



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

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.

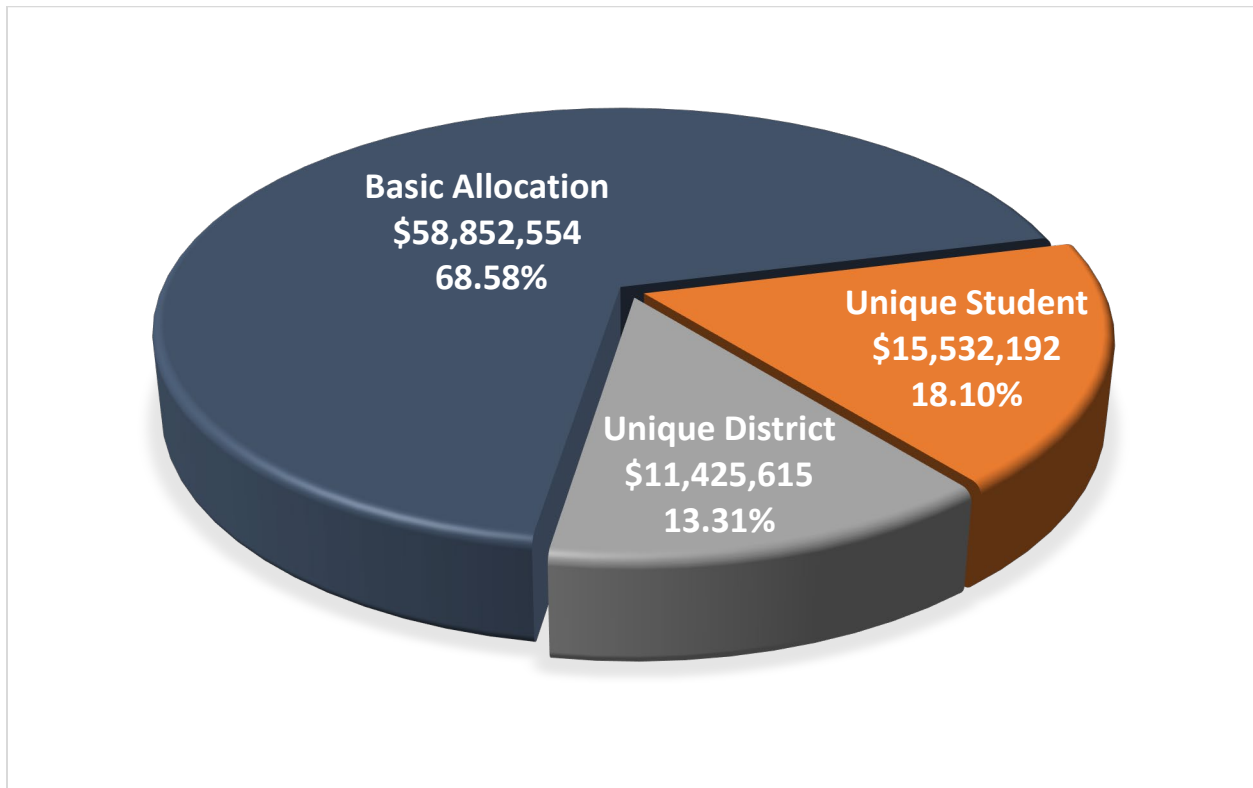
The district's average teacher salary of \$93,370 remains below the provincial average level of \$94,238 resulting in a variance from Provincial average equal to **(\$868)**. The Ministry then adjusts the base funding for the variance from the Provincial average educator salary. Our variance of **(\$868)** 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

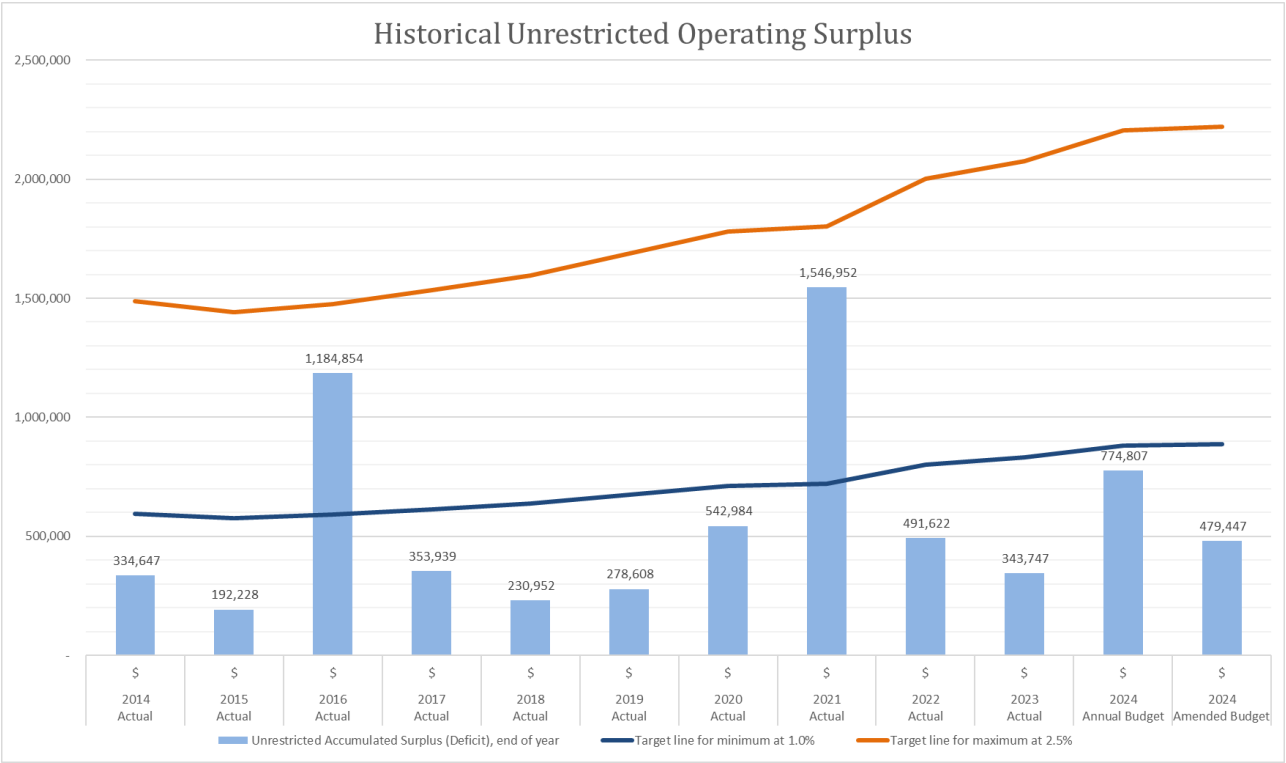
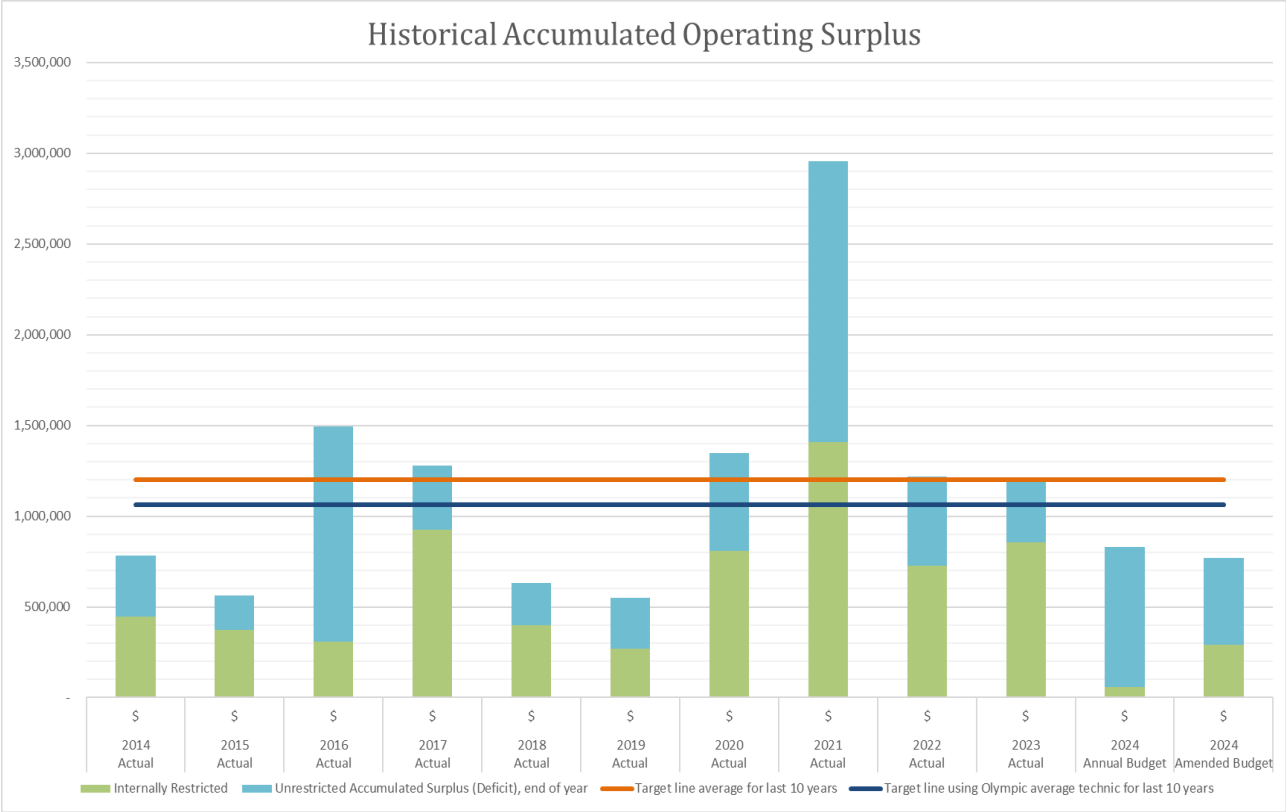
This increase in other revenues is largely due to insurance proceeds for the two buses that were damaged in an accident in November 2023.

