

Annual Budget

## **School District No. 10 (Arrow Lakes)**

June 30, 2017

# School District No. 10 (Arrow Lakes)

June 30, 2017

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\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 10 (ARROW LAKES) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2016/2017 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. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 10 (Arrow Lakes) Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$8,985,530 for the 2016/2017 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2016/2017.

READ A FIRST TIME THE 26th DAY OF APRIL, 2016;

READ A SECOND TIME THE 26th DAY OF APRIL, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF APRIL, 2016;

(Corporate Seal)

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 10 (Arrow Lakes) Annual Budget Bylaw 2016/2017, adopted by the Board the 26th DAY OF APRIL, 2016.

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Secretary Treasurer

# School District No. 10 (Arrow Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	438.000	440.375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>438.000</b>	<b>440.375</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	7,477,007	7,637,405
Tuition	62,500	62,500
Other Revenue	207,430	211,430
Rentals and Leases	6,000	6,000
Investment Income	52,000	58,100
Amortization of Deferred Capital Revenue	331,343	341,936
<b>Total Revenue</b>	<b>8,136,280</b>	<b>8,317,371</b>
<b>Expenses</b>		
Instruction	6,125,220	6,346,276
District Administration	778,384	727,381
Operations and Maintenance	1,693,804	1,628,693
Transportation and Housing	336,300	335,326
<b>Total Expense</b>	<b>8,933,708</b>	<b>9,037,676</b>
<b>Net Revenue (Expense)</b>	<b>(797,428)</b>	<b>(720,305)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>644,271</b>	<b>799,557</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(153,157)</b>	<b>79,252</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(153,157)	79,252
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(153,157)</b>	<b>79,252</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	7,822,158	7,944,313
Operating - Tangible Capital Assets Purchased		185,600
Special Purpose Funds - Total Expense	573,228	603,472
Special Purpose Funds - Tangible Capital Assets Purchased	51,822	33,507
Capital Fund - Total Expense	538,322	489,891
<b>Total Budget Bylaw Amount</b>	<u>8,985,530</u>	<u>9,256,783</u>

## Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education Date Signed

\_\_\_\_\_  
Signature of the Superintendent Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer Date Signed

**School District No. 10 (Arrow Lakes)**  
 Annual Budget - Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2017

	2017 Annual Budget \$	2016 Amended Annual Budget \$
<b>Surplus (Deficit) for the year</b>	<b>(797,428)</b>	<b>(720,305)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(51,822)	(219,107)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(51,822)</b>	<b>(219,107)</b>
Amortization of Tangible Capital Assets	538,322	489,891
<b>Total Effect of change in Tangible Capital Assets</b>	<b>486,500</b>	<b>270,784</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(310,928)</b>	<b>(449,521)</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	7,051,957	7,200,426
Tuition	62,500	62,500
Other Revenue	7,430	11,430
Rentals and Leases	6,000	6,000
Investment Income	50,000	50,000
<b>Total Revenue</b>	<u>7,177,887</u>	<u>7,330,356</u>
<b>Expenses</b>		
Instruction	5,551,992	5,742,804
District Administration	778,384	727,381
Operations and Maintenance	1,155,482	1,138,802
Transportation and Housing	336,300	335,326
<b>Total Expense</b>	<u>7,822,158</u>	<u>7,944,313</u>
<b>Net Revenue (Expense)</b>	<u>(644,271)</u>	<u>(613,957)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>644,271</u>	<u>799,557</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(185,600)
<b>Total Net Transfers</b>	<u>-</u>	<u>(185,600)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 10 (Arrow Lakes)**  
 Annual Budget - Schedule of Operating Revenue by Source  
 Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	7,011,397	7,151,418
Other Ministry of Education Grants		
Pay Equity	40,560	40,560
Curriculum Implementation		4,100
Foundation Skills Assessment		4,348
<b>Total Provincial Grants - Ministry of Education</b>	<b>7,051,957</b>	<b>7,200,426</b>
<b>Tuition</b>		
Offshore Tuition Fees	62,500	62,500
<b>Total Tuition</b>	<b>62,500</b>	<b>62,500</b>
<b>Other Revenues</b>		
Other School District/Education Authorities		2,000
Miscellaneous		
Cultural ArtStarts	7,430	7,430
Growing Innovations		2,000
<b>Total Other Revenue</b>	<b>7,430</b>	<b>11,430</b>
<b>Rentals and Leases</b>	<b>6,000</b>	<b>6,000</b>
<b>Investment Income</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Operating Revenue</b>	<b>7,177,887</b>	<b>7,330,356</b>



