

**OPERATIONS & FINANCE PARTNER ADVISORY COMMITTEE  
AGENDA**

**TUESDAY, MAY 09, 2023**

**1:30 PM – 2:30 PM**

In person: School Board Office, 811 Stanley Street, Nelson BC

Via video conference: [Zoom](#) - Webinar ID: 657 3277 9733 – Password: 495118

**1. Call to Order**

**2. Acknowledgement of Aboriginal Territory**

*We acknowledge, respect and honour the First Nations in whose traditional territories the Kootenay Lake School District operates and all Aboriginal people residing within the boundaries of School District No. 8.*

**3. Changes to Proposed Agenda**

**4. Opportunity for Comments by the Public regarding items on this Agenda**

*The public may post comments or questions in the Q&A area on the webinar. These will be read aloud during the meeting.*

**5. Adoption of Minutes (p. 2)**

App. 5

**6. Unfinished Business – Nil**

**7. New Business – Secretary Treasurer**

A. 2023-2024 Annual Budget (p. 4)

App. 7A

**8. Comments or Questions from the Public**

**9. Meeting Schedule & Reminders**

The next meeting of the Committee is scheduled for September 12, 2023.

**10. Adjournment of Meeting**



**OPERATIONS & FINANCE PARTNER ADVISORY COMMITTEE  
MINUTES  
TUESDAY, APRIL 11, 2023**

**Board:** K. Etheridge, Committee Chair  
L. Trenaman, Chair  
D. Lang, Vice-Chair  
M. J. Blackmore  
J. Bremner  
S. Chew (*via video conference*)  
A. Gribbin  
S. Nazaroff  
M. Shunter

**District Staff:** T. Smillie, Superintendent  
J. Glaudemans, Secretary-Treasurer  
B. Eaton, District Director of Instruction – Innovative Learning  
D. Holitzki, District Director of Instruction – Equity, Inclusion & Diversity  
C. Kerr, Director of Operations  
C. Singh, Director of Human Resources  
R. Winter, Executive Assistant

**Partners:** C. Bailey – DPAC (*via video conference*)  
M. Bennett – CUPE  
J. Francis – KLPVPA (*via video conference*)  
Jenn Kooznetsoff – KLPVPA  
D. Kunzelman – KLTF (*via video conference*)  
T. Rice – DPAC

**Regrets:** *Nil*

**1. Call to Order**

The Meeting was called to order at 1:40 PM.

**2. Acknowledgement of Aboriginal Territory**

**3. Changes to Proposed Agenda – Nil**

**4. Adoption of Agenda**

The agenda for this April 11, 2023, meeting was adopted as amended, as circulated.

**5. Receiving Presentations - Nil**

**6. Opportunity for Comments by the Public regarding items on this Agenda**

One partner made a query regarding items that are not included in the preliminary budget.

**7. Correspondence - Nil**

**8. Adoption of Minutes**

The minutes from the March 14, 2023, Operations & Finance Partner Advisory Committee Meeting were adopted as circulated.

**9. Unfinished Business – Nil**

**10. New Business – Secretary Treasurer**



**A. Preliminary Draft Budget 2023-2024 Review**

Superintendent Smillie presented the preliminary budget taking into consideration strategic priorities and considerations such as enrolment projections and staffing requirements. The budget features operating funds, special purpose funds and capital funds. A balanced budget is anticipated for next year. Secretary-Treasurer Glaudemans provided an explanation on revenues and grants and rates comparison from last year to this year as well as a breakdown of all expenses in the budget. School District 8 (Kootenay Lake) has relatively stable enrolment going forward and financial pressures have been considered for the 2023-24 school year. Resources will be focused on student learning.

**11. Comments or Questions from the Public**

Superintendent Smillie and Secretary-Treasurer Glaudemans addressed questions and comments.

**12. Meeting Schedule & Reminders**

The next meeting of the Committee is scheduled for May 09, 2023.

**13. Adjournment of Meeting**

The meeting was adjourned at 2:44 PM.

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Committee Chair

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Secretary-Treasurer



**FROM:** Trish Smillie, Superintendent  
**DATE:** May 9, 2023  
**SUBJECT:** Annual Budget 2023-2024 Report

**For Information**

## Introduction

This memorandum outlines the recommended Annual Budget 2023-2024 .

## Background

The Ministry of Education and Child Care requires every school district to submit a balanced budget for the next school year by June 30. The Board of Education of School District No. 8 (Kootenay Lake) is therefore required to approve and submit its 2023-2024 budget on or before June 30, 2023.

In preparation for the previous year's annual budget and in anticipation of the 2023-2024 annual budget, organizational efficiencies were achieved through a detailed review of ancillary budgets, programming budgets, and in spite our financial pressures in 2021-2022 and 2022-2023, the district has ensured that resources were focused on classroom support.

