

**SCHOOL DISTRICT
ANNUAL BUDGET
FISCAL YEAR 2009/2010**

SCHOOL DISTRICT NUMBER 23	NAME OF SCHOOL DISTRICT Central Okanagan	YEAR 2009/2010
OFFICE LOCATION 1940 Underhill Street		TELEPHONE NUMBER 250-860-8888
CITY/PROVINCE Kelowna, British Columbia		POSTAL CODE V1X 5X7
WEBSITE ADDRESS 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 Annual Budget of School District No. 23 (Central Okanagan) for the year ended June 30, 2010.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION Roland Cacchioni	DATE SIGNED
SIGNATURE OF SUPERINTENDENT Mike Roberts	DATE SIGNED
SIGNATURE OF SECRETARY-TREASURER Larry Paul	DATE SIGNED

**SCHOOL DISTRICT No. 23 (Central Okanagan)
2009/2010 ANNUAL BUDGET**

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

Schedule A1

	2009/2010 ANNUAL BUDGET	2008/2009 AMENDED ANNUAL BUDGET
Ministry Funded School-Age FTE	21,415.000	21,000.125
Ministry Funded Adult FTE	37.000	37.250
Ministry Funded Other FTE		51.000
TOTAL FTE	21,452.000	21,088.375
REVENUE (Schedule A2)		
620 Provincial Grants - Ministry of Education	\$ 164,616,138	\$ 159,685,799
641 Provincial Grants - Other	151,122	166,155
640 Other Revenue	3,191,195	2,376,416
650 Rentals and Leases	320,000	320,000
680 Investment Income	300,000	600,000
Total Revenue	168,578,455	163,148,370
EXPENSE (Schedule A3)		
Salaries		
110 Teachers	81,301,351	78,547,538
105 Principals and Vice Principals	8,388,621	7,666,398
123 Educational Assistants	8,381,670	8,513,133
120 Support Staff	17,247,125	16,673,256
130 Other Professionals	2,096,508	1,903,169
140 Substitutes	3,419,408	4,065,639
Total Salaries	120,834,683	117,369,133
Employee Benefits	26,997,268	25,777,449
Total Salaries and Benefits	147,831,951	143,146,582
Services and Supplies	18,961,717	20,306,073
Total Expense	166,793,668	163,452,655
NET REVENUE (EXPENSE)	1,784,787	(304,285)
INTERFUND TRANSFERS		
Capital Asset Purchases	(600,000)	(250,000)
Local Capital	(3,485,000)	(3,885,000)
REDUCTION OF UNFUNDED LIABILITY		
	(2,300,213)	(4,439,285)
BUDGETED PRIOR YEAR OPERATING SURPLUS APPROPRIATION	2,300,213	4,439,285
BUDGETED RETIREMENT OF PRIOR YEAR DEFICITS		
BUDGETED BALANCE	\$ 0	\$ 0
BUDGET BYLAW AMOUNT		
Total Expense	\$ 166,793,668	\$ 163,452,655
Interfund Transfers - Capital Asset Purchases	600,000	250,000
Interfund Transfers - Local Capital & Other	3,485,000	3,885,000
TOTAL BUDGET BYLAW AMOUNT	\$ 170,878,668	\$ 167,587,655

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

Schedule A2

	2009/2010 ANNUAL BUDGET	2008/2009 AMENDED ANNUAL BUDGET
620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION		
621 Operating Grant, Ministry of Education	\$ 163,245,561	\$ 157,937,305
627 INAC Recovery	(600,000)	(720,081)
629 Other Ministry of Education Grants (Specify)		
Pay Equity	1,238,323	1,238,323
Official Languages Education Program	308,000	308,000
Literacy Innovation Grant	0	127,752
Ready Set Learn Grant	73,500	72,500
Labour Market Adjustment Funding-Excluded Staff	114,754	264,000
Strong Start Grant	143,000	130,000
Miscellaneous Contracts/Billings	0	160,000
Community Link	93,000	168,000
	<u>164,616,138</u>	<u>159,685,799</u>
641 PROVINCIAL GRANTS - OTHER	<u>151,122</u>	<u>166,155</u>
610 FEDERAL GRANTS		
640 OTHER REVENUE		
642 Other School District/Education Authorities	232,000	232,400
647 Offshore Tuition Fees	630,000	700,000
648 LEA/Direct Funding from First Nations	600,000	720,081
649 Miscellaneous (Specify)		
Transportation Fees	0	0
Miscellaneous Contracts and Fees	173,610	223,600
Interior Health Authority	57,585	57,585
BCPSEA-Labour Market Adjustment-Support Staff	298,000	257,000
Ace It Apprenticeships	200,000	185,750
	<u>3,191,195</u>	<u>2,376,416</u>
650 RENTALS AND LEASES	<u>320,000</u>	<u>320,000</u>
660 INVESTMENT INCOME	<u>300,000</u>	<u>600,000</u>
TOTAL OPERATING REVENUE (Schedule A1)	<u>\$ 168,578,455</u>	<u>\$ 163,148,370</u>

