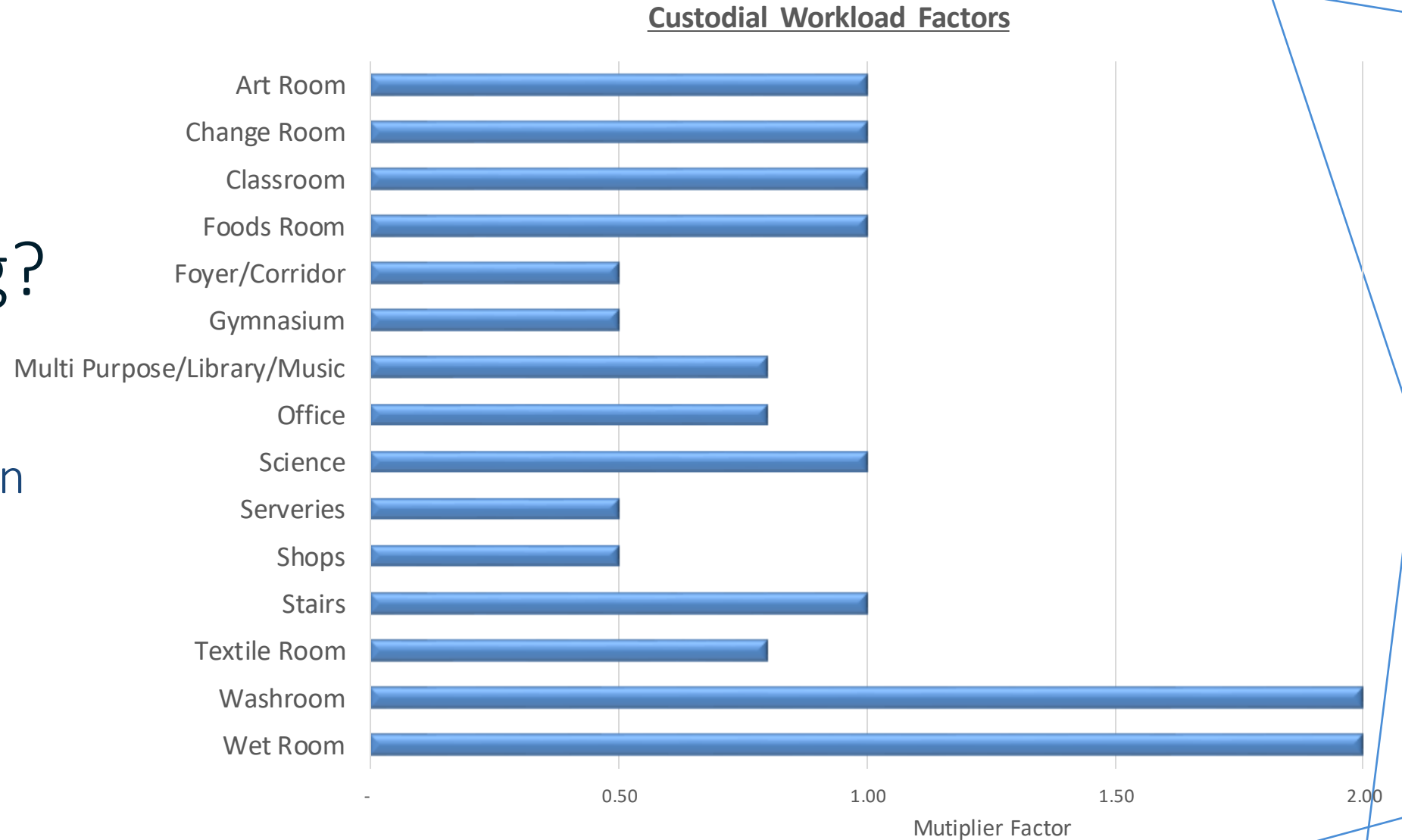
	Elementary	Middle	Secondary
Base Amount	\$5,000	\$6,000	\$22,500
Learning Resources (per Student)	\$29	\$29	\$49
Base Funding (per Student)	\$57	\$57	\$95
In Lieu of School Fees (per Student)	\$3	\$25	\$33
School Improvement Fund	\$1,800	\$1,800	\$1,800

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.

