



School District No. 10 (Arrow Lakes)
2023-2024 Amended Annual Budget (DRAFT)
Summary of Budgeted Spending & Surplus (Deficit)
Updated February 16, 2023

	2023-2024 Amended Budget			Variance			2023-2024 Annual Budget
	Operating Fund	Special Purpose	Capital Fund	TOTALs	\$s	%	
	\$	\$	\$	\$	\$	%	
ENROLMENT							
Elementary				-	-	-	-
Elementary & Secondary				486,5325	15,5325	3.3%	471,0000
Online Learning				26,8750	(13,1250)	(32.8%)	40,0000
Home Schooling				6,0000			6,0000
TOTAL Enrolment (FTE)				519,4075	2,4075	0.5%	517,0000
<i>Unique Needs - Level 1</i>				1,000	1,000	-	-
<i>Unique Needs - Level 2</i>				47,000	4,000	9.3%	43,000
<i>Unique Needs - Level 3</i>				6,000	(2,000)	(25.0%)	8,000
<i>English Language Learners</i>				1,000	1,000	-	-
<i>Self-identified Indigenous Ancestry</i>				115,000	(4,000)	(3.4%)	119,000
<i>Adult</i>				-	-	-	-
REVENUES							
Provincial Grants							
Operating Fund							
Basic Enrolment-based Funding	4,384,893			\$4,384,893	42,618	1.0%	\$4,342,275
Funding Protection & Enrolment Decline	1,074			\$1,074	(10,384)	(90.6%)	\$11,458
Unique Needs - Special Needs	1,213,790			\$1,213,790	118,670	10.8%	\$1,095,120
Unique Needs - Indigenous Education	196,650			\$196,650	(6,840)	(3.4%)	\$203,490
Unique Needs - ELL	1,735			\$1,735	1,735	-	-
Unique Needs - Equity of Opportunity Supplement	31,897			\$31,897	(229)	(0.7%)	\$32,126
Unique Geographic Factors	4,664,806			\$4,664,806	-	0.0%	\$4,664,806
Curriculum & Learning Support Fund	10,000			\$10,000	-	0.0%	\$10,000
Salary Differential	181,774			\$181,774	14,423	8.6%	\$167,351
Operating Block	10,686,619			\$10,686,619	159,993	1.5%	\$10,526,626
Pay Equity	40,560			\$40,560	-	0.0%	\$40,560
Student Transportation Fund	42,675			\$42,675	-	0.0%	\$42,675
Child Care Subsidies (CCOF & CCFRI)	31,200			\$31,200	(107,400)	(77.5%)	\$138,600
Early Learning Framework	6,429			\$6,429	-	0.0%	\$6,429
Labour Settlement	159,525			\$159,525	31,075	24.2%	\$128,450
Foundation Skills Assessment	4,094			\$4,094	4,094	-	-
Special Purpose Funds							
Annual Facilities Grant (AFG)		62,466		\$62,466	(0)	(0.0%)	\$62,466
Learning Improvement Fund (LIF)		39,845		\$39,845	(0)	(0.0%)	\$39,845
Strong Start		96,000		\$96,000	159	0.2%	\$95,841
Ready-Set-Learn (RSL)		9,800		\$9,800	-	0.0%	\$9,800
Federal French (OLEP)		6,281		\$6,281	-	0.0%	\$6,281
CommunityLINK		106,843		\$106,843	0	0.0%	\$106,843
Classroom Enhancement Fund (CEF) - Overhead		60,416		\$60,416	(30,620)	(33.6%)	\$91,037
Classroom Enhancement Fund (CEF) - Staffing		196,164		\$196,164	14,672	8.1%	\$181,493
Mental Health in Schools		57,000		\$57,000	0	0.0%	\$57,000
Changing Possibilities for Young Children		11,250		\$11,250	11,250	-	-
Seamless Day Kindergarten		103,647		\$103,647	36,959	55.4%	\$66,687
Early Learning Child Care (ELCC) Capacity Fund		175,000		\$175,000	(0)	(0.0%)	\$175,000
Affordability Fund		70,963		\$70,963	(43,758)	(38.1%)	\$114,721
Feeding Futures Fund		350,000		\$350,000	(0)	(0.0%)	\$350,000
Ministry of Education and Child Care	10,971,102	1,345,674		\$12,316,776	76,423	0.6%	\$12,240,354

