

Annual Budget

School District No. 10 (Arrow Lakes)

June 30, 2019

School District No. 10 (Arrow Lakes)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$8,723,563 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 23rd DAY OF APRIL, 2018;

READ A SECOND TIME THE 23rd DAY OF APRIL, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF APRIL, 2018;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 10 (Arrow Lakes) Annual Budget Bylaw 2018/2019, adopted by the Board the 23rd DAY OF APRIL, 2018.

Secretary Treasurer

School District No. 10 (Arrow Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	416,000	429,000
Total Ministry Operating Grant Funded FTE's	416,000	429,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	7,432,981	7,715,449
Other	18,000	18,000
Other Revenue	210,000	210,000
Rentals and Leases	6,000	6,000
Investment Income	41,600	41,600
Amortization of Deferred Capital Revenue	397,849	401,090
Total Revenue	8,106,430	8,392,139
Expenses		
Instruction	5,568,063	5,987,759
District Administration	882,796	764,143
Operations and Maintenance	1,725,138	1,564,340
Transportation and Housing	490,428	507,908
Total Expense	8,666,425	8,824,150
Net Revenue (Expense)	(559,995)	(432,011)
Budgeted Allocation (Retirement) of Surplus (Deficit)	323,352	329,330
Budgeted Surplus (Deficit), for the year	(236,643)	(102,681)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(236,643)	(102,681)
Budgeted Surplus (Deficit), for the year	(236,643)	(102,681)

School District No. 10 (Arrow Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	7,383,977	7,413,791
Special Purpose Funds - Total Expense	589,218	847,850
Special Purpose Funds - Tangible Capital Assets Purchased	57,138	57,138
Capital Fund - Total Expense	693,230	562,509
Total Budget Bylaw Amount	<u>8,723,563</u>	<u>8,881,288</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, 2019

	2019 Annual Budget	2018 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(559,995)</u>	<u>(432,011)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(57,138)	(57,138)
From Deferred Capital Revenue	(861,367)	(728,956)
Total Acquisition of Tangible Capital Assets	<u>(918,505)</u>	<u>(786,094)</u>
Amortization of Tangible Capital Assets	<u>693,230</u>	<u>562,509</u>
Total Effect of change in Tangible Capital Assets	<u>(225,275)</u>	<u>(223,585)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(785,270)</u></u>	<u><u>(655,596)</u></u>

School District No. 10 (Arrow Lakes)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019	2018
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,996,625	7,020,461
Other	18,000	18,000
Rentals and Leases	6,000	6,000
Investment Income	40,000	40,000
Total Revenue	<u>7,060,625</u>	<u>7,084,461</u>
Expenses		
Instruction	4,978,845	5,139,909
District Administration	882,796	764,143
Operations and Maintenance	1,152,153	1,140,491
Transportation and Housing	370,183	369,248
Total Expense	<u>7,383,977</u>	<u>7,413,791</u>
Net Revenue (Expense)	<u>(323,352)</u>	<u>(329,330)</u>
Budgeted Prior Year Surplus Appropriation	<u>323,352</u>	<u>329,330</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 10 (Arrow Lakes)
 Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	6,913,390	6,941,736
Other Ministry of Education Grants		
Pay Equity	40,560	40,560
Transportation Supplement	42,675	42,675
Return of Administrative Savings		36,091
District Entered		(40,601)
Total Provincial Grants - Ministry of Education	6,996,625	7,020,461
Provincial Grants - Other	18,000	18,000
Rentals and Leases	6,000	6,000
Investment Income	40,000	40,000
Total Operating Revenue	7,060,625	7,084,461

School District No. 10 (Arrow Lakes)
 Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2019

	2019 Annual Budget	2018 Annual Budget
	\$	\$
Salaries		
Teachers	2,395,859	2,398,461
Principals and Vice Principals	230,000	589,240
Educational Assistants	390,000	398,604
Support Staff	734,291	684,364
Other Professionals	939,300	555,026
Substitutes	151,733	153,379
Total Salaries	4,841,183	4,779,074
Employee Benefits	1,168,295	1,257,697
Total Salaries and Benefits	6,009,478	6,036,771
Services and Supplies		
Services	297,615	385,338
Student Transportation	21,868	-
Professional Development and Travel	180,947	248,858
Rentals and Leases	350	350
Dues and Fees	22,000	22,000
Insurance	36,651	38,451
Interest	-	-
Supplies	605,160	466,593
Utilities	209,908	215,430
Total Services and Supplies	1,374,499	1,377,020
Total Operating Expense	7,383,977	7,413,791

School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	2,098,356	230,000		88,734		90,524	2,507,614
1.03 Career Programs							-
1.07 Library Services				10,500			10,500
1.08 Counselling	100,750						100,750
1.10 Special Education	169,496		390,000		43,500	27,599	630,595
1.30 English Language Learning							-
1.31 Aboriginal Education	27,257				5,300		32,557
1.41 School Administration					300,000		300,000
Total Function 1	2,395,859	230,000	390,000	99,234	348,800	118,123	3,582,016
4 District Administration							
4.11 Educational Administration					180,000		180,000
4.40 School District Governance					56,500		56,500
4.41 Business Administration				65,975	190,000		255,975
Total Function 4	-	-	-	65,975	426,500	-	492,475
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					75,000		75,000
5.50 Maintenance Operations				368,000	70,000	33,610	471,610
5.52 Maintenance of Grounds				16,725			16,725
5.56 Utilities							-
Total Function 5	-	-	-	384,725	145,000	33,610	563,335
7 Transportation and Housing							
7.41 Transportation and Housing Administration					19,000		19,000
7.70 Student Transportation				184,357			184,357
Total Function 7	-	-	-	184,357	19,000	-	203,357
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,395,859	230,000	390,000	734,291	939,300	151,733	4,841,183