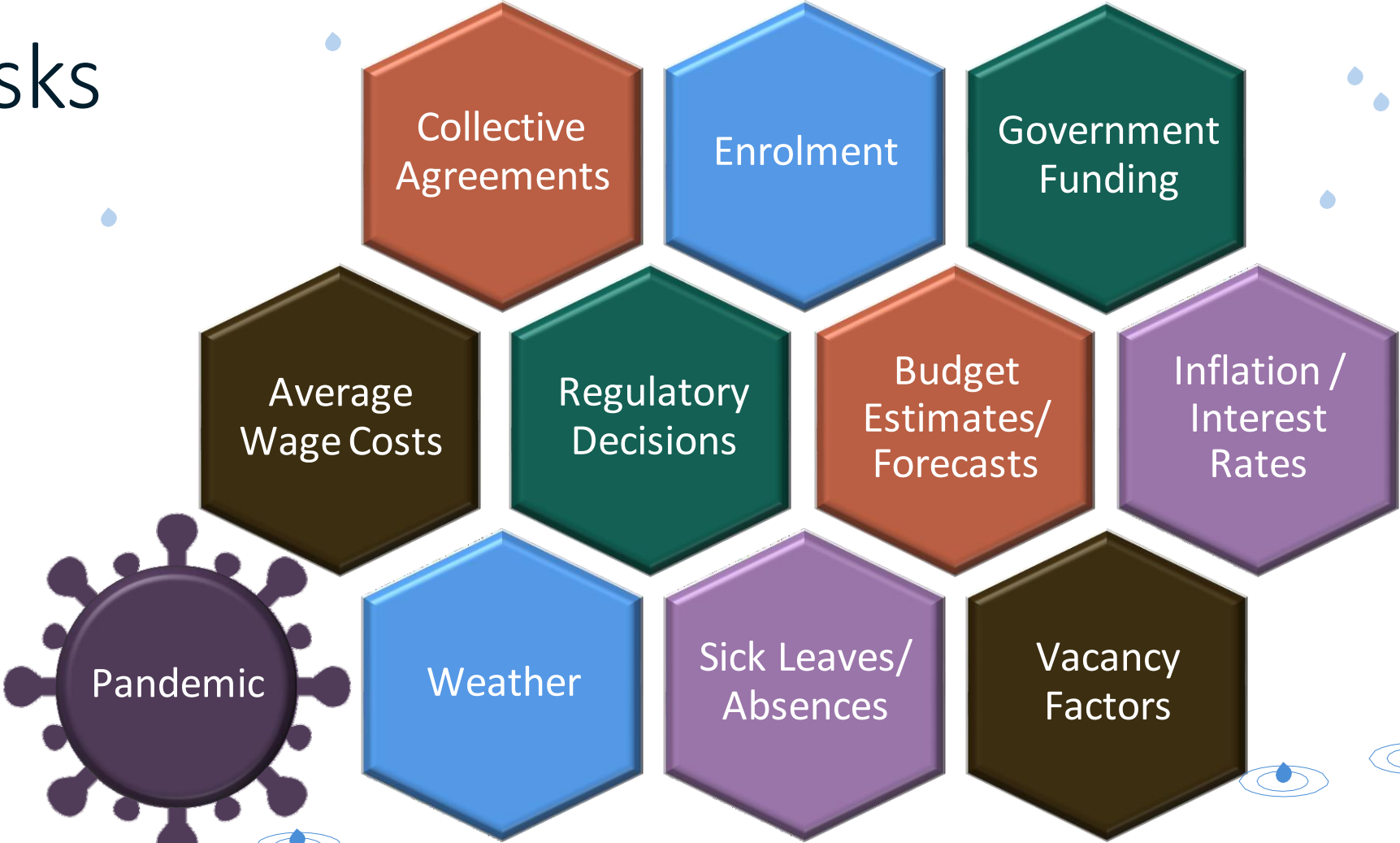
Area Type	Square Meters	Factor	Time/Meter	Allocated Time (mins)
Art Room	150.69	1.00	0.269	41
Classroom	1,528.26	1.00	0.269	412
Foods Room	98.11	1.00	0.269	27
Foyer/Corridor	741.65	0.50	0.269	100
Gymnasium	974.74	0.50	0.269	132
Multi Purpose/Library/Music	607.96	0.80	0.269	131
Office	284.75	0.80	0.269	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