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

2023/24 AMENDED BUDGET

Regular Board Meeting
February 20, 2024



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





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1. INTRODUCTIONS

Board of Education

Amanda Krebs, Chair

Corryn Grayston, Vice-Chair

Brent Gennings

Tennile Lachmuth

Marianne VanBuskirk



School District No. 83 (North Okanagan-Shuswap)

Board of Education

2. STRATEGIC PLAN

SD83 Strategic Priorities

INTELLECTUAL DEVELOPMENT

(Each student will develop their literacy skills, numeracy skills, and competencies to become their most capable self)

HUMAN & SOCIAL DEVELOPMENT

(Each student will feel welcome, safe, and connected to peers and adults in their schools)

CAREER DEVELOPMENT

(Each student will develop the skills and competencies necessary to be successful in a career pathway of their choice)

DEVELOPING A CULTURE OF WELL-BEING

(Each student will feel socially, emotionally, and mentally supported within their schools and the district)

ORGANIZATIONAL DEVELOPMENT

(We will develop and enhance procedures, practices, and partnerships that will assist in meeting the district strategic priorities)

EFFECTIVE GOVERNANCE AND LEADERSHIP

(We will work to represent the interests of all students by actively advocating for student's learning and well-being through Strategic Planning, Policy, and responsible Stewardship)

2. BUDGET MONITORING & REPORTING



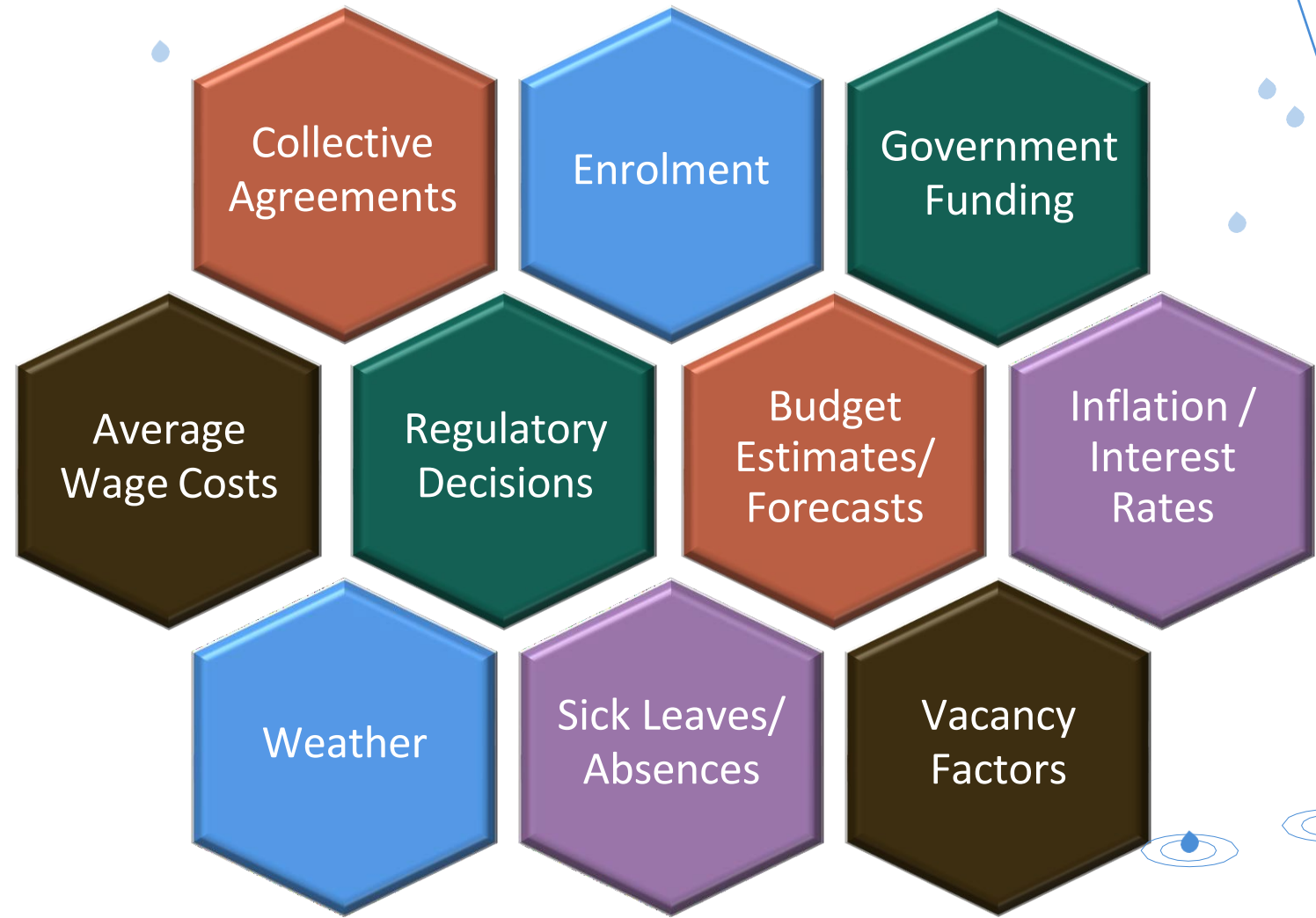


POLICY 190 – BUDGET MONITORING AND REPORTING

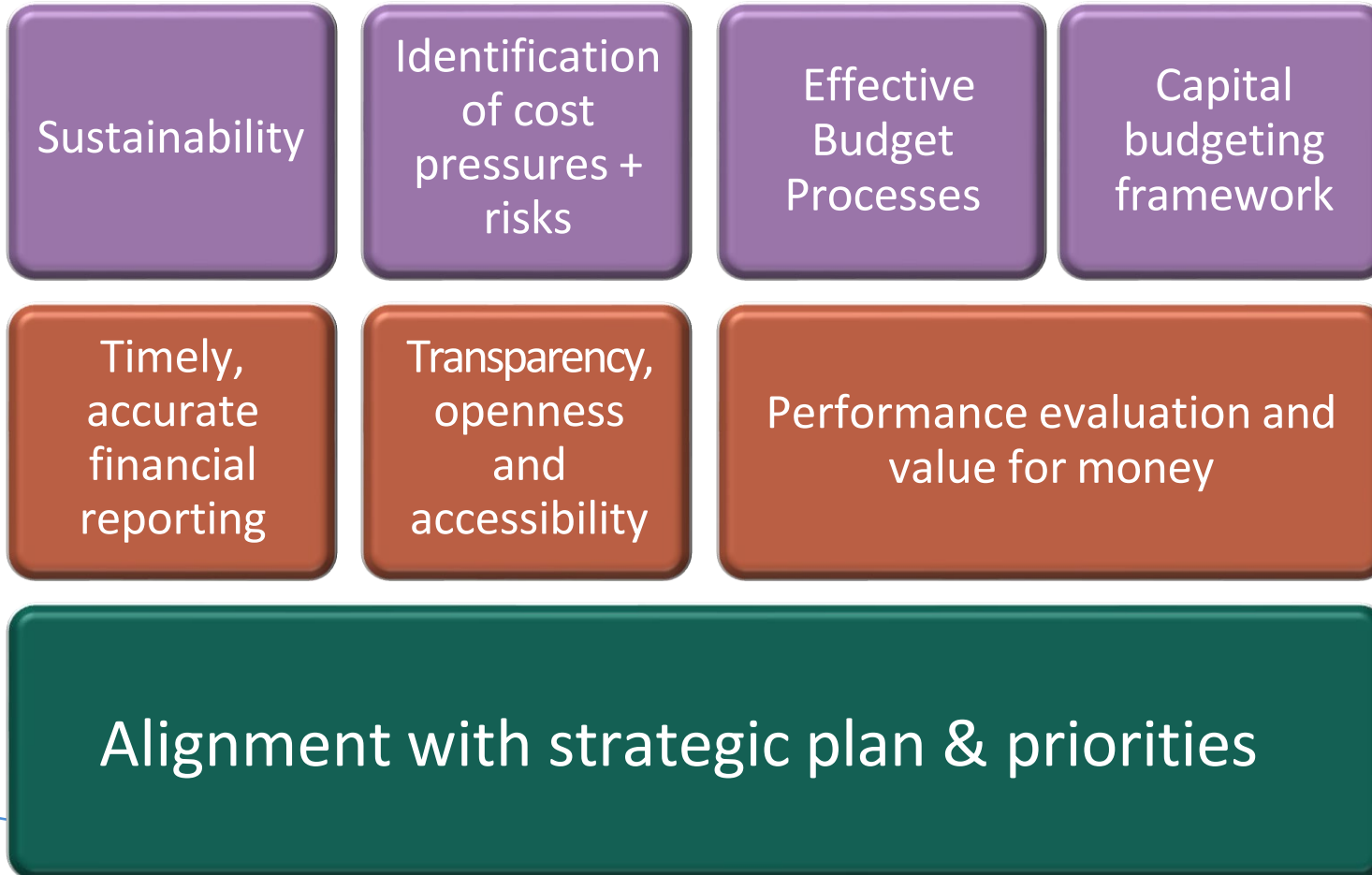
The Board of Education of School District No. 83 (North Okanagan-Shuswap) recognizes its responsibility for the effective use of public funds in providing the best possible education to the students in the communities it serves. The Board has a duty to govern the district in a fiscally responsible manner,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

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

Budget Risks



What makes a robust budget?