School District No. 10 (Arrow Lakes)				Statement 2 & 4, Schedules 2, 2A, 3&4			
2023-2024 Amended Annual Budget (DRAFT)				Statement of Operations (Revenues & Expenses) - All Funds			
Updated February 16, 2023							
2023-2024 Amended Budget				Variance			2023-2024 Annual Budget
Operating Fund	Special Purpose	Capital Fund	TOTALs	\$s	%		
REVENUES (Continued)							
Art Starts	5,400			\$5,400	-	0.0%	5,400
Interior Health (Health Promoting Schools)	39,447			\$39,447	21,447	119.1%	18,000
Other	-			-	(6,000)	(100.0%)	6,000
Training Grants	1,635			\$1,635	1,635	-	-
Kootenay Family Place	11,136			\$11,136	11,136	-	-
WorkSafe	10,303			\$10,303	10,303	-	-
Other Provincial Grants	67,921			\$67,921	38,521	131.0%	\$29,400
Tuition - International	-			-	-	-	-
Childcare Fees from Parents (Incl. ACCB)	36,600			\$36,600	30,600	510.0%	6,000
ACCB	34,992			\$34,992	34,992	-	-
Childcare Fees from Parents (Incl. ACCB)	71,592			\$71,592	16,392	29.7%	55,200
Scholarships		2,000		\$2,000	-	0.0%	\$2,000
School Generated Funds		190,500		\$190,500	(1,000)	(0.5%)	191,500
Other Revenue	-	192,500		\$264,092	80,984	31.8%	254,700
Rentals & Leases	7,656			\$7,656	4,376	133.4%	3,280
Investment Income	173,074		3,476	\$176,550	8,550	5.1%	168,000
Amortization of Deferred Capital Revenue	-		862,435	\$862,435	(25,991)	(2.9%)	888,426
TOTAL Revenues	11,291,345	1,538,174	865,911	\$13,695,431	199,255	328.7%	\$13,584,160
EXPENSES BY FUNCTION							
Instruction	8,219,787	1,357,893		\$9,577,680	79,750	0.8%	9,497,930
District Administration	1,227,377	8,465		\$1,235,842	90,916	7.9%	1,144,926
Operations & Maintenance	1,301,799	21,825	826,210	\$2,149,834	(27,016)	(1.2%)	2,176,850
Transportation & Housing	539,197	92,526	210,844	\$842,567	(38,238)	(4.3%)	880,805
TOTAL Expenses All Funds	\$11,288,160	\$1,480,708	\$1,037,054	\$13,805,922	\$105,412	0.8%	\$13,700,511
SURPLUS (DEFICIT) FOR THE YEAR							
	\$3,185	\$57,466	(\$171,143)	(\$110,492)	\$5,859	(5.0%)	(\$116,351)
Surplus Appropriation							
Budgetd Prior Year Surplus Appropriation	258,654			258,654	258,654	-	-
Net Transfers (to) from Other Funds							
Acquisition of TCA from Operating Fund	(258,654)		258,654	-	-	-	-
Acquisition of TCA from Special Purpose Funds		(57,466)	57,466	-	-	-	-
TOTAL SURPLUS (DEFICIT) FOR THE YEAR	\$3,185	-	\$144,977	\$148,162	\$264,513	(227.3%)	(\$116,351)
BUDGET BYLAW EXPENSE SUMMARY							
Operating - Total Expense	11,288,160			\$11,288,160	142,940	1.3%	\$11,145,220
Operating - TCA Purchased	258,654			\$258,654	258,654	-	-
Special Purpose Funds - Total Expense		1,480,708		\$1,480,708	(69,805)	(4.5%)	\$1,550,514
Special Purpose Funds - TCA Purchased		57,466		\$57,466	-	-	-
Capital Fund - Total Expense			1,037,054	\$1,037,054	32,277	3.2%	\$1,004,777
Capital Fund - TCA Purchased from Local Capital			-	-	-	-	-
TOTAL BUDGET BYLAW EXPENSE AMOUNT	\$11,546,814	\$1,538,174	\$1,037,054	\$14,122,042	\$364,066	2.7%	\$13,700,511

	2023-2024 Amended Budget			2023-2024 Annual Budget			Variance	
	Operating Fund	Special Purpose	TOTALS	Operating Fund	Special Purpose	TOTALS		
	\$	\$	\$	\$	\$	\$	\$	%
