

**SCHOOL DISTRICT
AMENDED ANNUAL BUDGET
FISCAL YEAR 2008/2009**

SCHOOL DISTRICT NUMBER 23	NAME OF SCHOOL DISTRICT Central Okanagan	YEAR 2008/2009
OFFICE LOCATION 1940 Underhill Street		TELEPHONE NUMBER N/A
CITY / PROVINCE Kelowna, BC		POSTAL CODE V1X 5X7
WEBSITE ADDRESS http://www.sd23.bc.ca		
NAME OF SUPERINTENDENT Mike Roberts	NAME OF SECRETARY - TREASURER Larry Paul	

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Amended Annual Budget of School District No. 23 (Central Okanagan) for the year ended June 30, 2009.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION <i>Wayne Horning</i>	DATE SIGNED <i>Feb 25, 2009</i>
SIGNATURE OF SUPERINTENDENT <i>M. Roberts</i>	DATE SIGNED <i>Feb. 25/09</i>
SIGNATURE OF SECRETARY - TREASURER <i>Larry Paul</i>	DATE SIGNED <i>Feb 25, 2009</i>

SCHOOL DISTRICT NO. 23 (Central Okanagan)
2008/2009 AMENDED ANNUAL BUDGET

TABLE OF CONTENTS

SCHEDULES

Operating Fund

Revenue and Expenditure

Schedule A1

Revenue By Source

Schedule A2

Expense By Object

Schedule A3

Expense By Function, Program and Object

Schedule A4

**SCHOOL DISTRICT NO. 23 (Central Okanagan)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE AND EXPENDITURE**

Schedule A1

	2008/2009 AMENDED ANNUAL BUDGET	2007/2008 AMENDED ANNUAL BUDGET
Ministry Funded School-Age FTE	21,000.125	20,965.562
Ministry Funded Adult FTE	37.250	32.562
Ministry Funded Other FTE	51.000	
TOTAL FTE	21,088.375	20,998.124
REVENUE (Schedule A2)		
620 Provincial Grants - Ministry of Education	159,685,799	155,400,076
641 Provincial Grants - Other	166,155	123,000
610 Federal Grants		
640 Other Revenue	2,376,416	1,967,648
650 Rentals and Leases	320,000	135,000
660 Investment Income	600,000	700,000
Total Revenue	163,148,370	158,325,724
EXPENSE (Schedule A3)		
Salaries		
110 Teachers	78,547,538	77,503,254
105 Principals and Vice Principals	7,666,398	7,358,487
123 Educational Assistants	8,513,133	8,224,610
120 Support Staff	16,673,256	16,650,765
130 Other Professionals	1,903,169	1,832,439
140 Substitutes	4,065,639	4,302,611
Total Salaries	117,369,133	115,872,166
Employee Benefits	25,777,449	25,516,595
Total Salaries and Benefits	143,146,582	141,388,761
Services and Supplies	20,306,073	19,275,716
Total Expense	163,452,655	160,664,477
NET REVENUE (EXPENSE)	(304,285)	(2,338,753)
INTERFUND TRANSFERS		
Capital Asset Purchases	(250,000)	(1,040,200)
Local Capital	(3,885,000)	(3,915,000)
REDUCTION OF UNFUNDED LIABILITY		
Employee Future Benefits and Vacation Pay	(4,439,285)	(7,293,953)
Budgeted Prior Year Operating Surplus Appropriation	4,439,285	7,293,953
Budgeted Retirement of Prior Year Deficits		
BUDGETED BALANCE	0	0
BUDGET BYLAW AMOUNT		
Total Expense	163,452,655	160,664,477
Interfund Transfers - Capital Asset Purchases	250,000	1,040,200
Interfund Transfers - Local Capital & Other	3,885,000	3,915,000
Reduction of Unfunded Liability		
Budgeted Retirement of Prior Year Deficits		
TOTAL BUDGET BYLAW AMOUNT	167,587,655	165,619,677

