

Annual Budget

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

June 30, 2024

# School District No. 10 (Arrow Lakes)

June 30, 2024

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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 2023/2024 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 and Child Care 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$13,700,511 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 16th DAY OF MAY, 2023;

READ A SECOND TIME THE 16th DAY OF MAY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF MAY, 2023;

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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 2023/2024, adopted by the Board the 16th DAY OF MAY, 2023.

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**Secretary Treasurer**

# School District No. 10 (Arrow Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	511,000	518,845
Other	6,000	6,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>517,000</b>	<b>524,845</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	12,240,354	11,224,420
Other	29,400	170,469
Tuition		24,960
Other Revenue	254,700	14,448
Rentals and Leases	3,280	3,280
Investment Income	168,000	123,799
Amortization of Deferred Capital Revenue	888,426	590,280
<b>Total Revenue</b>	<b>13,584,160</b>	<b>12,151,656</b>
<b>Expenses</b>		
Instruction	9,497,929	7,725,610
District Administration	1,144,927	1,415,691
Operations and Maintenance	2,176,851	2,200,946
Transportation and Housing	880,804	763,790
<b>Total Expense</b>	<b>13,700,511</b>	<b>12,106,037</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(116,351)</b>	<b>45,619</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		111,295
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(116,351)	(65,676)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(116,351)</b>	<b>45,619</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	<b>2024</b>	2023 Amended
	<b>Annual Budget</b>	Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>11,145,220</b>	10,202,015
Operating - Tangible Capital Assets Purchased		240,999
Special Purpose Funds - Total Expense	<b>1,550,514</b>	1,003,500
Capital Fund - Total Expense	<b>1,004,777</b>	900,522
<b>Total Budget Bylaw Amount</b>	<b>13,700,511</b>	12,347,036

## 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, 2024

	<b>2024</b>	2023 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(116,351)</b>	45,619
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(240,999)
From Deferred Capital Revenue	<b>(3,580,503)</b>	(3,098,262)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(3,580,503)</b>	(3,339,261)
Amortization of Tangible Capital Assets	<b>1,004,777</b>	900,522
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(2,575,726)</b>	(2,438,739)
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(2,692,077)</b>	(2,393,120)

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	10,883,340	10,350,420
Other	29,400	40,969
Tuition		24,960
Other Revenue	61,200	14,448
Rentals and Leases	3,280	3,280
Investment Income	168,000	120,232
<b>Total Revenue</b>	<u>11,145,220</u>	<u>10,554,309</u>
<b>Expenses</b>		
Instruction	8,192,697	7,116,410
District Administration	1,136,462	1,232,226
Operations and Maintenance	1,322,517	1,315,436
Transportation and Housing	493,544	537,943
<b>Total Expense</b>	<u>11,145,220</u>	<u>10,202,015</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>352,294</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	-	(240,999)
<b>Total Net Transfers</b>	<u>-</u>	<u>(240,999)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>111,295</u>

# School District No. 10 (Arrow Lakes)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	10,526,626	9,849,713
Other Ministry of Education and Child Care Grants		
Pay Equity	40,560	40,560
Student Transportation Fund	42,675	42,675
Child Care Funding	138,600	29,568
Early Learning Framework (ELF) Implementation	6,429	6,429
Labour Settlement Funding	128,450	381,475
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>10,883,340</b>	10,350,420
<b>Provincial Grants - Other</b>	<b>29,400</b>	40,969
<b>Tuition</b>		
International and Out of Province Students	-	24,960
<b>Total Tuition</b>	-	24,960
<b>Other Revenues</b>		
Miscellaneous		
Childcare Fees	61,200	14,448
<b>Total Other Revenue</b>	<b>61,200</b>	14,448
<b>Rentals and Leases</b>	<b>3,280</b>	3,280
<b>Investment Income</b>	<b>168,000</b>	120,232
<b>Total Operating Revenue</b>	<b>11,145,220</b>	10,554,309



