

Annual Budget

School District No. 10 (Arrow Lakes)

June 30, 2020

School District No. 10 (Arrow Lakes)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$9,516,663 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 29th DAY OF APRIL, 2019;

READ A SECOND TIME THE 29th DAY OF APRIL, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF APRIL, 2019;

(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 2019/2020, adopted by the Board the 29th DAY OF APRIL, 2019.

Secretary Treasurer

School District No. 10 (Arrow Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	470,000	456,438
Total Ministry Operating Grant Funded FTE's	470,000	456,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	8,322,285	7,769,805
Other	18,000	50,400
Other Revenue	210,000	210,000
Rentals and Leases	6,000	6,000
Investment Income	42,000	41,600
Amortization of Deferred Capital Revenue	436,616	397,849
Total Revenue	9,034,901	8,475,654
Expenses		
Instruction	6,432,938	5,981,433
District Administration	792,846	790,609
Operations and Maintenance	1,732,278	1,740,238
Transportation and Housing	501,463	521,778
Total Expense	9,459,525	9,034,058
Net Revenue (Expense)	(424,624)	(558,404)
Budgeted Allocation (Retirement) of Surplus (Deficit)	321,683	321,761
Budgeted Surplus (Deficit), for the year	(102,941)	(236,643)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(102,941)	(236,643)
Budgeted Surplus (Deficit), for the year	(102,941)	(236,643)

School District No. 10 (Arrow Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020	2019 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,191,749	7,658,000
Special Purpose Funds - Total Expense	669,081	682,828
Special Purpose Funds - Tangible Capital Assets Purchased	57,138	57,138
Capital Fund - Total Expense	598,695	693,230
Total Budget Bylaw Amount	9,516,663	9,091,196

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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(424,624)</u>	<u>(558,404)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(57,138)</u>	<u>(57,138)</u>
Total Acquisition of Tangible Capital Assets	<u>(57,138)</u>	<u>(57,138)</u>
Amortization of Tangible Capital Assets	<u>598,695</u>	<u>693,230</u>
Total Effect of change in Tangible Capital Assets	<u>541,557</u>	<u>636,092</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>116,933</u></u>	<u><u>77,688</u></u>

School District No. 10 (Arrow Lakes)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,806,066	7,239,839
Other	18,000	50,400
Rentals and Leases	6,000	6,000
Investment Income	40,000	40,000
Total Revenue	7,870,066	7,336,239
Expenses		
Instruction	5,763,857	5,298,605
District Administration	792,846	790,609
Operations and Maintenance	1,222,042	1,167,253
Transportation and Housing	413,004	401,533
Total Expense	8,191,749	7,658,000
Net Revenue (Expense)	(321,683)	(321,761)
Budgeted Prior Year Surplus Appropriation	321,683	321,761
Budgeted Surplus (Deficit), for the year	-	-

School District No. 10 (Arrow Lakes)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,667,783	7,119,604
Other Ministry of Education Grants		
Pay Equity	40,560	40,560
Transportation Supplement	42,675	42,675
Employer Health Tax	55,048	-
Early Action Initiatives	-	37,000
Total Provincial Grants - Ministry of Education	<u>7,806,066</u>	<u>7,239,839</u>
Provincial Grants - Other	<u>18,000</u>	<u>50,400</u>
Rentals and Leases	<u>6,000</u>	<u>6,000</u>
Investment Income	<u>40,000</u>	<u>40,000</u>
Total Operating Revenue	<u><u>7,870,066</u></u>	<u><u>7,336,239</u></u>

School District No. 10 (Arrow Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,701,000	2,480,000
Principals and Vice Principals	606,000	488,000
Educational Assistants	340,900	320,000
Support Staff	767,162	726,577
Other Professionals	744,279	735,901
Substitutes	186,657	182,998
Total Salaries	5,345,998	4,933,476
Employee Benefits	1,360,366	1,245,116
Total Salaries and Benefits	6,706,364	6,178,592
Services and Supplies		
Services	387,840	409,841
Student Transportation	32,650	27,650
Professional Development and Travel	185,147	185,147
Rentals and Leases	7,600	7,600
Dues and Fees	20,000	20,000
Insurance	41,000	41,000
Interest	-	-
Supplies	583,648	580,670
Utilities	227,500	207,500
Total Services and Supplies	1,485,385	1,479,408
Total Operating Expense	8,191,749	7,658,000

School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	2,387,000	303,000		95,175		109,722	2,894,897
1.03 Career Programs							-
1.07 Library Services				17,162			17,162
1.08 Counselling	116,000	-	-				116,000
1.10 Special Education	173,000		340,900	-	47,000	31,433	592,333
1.30 English Language Learning							-
1.31 Aboriginal Education	25,000				13,882		38,882
1.41 School Administration		303,000		71,125	79,126		453,251
Total Function 1	2,701,000	606,000	340,900	183,462	140,008	141,155	4,112,525
4 District Administration							
4.11 Educational Administration					89,250		89,250
4.40 School District Governance					59,900		59,900
4.41 Business Administration					277,000		277,000
Total Function 4	-	-	-	-	426,150	-	426,150
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					154,000		154,000
5.50 Maintenance Operations				385,000		34,282	419,282
5.52 Maintenance of Grounds				23,700			23,700
5.56 Utilities							-
Total Function 5	-	-	-	408,700	154,000	34,282	596,982
7 Transportation and Housing							
7.41 Transportation and Housing Administration					24,121		24,121
7.70 Student Transportation				175,000		11,220	186,220
7.73 Housing							-
Total Function 7	-	-	-	175,000	24,121	11,220	210,341
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,701,000	606,000	340,900	767,162	744,279	186,657	5,345,998

