



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

Item 4A

BRIEFING NOTE

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

DATE: February 26, 2024

Purpose

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

Background

On June 20, 2023, the Board approved, by bylaw, the preliminary *2023-24 Annual Budget* (motions #040, 050, 051/2023). The budget was based on preliminary estimates of enrolment, revenue, and expenditure factors. On January 16, 2024, the Ministry announced the 2023-24 recalculated funding allocations provincially.

The proposed **2023-24 Amended 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.

This briefing note provides an analysis of changes to revenue and expenditure estimates included in the proposed **2023-24 Amended Annual Budget**, as presented.

Supporting Documentation

- 2023-24 Amended Annual Budget PowerPoint presented at the February 20, 2024 Board Meeting
- the proposed **2023-24 Amended Annual Budget**

Operating Funds

The updated 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 changes in student enrolment and other;
2. various internally restricted appropriated surpluses carried forward from the *2022-23 Audited Financial Statements* as approved September 26, 2023 (motion #058/2023); and
3. allocations for re-appropriated surpluses.

2023-24 Operating Revenue

Provincial Operating Grant – Ministry of Education

Based on the Interim Operating Grant recalculated funding allocations announced January 16, 2024, the district can expect to receive \$85,810,361 in operational funding for the 2023-24 school year. The recalculated funding amount for the district is \$645,454 less than the estimates used in the development of the 2023-24 Preliminary Annual Budget. A decrease to the base enrolment of 148.0155 FTE resulted in a reduction of funding in the amount of \$1,259,040. This was partially offset by an increase in special education Level 1, 2, and 3 funding in the amount of \$318,590 due to an increase in categorized students; and an increase in our salary differential calculation in the amount of \$355,091. See table and expanded explanations below for details.

MINISTRY OF EDUCATION OPERATING GRANT SUMMARY					
FUNDING SOURCE	2024 Amended Budget	2024 Annual Budget	Change from Annual Budget	Rate Change	Enrolment Change
FTE September Enrolment	6,761.8125	6,909.8280	(148.0155)	\$ -	(148.0155)
Enrollment Based Funding					
Standard (Regular) Schools	57,736,289	58,997,829	(1,261,540)	-	(1,261,540)
Continuing Education	-	-	-	-	-
Alternate Schools	448,500	379,500	69,000	-	69,000
Online Learning	109,620	177,480	(67,860)	-	(67,860)
Home Schooling	9,000	5,750	3,250	-	3,250
Course Challenges	-	1,890	(1,890)	-	(1,890)
Sub-total	58,303,409	59,562,449	(1,259,040)	-	(1,259,040)
Special Education					
level 1	245,350	196,280	49,070	-	49,070
level 2	10,778,640	10,685,520	93,120	-	93,120
level 3	1,987,440	1,811,040	176,400	-	176,400
Sub-total	13,011,430	12,692,840	318,590	-	318,590
Additional Enrollment Based					
July Count (Summer Learning)	-	2,450	(2,450)	-	(2,450)
Feb Count	435,465	435,465	-	-	-
May Count	113,680	113,680	-	-	-
Sub-total	549,145	551,595	(2,450)	-	(2,450)
English Language Learning	137,065	123,185	13,880	-	13,880
Indigenous Education	2,101,590	2,161,440	(59,850)	-	(59,850)
Adult Education	688	2,753	(2,065)	-	(2,065)
Equity of Opportunity	281,419	291,029	(9,610)	(9,610)	-
Salary Differential	893,305	538,214	355,091	355,091	-
Unique Geographical Factor	10,471,208	10,471,208	-	-	-
Curriculum and Learning Support Fund	61,102	61,102	-	-	-
TOTAL	85,810,361	86,455,815	(645,454)	345,481	(990,935)

Supplement for Salary Differential Funding

The Ministry collects educator staffing data through the Employment Data & Analysis System (EDAS). Quarterly the District submits staffing details to BCPSEA for collection in the EDAS system and then the Ministry uses this information to calculate Districts' supplement for salary differential funding. The District's base supplement for salary differential is \$1,219,380 which is calculated as 6,761.938 times the funding level of \$180.33 per FTE.