**SCHOOL DISTRICT NO. 23 (Central Okanagan)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE BY SOURCE**

Schedule A2

	2008/2009 AMENDED ANNUAL BUDGET	2007/2008 AMENDED ANNUAL BUDGET
620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION		
621 Operating Grant, Ministry of Education	157,937,305	154,014,869
627 INAC Recovery	(720,081)	(677,648)
629 Other Ministry Of Education Grants (Specify)		
Pay Equity Funding	1,238,323	1,238,323
Official Languages Education Program	308,000	332,000
Literacy Innovation Grant	127,752	
Ready Set Learn Grant	72,500	72,500
Labor Market Adjustment Funding	264,000	268,000
Strong Start Grant	130,000	
Miscellaneous Contracts/Billings	160,000	
Transferred from Community Link	168,000	152,032
	<u>159,685,799</u>	<u>155,400,076</u>
641 PROVINCIAL GRANTS - OTHER	<u>166,155</u>	<u>123,000</u>
610 FEDERAL GRANTS	<u>0</u>	<u>0</u>
640 OTHER REVENUE		
630 School Referendum Taxes		
642 Other School District/Education Authorities	232,400	190,000
643 Summer School Fees		
644 Continuing Education		
647 Offshore Tuition Fees	700,000	400,000
648 LEA/Direct Funding from First Nations	720,081	677,648
649 Miscellaneous (Specify)		
Industry Training Authority	185,750	143,000
Community School Recovery	71,000	70,000
Miscellaneous Contracts and Fees	152,600	177,415
Interior Health Authority	57,585	57,585
Labour Market Adjustment-Support Staff	257,000	252,000
	<u>2,376,416</u>	<u>1,967,648</u>
650 RENTALS AND LEASES	<u>320,000</u>	<u>135,000</u>
660 INVESTMENT INCOME	<u>600,000</u>	<u>700,000</u>
TOTAL OPERATING REVENUE (Schedule A1)	<u><u>163,148,370</u></u>	<u><u>158,325,724</u></u>

**SCHOOL DISTRICT NO. 23 (Central Okanagan)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY OBJECT**

Schedule A3

	2008/2009 AMENDED ANNUAL BUDGET	2007/2008 AMENDED ANNUAL BUDGET
SALARIES		
110 Teachers	78,547,538	77,503,254
105 Principals and Vice Principals	7,666,398	7,358,487
123 Educational Assistants	8,513,133	8,224,610
120 Support Staff	16,673,256	16,650,765
130 Other Professionals	1,903,169	1,832,439
140 Substitutes	4,065,639	4,302,611
	<u>117,369,133</u>	<u>115,872,166</u>
EMPLOYEE BENEFITS	25,777,449	25,516,595
Total Salaries and Benefits	<u>143,146,582</u>	<u>141,388,761</u>
SERVICES AND SUPPLIES		
310 Services	2,657,766	2,752,335
330 Student Transportation	472,595	408,044
340 Professional Development and Travel	1,529,289	1,439,912
360 Rentals and Leases	345,000	286,500
370 Dues and Fees	176,500	150,500
390 Insurance	394,000	388,000
412 Interest		
510 Supplies	11,422,923	10,542,425
540 Utilities	3,308,000	3,308,000
Total Services and Supplies	<u>20,306,073</u>	<u>19,275,716</u>
TOTAL OPERATING EXPENSE (Schedule A1)	<u>163,452,655</u>	<u>160,664,477</u>