3. BUDGET PROCESS & TIMELINES



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 29**

Oct

Nov

Dec

Jan

Feb

Mar

Apr

May

June

Jul

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

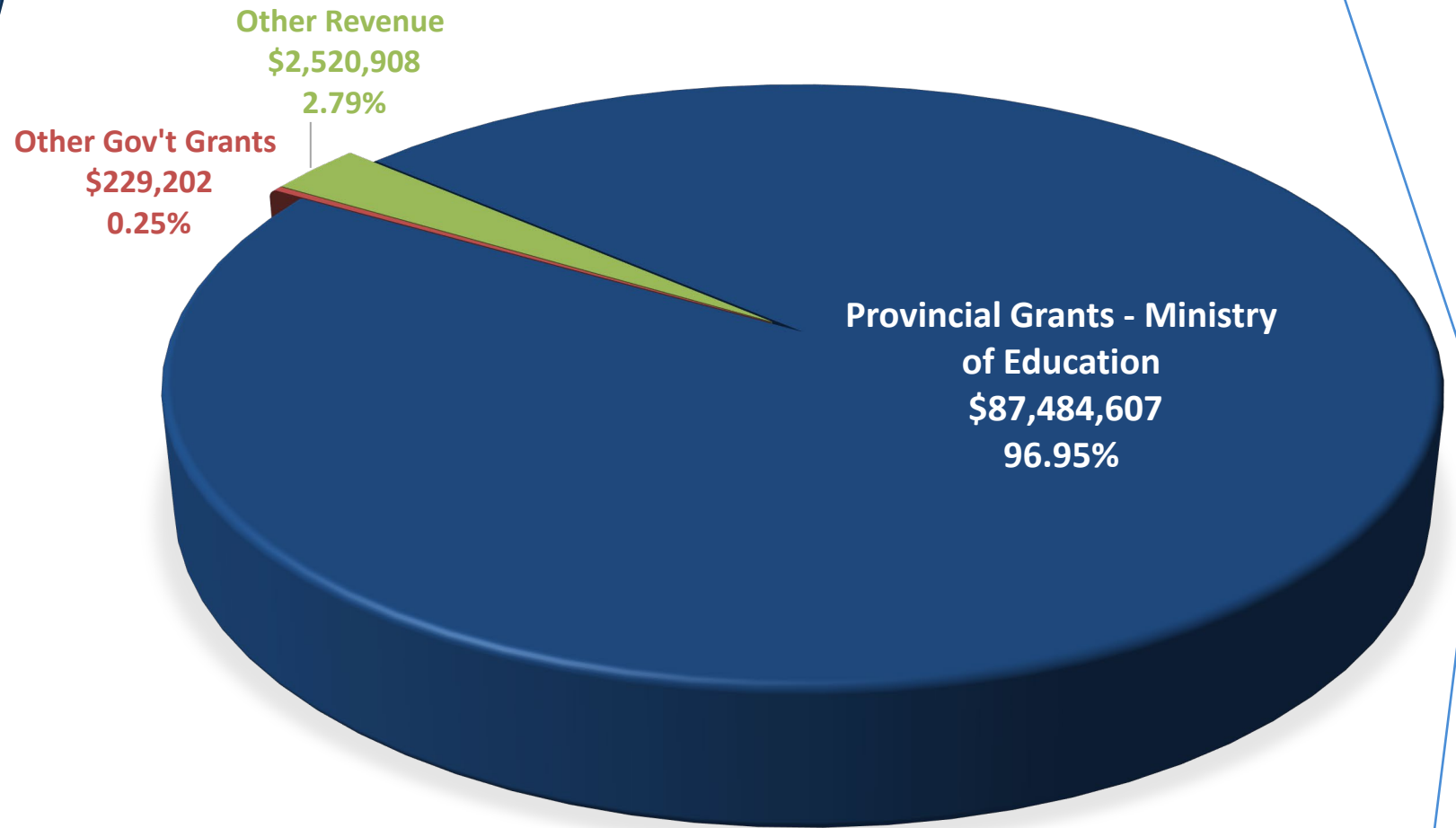
4. FUNDING SOURCES

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



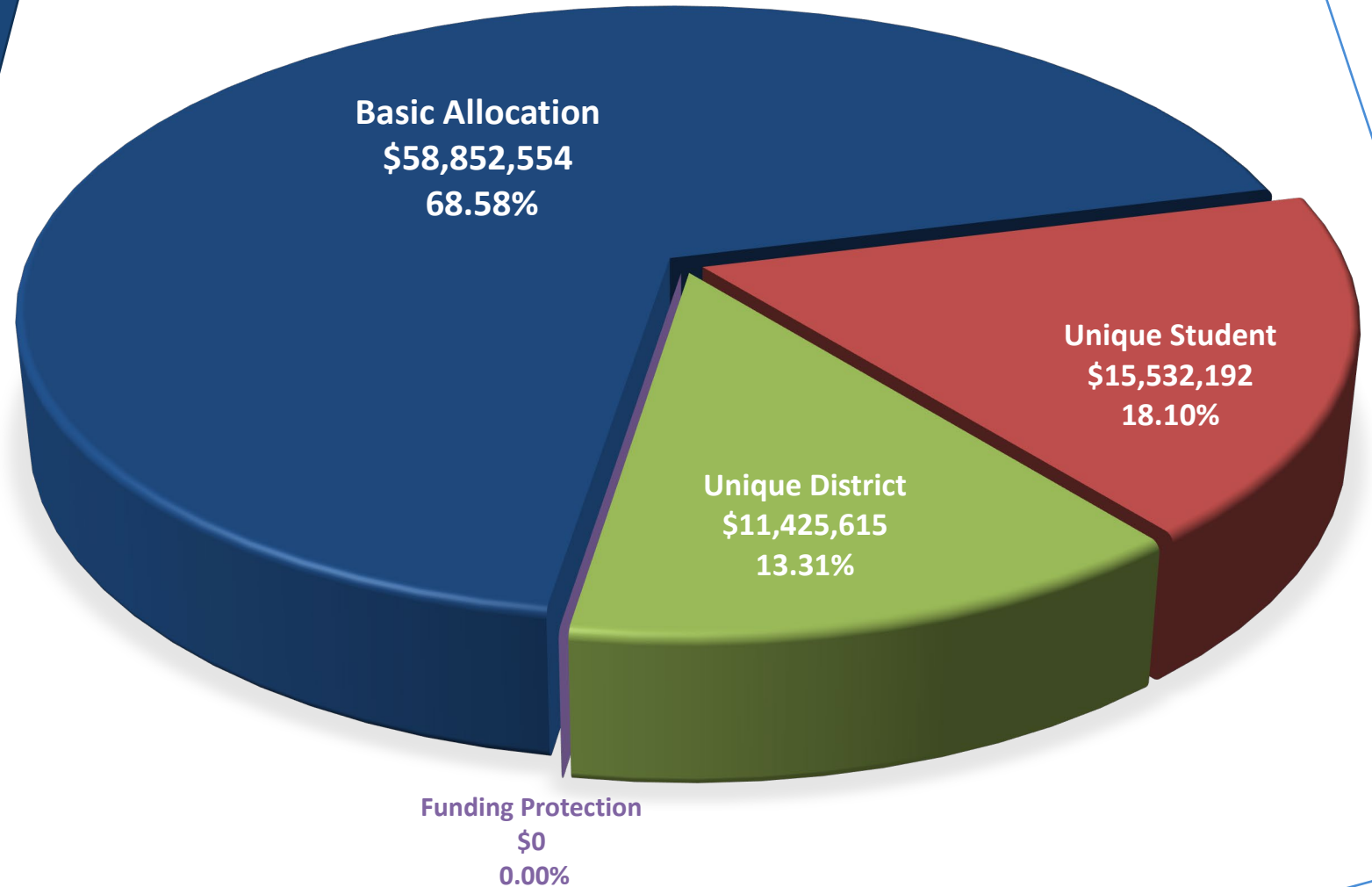
Where do we get our funding?

2023/24 Budgeted
Amended Operating
Revenues



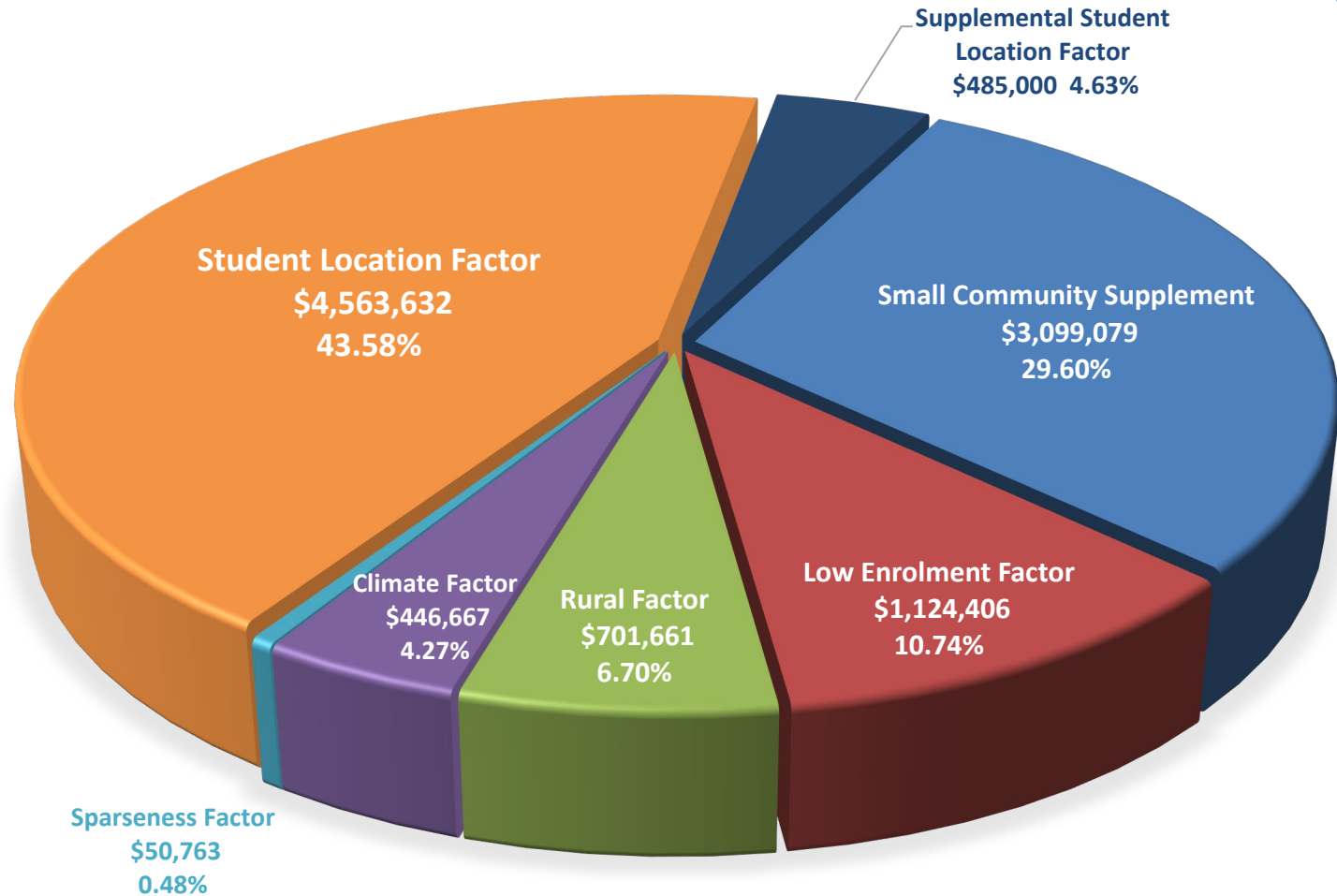
Where do we get our funding?