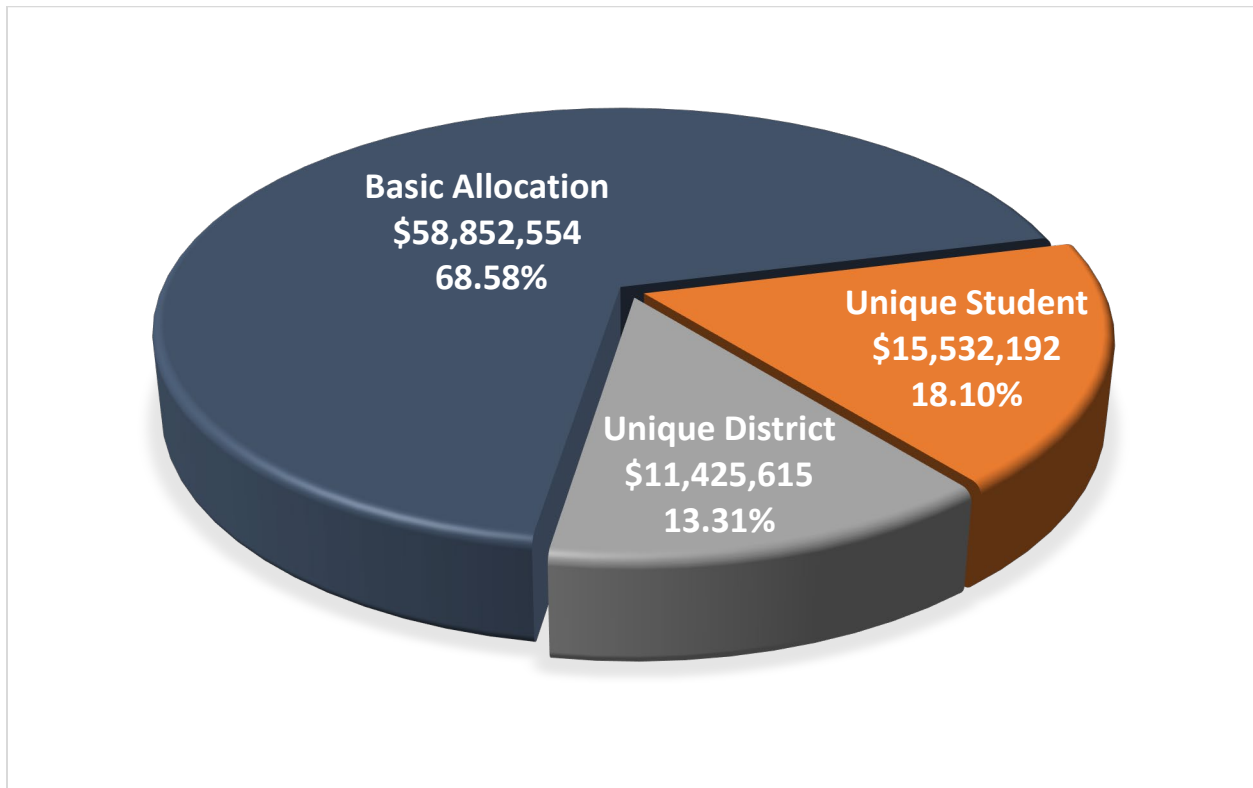
The district's average teacher salary of \$93,370 remains below the provincial average level of \$94,238 resulting in a variance from Provincial average equal to **(\$868)**. The Ministry then adjusts the base funding for the variance from the Provincial average educator salary. Our variance of **(\$868)** is multiplied by an estimate for our number of educators calculated as 375.663. This is determined by dividing our enrolment-based student FTE by an estimate of 18 students (our actual educators are 445.618 FTE or a ratio of 15.17 when remedy positions are included). This results in a total funding supplement for Salary Differential in the amount of \$893,305.

	Factors	Funding Level	Supplement Funding
FTE Distribution	6,761.938	\$180.33	\$1,219,380
Students to Educator Ratio	18.00		
Variance from Provincial Avg	375.663	-\$868	-\$326,075
2024 Amended Budget (A)			\$893,305
FTE Distribution	6,910.328	\$180.33	\$1,246,139
Students to Educator Ratio	18.00		
Variance from Provincial Avg	383.907	-\$1,844	-\$707,925
2024 Annual Budget (B)			\$538,214
Increase / (Decrease) (A-B)			\$355,091

The preliminary funding tables used to calculate the funding for the 2024 annual budget resulted in a variance from the Provincial average in the amount of **(\$1,844)**. Our average teacher's salary continues to be less than the Provincial average primarily because fewer of our teachers have reached the top of the pay scale compared to other Districts. However, as our average teacher salary is now closer to the provincial average our reduction for the variance from Provincial average decreased resulting in an overall increase of \$355,091 in funding for the 2024 amended budget.