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- c) **Budget Risks**
- d) What makes a robust budget?



Budget Risks

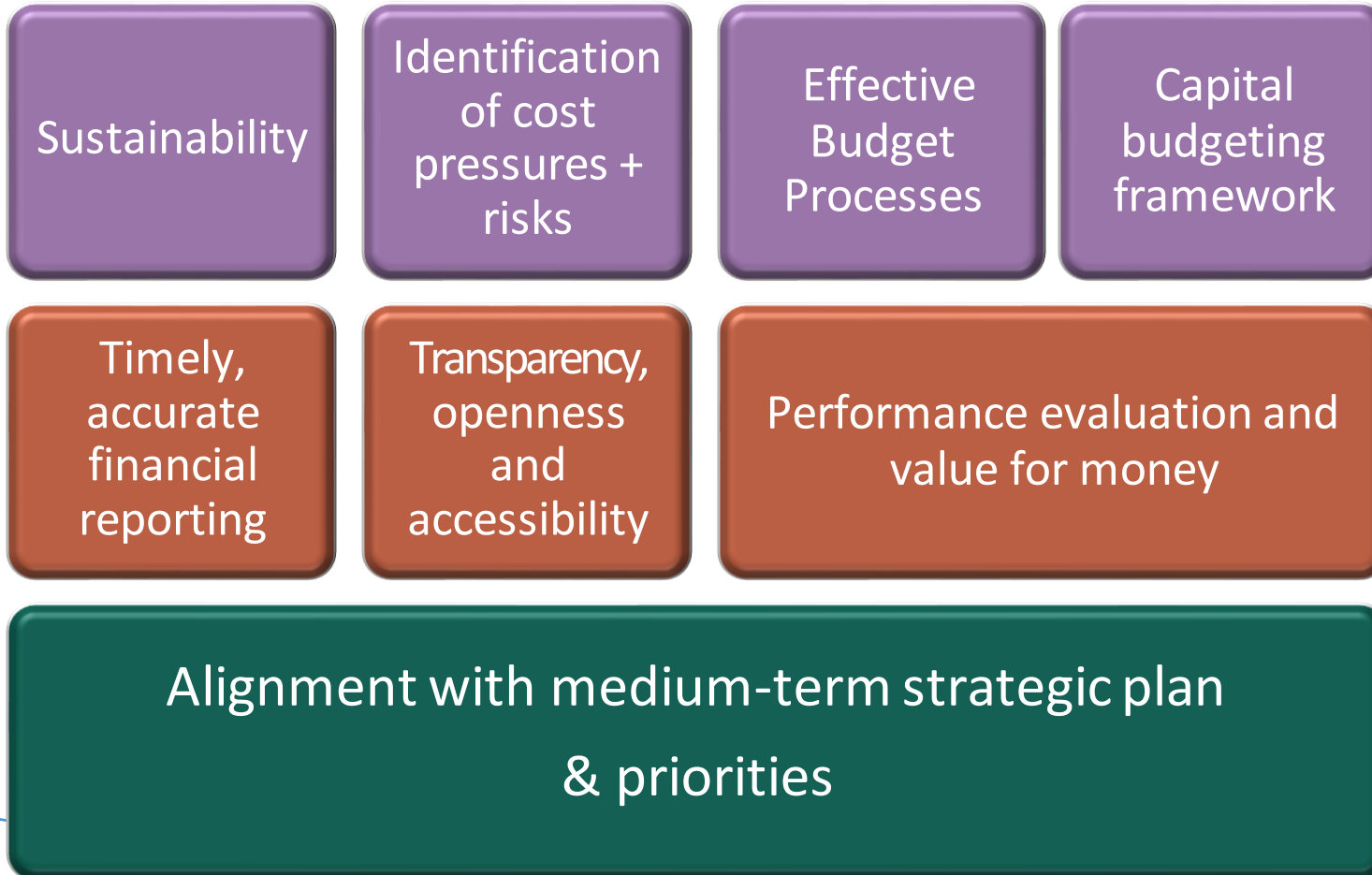


5. BUDGET BACKGROUND

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



What makes a robust budget?



6. OTHER FUNDS

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



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	2021-22 Amended Budget
Annual Facilities Grant (Operational portion)	\$ 335,208
Learning Improvement Fund	263,552
StrongStart	195,033
Ready Set Learn	43,385
French Federal Grant (OLEP)	157,684
CommunityLINK	339,474
Classroom Enhancement Fund	6,846,908
First Nation Student Transportation	38,288
Mental Health in Schools	137,886
Changing Results for Young Children	12,872
Safe Return to School / Restart H&S Grant	183,168
Seamless Day Pilot Program	56,000
Other (School Generated/Scholarships/Bursaries)	1,806,000
	\$ 10,415,458

