

School District No. 10 (Arrow Lakes)
2022-2023 Budget
School Meetings - March 28 to April 5, 2022

SD10 SCHOOL
DISTRICT 10
ARROW LAKES

Recognition, Respect, Truth & Reconciliation

We acknowledge the traditional, ancestral and unceded territory of the Sinixt People and honour their ongoing presence on the land.



2022-2023 Budget

Presentation Agenda

- 2022-2023 Budget Process & Dates
- About School District No. 10 (Arrow Lakes)
- Budget Framework
- The Numbers
- Budget Consultation & Survey
- Budget Management
- Summary
- Q&A

2022-2023 Budget Development Process



Date	Meeting/Tasks
March 3rd	Board Budget Process Discussion
March 7th	Educational Leadership Meeting
March 28th	Preliminary Draft Budget Posted + Public Survey Sent Out
March 28th	NSS Presentation & Consultation Meeting
March 29th	EES Presentation & Consultation Meeting
March 29th	BES Presentation & Consultation Meeting
March 30th	NES Presentation & Consultation Meeting
April 5th	LESS Presentation & Consultation Meeting
April 6th	Board Meeting in Service
April 11th	Partner Groups Advisory
April 19th	Board Meeting in Camera
April 19th	Board Meeting in Public
May 3rd	School Budgets Delivered + Posted in eFunds/Via



About School District No. 10 (Arrow Lakes)

SD10 SCHOOL
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School District No. 10 (Arrow Lakes)

SD10 SCHOOL DISTRICT 10
ARROW LAKES

Location:

Serving communities in the West Kootenays surrounding Arrow Lakes and Slocan Lake.

Vision Statement:

Our vision is of a learning community which embodies world class learning in a rural environment.



School District No. 10 (Arrow Lakes)

