

Amended Annual Budget

School District No. 53 (Okanagan-Similkameen)

June 30, 2023

School District No. 53 (Okanagan-Similkameen)

June 30, 2023

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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. 53 (OKANAGAN-SIMILKAMEEN) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

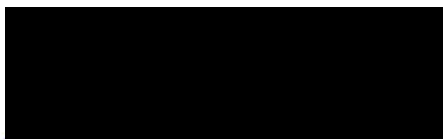
1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 53 (Okanagan-Similkameen) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$40,870,382 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 22nd DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2023;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 53 (Okanagan-Similkameen) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 22nd DAY OF FEBRUARY, 2023.


Secretary Treasurer

School District No. 53 (Okanagan-Similkameen)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,469,688	2,440,000
Adult	38,125	38,250
Total Ministry Operating Grant Funded FTE's	2,507,813	2,478,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	35,531,586	32,484,018
Other	55,399	51,060
Tuition	15,000	10,000
Other Revenue	2,370,697	2,393,354
Rentals and Leases	48,640	48,640
Investment Income	92,338	56,254
Amortization of Deferred Capital Revenue	2,389,153	2,273,913
Total Revenue	40,502,813	37,317,239
Expenses		
Instruction	31,614,733	29,276,623
District Administration	1,574,819	1,530,615
Operations and Maintenance	6,340,608	6,229,479
Transportation and Housing	1,246,607	1,205,357
Debt Services	1,209	
Total Expense	40,777,976	38,242,074
Net Revenue (Expense)	(275,163)	(924,835)
Budgeted Allocation (Retirement) of Surplus (Deficit)	35,138	628,478
Budgeted Surplus (Deficit), for the year	(240,025)	(296,357)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(240,025)	(296,357)
Budgeted Surplus (Deficit), for the year	(240,025)	(296,357)

School District No. 53 (Okanagan-Similkameen)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	33,033,397	31,505,986
Operating - Tangible Capital Assets Purchased	92,406	92,406
Special Purpose Funds - Total Expense	4,867,601	3,934,578
Capital Fund - Total Expense	2,876,978	2,801,510
Total Budget Bylaw Amount	40,870,382	38,334,480

Approved by the Board

Signature of the Chairperson of the Board of Education

Signature of the Superintendent

Signature of the Secretary Treasurer

Feb 22/2023

Date Signed

Feb 22/2023

Date Signed

Feb 22/2023

Date Signed

School District No. 53 (Okanagan-Similkameen)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(275,163)	(924,835)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(92,406)	(92,406)
From Deferred Capital Revenue	(2,753,694)	(2,585,860)
Asset Acquisition (Lease)	(605,236)	(136,054)
Total Acquisition of Tangible Capital Assets	(3,451,336)	(2,814,320)
Amortization of Tangible Capital Assets	2,875,769	2,801,510
Total Effect of change in Tangible Capital Assets	(575,567)	(12,810)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(850,730)	(937,645)

School District No. 53 (Okanagan-Similkameen)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,526,091	269,018	6,379,669	9,174,778
Changes for the year				
Net Revenue (Expense) for the year	208,756		(483,919)	(275,163)
Interfund Transfers				
Tangible Capital Assets Purchased	(92,406)		92,406	-
Local Capital	(151,488)		151,488	-
Net Changes for the year	(35,138)	-	(240,025)	(275,163)
Budgeted Accumulated Surplus (Deficit), end of year	<u>2,490,953</u>	<u>269,018</u>	<u>6,139,644</u>	<u>8,899,615</u>