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

Schedule A3

	2009/2010	2008/2009
	ANNUAL BUDGET	AMENDED ANNUAL BUDGET
SALARIES		
110 Teachers	\$ 81,301,351	\$ 78,547,538
105 Principals and Vice Principals	8,388,621	7,666,398
123 Educational Assistants	8,381,670	8,513,133
120 Support Staff	17,247,125	16,673,256
130 Other Professionals	2,096,508	1,903,169
140 Substitutes	3,419,408	4,065,639
	120,834,683	117,369,133
EMPLOYEE BENEFITS	26,997,268	25,777,449
Total Salaries and Benefits	147,831,951	143,146,582
SERVICES AND SUPPLIES		
310 Services	2,517,528	2,657,766
330 Student Transportation	455,393	472,595
340 Professional Development and Travel	1,331,682	1,529,289
360 Rentals and Leases	253,000	345,000
370 Dues and Fees	185,500	176,500
390 Insurance	429,000	394,000
510 Supplies	10,435,014	11,422,923
540 Utilities	3,354,600	3,308,000
Total Services and Supplies	18,961,717	20,306,073
TOTAL OPERATING EXPENSE (Schedule A1)	\$ 166,793,668	\$ 163,452,655

SCHOOL DISTRICT No. 23 (Central Okanagan)
 OPERATING FUND
 ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2009/2010

FUNCTION	110 TEACHERS SALARIES	105 PRINCIPALS & VICE PRINCIPALS SALARIES	123 EDUCATIONAL ASSISTANTS SALARIES	120 SUPPORT STAFF SALARIES	130 OTHER PROFESSIONALS SALARIES	140 SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	\$ 66,779,103	\$ 956,981	\$ 40,800	\$ 2,278,001	\$	\$ 2,839,890	\$ 74,894,775
1.03 Career Programs	721,636			372,936		13,553	1,108,125
1.07 Library Services	1,745,014	136,581	664,632	600,377		20,000	3,168,604
1.08 Counselling	1,397,666						1,897,666
1.10 Special Education	7,661,272	123,937	6,550,438	552,006		350,000	15,257,651
1.30 English as a Second Language	250,484	66,164		32,259			316,648
1.31 Aboriginal Education	226,176	104,720	1,125,802	1,610,976			1,485,957
1.41 School Administration		78,540		21,822	60,843		8,291,943
1.62 Off Shore Students					60,843		181,205
Total Function 1	81,301,351	8,026,925	8,361,670	5,466,377	60,843	3,346,408	106,585,574
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration		243,108		72,010	439,428	35,000	789,546
4.40 School District Governance					129,379		129,379
4.41 Business Administration		118,588		677,627	786,034	30,000	1,622,449
Total Function 4	361,696	361,696		749,637	1,354,841	65,000	2,541,374
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				184,464	529,164	3,000	716,628
5.50 Maintenance Operations				8,146,087	71,569		8,217,656
5.52 Maintenance of Grounds				587,808			587,808
5.56 Utilities				56,074		5,000	61,074
Total Function 5				8,954,433	600,733	8,000	9,563,166
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				82,943	70,091		153,034
7.70 Student Transportation				1,991,535			1,991,535
Total Function 7				2,074,478	70,091		2,144,569
9 DEBT SERVICES (OPERATING)							
Total Function 9							
TOTAL FUNCTIONS 1 - 9	\$ 81,301,351	\$ 8,388,621	\$ 8,361,670	\$ 17,247,125	\$ 2,096,508	\$ 3,419,408	\$ 120,834,683

SCHOOL DISTRICT No. 23 (Central Okanagan)
 OPERATING FUND
 ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2009/2010