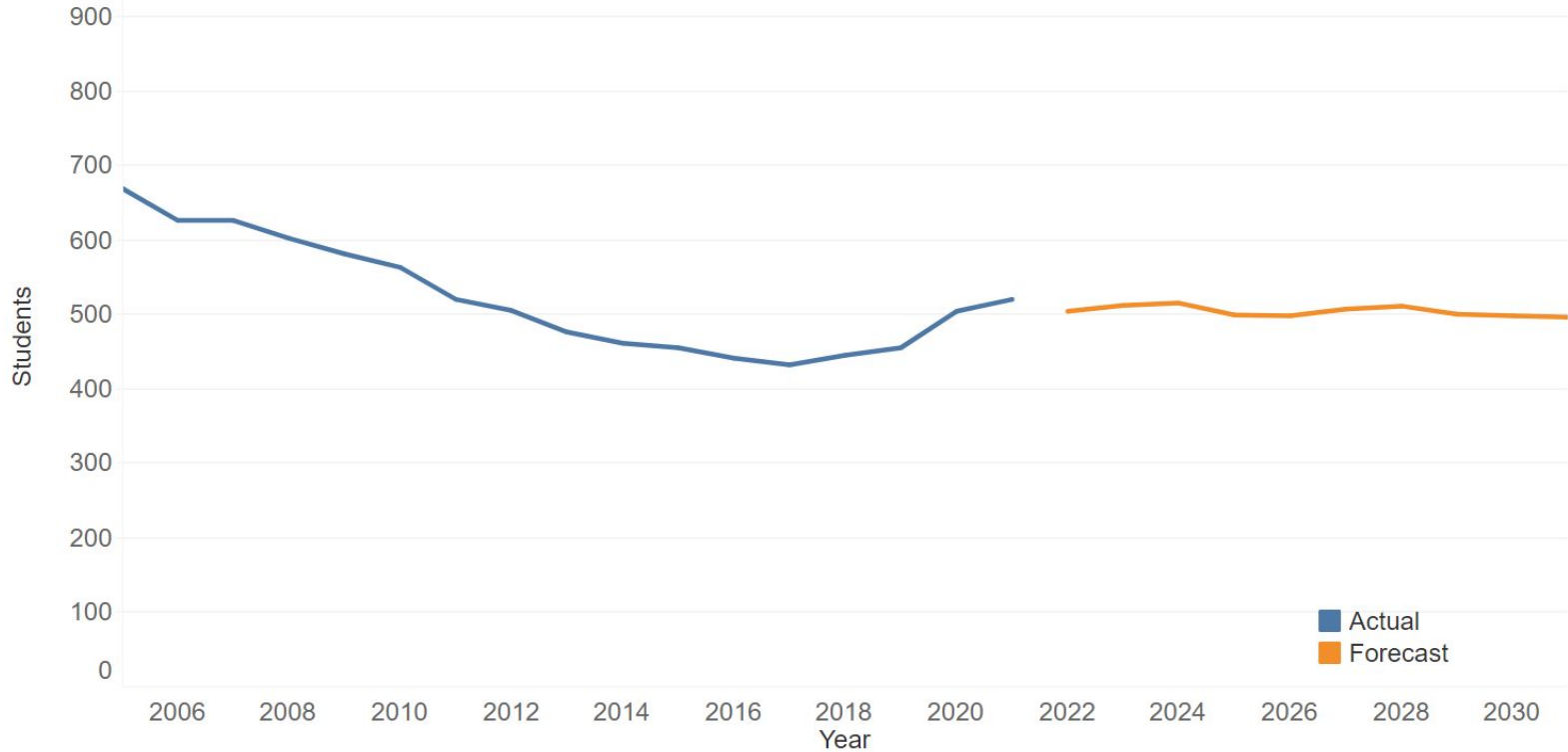
Mission Statement



To provide rich early learning experiences and environments, which stimulate children's thinking, creativity and engagement to contribute to society and create a better world. We do this by connecting with and supporting our school community and the greater community around us.



Student Enrolment Over Time (Forecast MoE)



Student Enrolment in 2021-2022 (Headcount)

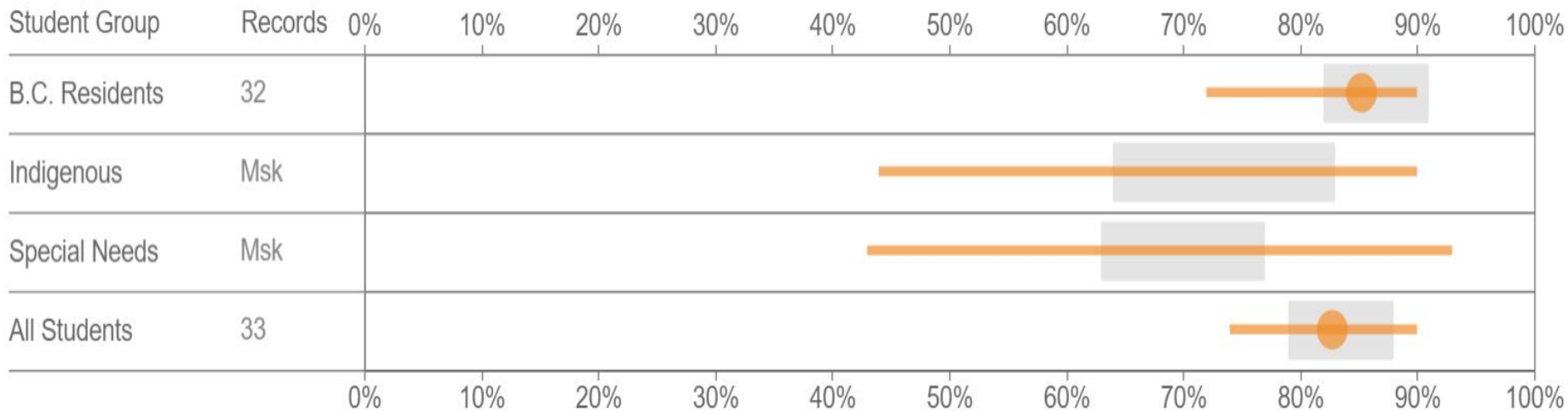


Student Group	K	1	2	3	4	5	6	7	8	9	10	11	12	Others	Total
All Students	39	45	47	47	33	37	40	39	33	44	37	30	47	msk	519
Indigenous	msk	12	msk	15	msk	12	msk	msk	10	11	10	msk	msk	msk	125
Students With Special Needs	msk	msk	msk	msk	msk	msk	msk	10	10	13	msk	msk	msk	msk	89

*Other includes elementary ungraded, secondary ungraded, and graduated adults in the school system



Completion Rates (2016-2017 to 2020-2021)