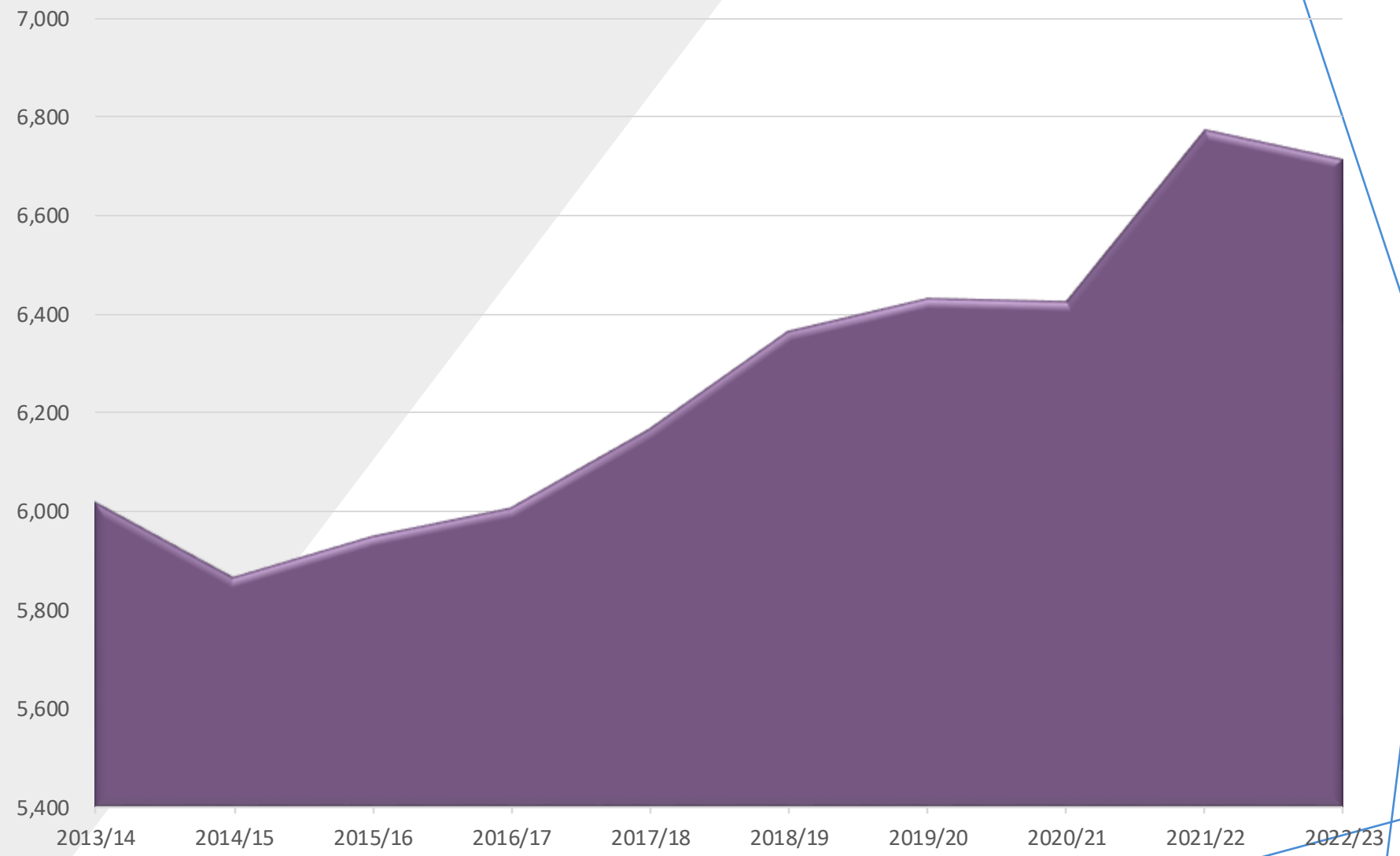
7. BUDGET ASSUMPTIONS

2022-2023 year



Budget Assumptions

Enrolment Trends
Grades K-12



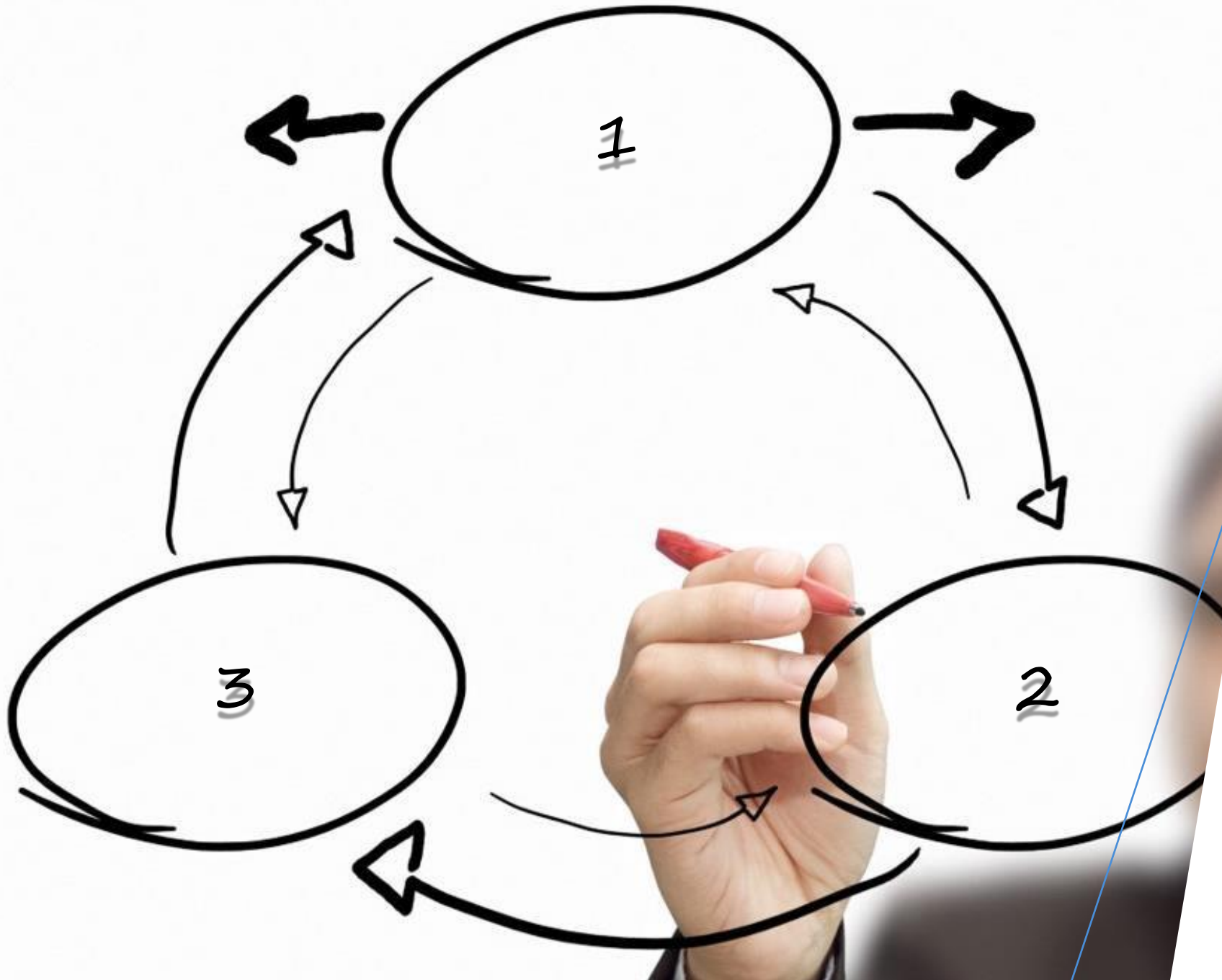
Budget Assumptions

Budget Changes

	Revenues	Expenses	Capital	Surplus (Deficit) Change
<u>Amended 21/22 Budget</u>	\$ 80,107,374	\$ (78,938,193)	\$ (2,772,725)	\$(1,603,544)
<u>Changes</u>				
Enrolment	(458,072)			(458,072)
Unique Student	(362,790)			(362,790)
Unique District	305,227			305,227
Other MOE Funding	0			0
Other Revenues	57,285			57,285
Wage/Collective Agrmt Increases		(604,600)		(604,600)
Staffing Changes		661,487		661,487
Benefits		(180,913)		(180,913)
One Time Items			1,292,170	1,292,170
Indigenous Education	(61,035)	199,658		138,623
International Program	(108,968)	(15,649)		(124,617)
Substitutes		120,311		120,311
School Budgets		284,525	291,516	576,041
Fuel, Oil, and Utilities		(383,750)		(383,750)
Other Expenses		(102,958)		(102,958)
Preliminary 22/23 Budget	\$ 79,479,022	\$ (78,960,082)	\$ (1,189,039)	\$ (670,099)