Salaries								
Teachers	3,668,960	159,790	3,828,750	3,611,593	147,005	3,758,598	70,152	2%
Principals & Vice-Principals	834,227	172,019	1,006,246	850,911	140,895	991,806	14,440	1%
Educational Assistants	841,826	287,002	1,128,828	889,594	280,484	1,170,078	(41,250)	-4%
Support Staff	887,909	11,980	899,889	854,766	47,974	902,740	(2,851)	0%
Other Professionals	855,416	12,271	867,687	782,509	12,271	794,780	72,907	9%
Substitutes	530,738	10,101	540,839	447,694	12,704	460,398	80,441	17%
Total Salaries	7,619,076	653,162	8,272,238	7,437,067	641,333	8,078,400	193,838	2%
Employee Benefits	1,844,947	164,054	2,009,001	1,683,324	146,762	1,626,732	382,268	23%
TOTAL Salaries and Benefits	9,464,023	817,216	10,281,239	9,120,391	788,095	9,705,132	576,107	6%
Services & Supplies								
Supplies	781,161		781,161	1,034,614		1,034,614	(253,453)	-24%
Services	558,515		558,515	508,515		508,515	50,000	10%
Student Transportation	56,000		56,000	56,000		56,000	-	0%
Professional Development & Travel	106,700		106,700	106,700		106,700	-	0%
Rentals & Leases	2,760		2,760	-		-	2,760	0%
Dues & Fees	28,500		28,500	28,500		28,500	-	0%
Insurance	37,500		37,500	37,500		37,500	-	0%
Utilities	253,000		253,000	253,000		253,000	-	0%
Special Purpose Services & Supplies		663,493	663,493		762,419	762,419		
TOTAL Services & Supplies	1,824,136	663,493	2,487,629	2,024,829	762,419	2,787,248	(299,619)	-11%
TOTAL EXPENSES	11,288,159	1,480,708	12,768,868	11,145,220	1,550,514	12,492,380	276,487	2%

	Salaries & Benefits						Total Salaries	Employee Benefits	TOTAL Salaries & Benefits	TOTAL Services & Supplies	2023-2024		2023-2024	
	Teachers	PVPs	Educational Assistants	Support Staff	Other Professionals	Substitutes					Amended Budget	Variance	Annual Budget	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	%	\$	
Instruction														
102 Regular Instruction	3,093,960	150,781	-	-	-	410,190	3,654,931	796,647	4,451,578	554,511	5,006,089	798,979	19%	4,207,110
103 Career Programs	-	-	-	-	-	-	-	-	-	6,865	6,865	(23,014)	-77%	29,879
107 Library Services	-	-	-	22,423	-	2,086	24,509	7,949	32,457	10,153	42,610	7,610	22%	35,000
108 Counselling	92,000	-	-	-	-	-	92,000	20,943	112,943	-	112,943	(276,929)	-71%	389,872
110 Special Education	386,400	107,349	665,545	-	-	30,956	1,190,249	332,417	1,522,665	105,100	1,627,765	416,683	34%	1,211,082
120 Early Learning & Child Care	-	-	176,281	-	-	12,075	188,356	61,088	249,443	-	249,443	256,580	0%	-
131 Indigenous Education	96,600	-	-	-	-	10,000	106,600	23,592	130,192	86,200	216,392	15,273	8%	201,119
141 School Administration	-	576,097	-	182,369	-	16,965	775,431	168,249	943,680	14,000	957,680	(84,668)	-8%	1,042,348
166 International Students	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
TOTAL Function 1	3,668,960	834,227	841,826	204,792	-	482,270	6,032,075	1,410,885	7,442,960	776,828	8,219,787	1,103,377	16%	7,116,410
District Administration														
411 Educational Administration	-	-	-	-	211,167	-	211,167	37,351	248,518	18,000	266,518	- 47,523	-15%	314,041
420 Early Learning & Child Care Admin	-	-	-	-	6,057	-	6,057	1,635	7,693	-	7,693	7,693	0%	-