School District No. 53 (Okanagan-Similkameen)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	31,588,756	29,461,657
Other	24,060	24,060
Tuition	15,000	10,000
Other Revenue	1,482,026	1,512,898
Rentals and Leases	48,640	48,640
Investment Income	83,671	48,713
Total Revenue	33,242,153	31,105,968
Expenses		
Instruction	26,929,216	25,486,776
District Administration	1,574,819	1,530,615
Operations and Maintenance	3,517,883	3,487,704
Transportation and Housing	1,011,479	1,000,891
Total Expense	33,033,397	31,505,986
Net Revenue (Expense)	208,756	(400,018)
Budgeted Prior Year Surplus Appropriation	35,138	628,478
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(92,406)	(92,406)
Local Capital	(151,488)	(136,054)
Total Net Transfers	(243,894)	(228,460)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 53 (Okanagan-Similkameen)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	31,246,162	30,313,000
ISC/LEA Recovery	(1,273,070)	(1,310,222)
Other Ministry of Education and Child Care Grants		
Pay Equity	233,703	233,703
Funding for Graduated Adults	6,689	6,689
Student Transportation Fund	209,099	209,099
FSA Scorer Grant	7,506	7,506
Early Learning Framework (ELF) Implementation	354	1,882
Labour Settlement Funding	1,158,313	-
Total Provincial Grants - Ministry of Education and Child Care	31,588,756	29,461,657
Provincial Grants - Other	24,060	24,060
Tuition		
International and Out of Province Students	15,000	10,000
Total Tuition	15,000	10,000
Other Revenues		
Funding from First Nations	1,273,070	1,310,222
Miscellaneous		
Youth In Trades (Ace-It) Income	51,280	45,000
Other Revenues	56,828	56,828
School Generated Funds	52,107	52,107
Transportation Societies	48,741	48,741
Total Other Revenue	1,482,026	1,512,898
Rentals and Leases	48,640	48,640
Investment Income	83,671	48,713
Total Operating Revenue	33,242,153	31,105,968

School District No. 53 (Okanagan-Similkameen)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	12,857,681	12,123,947
Principals and Vice Principals	2,240,270	2,161,453
Educational Assistants	2,823,050	2,647,077
Support Staff	3,202,382	3,147,606
Other Professionals	1,242,974	1,181,148
Substitutes	866,918	800,535
Total Salaries	23,233,275	22,061,766
Employee Benefits	5,597,954	5,338,427
Total Salaries and Benefits	28,831,229	27,400,193
Services and Supplies		
Services	1,422,221	1,368,903
Student Transportation	162,319	254,125
Professional Development and Travel	157,901	160,901
Dues and Fees	89,400	89,400
Insurance	124,515	122,315
Supplies	1,540,741	1,453,395
Utilities	705,071	656,754
Total Services and Supplies	4,202,168	4,105,793
Total Operating Expense	33,033,397	31,505,986

School District No. 53 (Okanagan-Similkameen)

Schedule 2C

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

Year Ended June 30, 2023

	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	9,689,895	226,298	-	609,877	180,389	452,549	11,159,008
1.03 Career Programs	126,090	-	-	20,678		1,500	148,268
1.07 Library Services	307,064	184,631	123,535	-		3,700	618,930
1.08 Counselling	252,092	7,930	-	-		-	260,022
1.10 Special Education	2,122,005	287,284	2,359,308	29,599	240,757	346,525	5,385,478
1.30 English Language Learning	212,739	-	-		-	500	213,239
1.31 Indigenous Education	147,796	-	340,207		25,072	1,000	514,075
1.41 School Administration		1,391,120		252,738		3,000	1,646,858
1.61 Continuing Education		143,007		13,418			156,425
Total Function 1	12,857,681	2,240,270	2,823,050	926,310	446,218	808,774	20,102,303
4 District Administration							
4.11 Educational Administration				10,041	237,646		247,687
4.40 School District Governance				-	83,500		83,500
4.41 Business Administration				140,312	272,950	501	413,763
Total Function 4	-	-	-	150,353	594,096	501	744,950
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				2,008	144,021	1,000	147,029
5.50 Maintenance Operations				1,428,553	14,276	40,875	1,483,704
5.52 Maintenance of Grounds				141,082			141,082
5.56 Utilities							-
Total Function 5	-	-	-	1,571,643	158,297	41,875	1,771,815
7 Transportation and Housing							
7.41 Transportation and Housing Administration				2,008	44,363		46,371
7.70 Student Transportation				552,068		15,768	567,836
Total Function 7	-	-	-	554,076	44,363	15,768	614,207
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	12,857,681	2,240,270	2,823,050	3,202,382	1,242,974	866,918	23,233,275