The budget process is based on the following main considerations:

- Alignment to the 2024-2029 Strategic Plan and maintaining a focus on the new strategic priorities of: Lifelong Learners, Connected Learners, Caring and Inclusive Learning Culture, Cultural and Identity Development, and Career Development.
- Board consultation with key partners in April of each year: Kootenay Lake Principals and Vice Principals, Kootenay Lake Teachers' Association, CUPE Local 748, Aboriginal Committee of Education, Lower Kootenay Band, Kootenay Lake District Parent Advisory Committee, and students as well as the public.
- A public survey that provides feedback from parents and other partners on the annual budget.
- A recognition that teachers and education assistants in school classrooms and virtual spaces are vital to the success of our students.

As a result of these considerations, the district ensured that the expenditures related to the classroom were maintained and that the budget supported the Board of Education's draft 2024-2029 mission, "To inspire and support each learner to thrive in a caring learning environment."

As a result of these considerations, the district ensured that the expenditures related to the classroom were maintained and that the budget supported the Board of Education's 2024-2029 mission, "To inspire and support each learner to thrive in a caring learning environment."



Annual Budget

## **School District No. 08 (Kootenay Lake)**

June 30, 2024



# School District No. 08 (Kootenay Lake)

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. 08 (KOOTENAY LAKE) (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. 08 (Kootenay Lake) 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 \$81,600,403 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 9th DAY OF MAY, 2023;

READ A SECOND TIME THE 9th DAY OF MAY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF MAY, 2023;

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**Chairperson of the Board**

**( Corporate Seal )**

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 08 (Kootenay Lake) Annual Budget Bylaw 2023/2024, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.

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**Secretary Treasurer**



# School District No. 08 (Kootenay Lake)

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	4,726.000	4,732.563
Adult	2.000	2.125
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>4,728.000</b>	<b>4,734.688</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	76,613,741	69,473,992
Other	385,676	409,576
Tuition	1,654,150	1,770,150
Other Revenue	1,810,616	1,857,010
Rentals and Leases	64,000	72,000
Investment Income	116,000	116,000
<b>Total Revenue</b>	<b>80,644,183</b>	<b>73,698,728</b>
<b>Expenses</b>		
Instruction	60,638,228	55,390,050
District Administration	4,316,337	3,829,873
Operations and Maintenance	12,981,697	12,212,265
Transportation and Housing	3,370,141	3,060,184
<b>Total Expense</b>	<b>81,306,403</b>	<b>74,492,372</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(662,220)</b>	<b>(793,644)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(662,220)	(793,644)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(662,220)</b>	<b>(793,644)</b>



# School District No. 08 (Kootenay Lake)

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

	2024 Annual Budget	2023 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	64,800,435	60,067,442
Operating - Tangible Capital Assets Purchased	194,000	23,500
Special Purpose Funds - Total Expense	12,561,668	10,569,534
Special Purpose Funds - Tangible Capital Assets Purchased	100,000	179,140
Capital Fund - Total Expense	3,944,300	3,855,396
<b>Total Budget Bylaw Amount</b>	<b>81,600,403</b>	<b>74,695,012</b>

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
<b>DRAFT</b>	
Signature of the Superintendent	Date Signed
Signature of the Secretary/Treasurer	Date Signed



# School District No. 08 (Kootenay Lake)

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>(662,220)</b>	(793,644)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(294,000)	(202,640)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(294,000)</b>	(202,640)
Amortization of Tangible Capital Assets	3,944,300	3,855,396
<b>Total Effect of change in Tangible Capital Assets</b>	<b>3,650,300</b>	3,652,756
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>2,988,080</b>	2,859,112



# School District No. 08 (Kootenay Lake)

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	62,366,493	57,268,706
Other	296,176	320,076
Tuition	1,654,150	1,770,150
Other Revenue	513,616	560,010
Rentals and Leases	64,000	72,000
Investment Income	100,000	100,000
<b>Total Revenue</b>	<b>64,994,435</b>	<b>60,090,942</b>
<b>Expenses</b>		
Instruction	48,504,413	45,281,916
District Administration	4,266,862	3,780,398
Operations and Maintenance	8,680,585	7,968,699
Transportation and Housing	3,348,575	3,036,429
<b>Total Expense</b>	<b>64,800,435</b>	<b>60,067,442</b>
<b>Net Revenue (Expense)</b>	<b>194,000</b>	<b>23,500</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(194,000)	(23,500)
<b>Total Net Transfers</b>	<b>(194,000)</b>	<b>(23,500)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 08 (Kootenay Lake)