Provincial Grants:
Ministry of Education
Breakdown
2023/24 Budgeted
Amended Operating
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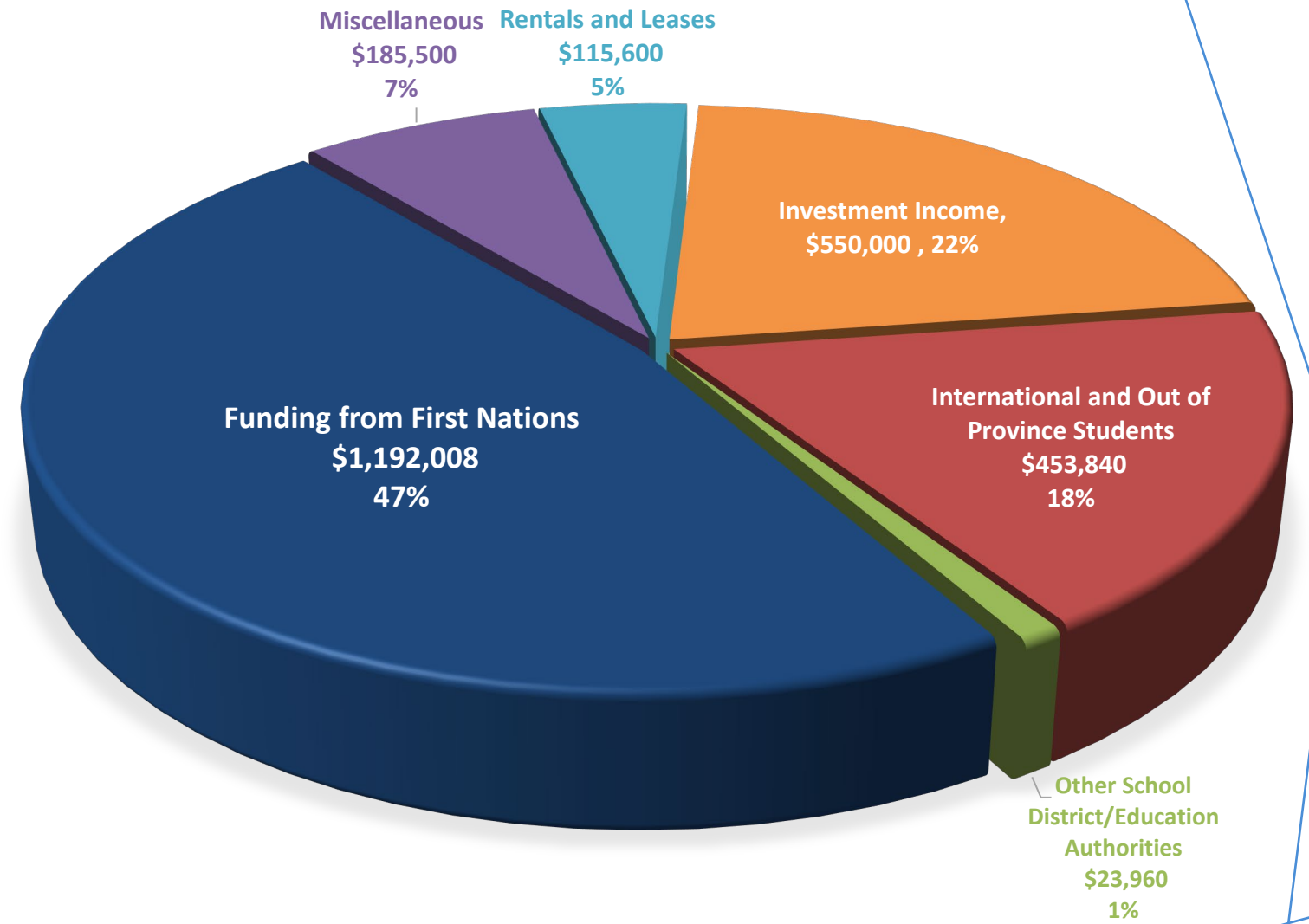
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Provincial Grants:
Ministry of Education
Breakdown – Unique
Geographical Factors
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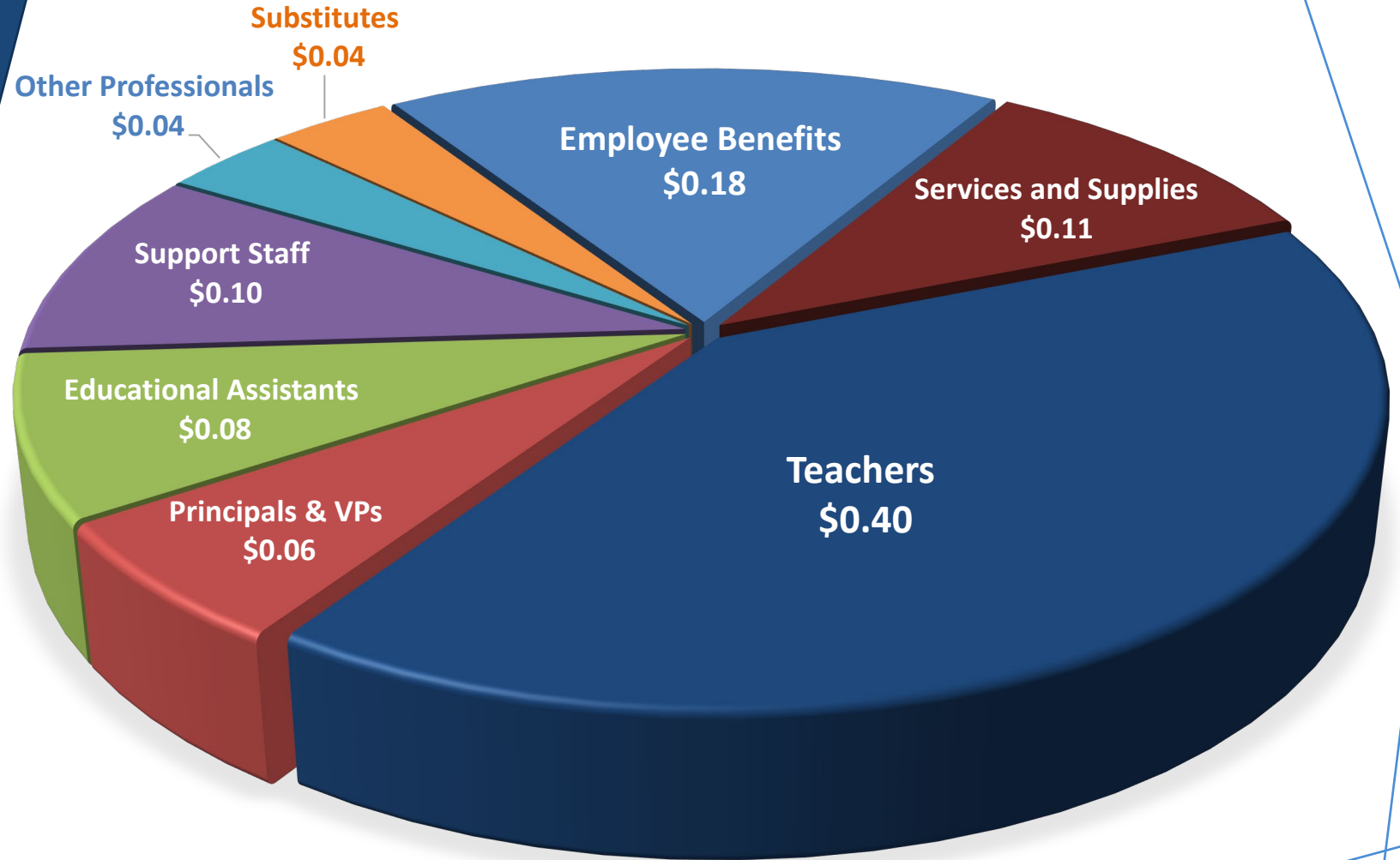
Where do we get our funding?

Other Revenues Breakdown
2023/24 Budgeted
Amended Operating
Revenues



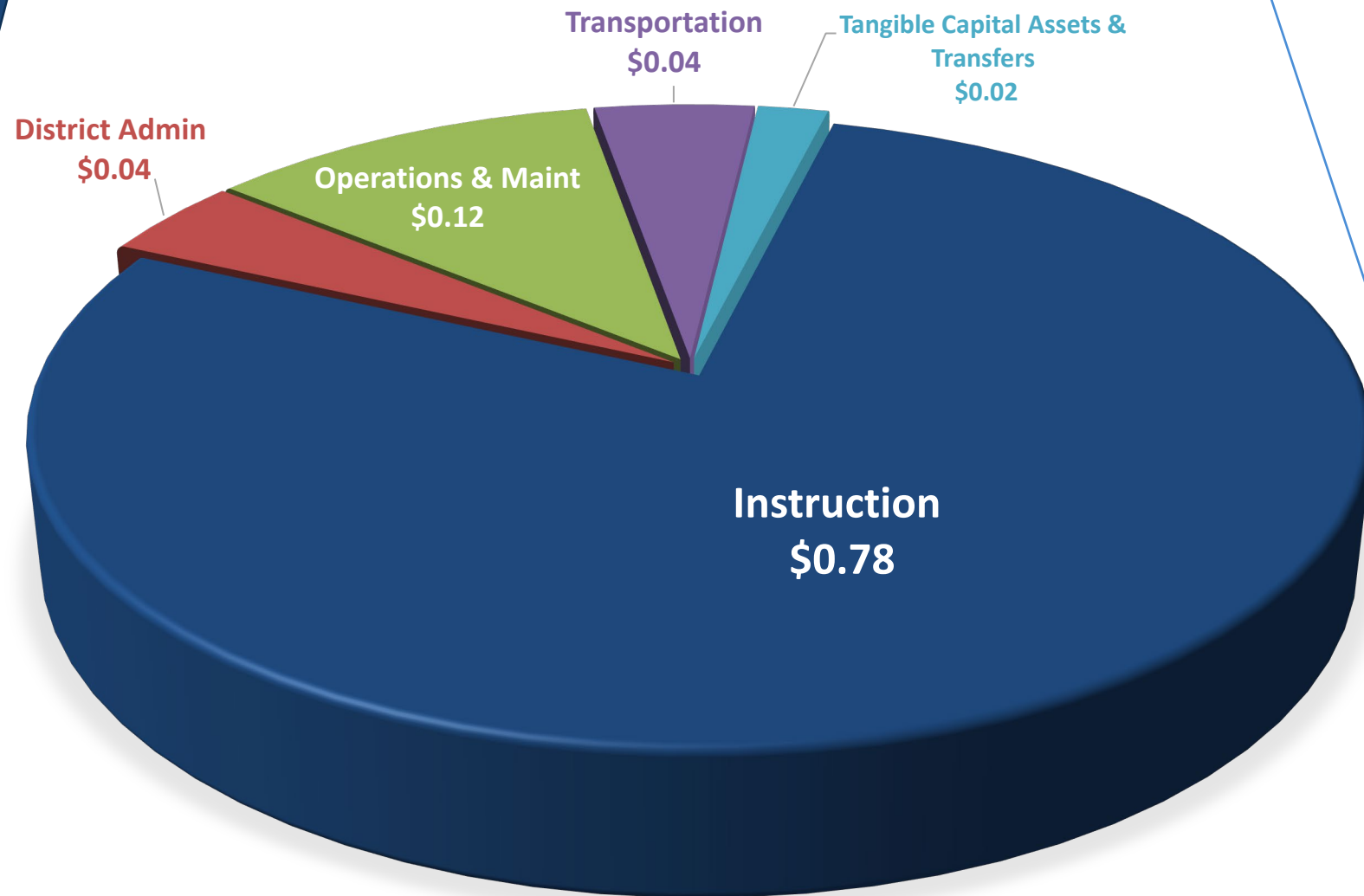
Where does our funding go?