# School District No. 10 (Arrow Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,421,665	2,518,167
Principals and Vice Principals	709,386	700,028
Educational Assistants	363,071	389,731
Support Staff	705,147	720,181
Other Professionals	514,851	480,766
Substitutes	329,988	322,954
<b>Total Salaries</b>	<b>5,044,108</b>	<b>5,131,827</b>
<b>Employee Benefits</b>	<b>1,261,402</b>	<b>1,307,804</b>
<b>Total Salaries and Benefits</b>	<b>6,305,510</b>	<b>6,439,631</b>
<b>Services and Supplies</b>		
Services	461,977	439,215
Student Transportation	4,000	4,000
Professional Development and Travel	296,246	307,285
Rentals and Leases	350	350
Dues and Fees	19,500	19,500
Insurance	36,115	36,116
Supplies	466,460	466,216
Utilities	232,000	232,000
<b>Total Services and Supplies</b>	<b>1,516,648</b>	<b>1,504,682</b>
<b>Total Operating Expense</b>	<b>7,822,158</b>	<b>7,944,313</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,151,703	303,388		79,512	20,025	257,559	2,812,187
1.03 Career Programs							-
1.07 Library Services				40,666			40,666
1.08 Counselling	53,120						53,120
1.10 Special Education	169,372	34,333	363,071			32,034	598,810
1.31 Aboriginal Education	36,264	5,722					41,986
1.41 School Administration		329,652		63,340			392,992
1.62 Off Shore Students	11,206	24,847					36,053
1.64 Other							-
<b>Total Function 1</b>	<b>2,421,665</b>	<b>697,942</b>	<b>363,071</b>	<b>183,518</b>	<b>20,025</b>	<b>289,593</b>	<b>3,975,814</b>
<b>4 District Administration</b>							
4.11 Educational Administration		11,444			171,666		183,110
4.40 School District Governance					42,000		42,000
4.41 Business Administration					124,059		124,059
<b>Total Function 4</b>	<b>-</b>	<b>11,444</b>	<b>-</b>	<b>-</b>	<b>337,725</b>	<b>-</b>	<b>349,169</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					72,568		72,568
5.50 Maintenance Operations				345,929	83,232	31,895	461,056
5.52 Maintenance of Grounds				16,010			16,010
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>361,939</b>	<b>155,800</b>	<b>31,895</b>	<b>549,634</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					1,301		1,301
7.70 Student Transportation				159,690		8,500	168,190
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,690</b>	<b>1,301</b>	<b>8,500</b>	<b>169,491</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>2,421,665</b>	<b>709,386</b>	<b>363,071</b>	<b>705,147</b>	<b>514,851</b>	<b>329,988</b>	<b>5,044,108</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,812,187	705,164	3,517,351	401,491	3,918,842	4,103,768
1.03 Career Programs	-		-	1,000	1,000	3,000
1.07 Library Services	40,666	10,573	51,239	14,809	66,048	65,816
1.08 Counselling	53,120	14,342	67,462	1,000	68,462	68,375
1.10 Special Education	598,810	149,398	748,208	93,700	841,908	850,604
1.31 Aboriginal Education	41,986	11,336	53,322	24,353	77,675	77,675
1.41 School Administration	392,992	105,474	498,466	11,429	509,895	505,119
1.62 Off Shore Students	36,053	9,734	45,787	22,375	68,162	66,447
1.64 Other	-		-		-	2,000
<b>Total Function 1</b>	<b>3,975,814</b>	<b>1,006,021</b>	<b>4,981,835</b>	<b>570,157</b>	<b>5,551,992</b>	<b>5,742,804</b>
<b>4 District Administration</b>						
4.11 Educational Administration	183,110	48,867	231,977	41,500	273,477	265,955
4.40 School District Governance	42,000	600	42,600	73,050	115,650	115,650
4.41 Business Administration	124,059	31,015	155,074	234,183	389,257	345,776
<b>Total Function 4</b>	<b>349,169</b>	<b>80,482</b>	<b>429,651</b>	<b>348,733</b>	<b>778,384</b>	<b>727,381</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	72,568	18,142	90,710	9,600	100,310	96,788
5.50 Maintenance Operations	461,056	110,750	571,806	212,193	783,999	770,933
5.52 Maintenance of Grounds	16,010	4,163	20,173	19,000	39,173	39,081
5.56 Utilities	-		-	232,000	232,000	232,000
<b>Total Function 5</b>	<b>549,634</b>	<b>133,055</b>	<b>682,689</b>	<b>472,793</b>	<b>1,155,482</b>	<b>1,138,802</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	1,301	325	1,626		1,626	1,563
7.70 Student Transportation	168,190	41,519	209,709	124,965	334,674	333,763
<b>Total Function 7</b>	<b>169,491</b>	<b>41,844</b>	<b>211,335</b>	<b>124,965</b>	<b>336,300</b>	<b>335,326</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>5,044,108</b>	<b>1,261,402</b>	<b>6,305,510</b>	<b>1,516,648</b>	<b>7,822,158</b>	<b>7,944,313</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	<u>2017</u>	<u>2016 Amended</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	425,050	436,979
Other Revenue	200,000	200,000
<b>Total Revenue</b>	<u>625,050</u>	<u>636,979</u>
<b>Expenses</b>		
Instruction	573,228	603,472
<b>Total Expense</b>	<u>573,228</u>	<u>603,472</u>
<b>Net Revenue (Expense)</b>	<u>51,822</u>	<u>33,507</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(51,822)	(33,507)
<b>Total Net Transfers</b>	<u>(51,822)</u>	<u>(33,507)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>