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	61,649,241	56,549,165
ISC/LEA Recovery	(68,880)	(68,880)
Other Ministry of Education and Child Care Grants		
Pay Equity	300,996	300,996
Funding for Graduated Adults	14,147	14,147
Student Transportation Fund	419,602	419,602
Support Staff Benefits Grant	43,200	43,200
FSA Scorer Grant	8,187	8,187
Early Learning Framework (ELF) Implementation		2,289
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>62,366,493</b>	<b>57,268,706</b>
<b>Provincial Grants - Other</b>	<b>296,176</b>	<b>320,076</b>
<b>Tuition</b>		
International and Out of Province Students	1,614,150	1,725,150
District Entered	40,000	45,000
<b>Total Tuition</b>	<b>1,654,150</b>	<b>1,770,150</b>
<b>Other Revenues</b>		
Funding from First Nations	68,880	68,880
Miscellaneous		
CSF Tuition	367,018	412,812
Private School Bussing	67,348	67,348
Cultural Grants	10,370	10,370
Sales		600
<b>Total Other Revenue</b>	<b>513,616</b>	<b>560,010</b>
<b>Rentals and Leases</b>	<b>64,000</b>	<b>72,000</b>
<b>Investment Income</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Operating Revenue</b>	<b>64,994,435</b>	<b>60,090,942</b>



# School District No. 08 (Kootenay Lake)

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	23,869,156	22,036,474
Principals and Vice Principals	4,356,162	3,842,187
Educational Assistants	3,271,177	3,017,468
Support Staff	7,417,949	6,748,643
Other Professionals	2,584,129	2,326,766
Substitutes	3,347,730	3,097,456
<b>Total Salaries</b>	<b>44,846,303</b>	<b>41,068,994</b>
<b>Employee Benefits</b>	<b>11,135,793</b>	<b>10,236,669</b>
<b>Total Salaries and Benefits</b>	<b>55,982,096</b>	<b>51,305,663</b>
<b>Services and Supplies</b>		
Services	2,184,518	1,980,510
Student Transportation	340,309	270,309
Professional Development and Travel	717,176	884,511
Rentals and Leases	34,441	34,441
Dues and Fees	89,682	89,682
Insurance	177,539	152,539
Supplies	3,403,049	3,541,162
Utilities	1,871,625	1,808,625
<b>Total Services and Supplies</b>	<b>8,818,339</b>	<b>8,761,779</b>
<b>Total Operating Expense</b>	<b>64,800,435</b>	<b>60,067,442</b>



# School District No. 08 (Kootenay Lake)

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	19,089,205					2,718,324	21,807,529
1.07 Library Services	335,309			102,531			437,840
1.08 Counselling	527,543						527,543
1.10 Special Education	2,917,928		3,140,816	73,418	188,275	252,633	6,573,070
1.30 English Language Learning	34,126						34,126
1.31 Indigenous Education	762,108	159,275	130,361			2,101	1,053,845
1.41 School Administration		3,924,660		1,299,756		29,652	5,254,068
1.62 International and Out of Province Students	119,269	79,640		80,555			279,464
<b>Total Function 1</b>	<b>23,785,488</b>	<b>4,163,575</b>	<b>3,271,177</b>	<b>1,556,260</b>	<b>188,275</b>	<b>3,002,710</b>	<b>35,967,485</b>
<b>4 District Administration</b>							
4.11 Educational Administration	83,668	192,587			627,765		904,020
4.40 School District Governance					187,058		187,058
4.41 Business Administration				366,943	1,024,978		1,391,921
<b>Total Function 4</b>	<b>83,668</b>	<b>192,587</b>	<b>-</b>	<b>366,943</b>	<b>1,839,801</b>	<b>-</b>	<b>2,482,999</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				30,640	447,619		478,259
5.50 Maintenance Operations				3,527,238		214,820	3,742,058
5.52 Maintenance of Grounds				196,831			196,831
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,754,709</b>	<b>447,619</b>	<b>214,820</b>	<b>4,417,148</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				53,721	108,434		162,155
7.70 Student Transportation				1,686,316		130,200	1,816,516
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,740,037</b>	<b>108,434</b>	<b>130,200</b>	<b>1,978,671</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>23,869,156</b>	<b>4,356,162</b>	<b>3,271,177</b>	<b>7,417,949</b>	<b>2,584,129</b>	<b>3,347,730</b>	<b>44,846,303</b>