How we spend each
dollar



Where does our funding go?

How we spend each dollar



b. Funding Tables

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



CAPITAL PROJECT FUNDING

Current Major Capital Projects:

Pleasant Valley Secondary - Partial Replacement (Gymnasium)	\$ 15,234,778
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Current Minor Capital Projects:

Parkview Elementary – HVAC Upgrades	\$ 1,150,000
Highland Park Elementary – HVAC Upgrades	771,683
Armstrong Elementary – Accessible Playground	195,000
Various Schools – School Food Infrastructure	180,000
	\$ 2,296,683

Funding Sources:

Ministry of Education Funding	\$ 17,531,461
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LOCAL CAPITAL RESERVE

					<u>Closing Balance</u>						<u>Total</u>
	<u>Opening Balance</u>	<u>Revenue / Transfers In</u>	<u>Expenditures / Transfers Out</u>	<u>Closing Balance</u>	<u>Sites</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Computer Software</u>	<u>Computer Hardware</u>	
School Subtotal	407,888	405,293	(405,293)	407,888	-	-	-	-	-	407,888	407,888
Lower site SMS	899,262	-	-	899,262	899,262	-	-	-	-	-	899,262
Downtown Activity Centre	412,489	-	-	412,489	-	412,489	-	-	-	-	412,489
ERS land appropriation	40,733	-	-	40,733	40,733	-	-	-	-	-	40,733
Unallocated	216,902	140,000	(221,163)	135,739	-	135,739	-	-	-	-	135,739
Long Range Facility Plan	3,306	-	-	3,306	-	3,306	-	-	-	-	3,306
Finance Computer Software	13,837	61,163	(75,000)	(0)	-	-	-	-	(0)	-	(0)
Bleachers	68,942	-	-	68,942	-	68,942	-	-	-	-	68,942
Shop Equipment - Schools	-	-	-	-	-	-	-	-	-	-	-
Grounds - Mowing Equipment	-	160,000	(160,000)	-	-	-	-	-	-	-	-
Grounds - Plow Truck	-	-	-	-	-	-	-	-	-	-	-
Transportation - Vehicles	679	-	-	679	-	-	-	679	-	-	679
Transportation - Success Van	7,819	9,000	-	16,819	-	-	-	16,819	-	-	16,819
Information Technology	395,400	-	-	395,400	-	-	45,000	-	-	350,400	395,400
Custodial - Equipment	-	-	-	-	-	-	-	-	-	-	-
Malakwa Roof & HVAC	119,932	21,000	-	140,932	-	140,932	-	-	-	-	140,932
Portables	250,000	-	-	250,000	-	250,000	-	-	-	-	250,000
Flag Poles	6,173	-	-	6,173	-	-	6,173	-	-	-	6,173
	-	-	-	-	-	-	-	-	-	-	-
District Subtotal	2,435,474	391,163	(456,163)	2,370,474	939,995	1,011,408	51,173	17,498	(0)	350,400	2,370,474
Total	2,843,362	796,456	(861,456)	2,778,362	939,995	1,011,408	51,173	17,498	(0)	758,288	2,778,362



SPECIAL PURPOSE FUNDING

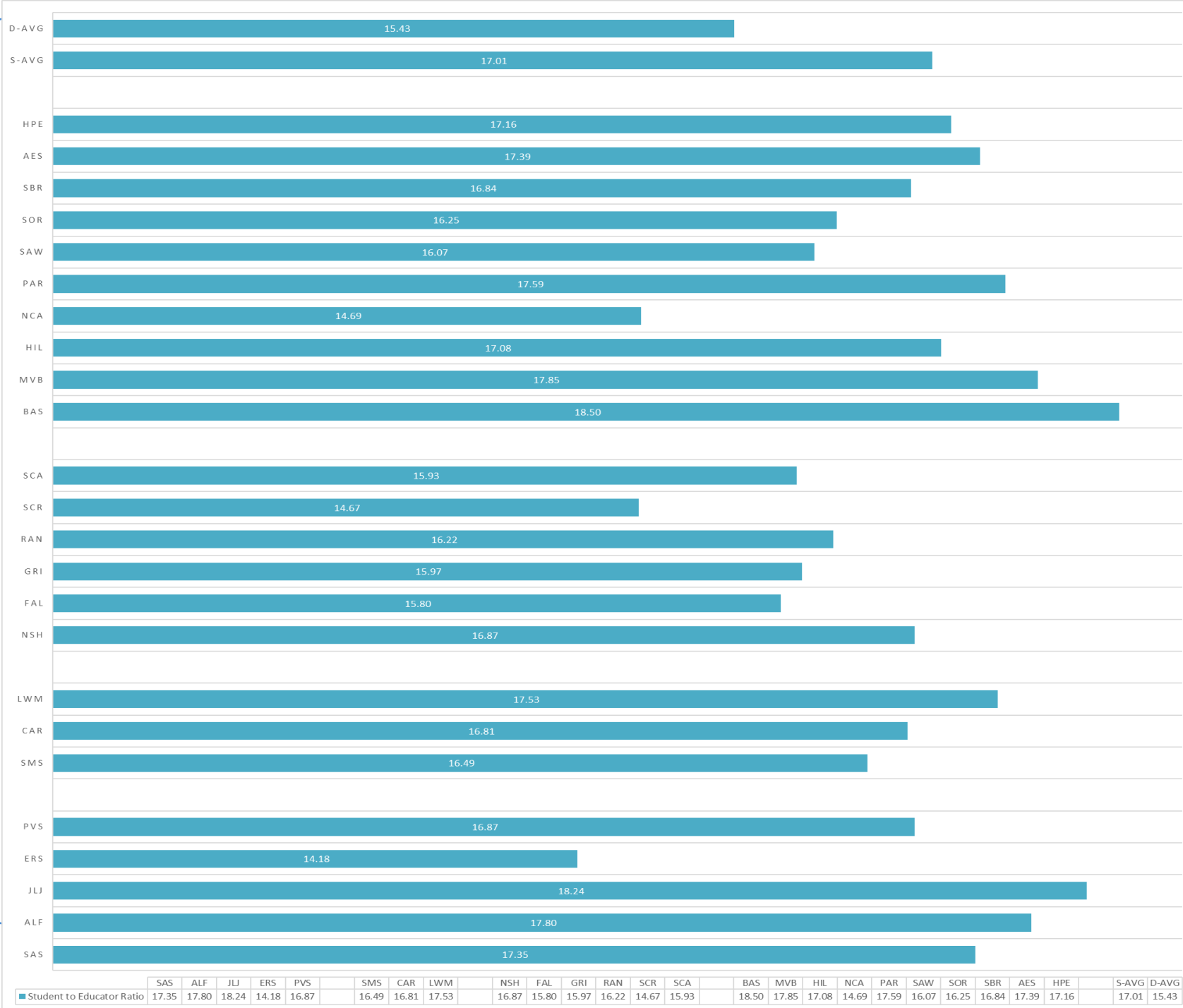
Fund	2023-24 Budget
Annual Facilities Grant (Operational portion)	\$ 342,495
Learning Improvement Fund	327,247
StrongStart	192,000
Ready Set Learn	41,650
French Federal Grant (OLEP)	355,213
CommunityLINK	360,765
Classroom Enhancement Fund	8,800,769
First Nation Student Transportation	59,194
Mental Health in Schools	52,000
Changing Possibilities for Young Children	6,750
Seamless Day Pilot Program	62,150
Just B4	25,000
Strengthening Early Years to Kindy Transitions	19,000
ECL Early Care & Learning	175,000
Feeding Futures	902,357
Other (School Generated/Scholarships/Bursaries)	1,606,000
	\$ 13,327,590

5. OPERATING FUND - STAFFING

	2024 Amended Budget	2023 Amended Budget	FTE Change	Rate Change	Benefits	Change
	\$	\$				\$
Teachers						
Schools	39,933,062	38,242,779	(1,201,789)	2,731,807	160,265	1,690,283
District Support	3,861,413	3,766,847	-	71,445	23,121	94,566
	43,794,475	42,009,626	(1,201,789)	2,803,251	183,387	1,784,849
Principals and Vice Principals						
Schools	5,870,748	5,650,200	(118,769)	312,919	26,398	220,548
District Support	790,938	680,501	52,023	36,290	22,124	110,437
	6,661,686	6,330,701	(66,746)	349,209	48,522	330,985
Educational Assistants	9,701,324	8,840,462	143,013	481,334	236,515	860,862
Support Staff	10,871,343	10,117,568	(116,397)	520,535	349,637	753,775
Other Professionals	3,870,018	3,553,017	(68,874)	335,696	50,179	317,001
Substitutes						
TTOC	3,246,456	2,254,579	699,804	152,184	139,889	991,877
CUPE	1,223,285	1,284,529	(134,628)	86,706	(13,322)	(61,244)
	4,469,741	3,539,108	565,177	238,890	126,566	930,633
Total Salaries and Benefits	79,368,587	74,390,482	(745,616)	4,728,915	994,806	4,978,105

Operating Fund - Staffing

Student to Educator Ratios



STAFFING DETAILS

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



Staffing Details

a. Teachers (Including SPF)