School District No. 53 (Okanagan-Similkameen)

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

Year Ended June 30, 2023

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	11,159,008	2,697,295	13,856,303	1,298,966	15,155,269	14,218,488
1.03 Career Programs	148,268	37,562	185,830	173,280	359,110	349,413
1.07 Library Services	618,930	152,004	770,934	26,287	797,221	786,595
1.08 Counselling	260,022	64,926	324,948	882	325,830	471,418
1.10 Special Education	5,385,478	1,293,903	6,679,381	322,307	7,001,688	6,377,621
1.30 English Language Learning	213,239	53,260	266,499	540	267,039	276,724
1.31 Indigenous Education	514,075	127,517	641,592	100,808	742,400	833,639
1.41 School Administration	1,646,858	385,091	2,031,949	42,616	2,074,565	1,984,202
1.61 Continuing Education	156,425	49,669	206,094		206,094	188,676
Total Function 1	20,102,303	4,861,227	24,963,530	1,965,686	26,929,216	25,486,776
4 District Administration						
4.11 Educational Administration	247,687	54,792	302,479	17,950	320,429	299,520
4.40 School District Governance	83,500	4,500	88,000	92,800	180,800	180,800
4.41 Business Administration	413,763	103,127	516,890	556,700	1,073,590	1,050,295
Total Function 4	744,950	162,419	907,369	667,450	1,574,819	1,530,615
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	147,029	32,187	179,216	56,465	235,681	233,643
5.50 Maintenance Operations	1,483,704	360,379	1,844,083	447,145	2,291,228	2,317,368
5.52 Maintenance of Grounds	141,082	35,271	176,353	109,550	285,903	279,939
5.56 Utilities	-	-	-	705,071	705,071	656,754
Total Function 5	1,771,815	427,837	2,199,652	1,318,231	3,517,883	3,487,704
7 Transportation and Housing						
7.41 Transportation and Housing Administration	46,371	10,262	56,633	2,696	59,329	56,445
7.70 Student Transportation	567,836	136,209	704,045	248,105	952,150	944,446
Total Function 7	614,207	146,471	760,678	250,801	1,011,479	1,000,891
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	23,233,275	5,597,954	28,831,229	4,202,168	33,033,397	31,505,986

School District No. 53 (Okanagan-Similkameen)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	3,942,830	3,022,361
Other	31,339	27,000
Other Revenue	888,671	880,456
Investment Income	4,761	4,761
Total Revenue	4,867,601	3,934,578
Expenses		
Instruction	4,685,517	3,789,847
Operations and Maintenance	125,870	125,870
Transportation and Housing	56,214	18,861
Total Expense	4,867,601	3,934,578
Budgeted Surplus (Deficit), for the year	-	-