# School District No. 08 (Kootenay Lake)

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	21,807,529	5,301,270	27,108,799	1,987,339	29,096,138	28,350,734
1.07 Library Services	437,840	106,974	544,814	30,100	574,914	442,242
1.08 Counselling	527,543	125,555	653,098		653,098	260,270
1.10 Special Education	6,573,070	1,846,453	8,419,523	228,665	8,648,188	7,355,047
1.30 English Language Learning	34,126	8,122	42,248		42,248	42,827
1.31 Indigenous Education	1,053,845	256,814	1,310,659	144,135	1,454,794	1,465,756
1.41 School Administration	5,254,068	1,192,901	6,446,969	196,129	6,643,098	5,897,977
1.62 International and Out of Province Students	279,464	63,882	343,346	1,048,589	1,391,935	1,467,063
<b>Total Function 1</b>	<b>35,967,485</b>	<b>8,901,971</b>	<b>44,869,456</b>	<b>3,634,957</b>	<b>48,504,413</b>	<b>45,281,916</b>
<b>4 District Administration</b>						
4.11 Educational Administration	904,020	189,829	1,093,849	304,466	1,398,315	1,188,335
4.40 School District Governance	187,058	10,849	197,907	152,144	350,051	426,909
4.41 Business Administration	1,391,921	312,703	1,704,624	813,872	2,518,496	2,165,154
<b>Total Function 4</b>	<b>2,482,999</b>	<b>513,381</b>	<b>2,996,380</b>	<b>1,270,482</b>	<b>4,266,862</b>	<b>3,780,398</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	478,259	99,611	577,870	306,878	884,748	692,146
5.50 Maintenance Operations	3,742,058	985,828	4,727,886	642,520	5,370,406	4,941,867
5.52 Maintenance of Grounds	196,831	51,963	248,794	129,200	377,994	327,249
5.56 Utilities	-	-	-	2,047,437	2,047,437	2,007,437
<b>Total Function 5</b>	<b>4,417,148</b>	<b>1,137,402</b>	<b>5,554,550</b>	<b>3,126,035</b>	<b>8,680,585</b>	<b>7,968,699</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	162,155	38,020	200,175	30,282	230,457	201,461
7.70 Student Transportation	1,816,516	545,019	2,361,535	756,583	3,118,118	2,834,968
<b>Total Function 7</b>	<b>1,978,671</b>	<b>583,039</b>	<b>2,561,710</b>	<b>786,865</b>	<b>3,348,575</b>	<b>3,036,429</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>44,846,303</b>	<b>11,135,793</b>	<b>55,982,096</b>	<b>8,818,339</b>	<b>64,800,435</b>	<b>60,067,442</b>



# School District No. 08 (Kootenay Lake)

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	<b>11,259,168</b>	9,346,174
Other	<b>89,500</b>	89,500
Other Revenue	<b>1,297,000</b>	1,297,000
Investment Income	<b>16,000</b>	16,000
<b>Total Revenue</b>	<b>12,661,668</b>	10,748,674
<b>Expenses</b>		
Instruction	<b>12,133,815</b>	10,108,134
District Administration	<b>49,475</b>	49,475
Operations and Maintenance	<b>356,812</b>	388,170
Transportation and Housing	<b>21,566</b>	23,755
<b>Total Expense</b>	<b>12,561,668</b>	10,569,534
<b>Net Revenue (Expense)</b>	<b>100,000</b>	179,140
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(100,000)</b>	(179,140)
<b>Total Net Transfers</b>	<b>(100,000)</b>	(179,140)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-



# School District No. 08 (Kootenay Lake)

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>			671,735	1,474,336					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	279,640	233,351			160,000	39,200	82,879	723,464	226,647
Provincial Grants - Other									
Other			27,000	1,245,000					
Investment Income			11,000	5,000					
	279,640	233,351	38,000	1,250,000	160,000	39,200	82,879	723,464	226,647
<b>Less:</b> Allocated to Revenue	279,640	233,351	38,000	1,250,000	160,000	39,200	82,879	723,464	226,647
<b>Deferred Revenue, end of year</b>	-	-	<b>671,735</b>	<b>1,474,336</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	279,640	233,351			160,000	39,200	82,879	723,464	226,647
Provincial Grants - Other									
Other Revenue			27,000	1,245,000					
Investment Income			11,000	5,000					
	279,640	233,351	38,000	1,250,000	160,000	39,200	82,879	723,464	226,647
<b>Expenses</b>									
Salaries									
Teachers							16,070	37,230	
Principals and Vice Principals									
Educational Assistants		175,056					22,803	368,804	
Support Staff									167,207
Other Professionals									
Substitutes						14,500	2,500		
	-	175,056	-	-	-	14,500	41,373	406,034	167,207
Employee Benefits		58,295				4,700	11,817	131,970	45,747
Services and Supplies	179,640		38,000	1,250,000	160,000	20,000	29,689	185,460	13,693
	179,640	233,351	38,000	1,250,000	160,000	39,200	82,879	723,464	226,647
<b>Net Revenue (Expense) before Interfund Transfers</b>	100,000	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(100,000)								
	(100,000)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 08 (Kootenay Lake)