Unique Geographic Factors

	2024 Amended Budget	2024 Annual Budget	Funding Change	Rate Change %
Small Community Supplement	\$3,099,079	\$3,099,079	\$0	0.00%
Low Enrolment Factor	\$1,124,406	\$1,124,406	\$0	0.00%
Rural Factor	\$701,661	\$701,661	\$0	0.00%
Climate Factor	\$446,667	\$446,667	\$0	0.00%
Sparseness Factor	\$50,763	\$50,763	\$0	0.00%
Student Location Factor	\$4,563,632	\$4,563,632	\$0	0.00%
Supplemental Student Location Factor	\$485,000	\$485,000	\$0	0.00%
Unique Geographic Factors	\$10,471,208	\$10,471,208	\$0	0.00%



Other Provincial Grants - MoECC

Other Ministry of Education and Child Care Grants include the following:

- Pay Equity - \$641,286. This is an annually recurring grant that has not changed in value.
- Funding for Graduated Adults – Estimated at \$2,000 and has not changed in value.
- Transportation Supplement - \$561,925. This is an annually recurring grant that has not changed in value.
- Labour Settlement Funding - \$1,468,736. This is a one-time grant that is for labour settlements from the three-year collective agreements effective July 1, 2022 to June 30, 2025. There are amounts for cost-of-living adjustments (\$927,026), teacher and support staff benefits (\$127,943), management salary increases (\$413,767). This funding is usually rolled into the per-pupil amount in the following year.
- NGN Self-Provisioning - \$28,470. Comes in bi-annual payments and is used to support the transition to a provincially administrated high speed internet network which all sixty (60) districts are using.
- Foundation Skills Assessment - \$12,964. This amount has not changed in value.
- Early Learning Framework Implementation - \$987. This grant has not changed in value.
- Integrated Child and Youth Initiative - \$27,563. This is a top-up from the \$175,508 amount we received in June 2023 and was recorded as an internally restricted amount.

- Health Career Dual Credit Expansion - \$50,000. This is to offer emergency medical responder and medical laboratory assistant programming through partnerships with Okanagan College and Thompson Rivers University. Available for 2023/24 and 2024/25 to support capacity building and the administration of health career dual credit programming. There will be separate course codes provided for all courses related to this grant funding.

Other Provincial Grants

This includes various grants for sources such as Ministry of Children and Family Development, ITA for youth in trades, and Interior Health wellness grants. There has not been any significant change from the prior year.