440 School District Governance	-	-	-	-	66,824	-	66,824	3,538	70,362	42,000	112,362	- 14,233	-11%	126,595
441 Business Administration	-	-	-	-	364,602	-	364,602	98,442	463,044	377,760	840,804	49,214	6%	791,590
TOTAL Function 2	-	-	-	-	648,650	-	648,650	140,966	789,616	437,760	1,227,377	(4,849)	0%	1,232,226
Operations & Maintenance														
520 Early Learning & Child Care	-	-	-	5,990	-	418	6,408	2,078	8,486	8,000	16,486	16,486	0%	-
541 O&M Administration	-	-	-	-	179,578	-	179,578	48,486	228,064	20,000	248,064	18,009	8%	230,055
550 Maintenance Operations	-	-	-	411,214	-	29,114	440,328	142,808	583,135	127,548	710,683	(63,102)	-8%	773,785
552 Grounds	-	-	-	46,489	-	-	46,489	15,077	61,566	12,000	73,566	9,670	15%	63,896
556 Utilities	-	-	-	-	-	-	-	-	-	253,000	253,000	5,300	2%	247,700
TOTAL Function 3	-	-	-	463,692	179,578	29,532	672,802	208,449	881,251	420,548	1,301,799	(13,637)	-1%	1,315,436
Transportation														
741 Transportation Administration	-	-	-	-	27,189	-	27,189	7,341	34,530	-	34,530	2,183	7%	32,347
770 Student Transportation	-	-	-	219,425	-	18,937	238,361	77,306	315,667	189,000	504,667	(929)	0%	505,596
TOTAL Function 4	-	-	-	219,425	27,189	18,937	265,550	84,647	350,197	189,000	539,197	1,254	0%	537,943
TOTAL Operating Fund - All Functions	3,668,960	834,227	841,826	887,909	855,416	530,738	7,619,076	1,844,947	9,464,023	1,824,136	11,288,160	1,086,145	11%	10,202,015
Special Purpose Funds														
206 AFG (Op Portion)	-	-	-	32,167	-	-	32,167	10,433	42,600	5,000	47,600	(14,866)	-24%	62,466
LIF LIF	-	-	30,088	-	-	-	30,088	9,758	39,847	-	39,847	5	0%	39,842
SCH Scholarship	-	-	-	-	-	-	-	-	-	2,000	2,000	-	0%	2,000
GF School Generated Funds	-	-	-	-	-	-	-	-	-	190,500	190,500	(1,000)	-1%	191,500
SSP StrongStart	-	-	66,205	-	-	-	66,205	21,472	87,676	8,324	96,000	159	0%	95,841
RSL Ready, Set, Learn	-	-	-	-	-	-	-	-	-	9,800	9,800	-	0%	9,800
FP Federal French (OLEP)	-	-	-	-	-	-	-	-	-	6,281	6,281	-	0%	6,281
CL Community LINK	-	-	64,132	-	-	-	64,132	20,799	84,931	21,912	106,843	-	0%	106,843
CEF-OH CEF OH	-	7,239	15,677	11,980	-	10,101	44,996	11,840	56,835	3,581	60,416	(30,621)	-34%	91,037
CEF-Staff CEF Staffing	159,790	-	-	-	-	-	159,790	36,375	196,164	-	196,164	14,671	8%	181,493
SNE Mental Health	-	-	35,629	-	-	-	35,629	11,555	47,184	9,816	57,000	-	0%	57,000
SDT Changing Results	-	-	-	-	-	-	-	-	-	11,250	11,250	11,250	0%	-
TIP Seamless Day	-	-	75,274	-	-	-	75,274	24,413	99,687	3,960	103,647	96,960	1450%	6,687
AF Affordability Fund	-	-	-	-	-	-	-	-	-	70,963	70,963	(43,758)	-38%	114,721
ELC Early Learning Child Care Capacity I	-	149,483	-	-	-	-	149,483	23,207	172,690	2,310	175,000	165,553	1752%	9,447
FFF Feeding Futures Fund	-	15,297	-	-	12,271	-	27,568	4,636	32,204	317,796	350,000	14,872	4%	335,128
TOTAL Special Purpose	159,790	172,019	287,004	44,147	12,271	10,101	685,331	174,487	859,819	663,493	1,523,311	213,225	16%	1,310,086
TOTAL Operating + Special Purpose Funds	3,828,750	1,006,246	1,128,830	932,056	867,687	540,839	8,304,407	2,019,434	10,323,842	2,487,629	12,811,471	1,299,370	11%	11,512,101