	2024 Amended Budget	2023 Amended Budget	Change
Schools	FTE	FTE	FTE
Teacher	309.944	317.688	(7.744)
Alternate Ed	2.000	2.000	-
Behavior Support Specialist	0.643	-	0.643
Career Coordinator	3.857	3.869	(0.012)
Counsellor	8.647	8.477	0.170
Eng 2nd Language	-	0.400	(0.400)
Indigenous	4.000	4.500	(0.500)
Learning Resource	39.157	41.287	(2.130)
Learning Support	1.000	-	1.000
Librarian	14.514	13.935	0.579
LRT Helping	1.000	1.742	(0.742)
Music	16.958	17.185	(0.227)
Schools Total	401.720	411.083	(9.363)
District Support			
Bridge	6.600	6.600	-
Career Coordinator	1.000	1.000	-
Counsellor	5.600	5.800	(0.200)
Eng 2nd Language	3.300	1.900	1.400
Hearing Resource	0.800	0.800	-
Inclusion Support	1.000	1.000	-
Indigenous	1.000	1.000	-
Learning Resource	-	0.100	(0.100)
Learning Support	5.400	5.200	0.200
Librarian	0.200	0.400	(0.200)
LRT Helping	0.500	0.600	(0.100)
Numeracy	1.000	1.000	-
Psychologist	2.000	2.000	-
SOGI	0.200	0.200	-
Speech Pathologist	4.600	5.300	(0.700)
Technology	0.500	0.800	(0.300)
Vision	0.800	0.800	-
District Total	34.500	34.500	0.000
Teachers Total	436.220	445.583	(9.363)

Staffing Details

b. Principals & Vice Principals (Including SPF)

		2024	2023	
		Amended Budget	Amended Budget	Change
Schools		FTE	FTE	FTE
Regular Instruction	1-02	7.386	5.850	1.536
Career Programs	1-03	-	-	-
Library Services	1-07	-	0.250	(0.250)
Counselling	1-08	-	-	-
Special Education	1-10	-	0.100	(0.100)
Early Learning and Child Care	1-20	-	-	-
English Language Learning	1-30	-	-	-
Indigenous Education	1-31	0.300	-	0.300
School Administration	1-41	25.900	28.300	(2.400)
International Student Program	1-62	-	-	-
Educational Administration	4-11	-	-	-
Schools Total		33.586	34.500	(0.914)
District Support				
Regular Instruction	1-02	0.800	2.400	(1.600)
Career Programs	1-03	-	-	-
Library Services	1-07	-	-	-
Counselling	1-08	1.000	-	1.000
Special Education	1-10	0.900	0.900	-
Early Learning and Child Care	1-20	1.000	-	1.000
English Language Learning	1-30	-	-	-
Indigenous Education	1-31	0.546	0.800	(0.254)
School Administration	1-41	2.381	0.400	1.981
International Student Program	1-62	0.133	0.200	(0.067)
Educational Administration	4-11	-	0.800	(0.800)
District Total		6.760	5.500	1.260
Principals and Vice-Principals Total		40.346	40.000	0.346

Staffing Details

c. Educational Assistants (Including SPF)

		2024	2023	
		Amended Budget	Amended Budget	Change
<u>Schools</u>	HC	FTE	FTE	FTE
Certified Education Assistant	197	157.719	154.458	3.261
Certified Education Assistant Personal Care	32	14.857	17.607	(2.750)
Certified Education Intervenor	2	1.571	1.571	-
Certified Education Signing	1	0.857	0.857	-
Early Childhood Educator	10	5.093	-	5.093
Education Support Worker	8	10.393	7.964	2.429
Indigenous Education Worker	21	16.629	16.514	0.114
Strong Start Coordinator	7	3.429	6.386	(2.957)
Educational Assistants Total	278	210.548	205.358	5.190

Staffing Details

d. Support Staff (Including SPF)

	2024		2023		
		Amended Budget	Amended Budget	Change	
Schools	HC	FTE	FTE		FTE
Career Centre Clerical	5	2.457	2.457	-	
Crossing Guard	6	0.500	0.500	-	
Library Clerical	7	1.257	1.257	-	
Lunch Hour / Meal Support	99	12.643	10.207	2.436	
Office Clerical	41	34.171	33.600	0.571	
Schools Support Total	158	51.029	48.021	3.007	
District					
DESC Support	HC	FTE	FTE		FTE
Accounting	2	2.000	2.000	-	
Dispatch	1	1.000	1.000	-	
District Clerical	4	3.400	3.400	-	
Payroll	2	2.000	2.000	-	
Purchasing	1	1.000	1.000	-	
Resource Centre Technician	1	1.000	1.000	-	
DESC Support Total	11	10.400	10.400	-	
Information Technology Support	HC	FTE	FTE		FTE
Data Coordinator	1	1.000	1.000	-	
IT Technician	5	5.000	5.000	-	
MyEd Clerical	1	0.800	0.800	-	
Information Technology Support Total	7	6.800	6.800	-	
Operations Support	HC	FTE	FTE		FTE
Bus Drivers	38	25.750	25.250	0.500	
Carpenter	6	6.000	6.000	-	
Custodian	46	40.925	40.425	0.500	
Electrician	4	4.000	4.000	-	
Grounds	3	3.000	3.000	-	
Mechanic	4	4.000	5.000	(1.000)	
Millwright	1	1.000	1.000	-	
Operational Support	0	-	-	-	
Operations Clerical	4	3.571	4.000	(0.429)	
Painter	2	2.000	2.000	-	
Plumbing/HVAC/Mechanical	6	6.000	6.000	-	
Shipping/Receiving	1	1.000	1.000	-	
Operations Support Total	115	97.246	97.675	(0.429)	
District Total	133	114.446	114.875	(0.429)	
Support Staff Total	291	165.475	162.896	2.579	

Staffing Details

e. Other Professionals (Including SPF)

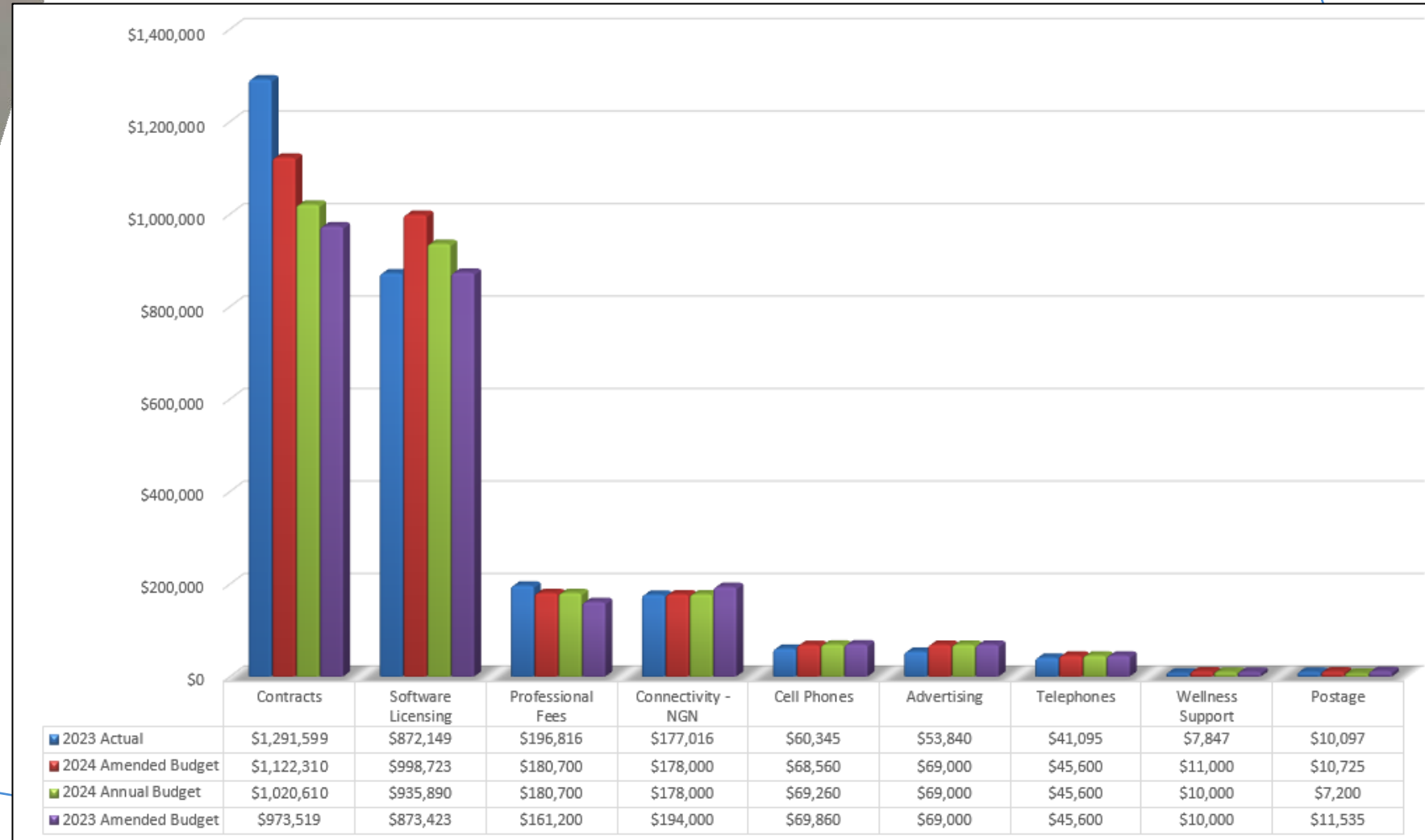
		2024	2023	Change
		Amended Budget	Amended Budget	
<u>District</u>	HC	FTE	FTE	FTE
Superintendent	1	1.000	1.000	-
Secretary Treasurer	1	1.000	1.500	(0.500)
Assistant Superintendent	1	1.000	1.000	-
Director	6	6.000	6.000	-
Manager/Supervisor	5	5.000	5.000	-
Coordinator/Specialist	6	4.600	5.000	(0.400)
Indigenous Outreach Worker	3	2.333	2.333	-
OT/PT	2	1.400	1.400	-
Executive Support	3	3.000	2.000	1.000
Homestay Coordinator	1	1.000	1.000	-
Trustee	5	5.000	5.000	-
Other Professionals Total	34	31.333	31.233	0.100