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

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Feeding Futures Fund	ASSAI	Health Promoting Schools	Donations
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					140,340				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	8,597,418	21,566	55,000	55,400		644,263			
Provincial Grants - Other							62,500	27,000	25,000
Other									
Investment Income									
	8,597,418	21,566	55,000	55,400	-	644,263	62,500	27,000	25,000
<b>Less:</b> Allocated to Revenue	8,597,418	21,566	55,000	55,400	140,340	644,263	62,500	27,000	25,000
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	8,597,418	21,566	55,000	55,400	140,340	644,263			
Provincial Grants - Other							62,500	27,000	
Other Revenue									25,000
Investment Income									
	8,597,418	21,566	55,000	55,400	140,340	644,263	62,500	27,000	25,000
<b>Expenses</b>									
Salaries									
Teachers	6,944,642		43,990			12,245		21,810	
Principals and Vice Principals						31,855			
Educational Assistants				39,483					
Support Staff									
Other Professionals						5,656			
Substitutes									
	6,944,642	-	43,990	39,483	49,756	118,713	-	21,810	-
Employee Benefits	1,652,776		11,010	13,147	10,428	28,254		5,190	
Services and Supplies		21,566		2,770	80,156	497,296	62,500		25,000
	8,597,418	21,566	55,000	55,400	140,340	644,263	62,500	27,000	25,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 08 (Kootenay Lake)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	<b>2,286,411</b>
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	11,118,828
Provincial Grants - Other	114,500
Other	1,272,000
Investment Income	16,000
	<u>12,521,328</u>
<b>Less:</b> Allocated to Revenue	<u>12,661,668</u>
<b>Deferred Revenue, end of year</b>	<u><u>2,146,071</u></u>
<b>Revenues</b>	
Provincial Grants - Ministry of Education and Child Care	11,259,168
Provincial Grants - Other	89,500
Other Revenue	1,297,000
Investment Income	16,000
	<u>12,661,668</u>
<b>Expenses</b>	
Salaries	
Teachers	7,194,700
Principals and Vice Principals	31,855
Educational Assistants	606,146
Support Staff	167,207
Other Professionals	5,656
Substitutes	17,000
	<u>8,022,564</u>
Employee Benefits	1,973,334
Services and Supplies	2,565,770
	<u>12,561,668</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>100,000</u>
<b>Interfund Transfers</b>	
Tangible Capital Assets Purchased	<u>(100,000)</u>
	<u>(100,000)</u>
<b>Net Revenue (Expense)</b>	<u><u>-</u></u>

# School District No. 08 (Kootenay Lake)

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>				
Provincial Grants				
Ministry of Education and Child Care	2,988,080		2,988,080	2,859,112
<b>Total Revenue</b>	<b>2,988,080</b>	-	<b>2,988,080</b>	2,859,112
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,944,300		3,944,300	3,855,396
<b>Total Expense</b>	<b>3,944,300</b>	-	<b>3,944,300</b>	3,855,396
<b>Net Revenue (Expense)</b>	<b>(956,220)</b>	-	<b>(956,220)</b>	(996,284)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	294,000		294,000	202,640
<b>Total Net Transfers</b>	<b>294,000</b>	-	<b>294,000</b>	202,640
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(662,220)</b>	-	<b>(662,220)</b>	(793,644)





School District 8  
Kootenay Lake

# 2023-2024 Annual Budget Superintendent's Recommendations



[sd8.bc.ca](http://sd8.bc.ca)





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## District Context

SD8 meets the learning needs of about 4700 students within **23 schools** and SD8 employs approximately 900 staff. The district serves an area of about 15,000 square kilometres which includes the two main population centres of Nelson and Creston, and the surrounding rural areas.

All SD8 decisions are guided by a clear vision and core values and are based on evidence and extensive consultation. District initiatives and resources align with [Ministry of Education and Child Care](#) goals. SD8 school plans aim to develop each student’s individual potential to acquire knowledge, skills, and abilities. These will help students contribute to a healthy society, and a prosperous and sustainable economy.

# School District No.8 (Kootenay Lake)

## Families of Schools

SD8 operates six families of schools to serve students and families in five municipalities and more than 15 rural communities across the Regional District of Central Kootenay

<b>6</b> municipalities	<b>20</b> schools
<b>15+</b> rural communities	<b>1</b> blended online learning school
<b>900</b> employees	<b>1</b> provincial online learning school
<b>4800</b> students	<b>15,000</b> square kilometres



<b>Provincial Context</b>	<b>60</b> school districts in BC	<b>15th</b> largest in geographic size	<b>32nd</b> by # of students enrolled
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## District Strategic Plan 2024-2029

Our educators are skilled, our workforce supports student to achieve, and students are working towards building their future with options and purpose. Dynamic organizations are driven by practices that encourage everyone to learn and lead in innovative and inclusive ways. SD8 is guided by its strategic plan and the annual budget allocates resources to support priorities.





School District 8  
Kootenay Lake

### Mission

We inspire and support each learner to thrive in a caring learning environment.

### Vision

Our learners grow as global citizens in an innovative and inclusive community.