School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,894,897	751,351	3,646,248	391,657	4,037,905	3,720,218
1.03 Career Programs	-	-	-	7,075	7,075	7,075
1.07 Library Services	17,162	4,462	21,624	15,528	37,152	38,208
1.08 Counselling	116,000	32,000	148,000	1,000	149,000	147,000
1.10 Special Education	592,333	145,702	738,035	86,164	824,199	793,217
1.30 English Language Learning	-	-	-	-	-	-
1.31 Aboriginal Education	38,882	10,500	49,382	73,868	123,250	86,100
1.41 School Administration	453,251	121,892	575,143	10,133	585,276	506,787
Total Function 1	4,112,525	1,065,907	5,178,432	585,425	5,763,857	5,298,605
4 District Administration						
4.11 Educational Administration	89,250	13,246	102,496	24,500	126,996	112,000
4.40 School District Governance	59,900	3,000	62,900	34,100	97,000	117,198
4.41 Business Administration	277,000	64,000	341,000	227,850	568,850	561,411
Total Function 4	426,150	80,246	506,396	286,450	792,846	790,609
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	154,000	42,000	196,000	7,600	203,600	214,143
5.50 Maintenance Operations	419,282	111,000	530,282	213,260	743,542	699,130
5.52 Maintenance of Grounds	23,700	6,200	29,900	17,500	47,400	46,480
5.56 Utilities	-	-	-	227,500	227,500	207,500
Total Function 5	596,982	159,200	756,182	465,860	1,222,042	1,167,253
7 Transportation and Housing						
7.41 Transportation and Housing Administration	24,121	6,513	30,634	-	30,634	30,023
7.70 Student Transportation	186,220	48,500	234,720	147,650	382,370	371,510
7.73 Housing	-	-	-	-	-	-
Total Function 7	210,341	55,013	265,354	147,650	413,004	401,533
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,345,998	1,360,366	6,706,364	1,485,385	8,191,749	7,658,000

School District No. 10 (Arrow Lakes)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020	2019 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	516,219	529,966
Other Revenue	210,000	210,000
Total Revenue	726,219	739,966
Expenses		
Instruction	669,081	682,828
Total Expense	669,081	682,828
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, 2020

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn
Deferred Revenue, beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	62,454	28,774						96,000	12,250
Other						210,000			
	62,454	28,774	-	-	-	-	210,000	96,000	12,250
Less: Allocated to Revenue	62,454	28,774	-	-	-	-	210,000	96,000	12,250
Deferred Revenue, end of year	-	-	-	-	-	-	200,000	-	-
Revenues									
Provincial Grants - Ministry of Education	62,454	28,774						96,000	12,250
Other Revenue						210,000			
	62,454	28,774	-	-	-	-	210,000	96,000	12,250
Expenses									
Salaries									
Teachers									
Educational Assistants		22,836							
Support Staff								56,160	
	-	22,836	-	-	-	-	-	56,160	-
Employee Benefits		5,938						14,602	
Services and Supplies	5,316						210,000	25,238	12,250
	5,316	28,774	-	-	-	-	210,000	96,000	12,250
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, 2020

	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	200,000
Add: Restricted Grants					
Provincial Grants - Ministry of Education	7,043	105,190	61,925	142,583	516,219
Other					210,000
	7,043	105,190	61,925	142,583	726,219
Less: Allocated to Revenue	7,043	105,190	61,925	142,583	726,219
Deferred Revenue, end of year	-	-	-	-	200,000
Revenues					
Provincial Grants - Ministry of Education	7,043	105,190	61,925	142,583	516,219
Other Revenue					210,000
	7,043	105,190	61,925	142,583	726,219
Expenses					
Salaries					
Teachers	1,630				1,630
Educational Assistants		62,613	30,160	112,657	228,266
Support Staff					56,160
	1,630	62,613	30,160	112,657	286,056
Employee Benefits	463	16,280	7,840	29,926	75,049
Services and Supplies	4,950	26,297	23,925		307,976
	7,043	105,190	61,925	142,583	669,081
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 - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		2,000	2,000	1,600
Amortization of Deferred Capital Revenue	436,616		436,616	397,849
Total Revenue	436,616	2,000	438,616	399,449
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	510,236		510,236	572,985
Transportation and Housing	88,459		88,459	120,245
Total Expense	598,695	-	598,695	693,230
Net Revenue (Expense)	(162,079)	2,000	(160,079)	(293,781)
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	(104,941)	2,000	(102,941)	(236,643)