

Annual Budget

School District No. 10 (Arrow Lakes)

June 30, 2024

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;


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

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
Ministry Operating Grant Funded FTE's		
School-Age	511,000	518,845
Other	6,000	6,000
Total Ministry Operating Grant Funded FTE's	517,000	524,845
Revenues	\$	\$
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
Total Revenue	13,584,160	12,151,656
Expenses		
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
Total Expense	13,700,511	12,106,037
Budgeted Surplus (Deficit), for the year	(116,351)	45,619
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		111,295
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(116,351)	(65,676)
Budgeted Surplus (Deficit), for the year	(116,351)	45,619

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
Budget Bylaw Amount		
Operating - Total Expense	11,145,220	10,202,015
Operating - Tangible Capital Assets Purchased		240,999
Special Purpose Funds - Total Expense	1,550,514	1,003,500
Capital Fund - Total Expense	1,004,777	900,522
Total Budget Bylaw Amount	13,700,511	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)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

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

School District No. 10 (Arrow Lakes)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
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
Total Revenue	11,145,220	10,554,309
Expenses		
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
Total Expense	11,145,220	10,202,015
Net Revenue (Expense)	-	352,294
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	-	(240,999)
Total Net Transfers	-	(240,999)
Budgeted Surplus (Deficit), for the year	-	111,295

School District No. 10 (Arrow Lakes)

Schedule 2A

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
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
Total Provincial Grants - Ministry of Education and Child Care	10,883,340	10,350,420
Provincial Grants - Other	29,400	40,969
Tuition		
International and Out of Province Students	-	24,960
Total Tuition	-	24,960
Other Revenues		
Miscellaneous		
Childcare Fees	61,200	14,448
Total Other Revenue	61,200	14,448
Rentals and Leases	3,280	3,280
Investment Income	168,000	120,232
Total Operating Revenue	11,145,220	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
	\$	\$
Salaries		
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
Total Salaries	7,437,067	6,694,066
Employee Benefits	1,683,324	1,626,732
Total Salaries and Benefits	9,120,391	8,320,798
Services and Supplies		
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
Total Services and Supplies	2,024,829	1,881,217
Total Operating Expense	11,145,220	10,202,015

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
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
Total Function 1	3,611,593	850,911	889,594	198,354	-	401,721	5,952,173
4 District Administration							
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
Total Function 4	-	-	-	-	575,742	-	575,742
5 Operations and Maintenance							
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	-	-	-	-	-	-	-
Total Function 5	-	-	-	452,494	179,578	28,710	660,782
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	27,189	-	27,189
7.70 Student Transportation	-	-	-	203,918	-	17,263	221,181
Total Function 7	-	-	-	203,918	27,189	17,263	248,370
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,611,593	850,911	889,594	854,766	782,509	447,694	7,437,067

School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
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
Total Function 1	5,952,173	1,363,695	7,315,868	876,829	8,192,697	7,116,410
4 District Administration						
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
Total Function 4	575,742	115,720	691,462	445,000	1,136,462	1,232,226
5 Operations and Maintenance						
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
Total Function 5	660,782	147,735	808,517	514,000	1,322,517	1,315,436
7 Transportation and Housing						
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
Total Function 7	248,370	56,174	304,544	189,000	493,544	537,943
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,437,067	1,683,324	9,120,391	2,024,829	11,145,220	10,202,015

School District No. 10 (Arrow Lakes)

Schedule 3

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

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	1,357,014	874,000
Other		129,500
Other Revenue	193,500	
Total Revenue	1,550,514	1,003,500
Expenses		
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
Total Expense	1,550,514	1,003,500
Budgeted Surplus (Deficit), for the year	-	-

School District No. 10 (Arrow Lakes)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	39,499	209,761	-	-	-	-	-
Add: 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
Less: Allocated to Revenue	62,466	39,845	2,000	191,500	95,841	9,800	6,281	106,843	91,037
Deferred Revenue, end of year	-	-	37,999	209,761	-	-	-	-	-
Revenues									
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
Expenses									
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
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2024

Schedule 3A

	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
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	27,222	114,721	-	-	391,203
Add: 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
Less: Allocated to Revenue	181,493	57,000	-	66,687	114,721	175,000	350,000	1,550,514
Deferred Revenue, end of year	-	-	-	15,935	-	-	-	263,695
Revenues								
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
Expenses								
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
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)

Schedule 4

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	
	\$	\$	\$	\$
Revenues				
Investment Income		-	-	3,567
Amortization of Deferred Capital Revenue	888,426		888,426	590,280
Total Revenue	888,426	-	888,426	593,847
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	775,043		775,043	767,201
Transportation and Housing	229,734		229,734	133,321
Total Expense	1,004,777	-	1,004,777	900,522
Net Revenue (Expense)	(116,351)	-	(116,351)	(306,675)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	240,999
Total Net Transfers	-	-	-	240,999
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(116,351)	-	(116,351)	(65,676)