### Values

Our values help shape the culture of our schools and workplaces. By upholding these beliefs and attitudes, we can build learning communities that will lead to the fulfilment of our mission.

## Strategic Priorities

### Lifelong Learners

We aim to improve student learning through interest-based, competency-based, flexible and innovative approaches.

### Connected Learners

We aim to inspire learners to become curious, critical, and creative stewards of the natural world and the local and global community.

### Caring and Inclusive Learning Culture

We aim to foster compassionate learners and to promote physical and mental well-being through social-emotional learning.

### Cultural and Identity Development

We aim to include Indigenous worldviews and ways of knowing in our teaching and learning.

### Career Development

We aim to prepare students to graduate with options for their future life and career goals.



## Academic Achievements

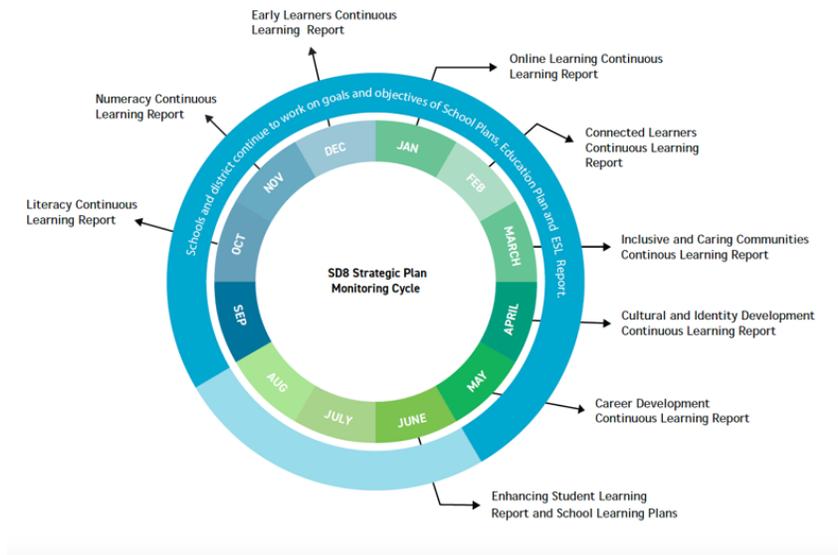
The mandate for public education is outlined in the Statement of [Education Policy Order](#), the [Framework for Enhancing Student Learning Policy](#), and the [Declaration of the Rights of Indigenous Peoples Act](#). SD8 supports this public education mandate.

The preamble to the School Act and the Statement of Education Policy Order states the purpose of the British Columbia school system is to enable all learners to become literate, to develop their individual potential and to acquire the knowledge, skills and attitudes needed to contribute to a healthy, democratic, and pluralistic society and a prosperous and sustainable economy. To achieve this purpose, there is a collective mandate to develop the Educated Citizen defined as the intellectual, human, and social and career development of every student.

SD8 has a continued focus on improving learning, inclusion and equity based on the Educated Citizen using high yield research-based strategies that are consistent with the Provincial curriculum. The Enhancing Student Learning Report, Continuous Learning Reports, and School Learning Plans monitor progress. Since 2022-2023, SD8 has seen improved student outcomes in literacy, school completion, Indigenous student success, assessment participation and reliability, and monitoring of student learning initiatives.

The following annual cycle illustrates how continuous student learning is monitored:

### Enhancing Student Learning Report, Continuous Learning Reports and School Learning Plans



## 2023-2024 Annual Budget Summary

The Ministry of Education and Child Care requires every school district to submit a balanced budget for the next school year by June 30. The Board of Education of School District No. 8 (Kootenay Lake) is therefore required to approve and submit its 2023-2024 budget on or before June 30, 2023.

In preparation for the previous year's annual budget and in anticipation of the 2023-2024 annual budget, organizational efficiencies were achieved through a detailed review of ancillary budgets, programming budgets, and in spite our financial pressures in 2021-2022 and 2022-2023, the district has ensured that resources were focused on classroom support.

The budget process is based on the following main considerations:

- Alignment to the 2024-2029 Strategic Plan and maintaining a focus on the new strategic priorities of: Lifelong Learners, Connected Learners, Caring and Inclusive Learning Culture, Cultural and Identity Development, and Career Development.
- Board consultation with key partners in April of each year: Kootenay Lake Principals and Vice Principals, Kootenay Lake Teachers' Association, CUPE Local 748, Aboriginal Committee of Education, Lower Kootenay Band, Kootenay Lake District Parent Advisory Committee, and students as well as the public.
- A public survey that provides feedback from parents and other partners on the annual budget.
- A recognition that teachers and education assistants in school classrooms and virtual spaces are vital to the success of our students.

As a result of these considerations, the district ensured that the expenditures related to the classroom were maintained and that the budget supported the Board of Education's draft 2024-2029 mission, "To inspire and support each learner to thrive in a caring learning environment."