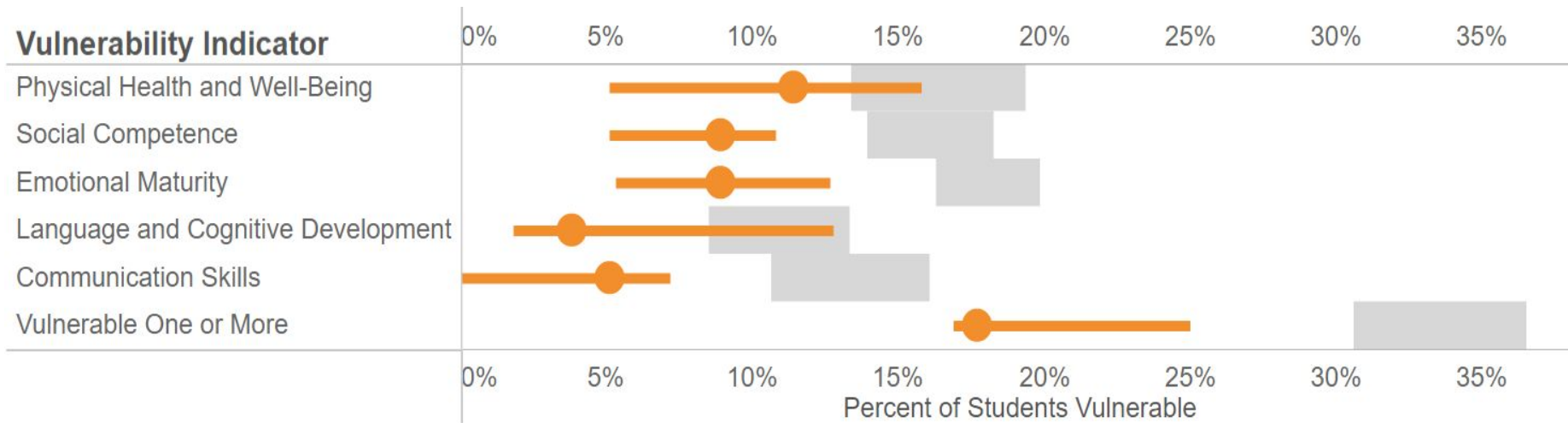


Typical range across B.C. (middle 50% of school districts)

Selected school district's most recent results (2020/21)

Range of school district's results over time (2016/17 - 2020/21)

Characteristics of Students Entering School



79 Total number of students assessed (2016/17 - 2018/19)

Typical range across B.C. (middle 50% of districts)

Selected district's most recent results (2016/17 - 2018/19)

Range of district's results over time (2007/08 - 2018/19)





Budget Framework

SD10 SCHOOL
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2022-2023 Budget Framework

School Act and MoE Mandates



- School Act requires Annual Budget by June 30, 2022
- Ministry of Education New Provincial Policies adopted July 1, 2021:
 - K-12 Financial Planning & Reporting Policy
 - A Multi-year Budget is required by June 30, 2022
 - K-12 Accumulated Operating Surplus Policy
 - District Surplus Policy by June 30, 2022.
 - District Surplus to be held conditionally, and that appropriate planning and approvals be in place for use of District Surplus
 - Expectation that planned use of Surplus aligned with Strategic Plans

2022-2023 Budget Framework

Board of Education's Strategic Plan and Goals



- [2017-2021 Strategic Plan Goals:](#)
 - Enhance Teaching and Learning
 - Cultivate Connections and Relationships
 - Build Advocacy for SD10
- 2021-2022 Strategic Plan Priorities:
 - Continuous Academic Improvement: Reading, Writing, and Numeracy.
 - Indigenous Education: Ensure success for Indigenous student and infuse Indigenous education into the curriculum.
 - Physical and Mental Well-being: Creating a safe and caring environment to support learning.

2022-2023 Budget Framework

Approaches - Enrolment & Revenues



- Five-year Enrolment Projections
 - Well-researched internal projections using feeder-flow + local knowledge
- Diverse Student Needs Projections
- Revenues per Ministry of Education Tables + Other Grants
- Focus on Increasing Investment Returns to Cash Management

2022-2023 Budget Framework

Approaches - Expense Baselines



- Staffing Boundaries (Minimums):
 - Teacher Staffing - Per Collective Agreements
 - Educational Support Staffing - Per Unique Needs Funding
 - Operational Support Staffing - On a Needs Basis
- Unique Needs Funding -> Non-enrolling Teachers & Educational Assistants Staffing, OT, SLP, Psychologists Contractors
- Exempt & PVP Staffing - Provincial Comparison
- Services & Supplies - Utilities, Fuel, Maintenance Costs, Baseline IT Expenses
- Capital Budgets - MoE funded Capital Projects

Alignment of Long-term Plans

- Budget alignment to Strategic Plan
 - Language alignment
 - Basic financial plan residual show capacity for strategic initiatives and goals
 - Each budget line item references a Strategic Plan goal; calculations are made
 - Crucial questions:
 - How does SD10's student achievement results compare to historical and to province? I.e. Completion Rates, FSAs, District and Classroom Data, Graduation Numeracy and Literacy
 - Are facilities managed efficiently to conserve resources for edu. services?
 - Do/will district learning environments meet needs for learning?
 - Are students equipped with adequate and facilitating technology?
 - Is there technology and device equity to achieve strategic goals for all students?



