

Annual Budget

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

June 30, 2023

# School District No. 10 (Arrow Lakes)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$11,598,666 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 19th DAY OF APRIL, 2022;

READ A SECOND TIME THE 19th DAY OF APRIL, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF APRIL, 2022;

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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 2022/2023, adopted by the Board the 19th DAY OF APRIL, 2022.

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**Secretary Treasurer**

# School District No. 10 (Arrow Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	489,000	531,753
Adult	-	0,250
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>489,000</b>	<b>532,003</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	10,351,395	10,435,575
Other	61,400	18,000
Tuition	10,000	10,140
Other Revenue	35,365	213,500
Rentals and Leases	6,000	6,000
Investment Income	59,475	46,300
Amortization of Deferred Capital Revenue	726,345	662,925
<b>Total Revenue</b>	<b>11,249,980</b>	<b>11,392,440</b>
<b>Expenses</b>		
Instruction	7,656,472	7,831,719
District Administration	969,172	959,400
Operations and Maintenance	2,133,691	2,276,493
Transportation and Housing	664,988	630,331
<b>Total Expense</b>	<b>11,424,323</b>	<b>11,697,943</b>
<b>Net Revenue (Expense)</b>	<b>(174,343)</b>	<b>(305,503)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>174,343</b>	<b>306,803</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>1,300</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)		1,300
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>1,300</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	9,744,424	9,888,010
Operating - Tangible Capital Assets Purchased	174,343	209,917
Special Purpose Funds - Total Expense	777,611	937,091
Capital Fund - Total Expense	902,288	872,842
Capital Fund - Tangible Capital Assets Purchased from Local Capital		209,917
<b>Total Budget Bylaw Amount</b>	<u>11,598,666</u>	<u>12,117,777</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, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(174,343)</u>	<u>(305,503)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(174,343)	(209,917)
From Local Capital		(209,917)
From Deferred Capital Revenue	(726,345)	(5,719,976)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(900,688)</u>	<u>(6,139,810)</u>
Amortization of Tangible Capital Assets	<u>902,288</u>	872,842
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,600</u>	<u>(5,266,968)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(172,743)</u></u>	<u><u>(5,572,471)</u></u>

# School District No. 10 (Arrow Lakes)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	9,623,784	9,698,484
Other	11,400	18,000
Tuition	10,000	10,140
Other Revenue	35,365	13,500
Rentals and Leases	6,000	6,000
Investment Income	57,875	45,000
<b>Total Revenue</b>	<u>9,744,424</u>	<u>9,791,124</u>
<b>Expenses</b>		
Instruction	7,014,143	6,977,650
District Administration	960,707	959,400
Operations and Maintenance	1,280,560	1,479,700
Transportation and Housing	489,014	471,260
<b>Total Expense</b>	<u>9,744,424</u>	<u>9,888,010</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>(96,886)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>174,343</u>	<u>306,803</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(174,343)	(209,917)
<b>Total Net Transfers</b>	<u>(174,343)</u>	<u>(209,917)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 10 (Arrow Lakes)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	9,540,549	9,599,856
Other Ministry of Education Grants		
Pay Equity	40,560	40,560
Funding for Graduated Adults	-	314
Student Transportation Fund	42,675	42,675
FSA Scorer Grant	-	4,094
Early Learning Framework	-	1,556
Equity Scan	-	3,000
Anti-Racism Grant	-	6,429
<b>Total Provincial Grants - Ministry of Education</b>	<b>9,623,784</b>	<b>9,698,484</b>
<b>Provincial Grants - Other</b>	<b>11,400</b>	<b>18,000</b>
<b>Tuition</b>		
International and Out of Province Students	10,000	10,140
<b>Total Tuition</b>	<b>10,000</b>	<b>10,140</b>
<b>Other Revenues</b>		
Miscellaneous		
Arts Starts	5,400	5,400
Miscellaneous	29,965	600
Regional District Central Kootenay Fish in Schools)	-	7,500
<b>Total Other Revenue</b>	<b>35,365</b>	<b>13,500</b>
<b>Rentals and Leases</b>	<b>6,000</b>	<b>6,000</b>
<b>Investment Income</b>	<b>57,875</b>	<b>45,000</b>
<b>Total Operating Revenue</b>	<b>9,744,424</b>	<b>9,791,124</b>