## Ministry of Education and Child Care Funded Student Enrolment

The population of British Columbia experienced unanticipated growth during 2022 and this marked the highest annual growth rate for the Province since 1996. During 2022-2023, SD8 mirrored similar unanticipated growth in enrolment. SD8 is predicting an enrolment decline over the next several years; however, the decline will not be as rapid or as large as expected due to the enrolment growth in 2022-2023.

The table below shows a district enrolment decline of 6.5625 FTE for school aged students and 0.1250 FTE for adults. This represents relatively stable enrolment for 2023-2024,



although the projected enrolment decline for the next few years will have a continued impact on funding.

Total projected 2023-2024 student enrolment:

	Operating	Special Purpose	Capital	2023-2024 Annual Budget	2022-2023 Amended Budget	Increase (Decrease)	
	\$	\$	\$	\$	\$	\$	%
<b>Ministry Operating Grant Funded FTE's</b>							
School-Age				4,726.0000	4,732.5625	(6.5625)	-0.1%
Adult				2.0000	2.1250	(0.1250)	
<b>Total Ministry Operating Grant Funded FTE's</b>				<b>4,728.0000</b>	<b>4,734.6875</b>	<b>(6.6875)</b>	<b>-0.1%</b>

## Operating Revenues - Detailed Summary

The preparation of the budget has been developed within the following context:

- The Ministry of Education has increased enrolment-driven funding by 9.4% to account for labour settlements and inflationary costs.
- Based on best estimates, there is an expected reduction in student enrollment of 6.5625 FTE students.
- There is a reduction in international students of 5.0 FTE, reflecting in a decrease in tuition revenue.

There have been other minor revenue decreases related to reduction of grants from other provincial ministries and a decline in CSF enrolment.

	2023-2024 Annual Budget	2022-2023 Amended Budget	Increase (Decrease)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	62,366,493	57,268,706	5,097,787
Other	296,176	320,076	(23,900)
Tuition	1,654,150	1,770,150	(116,000)
Other Revenue	513,616	560,010	(46,394)
Rentals and Leases	64,000	72,000	(8,000)
Investment Income	100,000	100,000	-
<b>Total Revenue</b>	<b>64,994,435</b>	<b>60,090,942</b>	<b>4,903,493</b>



## Operating Expenses Summary

The budget context for 2023-2024, considering increased revenues and relatively stable enrolment, allows the focus to remain on continuous student learning and improvement.

- At the beginning of the budget process, the district carefully reviewed the staffing needs at the classroom level throughout all the schools. As a result, teaching staff adjustments resulted in an overall increase to teaching, educational assistant, and support staff at the school-level.
- There have been adjustments made to account for labour settlement increases and inflationary costs for fuel, supplies, and utilities.
- Services and supplies budgets have been decreased for one-time costs, such as trustee elections. Funding has been redistributed to support student transportation in school budgets, student engagement events, employee engagement, and strategic priorities.
- Professional development has been shifted to salaries to allow for TTOC and relief coverage for professional learning and in-service to support the strategic plan priorities.

Focusing on expenditures, the district looked critically at all operations to find efficiencies and cost savings outside the classroom.

	2023-2024 Annual Budget	2022-2023 Amended Budget	Increase (Decrease)
	\$	\$	\$
<b>Salaries</b>			
Teachers	23,869,156	22,036,474	1,832,682
Principals and Vice Principals	4,356,163	3,842,187	513,976
Educational Assistants	3,271,177	3,017,468	253,709
Support Staff	7,417,949	6,748,643	669,306
Other Professionals	2,584,129	2,326,766	257,363
Substitutes	3,347,730	3,097,456	250,274
<b>Total Salaries</b>	<b>44,846,303</b>	<b>41,068,994</b>	<b>3,777,309</b>
<b>Employee Benefits</b>	<b>11,135,793</b>	<b>10,236,669</b>	<b>899,124</b>
<b>Total Salaries and Benefits</b>	<b>55,982,096</b>	<b>51,305,663</b>	<b>4,676,433</b>
<b>Services and Supplies</b>			
Services	2,184,518	1,980,510	204,008
Student Transportation	340,309	270,309	70,000
Professional Development and Travel	717,176	884,511	(167,335)
Rentals and Leases	34,441	34,441	-
Dues and Fees	89,682	89,682	-
Insurance	177,539	152,539	25,000
Supplies	3,403,049	3,541,162	(138,113)
Utilities	1,871,625	1,808,625	63,000
<b>Total Services and Supplies</b>	<b>8,818,339</b>	<b>8,761,779</b>	<b>56,560</b>
<b>Total Operating Expense</b>	<b>64,800,435</b>	<b>60,067,442</b>	<b>4,732,993</b>



The Operations and Maintenance and Transportation and Housing functions have included inflationary cost adjustments. All functions represent increases to labour management settlements. There has been focus on reallocation of funds within these functions to support the 2024-2029 Strategic Plan's district's five strategic priorities.