The Numbers

SD10 SCHOOL
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2022-2023 Budget Numbers

Approaches - Surplus Impacts



- 2021-2022 Surplus/Shortfall Expectation: **Deficit of \$305,503.**
Excluding non-cash amortization revenue and expenses: **Deficit of \$96,886**
- Accumulated Surpluses (Forecast at year end June 30, 2022)
 - Operating Surplus = **\$2,154,563**
 - Capital Surplus = **\$343,007** (= \$90,030 Local Capital + \$217,977 Restricted Capital \$35,000 Fauquier Property Sale)

2022-2023 Budget Numbers

Ministry of Education Operating Funding



- 2022-2023 per FTE/student amounts **are identical** to 2021-2022 amounts:
 - Standard School = **\$7,885 per FTE** (Full-time Equivalent Student)
 - Online Learning = **\$6,360 per FTE** (Full-time Equivalent Student)
 - Level 2 Special Needs = **\$21,280 per Student**
 - Level 3 Special Needs = **\$10,750 per Student**
 - Indigenous Education (Self-Identified) = **\$1,565 per Student**

This means - all else being equal - revenues are static, while expenses are increasing.

2022-2023 Budget Numbers

Enrolment



- Elementary Enrolment = **293 Students** (vs. 322 FTE in 2021-2022)
- Secondary Enrolment = **162 FTE** (vs. 162 FTE in 2021-2022)
- Online Learning Enrolment = **34 FTE** (vs. 49.125 FTE in 2021-2022)
- **Total Forecast Enrolment = 489 FTE** (vs. 532 FTE for 2021-2022) (Note: FTE = Full-time Equivalent students, i.e. 8 Courses at Secondary Level. At the Elementary Level, FTE = Headcount.)
- Schools Breakdown:
 - Online Learning = 34 FTE
 - Burton Elementary = 38 FTE
 - Edgewood Elementary = 9 FTE
 - Lucerne Elementary = 91 FTE
 - Nakusp Elementary = 163 FTE
 - Nakusp Secondary = 140 FTE

2022-2023 Budget



Revenues & Expenses

- The District runs a **balanced cash budget** when new cash revenues equal cash expenses. A balanced cash budget can also be achieved using accumulated surplus if there was otherwise a deficit.
- Revenues & Expenses in the Preliminary Draft Budget For 2023-2023:
 - Revenues:
 - **Operating & Special Purpose Revenues = \$10,516,035** (vs. \$10,728,215 for 2021-2022). This is a decrease of \$165,480 (2.0%).
 - **Total Revenues (Incl. Amortization) = \$11,217,660** (vs. \$11,392,440 for 2021-2022). This is a decrease of \$174,780 (1.5%).
 - Expenses:
 - **Expenses Without Amortization = \$10,517,660** (vs. \$10,825,101 for 2021-2022). This is a decrease of \$307,441.
 - **Total Expenses (Incl. Amortization) = \$11,367,660** (vs. \$11,697,943 for 2021-2022). This is a decrease of \$330,441.
- **Balanced Cash Budget = \$150,000 deficit Without Amortization or \$0 deficit With Amortization** (vs. \$95,586 deficit Without Amortization or \$305,503 deficit with amortization for 2021-2022)



Consultation & Survey

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2022-2023 Budget - Public Survey Questions

For questions 1, 2 and 3 we will be asking: What ideas, programs, initiatives, or events in SD10 schools under the Board of Education's goals would you like to see continued, discontinued, or improved? Please provide your reasons.

- **Q1:** Board Priority #1 – Continuous Academic Improvement: Reading, Writing, and Numeracy.
- **Q2:** Board Priority #2 – Indigenous Education: Ensure success for Indigenous student and infuse Indigenous education into the curriculum.
- **Q3:** Board Priority #3 - Physical and Mental Well-being: Creating a safe and caring environment to support learning.
- **Q4:** What budgetary challenges have you seen in SD10 in the past year?
- **Q5:** What budgetary successes have you seen in SD10 in the past year?
- **Q6:** What are your priority for SD10 spending for the coming year? Please be as specific as possible.