# School District No. 10 (Arrow Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	3,337,650	3,281,094
Principals and Vice Principals	655,398	742,723
Educational Assistants	568,512	502,000
Support Staff	843,301	928,000
Other Professionals	781,996	663,900
Substitutes	338,333	346,913
<b>Total Salaries</b>	<b>6,525,190</b>	<b>6,464,630</b>
<b>Employee Benefits</b>	<b>1,519,574</b>	<b>1,585,996</b>
<b>Total Salaries and Benefits</b>	<b>8,044,764</b>	<b>8,050,626</b>
<b>Services and Supplies</b>		
Services	528,876	577,953
Student Transportation	15,000	13,260
Professional Development and Travel	148,000	179,570
Rentals and Leases	6,000	-
Dues and Fees	43,700	39,870
Insurance	29,200	30,500
Supplies	674,884	758,531
Utilities	254,000	237,700
<b>Total Services and Supplies</b>	<b>1,699,660</b>	<b>1,837,384</b>
<b>Total Operating Expense</b>	<b>9,744,424</b>	<b>9,888,010</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	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	2,781,285	23,772				275,940	3,080,997
1.03 Career Programs	147,405						147,405
1.07 Library Services	24,844						24,844
1.08 Counselling	118,468						118,468
1.10 Special Education	219,484		568,512			53,100	841,096
1.31 Indigenous Education	46,164						46,164
1.41 School Administration		631,626		187,016		9,293	827,935
1.62 International and Out of Province Students							-
<b>Total Function 1</b>	<b>3,337,650</b>	<b>655,398</b>	<b>568,512</b>	<b>187,016</b>	<b>-</b>	<b>338,333</b>	<b>5,086,909</b>
<b>4 District Administration</b>							
4.11 Educational Administration					235,607		235,607
4.40 School District Governance					58,760		58,760
4.41 Business Administration					307,905		307,905
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>602,272</b>	<b>-</b>	<b>602,272</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					99,847		99,847
5.50 Maintenance Operations				405,132	79,877		485,009
5.52 Maintenance of Grounds				41,783			41,783
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>446,915</b>	<b>179,724</b>	<b>-</b>	<b>626,639</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation				209,370			209,370
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>209,370</b>	<b>-</b>	<b>-</b>	<b>209,370</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>3,337,650</b>	<b>655,398</b>	<b>568,512</b>	<b>843,301</b>	<b>781,996</b>	<b>338,333</b>	<b>6,525,190</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,080,997	701,818	3,782,815	573,814	4,356,629	4,649,070
1.03 Career Programs	147,405	39,882	187,287	5,000	192,287	5,000
1.07 Library Services	24,844	7,779	32,623	15,000	47,623	40,000
1.08 Counselling	118,468	29,250	147,718	-	147,718	164,500
1.10 Special Education	841,096	217,286	1,058,382	66,100	1,124,482	1,087,580
1.31 Indigenous Education	46,164	16,871	63,035	50,946	113,981	156,500
1.41 School Administration	827,935	183,488	1,011,423	19,000	1,030,423	875,000
1.62 International and Out of Province Students	-	-	-	1,000	1,000	-
<b>Total Function 1</b>	<b>5,086,909</b>	<b>1,196,374</b>	<b>6,283,283</b>	<b>730,860</b>	<b>7,014,143</b>	<b>6,977,650</b>
<b>4 District Administration</b>						
4.11 Educational Administration	235,607	52,538	288,145	22,500	310,645	241,000
4.40 School District Governance	58,760	3,498	62,258	30,400	92,658	107,400
4.41 Business Administration	307,905	68,499	376,404	181,000	557,404	611,000
<b>Total Function 4</b>	<b>602,272</b>	<b>124,535</b>	<b>726,807</b>	<b>233,900</b>	<b>960,707</b>	<b>959,400</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	99,847	22,487	122,334	4,000	126,334	199,000
5.50 Maintenance Operations	485,009	116,672	601,681	232,500	834,181	994,200
5.52 Maintenance of Grounds	41,783	10,562	52,345	20,000	72,345	46,500
5.56 Utilities	-	-	-	247,700	247,700	240,000
<b>Total Function 5</b>	<b>626,639</b>	<b>149,721</b>	<b>776,360</b>	<b>504,200</b>	<b>1,280,560</b>	<b>1,479,700</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	-	-	-	-	-	31,000
7.70 Student Transportation	209,370	48,944	258,314	230,700	489,014	440,260
<b>Total Function 7</b>	<b>209,370</b>	<b>48,944</b>	<b>258,314</b>	<b>230,700</b>	<b>489,014</b>	<b>471,260</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>6,525,190</b>	<b>1,519,574</b>	<b>8,044,764</b>	<b>1,699,660</b>	<b>9,744,424</b>	<b>9,888,010</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2023