Other Revenues

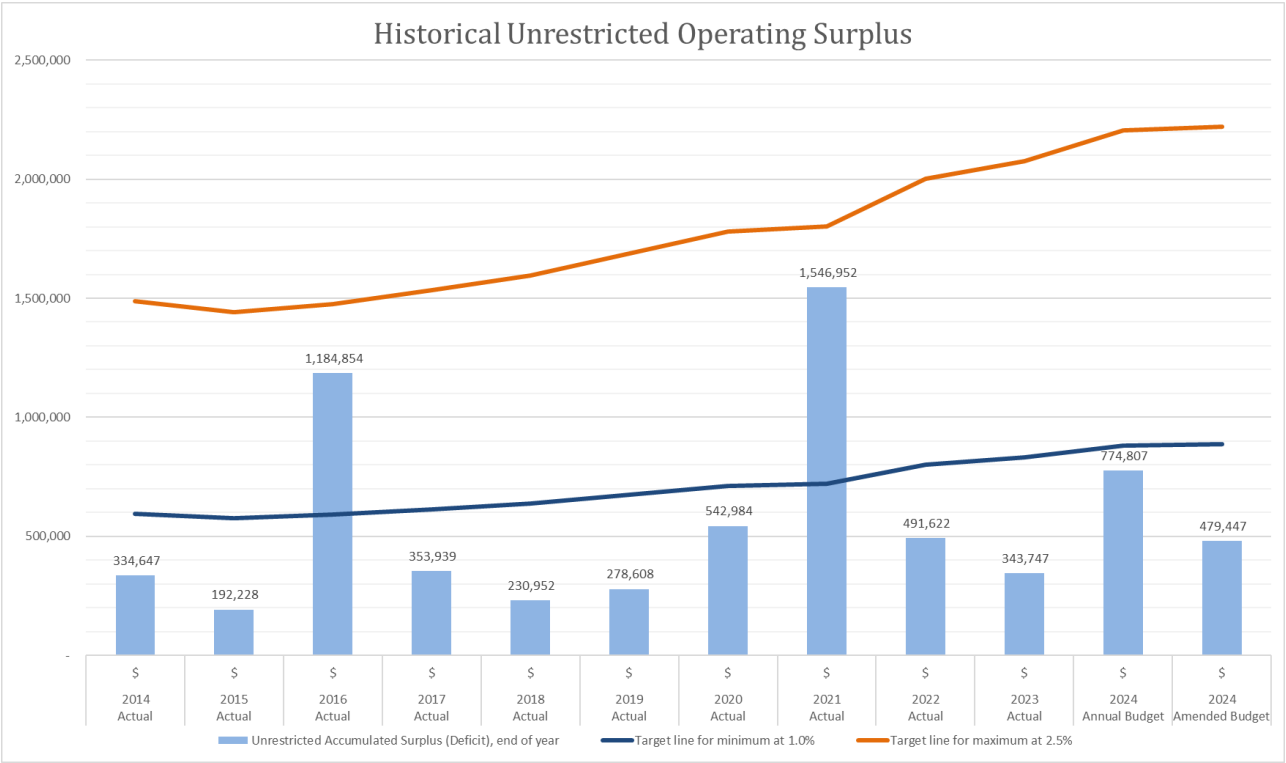
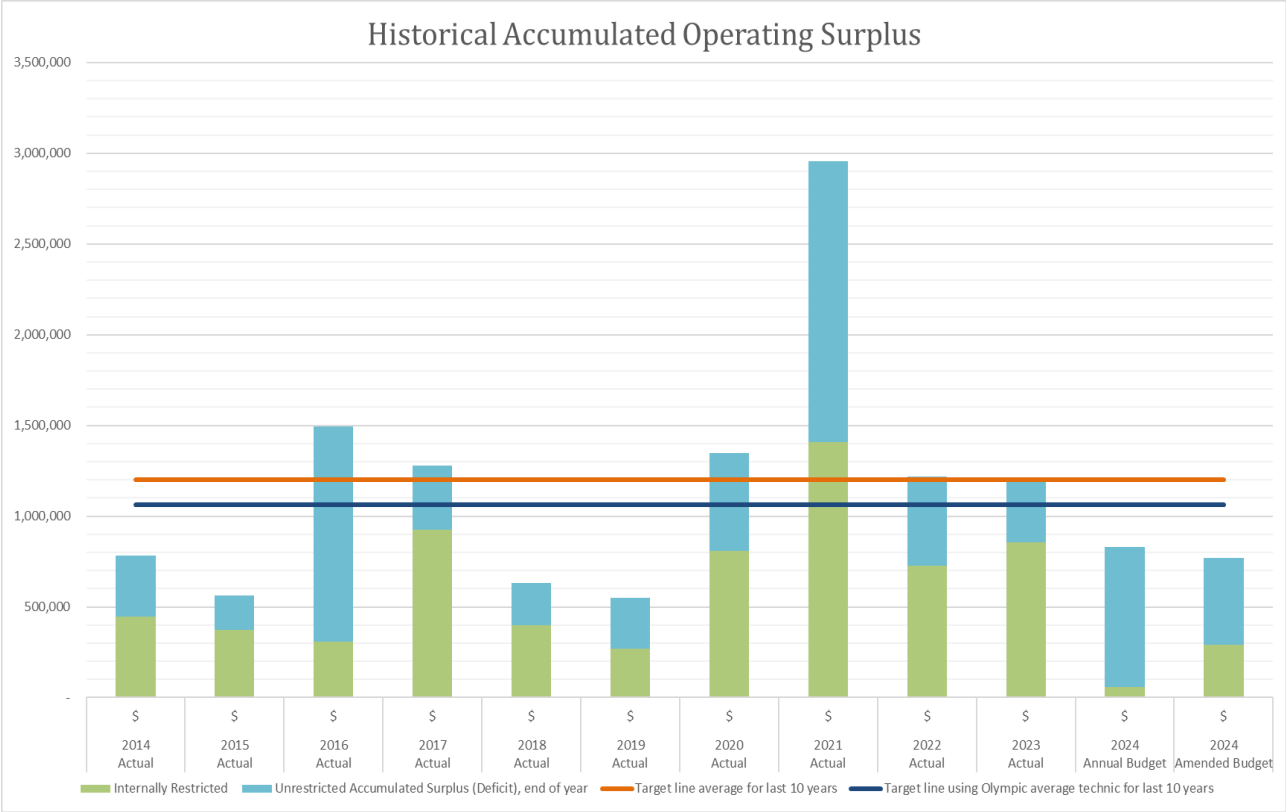
This increase in other revenues is largely due to insurance proceeds for the two buses that were damaged in an accident in November 2023.