# School District No. 10 (Arrow Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	3,611,593	3,470,844
Principals and Vice Principals	850,911	629,580
Educational Assistants	889,594	571,026
Support Staff	854,766	788,683
Other Professionals	782,509	811,912
Substitutes	447,694	422,021
<b>Total Salaries</b>	<u>7,437,067</u>	<u>6,694,066</u>
<b>Employee Benefits</b>	<u>1,683,324</u>	<u>1,626,732</u>
<b>Total Salaries and Benefits</b>	<u>9,120,391</u>	<u>8,320,798</u>
<b>Services and Supplies</b>		
Services	508,515	549,975
Student Transportation	56,000	15,000
Professional Development and Travel	106,700	100,000
Rentals and Leases	-	6,000
Dues and Fees	28,500	83,700
Insurance	37,500	23,500
Supplies	1,034,614	849,042
Utilities	253,000	254,000
<b>Total Services and Supplies</b>	<u>2,024,829</u>	<u>1,881,217</u>
<b>Total Operating Expense</b>	<u>11,145,220</u>	<u>10,202,015</u>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	3,072,577	147,604	-	-	-	327,897	3,548,078
1.03 Career Programs							-
1.07 Library Services	-	-	-	19,539	-	1,818	21,357
1.08 Counselling	136,115	-	-	-	-	-	136,115
1.10 Special Education	308,528	107,349	720,977	-	-	33,534	1,170,388
1.20 Early Learning and Child Care	-	-	168,617	-	-	11,838	180,455
1.31 Indigenous Education	94,373					10,000	104,373
1.41 School Administration	-	595,958	-	178,815	-	16,634	791,407
<b>Total Function 1</b>	<b>3,611,593</b>	<b>850,911</b>	<b>889,594</b>	<b>198,354</b>	<b>-</b>	<b>401,721</b>	<b>5,952,173</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	-	-	-	211,167	-	211,167
4.20 Early Learning and Child Care	-	-	-	-	6,057	-	6,057
4.40 School District Governance	-	-	-	-	66,503	-	66,503
4.41 Business Administration					292,015		292,015
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>575,742</b>	<b>-</b>	<b>575,742</b>
<b>5 Operations and Maintenance</b>							
5.20 Early Learning and Child Care				5,872		410	6,282
5.41 Operations and Maintenance Administration	-	-	-	-	179,578	-	179,578
5.50 Maintenance Operations	-	-	-	401,044	-	28,300	429,344
5.52 Maintenance of Grounds	-	-	-	45,578	-	-	45,578
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>452,494</b>	<b>179,578</b>	<b>28,710</b>	<b>660,782</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	-	27,189	-	27,189
7.70 Student Transportation	-	-	-	203,918	-	17,263	221,181
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>203,918</b>	<b>27,189</b>	<b>17,263</b>	<b>248,370</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>3,611,593</b>	<b>850,911</b>	<b>889,594</b>	<b>854,766</b>	<b>782,509</b>	<b>447,694</b>	<b>7,437,067</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,548,078	808,698	4,356,776	654,511	5,011,287	4,207,110
1.03 Career Programs	-		-	6,865	6,865	29,880
1.07 Library Services	21,357	4,868	26,225	10,153	36,378	35,000
1.08 Counselling	136,115	31,933	168,048	-	168,048	389,872
1.10 Special Education	1,170,388	269,446	1,439,834	105,100	1,544,934	1,211,082
1.20 Early Learning and Child Care	180,455	41,130	221,585	-	221,585	-
1.31 Indigenous Education	104,373	23,762	128,135	86,200	214,335	201,118
1.41 School Administration	791,407	183,858	975,265	14,000	989,265	1,042,348
<b>Total Function 1</b>	<b>5,952,173</b>	<b>1,363,695</b>	<b>7,315,868</b>	<b>876,829</b>	<b>8,192,697</b>	<b>7,116,410</b>
<b>4 District Administration</b>						
4.11 Educational Administration	211,167	49,175	260,342	18,000	278,342	314,041
4.20 Early Learning and Child Care	6,057	1,284	7,341	-	7,341	-
4.40 School District Governance	66,503	3,374	69,877	42,000	111,877	126,595
4.41 Business Administration	292,015	61,887	353,902	385,000	738,902	791,590
<b>Total Function 4</b>	<b>575,742</b>	<b>115,720</b>	<b>691,462</b>	<b>445,000</b>	<b>1,136,462</b>	<b>1,232,226</b>
<b>5 Operations and Maintenance</b>						
5.20 Early Learning and Child Care	6,282	1,432	7,714	8,000	15,714	-
5.41 Operations and Maintenance Administration	179,578	38,058	217,636	20,000	237,636	230,055
5.50 Maintenance Operations	429,344	97,857	527,201	221,000	748,201	773,785
5.52 Maintenance of Grounds	45,578	10,388	55,966	12,000	67,966	63,896
5.56 Utilities	-	-	-	253,000	253,000	247,700
<b>Total Function 5</b>	<b>660,782</b>	<b>147,735</b>	<b>808,517</b>	<b>514,000</b>	<b>1,322,517</b>	<b>1,315,436</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	27,189	5,762	32,951	-	32,951	32,347
7.70 Student Transportation	221,181	50,412	271,593	189,000	460,593	505,596
<b>Total Function 7</b>	<b>248,370</b>	<b>56,174</b>	<b>304,544</b>	<b>189,000</b>	<b>493,544</b>	<b>537,943</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>7,437,067</b>	<b>1,683,324</b>	<b>9,120,391</b>	<b>2,024,829</b>	<b>11,145,220</b>	<b>10,202,015</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2024