School District No. 53 (Okanagan-Similkameen)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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	-	673	22,027	511,731	-	5,469	7,967	23,524	23,370
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	125,870	103,178			128,000	12,250	12,374	236,028	66,112
Provincial Grants - Other				918,904					
Other									
Investment Income			4,761						2,473
Labour Settlement Funding									
	125,870	103,178	4,761	918,904	128,000	12,250	12,374	236,028	68,585
Less: Allocated to Revenue	125,870	103,851	4,761	880,427	128,000	17,719	20,341	259,552	68,585
Recovered									23,370
Deferred Revenue, end of year	-	-	22,027	550,208	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	125,870	103,851			128,000	17,719	20,341	259,552	68,585
Provincial Grants - Other				880,427					
Other Revenue									
Investment Income			4,761						
	125,870	103,851	4,761	880,427	128,000	17,719	20,341	259,552	68,585
Expenses									
Salaries									
Teachers								52,951	
Principals and Vice Principals									
Educational Assistants		78,056							
Support Staff					85,000				
Substitutes					1,500			70,093	
	-	78,056	-	-	86,500	-	-	123,044	-
Employee Benefits		25,795			21,625			32,231	
Services and Supplies	125,870		4,761	880,427	19,875	17,719	20,341	104,277	68,585
	125,870	103,851	4,761	880,427	128,000	17,719	20,341	259,552	68,585
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 53 (Okanagan-Similkameen)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	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	-	22,920	41,112	-	-	14,798	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,226,376	130,410	62,857	55,000	6,750			110,800	25,000
Provincial Grants - Other								69,118	
Other									
Investment Income	83,266	4,877							
Labour Settlement Funding	2,309,642	135,287	62,857	55,000	6,750	-	-	179,918	25,000
Less: Allocated to Revenue	2,309,642	135,287	56,214	55,000	6,750	14,798	-	179,918	5,000
Recovered		22,920							
Deferred Revenue, end of year	-	-	47,755	-	-	-	-	-	20,000
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,309,642	135,287	56,214	55,000	6,750	14,798		179,918	5,000
Provincial Grants - Other									
Other Revenue									
Investment Income	2,309,642	135,287	56,214	55,000	6,750	14,798	-	179,918	5,000
Expenses									
Salaries									
Teachers	1,732,231								
Principals and Vice Principals									
Educational Assistants									
Support Staff			39,161	14,625				144,049	
Substitutes					3,724				
	1,732,231	-	39,161	14,625	3,724	-	-	144,049	-
Employee Benefits	577,411		13,054	4,875	354			35,869	
Services and Supplies		135,287	3,999	35,500	2,672	14,798			5,000
	2,309,642	135,287	56,214	55,000	6,750	14,798	-	179,918	5,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 53 (Okanagan-Similkameen)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Early Learning	Health Promoting School	Venables Auditorium	Integrated Child & Youth Counsellor	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-			3,244	4,339	69,317	131,868	882,359
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	298,786	25,000	19,000	175,000			-	87,128	3,905,919
Provincial Grants - Other						27,000			27,000
Other									988,022
Investment Income									4,761
Labour Settlement Funding									90,616
	298,786	25,000	19,000	175,000	-	27,000	-	87,128	5,016,318
Less: Allocated to Revenue	208,708	25,000	19,000	175,000	3,244	31,339	5,000	28,595	4,867,601
Recovered									46,290
Deferred Revenue, end of year	90,078	-	-	-	-	-	64,317	190,401	984,786
Revenues									
Provincial Grants - Ministry of Education and Child Care	208,708	25,000	19,000	175,000				28,595	3,942,830
Provincial Grants - Other						31,339			31,339
Other Revenue					3,244		5,000		888,671
Investment Income									4,761
	208,708	25,000	19,000	175,000	3,244	31,339	5,000	28,595	4,867,601
Expenses									
Salaries									
Teachers						16,266			1,801,448
Principals and Vice Principals				118,725					118,725
Educational Assistants			7,500					18,876	104,432
Support Staff		15,921							298,756
Substitutes		3,071							78,388
	-	18,992	7,500	118,725	-	16,266	-	18,876	2,401,749
Employee Benefits		4,685	2,500	29,681		4,180		4,719	756,979
Services and Supplies	208,708	1,323	9,000	26,594	3,244	10,893	5,000	5,000	1,708,873
	208,708	25,000	19,000	175,000	3,244	31,339	5,000	28,595	4,867,601
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 53 (Okanagan-Similkameen)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		3,906	3,906	2,780
Amortization of Deferred Capital Revenue	2,389,153		2,389,153	2,273,913
Total Revenue	2,389,153	3,906	2,393,059	2,276,693
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,696,855		2,696,855	2,615,905
Transportation and Housing	178,914		178,914	185,605
Debt Services				
Capital Lease Interest		1,209	1,209	
Total Expense	2,875,769	1,209	2,876,978	2,801,510
Net Revenue (Expense)	(486,616)	2,697	(483,919)	(524,817)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	92,406		92,406	92,406
Local Capital		151,488	151,488	136,054
Total Net Transfers	92,406	151,488	243,894	228,460
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	150,279	(150,279)	-	
Total Other Adjustments to Fund Balances	150,279	(150,279)	-	
Budgeted Surplus (Deficit), for the year	(243,931)	3,906	(240,025)	(296,357)