2023-24 Accumulated Operating Surplus

The following table summarizes the approved appropriation of the *2022-23 Accumulated Operating Surplus* as per *Schedule 2* and *Note 19* of the *2022-23 Audited Financial Statements* as well as the budgeted figures for the 2023-24 year.

	Accumulated Surplus (Opening)	Appropriated	Budgeted Accumulated Surplus (Ending)
Schools Budget Balances	\$289,586	(\$231,586)	\$58,000
Career Program	\$30,600	-	\$30,600
Indigenous Education Targeted Grant	\$184,413	(\$120,627)	\$63,786
Various Outstanding Projects	\$21,448	(\$21,448)	-
Integrated Child and Youth Funding 2023/24	\$175,508	(\$175,508)	-
Union Commitments	\$200,451	(\$60,537)	\$139,914
Total Internally Restricted	\$902,006	(\$609,706)	\$292,300
Unrestricted Operating Surplus	\$297,097	\$182,350	\$479,447
Total Operating Surplus	\$1,199,103	(\$427,356)	\$771,747

Where appropriate, these funds have been appropriated into the proposed **2023-24 Amended Annual Budget** and are included on **Schedule 1** in the **“Operating Fund”** opening balance. The District’s “target” for Accumulated Operating Surplus (Reserve) is one to two percent (1% - 2%) of operating expenses; however the budget as presented is short of that target at 0.87%. We are continuing to work on developing budgets that are sustainable in that one to two percent (1% - 2%) range to provide a contingency for unforeseen events.



Expenditures

The explanation for the change in expenditure is provided in a separate presentation that was discussed at the February 20th board meeting.

Special Purpose Funds

Special Purpose Funds include funds received from the Ministry of Education and Child Care or other sources that have been designated for specific purposes. Special Purpose Funds include the *Seamless Day Kindergarten pilot project at Silver Creek Elementary* which the Board has committed to support with an additional \$50,000 for 2023/24.

Classroom Enhancement Funds (CEF) are provided to districts to address the restored class size and composition language that resulted from the Supreme Court of Canada ruling. Based on 2023-24 student projections, the District qualifies for 58.4 FTE teacher staffing. The combined grant for overhead, staffing, and remedies is \$8,800,769. As in past years, final grant confirmation, based on September 30, 2023 enrolment submissions, which include provisions for remedy, are not provided to districts until December or January. This explains the increase of \$2,104,600 over what was reported in the preliminary annual budget under *Schedule 3A - Changes in Special Purpose Funds*. There are corresponding increases in staffing as the increase can only be spent on specific items specified in the approval letter.

The total planned spending under Special Purpose funds are as follows:

Annual Facility Grant – Operating portion	\$176,942
Learning Improvement Fund	\$350,722
Scholarships and Bursaries	\$6,000
School Generated Funds	\$1,750,000
Strong Start	\$192,000
Ready, Set, Learn (RSL)	\$62,067
Federal French Grant (OLEP)	\$372,905
CommunityLINK	\$422,025
Classroom Enhancement Fund - Overhead	\$348,756
Classroom Enhancement Fund - Staffing	\$6,717,722
Classroom Enhancement Fund - Remedy	\$1,734,291
First Nations Student Transportation (BCTEA)	\$20,000
Mental Health in Schools	\$52,000
Changing Results for Young Children (CR4YC)	\$7,375
Seamless Day Kindergarten	\$112,150
Student & Family Affordability	\$405,650
Just B4	\$39,644
Early Years to Kindergarten (SEY2KT)	\$30,913
Early Care & Learning (ECL)	\$208,746
Feeding Futures Fund	\$902,357
Subtotal	\$13,912,265
Interfund Transfers – Annual Facility Grant Capital	\$165,553
Total Spending Special Purpose Funds	\$14,077,818