# School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Service Delivery Transformation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		-	-	160,000	46,161	8,034		5,000	219,195
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	67,770	144,170			96,000	12,250	104,860		425,050
Other				200,000					200,000
	67,770	144,170	-	200,000	96,000	12,250	104,860	-	625,050
<b>Less:</b> Allocated to Revenue	67,770	144,170	-	200,000	96,000	12,250	104,860	-	625,050
<b>Deferred Revenue, end of year</b>	-	-	-	160,000	46,161	8,034	-	5,000	219,195
<b>Revenues</b>									
Provincial Grants - Ministry of Education	67,770	144,170			96,000	12,250	104,860		425,050
Other Revenue				200,000					200,000
	67,770	144,170	-	200,000	96,000	12,250	104,860	-	625,050
<b>Expenses</b>									
Salaries									
Teachers		90,816					49,099		139,915
Educational Assistants		23,442			57,898				81,340
	-	114,258	-	-	57,898	-	49,099	-	221,255
Employee Benefits		29,912			15,053		13,257		58,222
Services and Supplies	15,948			200,000	23,049	12,250	42,504		293,751
	15,948	144,170	-	200,000	96,000	12,250	104,860	-	573,228
<b>Net Revenue (Expense) before Interfund Transfers</b>	51,822	-	-	-	-	-	-	-	51,822
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(51,822)								(51,822)
	(51,822)	-	-	-	-	-	-	-	(51,822)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 10 (Arrow Lakes)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Investment Income		2,000	2,000	8,100
Amortization of Deferred Capital Revenue	331,343		331,343	341,936
<b>Total Revenue</b>	<b>331,343</b>	<b>2,000</b>	<b>333,343</b>	<b>350,036</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	538,322		538,322	489,891
<b>Total Expense</b>	<b>538,322</b>	<b>-</b>	<b>538,322</b>	<b>489,891</b>
<b>Net Revenue (Expense)</b>	<b>(206,979)</b>	<b>2,000</b>	<b>(204,979)</b>	<b>(139,855)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	51,822		51,822	219,107
<b>Total Net Transfers</b>	<b>51,822</b>	<b>-</b>	<b>51,822</b>	<b>219,107</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(155,157)</b>	<b>2,000</b>	<b>(153,157)</b>	<b>79,252</b>