6. SERVICES & SUPPLIES DETAILS



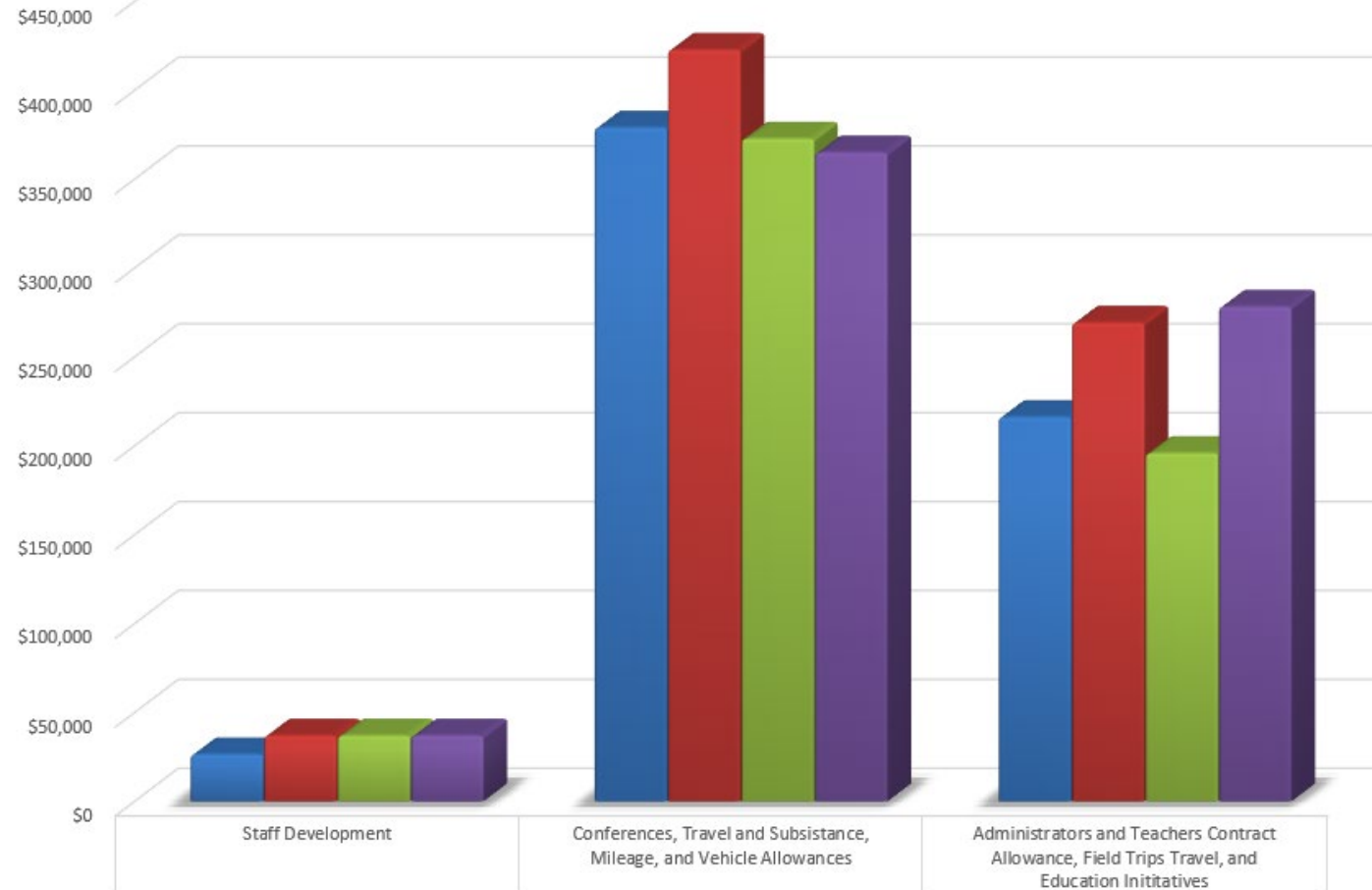
SERVICES & SUPPLIES DETAILS

a. Services



SERVICES & SUPPLIES DETAILS

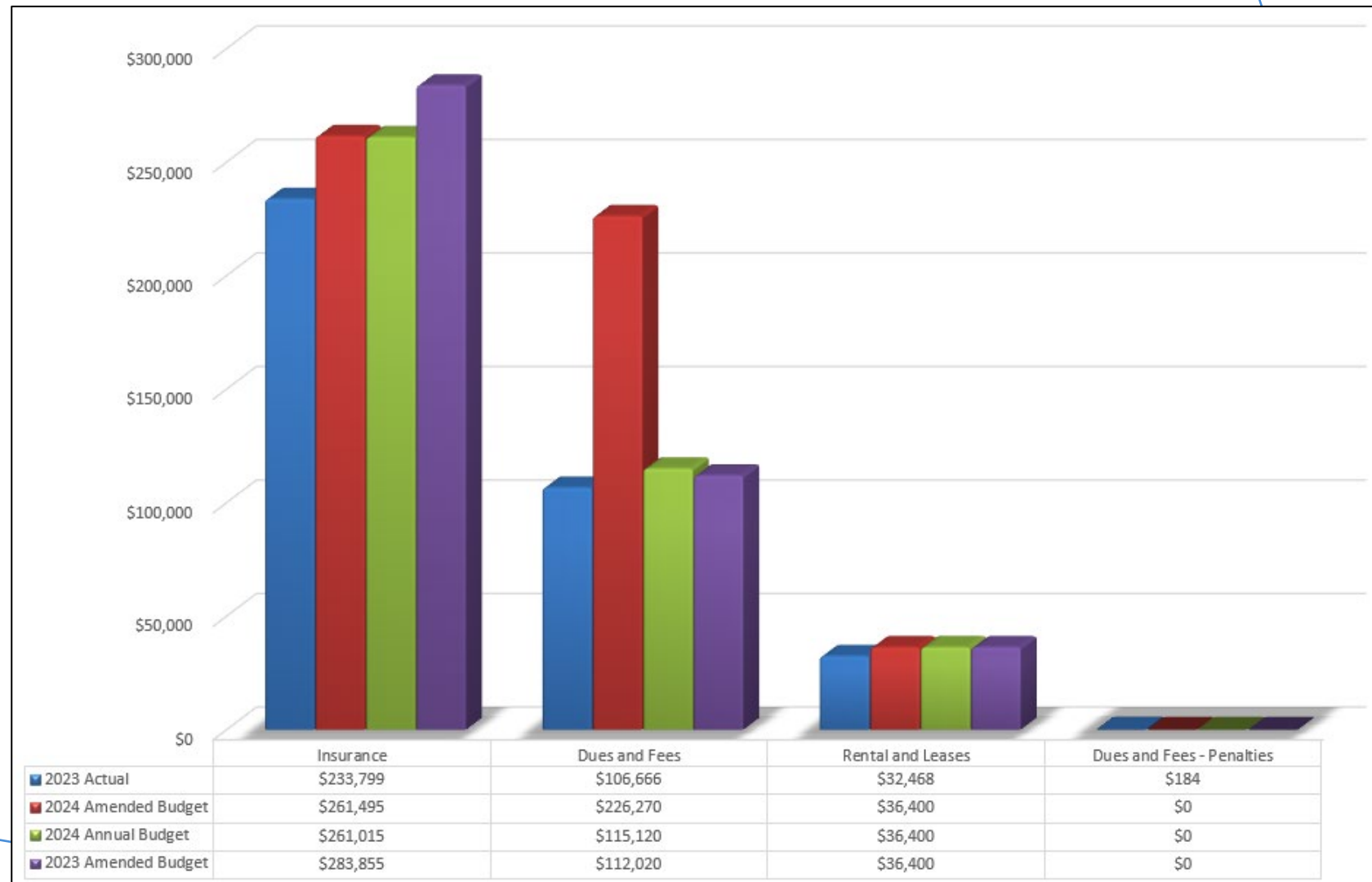
b. Professional Development & Travel



2023 Actual	\$26,443	\$379,007	\$216,144
2024 Amended Budget	\$37,000	\$422,774	\$269,262
2024 Annual Budget	\$37,000	\$372,790	\$195,858
2023 Amended Budget	\$37,000	\$364,998	\$278,258