Capital

Currently, the Ministry of Education and Child Care provides major and minor capital funding in the following categories:

- AFG – Annual Facility Grant (capital portion)
- BEP – Building Envelope Program
- BUS – Bus Acquisition Program
- CNCP – Carbon Neutral Capital Program
- EXP – Expansion (New School, Addition and Site Acquisition)
- PEP – Playground Equipment Program
- REP – Replacement
- SEP – School Enhancement Program
- FIP – Food Infrastructure Program

For all Ministry capital contributions, other than the Annual Facilities Grant, Districts are required to submit their proposed plans in/around June of the year prior to the funding fiscal year. Capital allocations are granted on an April 1 to March 31 fiscal year.

Boards also have the autonomy to purchase capital assets using either operational funds, special purpose funds or local capital funds, which are generated through Board approved transfers of prior year operating surplus, and/or through sale of assets.

Tangible capital assets (TCAs) acquired or constructed are recorded at cost and are amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

Buildings	40 years
Furniture and Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

The total planned projects under the major and minor capital programs are as follows:

AFG – Various Projects	\$1,801,377
BUS – 2 x C76 with 0 wheelchair spaces	\$369,298
CNCP – HPE – HVAC Upgrades	\$771,683
EXP – PVSS – Gym Replacement	\$15,234,778
PEP – AES – Universally Accessible Playground	\$195,000
SEP – PAR – HVAC Upgrades	\$1,150,000
FIP – Various – School Food Infrastructure	\$180,000
Total	\$19,702,136

In addition, there are planned capital purchases being proposed from the Operating and Special Purpose Funds as follows:

<i>Buildings – Minor Renovation - DESC</i>	<i>\$10,000</i>
<i>Furniture and Equipment – Various Lifecycle Replacements</i>	<i>\$338,884</i>
<i>Vehicles – 4 Replacement Vans – Aged and/or mile out</i>	<i>\$280,000</i>
<i>Vehicles – Plow Truck Replacement</i>	<i>\$160,000</i>
<i>Computer Hardware</i>	<i>\$475,020</i>
Operating Subtotal	\$1,263,904
<i>SPF - AFG Operating</i>	<i>\$165,553</i>
<i>SPF – Furniture and Equipment</i>	<i>\$0</i>
Special Purpose Fund Subtotal	\$165,553
Operating & Special Purpose Fund Total	\$1,429,457
<i>Furniture and Equipment – Tri-fold Mower</i>	<i>\$160,000</i>
<i>Computer Software – Financial and Budgeting</i>	<i>\$75,000</i>
<i>Computer Hardware – School Technology Purchases</i>	<i>\$405,293</i>
Local Capital Subtotal	\$640,293
Total	\$2,069,750

The total investment of \$21,771,886 can be referenced in ***“Total Acquisition of Tangible Capital Assets”*** on **Statement 4**.

Budget Bylaw Amount

Operating - Total Expense	\$88,848,643
Operating - Tangible Capital Assets Purchased	\$1,263,904
Special Purpose Funds - Total Expense	\$13,912,265
Special Purpose Funds - Tangible Capital Assets Purchased	\$165,553
Capital Fund - Total Expense	\$5,338,363
Capital Fund – Tangible Capital Assets Purchased from Local Capital	\$640,293
Total Budget Bylaw Amount	\$110,169,021

Respectfully submitted,

Dale Culler

Dale Culler
Secretary-Treasurer

Amended Annual Budget

School District No. 83 (North Okanagan-Shuswap)

June 30, 2024

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 \$110,169,021 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 20th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 20th DAY OF FEBRUARY, 2024;

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

(Corporate Seal)