	<b>2023</b>	2022 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	727,611	737,091
Other	50,000	
Other Revenue		200,000
<b>Total Revenue</b>	<b>777,611</b>	<b>937,091</b>
<b>Expenses</b>		
Instruction	642,329	854,069
District Administration	8,465	
Operations and Maintenance	79,291	83,022
Transportation and Housing	47,526	
<b>Total Expense</b>	<b>777,611</b>	<b>937,091</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ 209,761	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	62,466	32,474		96,000	12,250	6,382	105,817	55,201	151,021
Other			206,000						
	62,466	32,474	206,000	96,000	12,250	6,382	105,817	55,201	151,021
<b>Less:</b> Allocated to Revenue	62,466	32,474	206,000	96,000	12,250	6,382	105,817	55,201	151,021
<b>Deferred Revenue, end of year</b>	-	-	<b>209,761</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	62,466	32,474	206,000	96,000	12,250	6,382	105,817	55,201	151,021
Provincial Grants - Other									
	62,466	32,474	206,000	96,000	12,250	6,382	105,817	55,201	151,021
<b>Expenses</b>									
Salaries									
Teachers									123,837
Educational Assistants		25,979							
Support Staff				67,728			32,743		
	-	25,979	-	67,728	-	-	32,743	-	123,837
Employee Benefits		6,495		16,932			8,186		27,184
Services and Supplies	62,466		206,000	11,340	12,250	6,382	64,888	55,201	
	62,466	32,474	206,000	96,000	12,250	6,382	105,817	55,201	151,021
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Seamless Day Kindergarten	TOTAL
<b>Deferred Revenue, beginning of year</b>	\$	\$ 209,761
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education	50,000	571,611
Other		206,000
	<u>50,000</u>	<u>777,611</u>
<b>Less:</b> Allocated to Revenue	50,000	777,611
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u>209,761</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education		727,611
Provincial Grants - Other	50,000	50,000
	<u>50,000</u>	<u>777,611</u>
<b>Expenses</b>		
Salaries		
Teachers		123,837
Educational Assistants	31,545	57,524
Support Staff		100,471
	<u>31,545</u>	<u>281,832</u>
Employee Benefits	7,953	66,750
Services and Supplies	10,502	429,029
	<u>50,000</u>	<u>777,611</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>

# School District No. 10 (Arrow Lakes)

Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		1,600	<b>1,600</b>	1,300
Amortization of Deferred Capital Revenue	726,345		<b>726,345</b>	662,925
<b>Total Revenue</b>	<b>726,345</b>	<b>1,600</b>	<b>727,945</b>	664,225
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	773,840		<b>773,840</b>	713,771
Transportation and Housing	128,448		<b>128,448</b>	159,071
<b>Total Expense</b>	<b>902,288</b>	-	<b>902,288</b>	872,842
<b>Net Revenue (Expense)</b>	<b>(175,943)</b>	<b>1,600</b>	<b>(174,343)</b>	(208,617)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	174,343		<b>174,343</b>	209,917
<b>Total Net Transfers</b>	<b>174,343</b>	-	<b>174,343</b>	209,917
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,600)</b>	<b>1,600</b>	-	1,300