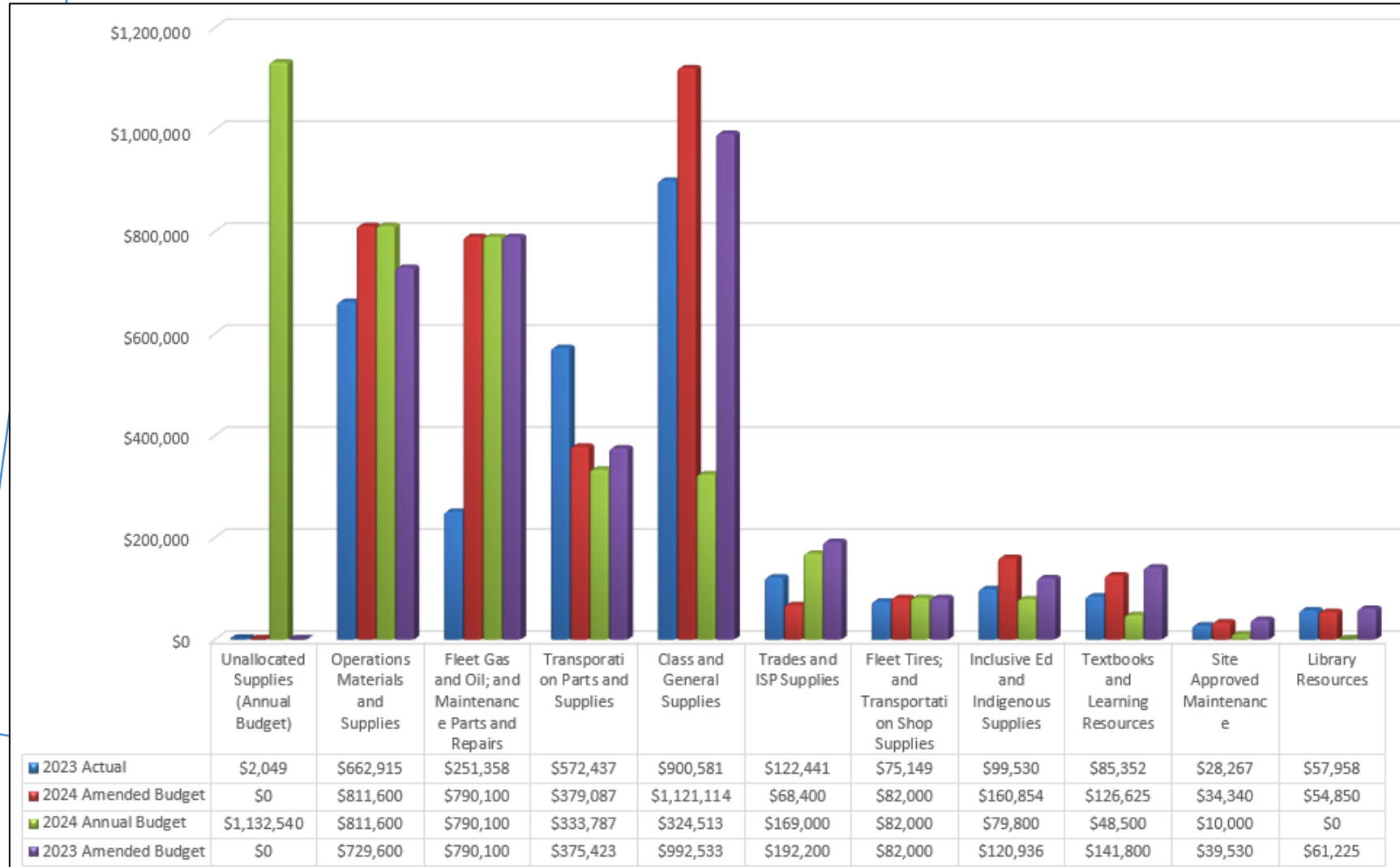
SERVICES & SUPPLIES DETAILS

c. Rent, Insurance, Fees



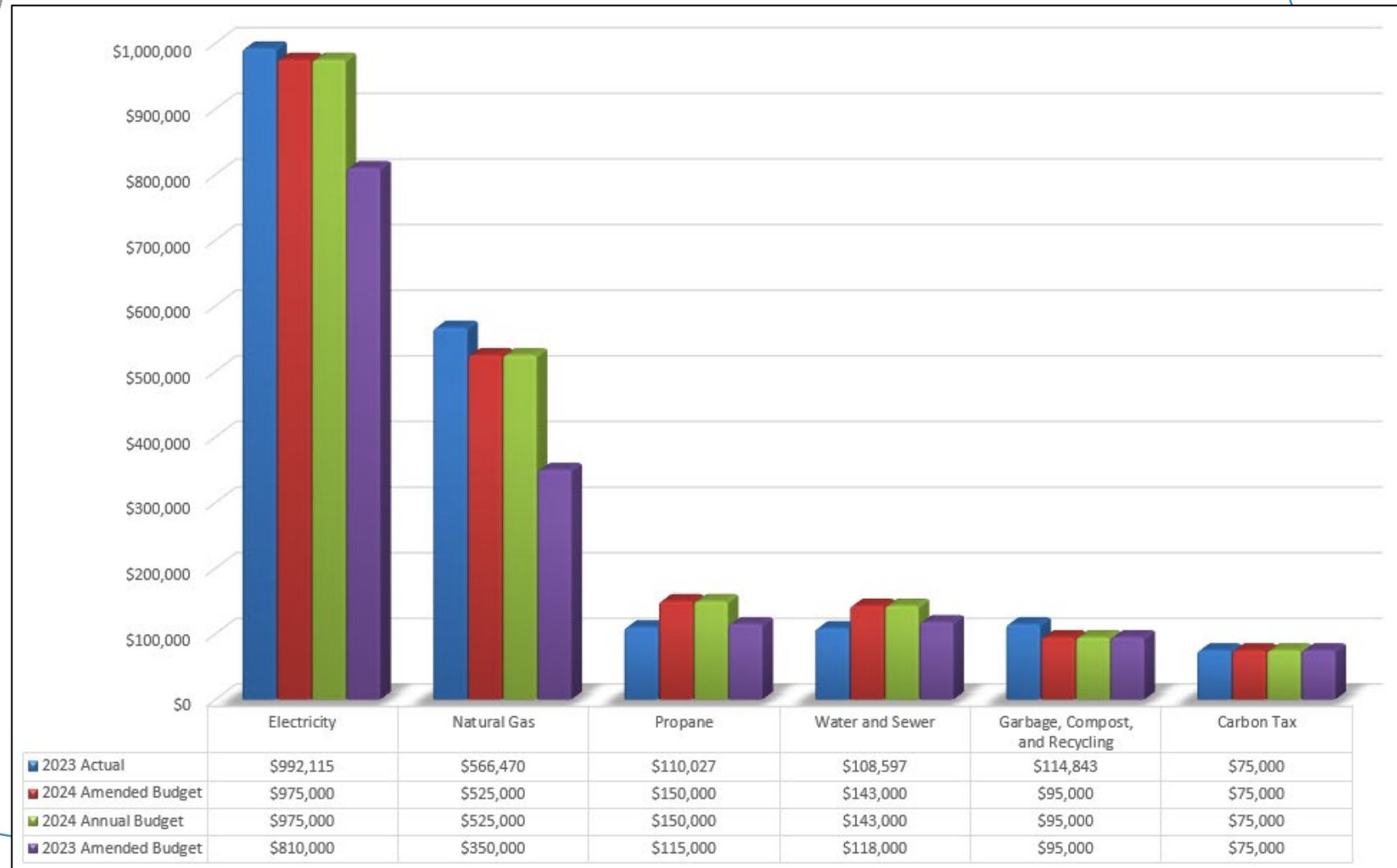
SERVICES & SUPPLIES DETAILS

d. Supplies



SERVICES & SUPPLIES DETAILS

e. Utilities

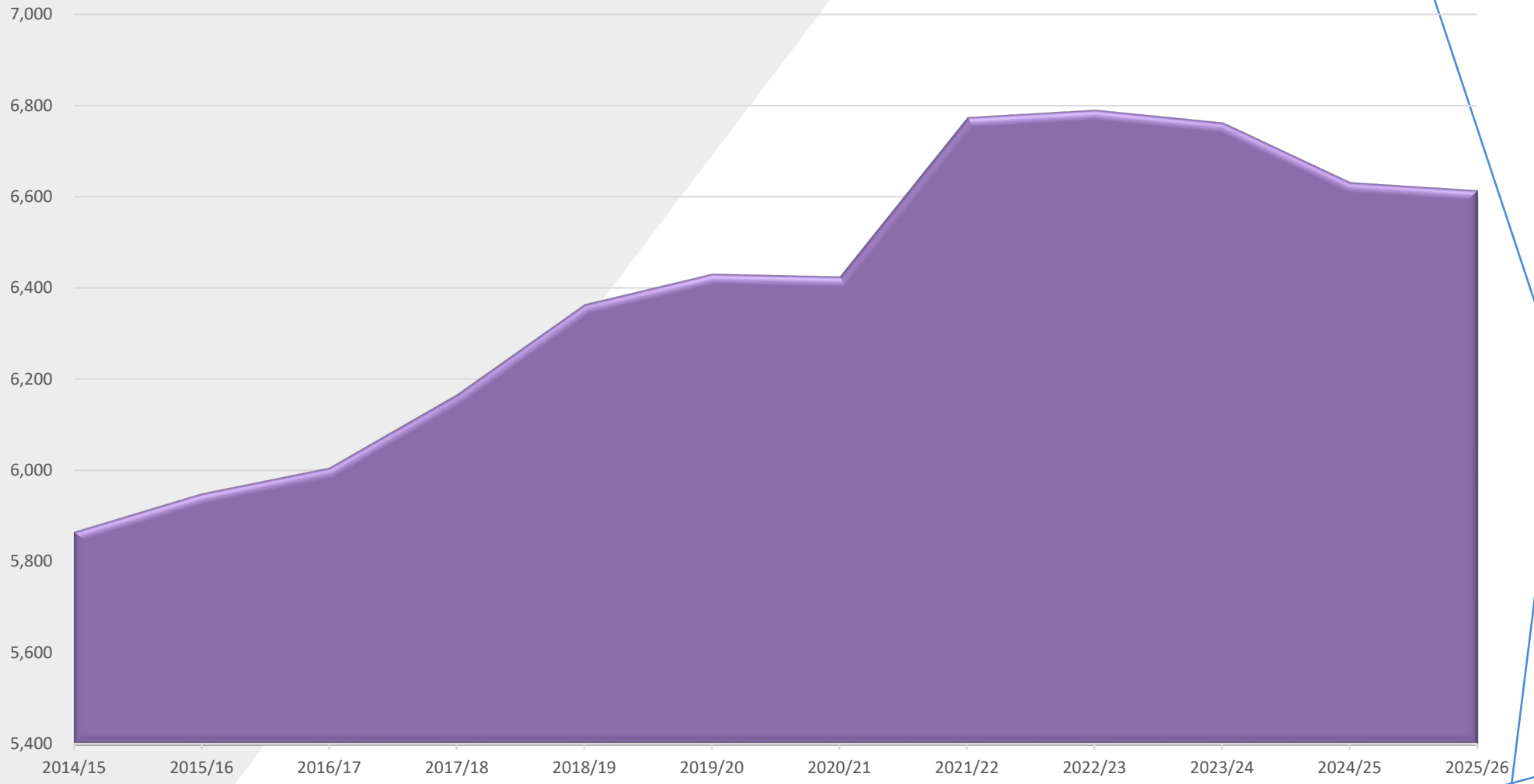


7. BUDGET CHANGES

		Revenues	Expenses	Capital	Surplus (Deficit) Change
<u>Amended 22/23 Budget</u>		\$ 84,095,912	\$ (83,003,997)	\$ (1,729,541)	\$ (637,626)
<u>Changes</u>					
Enrolment	4,893,043				4,893,043
Unique Student	1,506,615				1,506,615
Indigenous Education	115,605		(168,065)		(52,460)
Unique District	826,793				826,793
Other MOE Funding	(1,496,881)				(1,496,881)
Other Revenues	423,590				523,590
Wage/Collective Agrmt Increases			(4,490,025)		(4,490,025)
Staffing Changes			1,310,793		1,310,793
Benefits			(994,806)		(994,806)
One Time Items				375,637	375,637
International Program	(129,960)		168,272		38,312
Substitutes			(804,067)		(804,067)
School Budgets			37,804	(405,293)	(367,489)
Parts, Fuel, and Oil			-		-
Utilities			(400,000)		(400,000)
Other Expenses			(558,785)		(558,785)
Amended 23/24 Budget		\$ 90,234,717	\$ (88,902,876)	\$ (1,759,197)	\$ (427,356)

7. ENROLMENT TRENDS

Grades K-12



8. SURPLUS CHANGES

	Subtotal Internally Restricted	Unrestricted Operating Surplus	Operating Fund
	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	902,006	297,097	1,199,103
Changes for the year			
Net Revenue (Expense) for the year	(204,453)	1,536,294	1,331,841
Interfund Transfers			
Tangible Capital Assets Purchased	(405,293)	(868,611)	(1,273,904)
Tangible Capital Assets - Work in Progress	-	-	-
Local Capital	-	(435,293)	(435,293)
Other	-	(50,000)	(50,000)
Net Changes for the year	(609,746)	182,390	(427,356)
Budgeted Accumulated Surplus (Deficit), end of year	292,260	479,487	771,747



8. RESERVE SUMMARY

Surplus
Local Capital

Ending Balance Jun.30/20	Ending Balance Jun.30/21	Ending Balance Jun.30/22	Ending Balance Jun.30/23	Projected Balance Jun.30/24
1,349,398	2,955,200	1,218,339	1,199,103	771,747
1,793,495	1,844,831	2,356,823	2,843,363	2,778,362
3,142,893	4,800,031	3,575,162	4,042,466	3,550,109