SCHOOL DISTRICT NO. 23 (Central Okanagan)
OPERATING FUND

AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2008/2009

FUNCTION	110 TEACHERS SALARIES	105 PRINCIPALS AND VICE PRINCIPALS SALARIES	123 EDUCATIONAL ASSISTANTS SALARIES	120 SUPPORT STAFF SALARIES	130 OTHER PROFESSIONALS SALARIES	140 SUBSTITUTES SALARIES	TOTAL SALARIES
1.02 Regular Instruction	65,878,979	693,217	75,800	2,215,494		3,478,259	72,341,749
1.03 Career Programs	770,148			365,624		28,583	1,164,325
1.07 Library Services	2,022,983	135,864	651,600	584,119		20,000	3,414,566
1.08 Counselling	1,760,161						1,760,161
1.10 Special Education	7,626,927	96,998	6,622,004	541,182		336,000	15,223,111
1.30 English as a Second Language	230,107	47,670					277,777
1.31 Aboriginal Education	234,493	102,667	1,163,729		10,493		1,511,382
1.41 School Administration		6,107,300		1,579,388	119,334		7,806,022
1.60 Summer School							0
1.61 Continuing Education							0
1.62 Off Shore Students	33,740	25,410		17,115	59,650		135,915
1.64 Other							0
1.65 Conseil Scolaire Francophone							0
Total Function 1	78,547,538	7,209,126	8,513,133	5,302,922	59,650	3,992,639	103,625,008
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration		238,341		70,598	430,812	85,000	774,751
4.40 School District Governance					126,901		126,901
4.41 Business Administration		218,931		620,965	628,094	30,000	1,498,020
4.65 Conseil Scolaire Francophone							0
Total Function 4	0	457,272	0	691,563	1,185,807	65,000	2,389,672
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				180,847	518,768	3,000	702,635
5.50 Maintenance Operations				7,863,961	70,166		7,934,157
5.52 Maintenance of Grounds				556,239			556,239
5.56 Utilities				43,862		5,000	48,862
5.65 Conseil Scolaire Francophone							0
Total Function 5	0	0	0	8,644,939	588,954	8,000	9,241,893
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				81,316	68,768		150,074
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				1,952,486			1,952,486
7.73 Housing							0
Total Function 7	0	0	0	2,033,802	68,768	0	2,102,560
9 DEBT SERVICES (OPERATING)							
9.92 Interest on Bank Loans							
9.94 Interest on Temporary Borrowing							
Total Function 9	0	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	78,547,538	7,666,398	8,513,133	16,673,256	1,903,469	4,065,639	117,365,133

SCHOOL DISTRICT NO. 23 (Central Okanagan)
 OPERATING FUND
 AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2008/2009

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES	2008/2009 TOTAL BUDGET EXPENSE	2007/2008 AMENDED ANNUAL BUDGET
1 INSTRUCTION						
1.02 Regular Instruction	72,341,749	15,272,500	87,614,249	8,780,050	96,394,299	94,429,574
1.03 Career Programs	1,163,325	268,999	1,432,324	212,928	1,645,252	2,112,849
1.07 Library Services	3,414,566	810,812	4,225,378	814,339	5,039,717	5,025,889
1.08 Counselling	1,750,161	402,537	2,152,698	5,000	2,157,698	2,335,332
1.10 Special Education	15,228,111	3,652,082	18,775,193	606,918	19,382,111	18,998,180
1.30 English as a Second Language	27,777	61,982	339,759	74,925	414,684	440,243
1.31 Aboriginal Education	1,811,382	378,010	1,887,392	203,220	2,090,612	1,928,834
1.41 School Administration	7,806,022	1,558,564	9,364,586	165,926	9,530,512	9,350,244
1.60 Summer School	0	0	0	0	0	0
1.61 Continuing Education	0	0	0	0	0	0
1.62 Off Shore Students	135,915	29,565	165,480	206,890	372,370	204,150
1.64 Other	0	0	0	20,000	20,000	0
1.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 1	103,625,008	22,333,051	125,958,059	11,090,196	137,048,255	134,785,415
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration	774,151	176,878	951,029	247,551	1,198,580	1,071,853
4.40 School District Governance	126,901	1,859	128,760	168,122	296,882	243,670
4.41 Business Administration	1,498,020	333,839	1,831,859	640,704	2,472,563	2,306,755
4.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 4	2,399,072	512,576	2,911,648	1,056,377	3,968,625	3,622,278
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration	702,635	155,966	858,601	346,800	1,205,401	1,253,371
5.50 Maintenance Operations	7,834,157	2,068,370	10,002,527	2,895,200	12,897,727	13,042,009
5.52 Maintenance of Grounds	556,239	150,487	706,726	608,500	1,315,226	1,316,150
5.56 Utilities	48,982	14,293	63,275	3,327,000	3,390,275	3,390,143
5.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 5	9,241,893	2,389,036	11,630,929	7,178,500	18,809,423	19,003,673
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration	150,074	95,140	245,214	4,000	249,214	143,288
7.65 Conseil Scolaire Francophone	0	0	0	0	0	0
7.70 Student Transportation	1,952,466	507,646	2,460,112	977,000	3,437,112	3,109,823
7.73 Housing	0	0	0	0	0	0
Total Function 7	2,102,560	542,786	2,645,346	981,000	3,626,346	3,253,111
9 DEBT SERVICES (OPERATING)						
9.82 Interest on Bank Loans	0	0	0	0	0	0
9.94 Interest on Temporary Borrowing	0	0	0	0	0	0
Total Function 9	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	117,369,133	25,777,449	143,146,582	20,306,073	163,452,655	160,664,477