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	99,730,442	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	107,794,182	99,694,049
Expenses		
Instruction	84,426,565	77,766,503
District Administration	3,750,227	3,517,173
Operations and Maintenance	15,244,072	14,263,346
Transportation and Housing	4,678,407	4,692,569
Total Expense	108,099,271	100,239,591
Net Revenue (Expense)	(305,089)	(545,542)
Budgeted Allocation (Retirement) of Surplus (Deficit)	427,356	637,626
Budgeted Surplus (Deficit), for the year	122,267	92,084
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	122,267	92,084
Budgeted Surplus (Deficit), for the year	122,267	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	88,848,643	83,003,997
Operating - Tangible Capital Assets Purchased	1,263,904	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	5,338,363	5,292,252
Capital Fund - Tangible Capital Assets Purchased from Local Capital	640,293	573,000
Total Budget Bylaw Amount	110,169,021	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

DRAFT

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	(305,089)	(545,542)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,429,457)	(1,834,956)
From Local Capital	(640,293)	(573,000)
From Deferred Capital Revenue	(19,702,136)	(3,748,477)
Total Acquisition of Tangible Capital Assets	(21,771,886)	(6,156,433)
Amortization of Tangible Capital Assets	5,293,363	5,247,252
Total Effect of change in Tangible Capital Assets	(16,478,523)	(909,181)
Acquisitions of Prepaid Expenses	(100,000)	(190,000)
Use of Prepaid Expenses	97,100	128,000
Acquisition of Supplies Inventory	(700,000)	(500,000)
Use of Supplies Inventory	775,900	425,000
	73,000	(137,000)
(Increase) Decrease in Net Financial Assets (Debt)	(16,710,612)	(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	1,321,841	115,553	(1,742,483)	(305,089)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,263,904)	(165,553)	1,429,457	-
Local Capital	(435,293)		435,293	-
Other	(50,000)	50,000		-
Net Changes for the year	(427,356)	-	122,267	(305,089)
Budgeted Accumulated Surplus (Deficit), end of year	771,747	103,937	22,694,995	23,570,679

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	87,420,374	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	90,170,484	84,095,912
Expenses		
Instruction	70,717,242	66,050,204
District Administration	3,744,227	3,511,173
Operations and Maintenance	10,469,755	9,537,879
Transportation and Housing	3,917,419	3,904,741
Total Expense	88,848,643	83,003,997
Net Revenue (Expense)	1,321,841	1,091,915
Budgeted Prior Year Surplus Appropriation	427,356	637,626
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,263,904)	(1,660,291)
Local Capital	(435,293)	(21,500)
Other	(50,000)	(47,750)
Total Net Transfers	(1,749,197)	(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
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	87,420,374	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	20,000	69,000
Artists in Education	8,400	8,400
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	90,170,484	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	15,662,829	14,668,169
Total Salaries and Benefits	79,368,440	74,390,482
Services and Supplies		
Services	2,666,598	2,408,137
Student Transportation	4,500	4,500
Professional Development and Travel	735,270	680,256
Rentals and Leases	36,400	36,400
Dues and Fees	226,260	112,020
Insurance	261,495	283,855
Supplies	3,586,680	3,525,347
Utilities	1,963,000	1,563,000
Total Services and Supplies	9,480,203	8,613,515
Total Operating Expense	88,848,643	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

	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	1,503,971	39,853,323	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	195,606	16,351,104	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	164,935	7,337,246	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	2,774,622	70,717,242	66,050,204
4 District Administration						
4.11 Educational Administration	801,742	161,398	963,140	130,056	1,093,196	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	632,320	2,389,634	2,270,380
Total Function 4	2,359,039	497,612	2,856,651	887,576	3,744,227	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	497,573	2,371,860	1,246,710	3,618,570	3,621,571
Total Function 7	2,098,669	551,340	2,650,009	1,267,410	3,917,419	3,904,741
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	63,705,611	15,662,829	79,368,440	9,480,203	88,848,643	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 &	Safe Return to School / Restart: Health & Safety 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)

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	4,552,375		4,552,375	4,512,637
Transportation and Housing	740,988		740,988	734,615
Total Expense	5,338,363	-	5,338,363	5,292,252
Net Revenue (Expense)	(1,882,483)	140,000	(1,742,483)	(1,764,372)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,429,457		1,429,457	1,834,956
Local Capital		435,293	435,293	21,500
Total Net Transfers	1,429,457	435,293	1,864,750	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	187,267	(65,000)	122,267	92,084