School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,507,614	606,655	3,114,269	190,392	3,304,661	3,649,630
1.03 Career Programs	-		-	6,975	6,975	6,975
1.07 Library Services	10,500	2,730	13,230	13,103	26,333	29,746
1.08 Counselling	100,750	16,611	117,361	900	118,261	79,029
1.10 Special Education	630,595	158,952	789,547	88,101	877,648	863,519
1.30 English Language Learning	-		-		-	-
1.31 Aboriginal Education	32,557	7,500	40,057	45,180	85,237	66,550
1.41 School Administration	300,000	81,000	381,000	178,730	559,730	444,460
Total Function 1	3,582,016	873,448	4,455,464	523,381	4,978,845	5,139,909
4 District Administration						
4.11 Educational Administration	180,000	27,000	207,000	41,000	248,000	298,925
4.40 School District Governance	56,500	1,130	57,630	45,100	102,730	102,930
4.41 Business Administration	255,975	68,455	324,430	207,636	532,066	362,288
Total Function 4	492,475	96,585	589,060	293,736	882,796	764,143
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	75,000	20,000	95,000	7,600	102,600	99,924
5.50 Maintenance Operations	471,610	121,000	592,610	208,460	801,070	785,462
5.52 Maintenance of Grounds	16,725	4,350	21,075	17,500	38,575	39,675
5.56 Utilities	-		-	209,908	209,908	215,430
Total Function 5	563,335	145,350	708,685	443,468	1,152,153	1,140,491
7 Transportation and Housing						
7.41 Transportation and Housing Administration	19,000		19,000		19,000	22,882
7.70 Student Transportation	184,357	52,912	237,269	113,914	351,183	346,366
Total Function 7	203,357	52,912	256,269	113,914	370,183	369,248
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	4,841,183	1,168,295	6,009,478	1,374,499	7,383,977	7,413,791

School District No. 10 (Arrow Lakes)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget \$	2018 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	436,356	694,988
Other Revenue	210,000	210,000
Total Revenue	646,356	904,988
Expenses		
Instruction	589,218	847,850
Total Expense	589,218	847,850
Net Revenue (Expense)	57,138	57,138
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(57,138)	(57,138)
Total Net Transfers	(57,138)	(57,138)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	200,000	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	62,454	26,795			96,000	12,250	7,043	105,074	
Other				210,000					
	62,454	26,795	-	210,000	96,000	12,250	7,043	105,074	-
Less: Allocated to Revenue	62,454	26,795	-	210,000	96,000	12,250	7,043	105,074	-
Deferred Revenue, end of year	-	-	-	200,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	62,454	26,795			96,000	12,250	7,043	105,074	-
Other Revenue				210,000					
	62,454	26,795	-	210,000	96,000	12,250	7,043	105,074	-
Expenses									
Salaries									
Teachers					56,160		1,630	80,420	
Educational Assistants		20,952							
	-	20,952	-	-	56,160	-	1,630	80,420	-
Employee Benefits		5,843			14,602		463	21,713	
Services and Supplies	5,316			210,000	25,238	12,250	4,950	2,941	
	5,316	26,795	-	210,000	96,000	12,250	7,043	105,074	-
Net Revenue (Expense) before Interfund Transfers	57,138	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(57,138)								
	(57,138)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	-	-	200,000
Add: Restricted Grants			
Provincial Grants - Ministry of Education	37,014	89,726	436,356
Other			210,000
	<u>37,014</u>	<u>89,726</u>	646,356
Less: Allocated to Revenue	37,014	89,726	646,356
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	200,000
Revenues			
Provincial Grants - Ministry of Education	37,014	89,726	436,356
Other Revenue			210,000
	<u>37,014</u>	<u>89,726</u>	646,356
Expenses			
Salaries			
Teachers		70,650	208,860
Educational Assistants	29,376		50,328
	<u>29,376</u>	<u>70,650</u>	259,188
Employee Benefits	7,638	19,076	69,335
Services and Supplies			260,695
	<u>37,014</u>	<u>89,726</u>	589,218
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>-</u>	57,138
Interfund Transfers			
Tangible Capital Assets Purchased			(57,138)
	<u>-</u>	<u>-</u>	(57,138)
Net Revenue (Expense)	<u>-</u>	<u>-</u>	-

School District No. 10 (Arrow Lakes)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		1,600	1,600	1,600
Amortization of Deferred Capital Revenue	397,849		397,849	401,090
Total Revenue	397,849	1,600	399,449	402,690
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	572,985		572,985	423,849
Transportation and Housing	120,245		120,245	138,660
Total Expense	693,230	-	693,230	562,509
Net Revenue (Expense)	(295,381)	1,600	(293,781)	(159,819)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	57,138		57,138	57,138
Total Net Transfers	57,138	-	57,138	57,138
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(238,243)	1,600	(236,643)	(102,681)