FUNCTION	200		TOTAL SALARIES AND BENEFITS		300-500 SERVICES AND SUPPLIES		2009/2010 TOTAL BUDGET EXPENSE		2008/2009 AMENDED ANNUAL BUDGET	
	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES	TOTAL BUDGET EXPENSE	2008/2009 AMENDED ANNUAL BUDGET	2008/2009 AMENDED ANNUAL BUDGET			
1 INSTRUCTION										
1.02 Regular Instruction	\$ 74,894,775	\$ 16,021,154	\$ 90,915,929	\$ 7,661,161	\$ 98,577,090	\$ 96,384,298	\$ 96,384,298			
1.03 Career Programs	1,108,125	263,865	1,371,990	128,757	1,500,747	1,646,252	1,646,252			
1.07 Library Services	3,188,604	767,658	3,956,262	604,804	4,561,066	5,039,717	5,039,717			
1.08 Counselling	1,897,686	438,463	2,336,149	2,334,129	2,334,129	2,157,698	2,157,698			
1.10 Special Education	16,257,651	3,634,133	19,891,784	535,360	20,427,144	19,382,111	19,382,111			
1.30 English as a Second Language	316,848	64,763	381,611	88,845	470,456	414,684	414,684			
1.31 Aboriginal Education	1,488,957	385,117	1,874,074	316,420	2,190,494	2,090,612	2,090,612			
1.41 School Administration	8,291,943	1,700,982	9,992,925	163,926	10,156,851	8,630,612	8,630,612			
1.62 Off Shore Students	181,205	33,984	215,189	207,880	423,069	372,370	372,370			
1.84 Other						20,000	20,000			
Total Function 1	108,585,574	23,308,119	129,893,693	9,677,163	139,570,856	137,048,255	137,048,255			
4 DISTRICT ADMINISTRATION										
4.11 Educational Administration	789,546	180,775	970,321	247,550	1,217,871	1,199,180	1,199,180			
4.40 School District Governance	129,379	2,528	131,907	118,500	250,407	288,882	288,882			
4.41 Business Administration	1,622,449	371,592	1,994,041	619,204	2,613,245	2,472,563	2,472,563			
Total Function 4	2,541,374	554,895	3,096,269	985,254	4,081,523	3,968,625	3,968,625			
5 OPERATIONS AND MAINTENANCE										
5.41 Operations and Maintenance Administration	716,628	160,930	877,558	381,800	1,259,358	1,205,401	1,205,401			
5.50 Maintenance Operations	8,217,666	2,224,480	10,442,136	2,982,900	13,425,036	12,897,727	12,897,727			
5.52 Maintenance of Grounds	567,808	159,316	727,124	630,000	1,357,124	1,316,146	1,316,146			
5.56 Utilities	61,074	15,140	76,214	3,373,600	3,449,814	3,390,155	3,390,155			
Total Function 5	9,563,166	2,559,866	12,123,032	7,368,300	19,491,332	18,809,429	18,809,429			
7 TRANSPORTATION AND HOUSING										
7.41 Transportation and Housing Administration	153,034	36,673	189,707	4,000	193,707	189,214	189,214			
7.70 Student Transportation	1,991,535	537,715	2,529,250	927,000	3,456,250	3,437,132	3,437,132			
Total Function 7	2,144,569	574,388	2,718,957	931,000	3,649,957	3,626,346	3,626,346			
9 DEBT SERVICES (OPERATING)										
Total Function 9										
TOTAL FUNCTIONS 1 - 9	\$ 120,834,683	\$ 26,997,268	\$ 147,831,951	\$ 18,961,717	\$ 166,793,668	\$ 163,452,655	\$ 163,452,655			

**SCHOOL DISTRICT No. 23 (Central Okanagan)
OPERATING FUND
ANNUAL BUDGET - FTE EMPLOYEES BY FUNCTION, PROGRAM AND OBJECT 2009/2010**

Schedule A5

FUNCTION	110 TEACHERS	105 PRINCIPALS & VICE PRINCIPALS	123 EDUCATIONAL ASSISTANTS	120 SUPPORT STAFF	130 OTHER PROFESSIONALS	TOTAL STAFF
1 INSTRUCTION						
1.02 Regular Instruction	967,084	9,450		53,544		1,030,078
1.03 Career Programs	10,257			12,249		22,506
1.07 Library Services	25,229	1,200		38,624		65,053
1.08 Counselling	27,436					27,436
1.10 Special Education	111,054	1,050	211,000	16,121		339,225
1.30 English as a Second Language	3,260	0,660				3,910
1.31 Aboriginal Education	3,270	1,000	34,910	1,000		40,180
1.41 School Administration		63,650		45,564		109,414
1.60 Summer School				0,500		0,500
1.62 Off Shore Students		0,750			1,000	1,750
Total Function 1	1,147,580	77,950	245,910	167,602	1,000	1,640,052
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration		2,050		1,800	4,500	8,350
4.40 School District Governance					7,000	7,000
4.41 Business Administration		1,000			9,000	10,000
4.65 Conseil Scolaire Francophone				17,250		17,250
Total Function 4		3,050		19,050	20,500	42,600
6 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration				5,100	6,000	11,100
5.50 Maintenance Operations				174,750	1,000	175,750
5.52 Maintenance of Grounds				12,000		12,000
5.66 Utilities				1,000		1,000
Total Function 5				192,850	7,000	199,850
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration				1,000	1,000	2,000
7.70 Student Transportation				45,005		46,005
Total Function 7				46,005	1,000	47,005
TOTAL FUNCTIONS 1 - 7	1,147,580	81,000	245,910	425,507	29,500	1,929,507