	<b>2024</b>	2023 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	1,357,014	874,000
Other		129,500
Other Revenue	<b>193,500</b>	
<b>Total Revenue</b>	<b>1,550,514</b>	1,003,500
<b>Expenses</b>		
Instruction	1,305,232	609,200
District Administration	8,465	183,465
Operations and Maintenance	79,291	118,309
Transportation and Housing	157,526	92,526
<b>Total Expense</b>	<b>1,550,514</b>	1,003,500
<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, 2024

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	39,499	209,761	-	-	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	62,466	39,845	-	-	95,841	9,800	6,281	106,843	91,037
Provincial Grants - Other	-	-	500	191,500	-	-	-	-	-
	62,466	39,845	500	191,500	95,841	9,800	6,281	106,843	91,037
<b>Less:</b> Allocated to Revenue	62,466	39,845	2,000	191,500	95,841	9,800	6,281	106,843	91,037
<b>Deferred Revenue, end of year</b>	-	-	<b>37,999</b>	<b>209,761</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	62,466	39,845			95,841	9,800	6,281	106,843	91,037
Other Revenue			2,000	191,500					
	62,466	39,845	2,000	191,500	95,841	9,800	6,281	106,843	91,037
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals									6,709
Educational Assistants		32,601			64,908			62,876	34,931
Support Staff	31,533								16,441
Other Professionals									
Substitutes									12,704
	31,533	32,601	-	-	64,908	-	-	62,876	70,785
Employee Benefits	7,187	7,244	-	-	14,794			14,331	15,338
Services and Supplies	23,746	-	2,000	191,500	16,139	9,800	6,281	29,636	4,914
	62,466	39,845	2,000	191,500	95,841	9,800	6,281	106,843	91,037
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	27,222	114,721	-	-	391,203
<b>Add:</b> Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	181,493	57,000		55,400	-	175,000	350,000	1,231,006
Provincial Grants - Other								192,000
	181,493	57,000	-	55,400	-	175,000	350,000	1,423,006
<b>Less:</b> Allocated to Revenue	181,493	57,000	-	66,687	114,721	175,000	350,000	1,550,514
<b>Deferred Revenue, end of year</b>	-	-	-	15,935	-	-	-	263,695
<b>Revenues</b>								
Provincial Grants - Ministry of Education and Child Care	181,493	57,000		66,687	114,721	175,000	350,000	1,357,014
Other Revenue								193,500
	181,493	57,000	-	66,687	114,721	175,000	350,000	1,550,514
<b>Expenses</b>								
Salaries								
Teachers	147,005							147,005
Principals and Vice Principals						134,186		140,895
Educational Assistants		34,931		50,237		-		280,484
Support Staff								47,974
Other Professionals							12,271	12,271
Substitutes								12,704
	147,005	34,931	-	50,237	-	134,186	12,271	641,333
Employee Benefits	34,488	7,962		11,450		31,367	2,601	146,762
Services and Supplies		14,107		5,000	114,721	9,447	335,128	762,419
	181,493	57,000	-	66,687	114,721	175,000	350,000	1,550,514
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# School District No. 10 (Arrow Lakes)

Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		-	-	3,567
Amortization of Deferred Capital Revenue	888,426		888,426	590,280
<b>Total Revenue</b>	<b>888,426</b>	<b>-</b>	<b>888,426</b>	<b>593,847</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	775,043		775,043	767,201
Transportation and Housing	229,734		229,734	133,321
<b>Total Expense</b>	<b>1,004,777</b>	<b>-</b>	<b>1,004,777</b>	<b>900,522</b>
<b>Net Revenue (Expense)</b>	<b>(116,351)</b>	<b>-</b>	<b>(116,351)</b>	<b>(306,675)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	240,999
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240,999</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>(116,351)</b>	<b>-</b>	<b>(116,351)</b>	<b>(65,676)</b>