Survey Example Responses






2022-2023 Budget
Budget Management

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Schools Financial Management & Budgeting

- Responsibility of all sub-budgets are assigned to specific Budget Manager
- Appropriate Financial Control processes
- 2021-2022 Schools' Spending Cut-off - May 1st, 2022 or another Date TBD
- 2021-2022 School Budgets carry-forwards - Specific terms TBD
- 2022-2023 Schools' District & Trust Budgets in place by May, 2022
 - District Budgets will be uploaded
 - Trust Budgets can/should be uploaded too
 - Schools budget plans in place before Summer

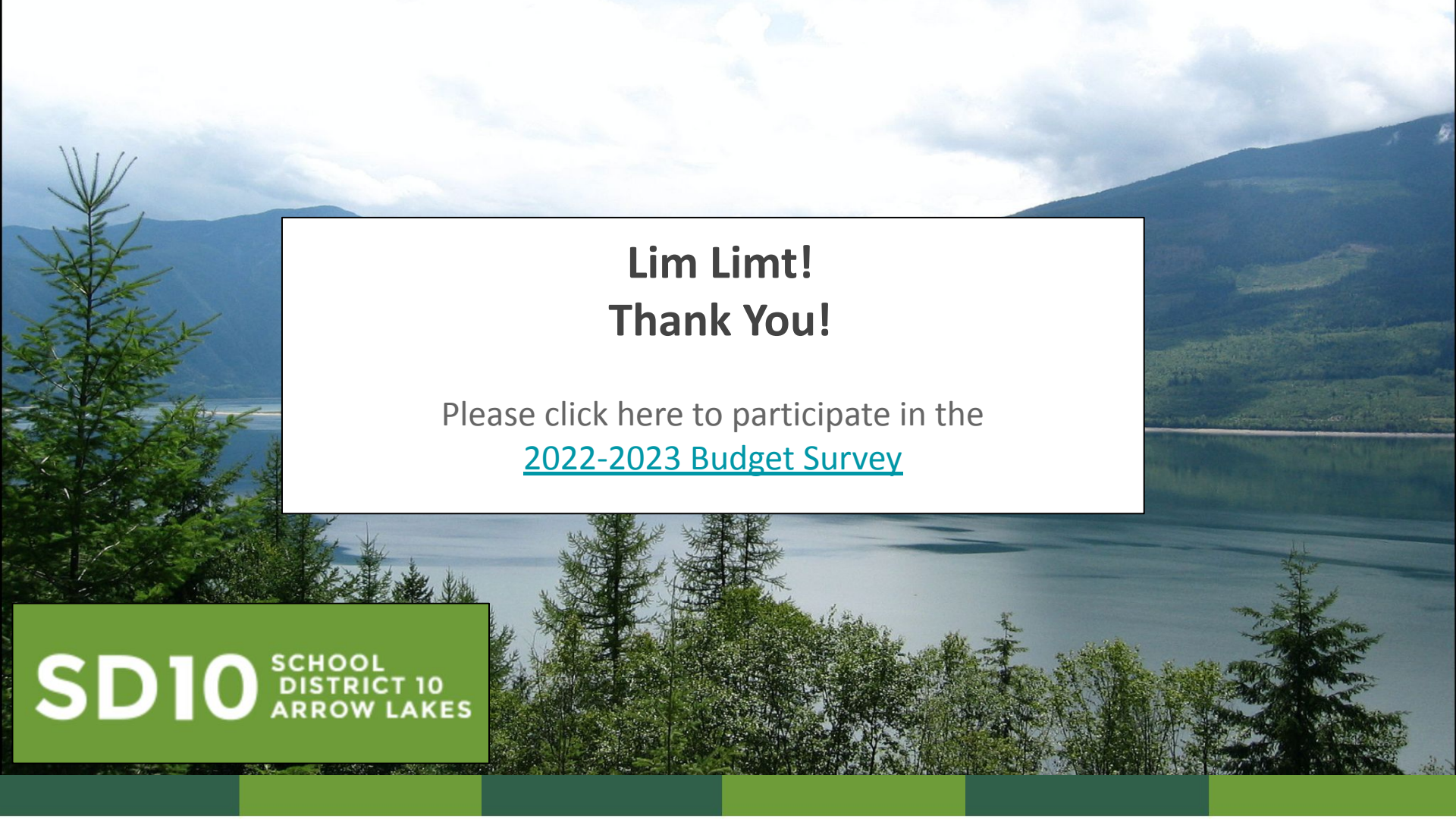


2022-2023 Budget Summary

SD10 SCHOOL
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2022-2023 Budget Summary

- Balanced Multi-Year Budget
- Possible plans for use of Surpluses in accordance with new Surplus Policy
 - New Strategic Plan to be developed in 2022-2023
- Responsive to MoE, Board, Committees, Partner Groups and Families
- Budget aligned with Strategic Planning & Board Priorities
- Budget execution aligned to Organizational Structure



Lim Limt! Thank You!

Please click here to participate in the
[2022-2023 Budget Survey](#)

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