8. RESERVE SUMMARY

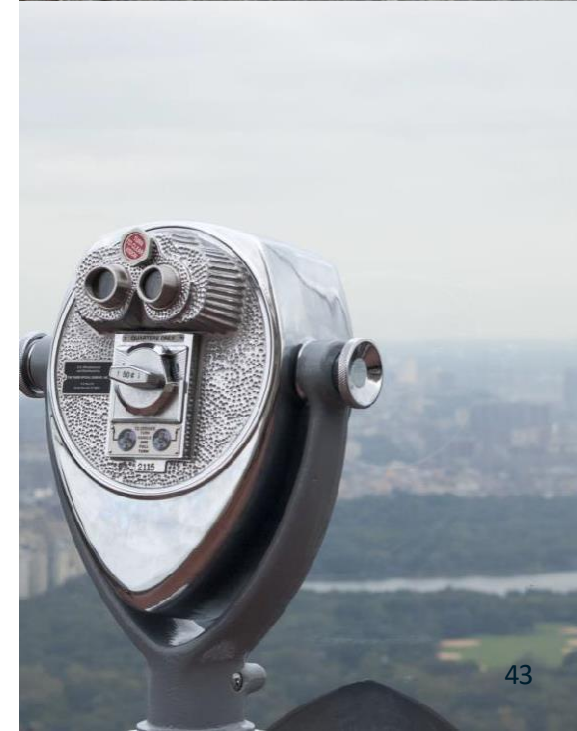
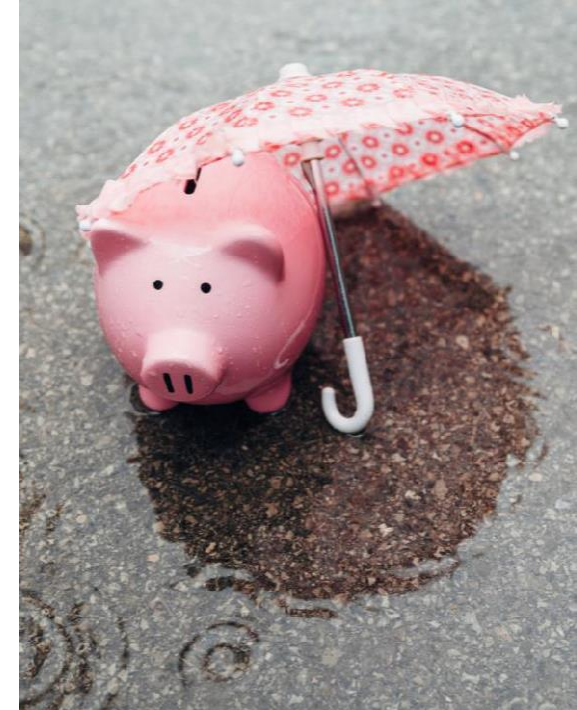
	Ending Balance Jun.30/19	Ending Balance Jun.30/20	Ending Balance Jun.30/21	Budgeted Balance Jun.30/22	Projected Balance Jun.30/23
Surplus	548,371	1,349,398	2,955,200	1,351,656	1,229,901
Local Capital	2,028,290	1,793,495	1,844,831	1,869,831	1,882,331
	2,576,661	3,142,893	4,800,031	3,221,487	3,112,232



9. 3-YEAR
BUDGET

3-YEAR BUDGET

	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	564,040	564,040	564,040
Other Revenue	1,010,152	1,010,152	1,010,152
Rentals and Leases	82,000	82,000	82,000
Investment Income	110,000	110,000	110,000
Total Revenue	79,479,022	80,941,960	82,470,743
Expenses			
Salaries			
Teachers	32,312,222	32,958,466	33,617,636
Principals and Vice Principals	5,032,060	5,132,701	5,235,355
Educational Assistants	6,541,573	6,672,404	6,805,853
Support Staff	7,754,605	7,909,697	8,067,891
Other Professionals	2,672,734	2,726,189	2,780,712
Substitutes	2,665,540	2,718,851	2,773,228
Total Salaries	56,978,734	58,118,309	59,280,675
Employee Benefits	13,612,060	13,884,301	14,161,987
Total Salaries and Benefits	70,590,794	72,002,610	73,442,662
Services and Supplies	8,369,288	8,536,674	8,707,407
Total Expense	78,960,082	80,539,284	82,150,069
Net Revenue (Expense)	518,940	402,676	320,673
Budgeted Prior Year Surplus Appropriation	670,099		
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	(23,888)	-	-
Budgeted Surplus (Deficit), for the year	-	(762,475)	(844,478)





FINANCIAL STATEMENT
DISCUSSION AND ANALYSIS

For the Year Ended June 30,2021

School District No.83 (North Okanagan-Shuswap)

10. FINANCIAL STATEMENT DISCUSSION & ANALYSIS 2020 / 2021

[Click image to view FSDA](#)



**School District No. 83
(North Okanagan-Shuswap)**

QUESTIONS / COMMENTS



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Board of Education
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www.sd83.bc.ca

