



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

School District No. 10 (Arrow Lakes)

2023-2024 Amended Annual Budget (DRAFT)

Updated February 16, 2023

Statement 2 & 4, Schedules 2, 2A, 3&4

Statement of Revenues & Expenses - All Funds

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
Unique Needs - Level 1							
				1,000	1,000	-	-
Unique Needs - Level 2							
				47,000	4,000	9.3%	43,000
Unique Needs - Level 3							
				6,000	(2,000)	(25.0%)	8,000
English Language Learners							
				1,000	1,000	-	-
Self-identified Indigenous Ancestry							
				115,000	(4,000)	(3.4%)	119,000
Adult							
				-	-	-	-
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 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

	NEW													NEW		NEW				
	AFG (Op Portion)	LIF	Scholarship	School Generated Funds	Strong Start	Ready, Set, Learn	Federal French (OLEP)	Community LINK	CEF OH	CEF Staffing	Mental Health	Changing Results for Young Children	Seamless Day	Affordability Fund	Early Learning Child Care Capacity Fund	Feeding Futures Fund	2023-2024 Amended Budget	Variance	2023-2024 Annual Budget	
	206	LIF	SCH	SGF	SSP	RSL	FP	CL	CEF-OH	CEF-Staff	SNE	SDT	TIP	AF	ELC	FFF				
Deferred Revenue, beginning of year	-	-	-	280,672	-	-	-	-	-	-	-	-	48,247	70,963	-	-	399,882	8,679	0%	391,203
Add: Restricted Grants																				
Provincial Grants - MECC	62,466	39,845	-	-	96,000	9,800	6,281	106,843	60,416	196,164	57,000	11,250	55,400	-	175,000	350,000	1,226,465	(4,541)	0%	1,231,006
Other	-	-	500	190,500	-	-	-	-	-	-	-	-	-	-	-	-	191,000	(1,000)	-1%	192,000
Total Restricted Grants	62,466	39,845	500	190,500	96,000	9,800	6,281	106,843	60,416	196,164	57,000	11,250	55,400	-	175,000	350,000	1,417,465	- 5,541	-1%	1,423,006
Less: Allocated to Revenue	62,466	39,845	2,000	190,500	96,000	9,800	6,281	106,843	60,416	196,164	57,000	11,250	103,647	70,963	175,000	350,000	1,538,174	(12,340)	-1%	1,550,514
Deferred Revenue, end of year	0	0	(1,500)	280,672	(0)	-	0	(0)	(0)	(0)	0	-	0	-	0	0	279,173	15,478	0%	444,141
Revenues																				
Provincial Grants - MECC	62,466	39,845	-	-	96,000	9,800	6,281	106,843	60,416	196,164	57,000	11,250	103,647	70,963	175,000	350,000	1,345,674	(11,340)	-1%	1,357,014
Other Revenue	-	-	2,000	190,500	-	-	-	-	-	-	-	-	-	-	-	-	192,500	(1,000)	-1%	193,500
Total Revenues	62,466	39,845	2,000	190,500	96,000	9,800	6,281	106,843	60,416	196,164	57,000	11,250	103,647	70,963	175,000	350,000	1,538,174	- 12,340	0%	1,550,514
Expenses																				
Salaries																				
Teachers	-	-	-	-	-	-	-	-	-	159,790	-	-	-	-	-	-	159,790	12,785	9%	147,005
Principals & Vice-Principals	-	-	-	-	-	-	-	-	7,239	-	-	-	-	-	149,483	15,297	172,019	-	-	140,895
Educational Assistants	-	30,086	-	-	66,205	-	-	64,132	15,677	-	35,629	-	75,274	-	-	-	287,002	6,518	2%	280,484
Support Staff	0	-	-	-	-	-	-	-	11,980	-	-	-	-	-	-	-	11,980	(35,994)	-75%	47,974
Other Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,271	-	12,271	0	0%	12,271
Substitutes	-	-	-	-	-	-	-	-	10,101	-	-	-	-	-	-	-	10,101	(2,603)	-20%	12,704
Total Salaries	0	30,086	-	-	66,205	-	-	64,132	44,996	159,790	35,629	-	75,274	-	149,483	27,568	653,162	- 19,295	-84%	641,333
Employee Benefits	(0)	9,758	-	-	21,472	-	-	20,799	11,840	36,375	11,555	-	24,413	-	23,207	4,636	164,054	17,292	12%	146,762
Services & Supplies	5,000	-	2,000	190,500	8,324	9,800	6,281	21,912	3,581	-	9,816	11,250	3,960	70,963	2,310	317,796	663,493	(98,926)	-13%	762,419
Total Expenses	5,000	39,845	2,000	190,500	96,000	9,800	6,281	106,843	60,416	196,164	57,000	11,250	103,647	70,963	175,000	350,000	1,480,708	- 69,806	-86%	1,550,514
SP Surplus (Deficit) for the year	57,466	0	-	-	-	-	-	(0)	(0)	(0)	-	-	-	-	-	-	57,465	57,465	86%	-
Interfund Transfers																				
Tangible Capital Assets Purchased	(57,466)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(57,466)	(57,466)	0%	-
Total SP Surplus (Deficit) for the year	-	0	-	-	-	-	-	(0)	(0)	(0)	-	-	-	-	-	-	(1)	57,466	0%	-

	2023-2024				2023-2024 Annual Budget
	Amended Budget				
	Invested in TCA	Local Capital	Fund Balance	Variance	
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenues	862,435		862,435	272,155	590,280
Investment Income	3,476	-	3,476	(91)	3,567
Total Revenues	865,911	-	865,911	727,945	593,847
Expenses					
Amortization of TCA					
Operations & Maintenance	826,210	-	826,210	59,009	767,201
Transportation	210,844	-	210,844	77,523	133,321
Total Expenses	1,037,054	-	1,037,054		900,522
Net Revenues	(\$171,143)	-	(\$171,143)	-	306,675
Net Transfers (to) from Other Funds					
TCA Purchased	316,120	-	316,120	75,121	240,999
Total Net Transfers	316,120	-	316,120		240,999
Other Adjustments to Fund Balances	-	-	-	-	-
Total Other Adjustments to Fund Balances	-	-	-		-
Budgeted Surplus (Deficit), for the year	\$144,977	-	\$144,977		(65,676)