		2023-2024	2022-2023	
		Annual	Amended	Increase
		Budget	Budget	(Decrease)
		\$	\$	\$
<b>Revenues</b>				
	Provincial Grants			
	Ministry of Education	62,366,493	57,268,706	5,097,787
	Other	296,176	320,076	(23,900)
	Tuition	1,654,150	1,770,150	(116,000)
	Other Revenue	513,616	560,010	(46,394)
	Rentals and Leases	64,000	72,000	(8,000)
	Investment Income	100,000	100,000	-
	<b>Total Revenue</b>	<b>64,994,435</b>	<b>60,090,942</b>	<b>4,903,493</b>
<b>Expenses</b>				
	Instruction	48,504,415	45,281,916	3,222,499
	District Administration	4,266,861	3,780,398	486,463
	Operations and Maintenance	8,680,584	7,968,699	711,885
	Transportation and Housing	3,348,575	3,036,429	312,146
	<b>Total Expense</b>	<b>64,800,435</b>	<b>60,067,442</b>	<b>4,732,993</b>
	<b>Net Revenue (Expense)</b>	<b>194,000</b>	<b>23,500</b>	<b>170,500</b>
	<b>Net Transfers (to) from other funds</b>			
	Tangible Capital Assets Purchased	(194,000)	(23,500)	(170,500)
	<b>Total Net Transfers</b>	<b>(194,000)</b>	<b>(23,500)</b>	<b>(170,500)</b>
	<b>Budgeted Operating Surplus (Deficit), for the year</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>



## Special Purpose Funds Summary

The district's Special Purpose Funds revenue and expenses have decreased by \$79,140 when compared to the 2022-2023 amended budget. This is mainly due to not receiving confirmation of specific special purpose funds that are normally announced in the fall. The Student and Family Affordability Fund has been replaced by the Feeding Futures Fund that outlines different criteria for expenditures. The Federal Safe Return to Class and Restart Funding has been eliminated following COVID-19. Some early learning special purpose funds have not been announced but are anticipated in the fall.

					2023-2024	2022-2023	
					Annual	Amended	Increase
					Budget	Budget	(Decrease)
					\$	\$	\$
<b>Revenues</b>							
	Provincial Grants						
	Ministry of Education			11,259,168	9,346,174	1,912,994	
	Other			89,500	89,500		
	Other Revenue			1,297,000	1,297,000	-	
	Investment Income			16,000	16,000	-	
	<b>Total Revenue</b>			<b>12,661,668</b>	<b>10,748,674</b>	<b>1,912,994</b>	
<b>Expenses</b>							
	Instruction			12,133,815	10,108,134	2,025,681	
	District Administration			49,475	49,475	-	
	Operations and Maintenance			356,812	388,170	(31,358)	
	Transportation & Housing			21,566	23,755	(2,189)	
	<b>Total Expense</b>			<b>12,561,668</b>	<b>10,569,534</b>	<b>1,992,134</b>	
<b>Net Revenue (Expense)</b>				<b>100,000</b>	<b>179,140</b>	<b>(79,140)</b>	
<b>Net Transfers (to) from other funds</b>							
	Tangible Capital Assets Purchased			(100,000)	(179,140)	79,140	
	<b>Total Net Transfers</b>			<b>(100,000)</b>	<b>(179,140)</b>	<b>79,140</b>	
<b>Budgeted Special Purpose Surplus (Deficit), for the year</b>				<b>-</b>	<b>-</b>	<b>-</b>	



Specific Special Purpose Funds are detailed below:

	Annual Budget 2023/24	Amended Budget 2022/23	Change
<b>Ministry of Education Special Purpose Funds</b>			
Annual Facilities Grant	\$ 279,640	279,640	\$ -
Learning Improvement Fund	\$ 233,351	188,506	\$ 44,845
Classroom Enhancement Fund Overhead	\$ 226,647	207,086	\$ 19,561
Classroom Enhancement Staffing	\$ 8,597,418	6,449,339	\$ 2,148,079
Community Link	\$ 723,464	650,695	\$ 72,769
StrongStart	\$ 160,000	170,000	\$ (10,000)
Ready Set Learn	\$ 39,200	39,200	\$ -
OLEP	\$ 82,879	112,788	\$ (29,909)
First Nations Student Transportation	\$ 21,566	23,755	\$ (2,189)
Mental Health in Schools	\$ 55,000	62,126	\$ (7,126)
ECE Dual Credit program	\$ 140,340	161,501	\$ (21,161)
Seamless Day Kindergarten	\$ 55,400	82,945	\$ (27,545)
Safe Return to Schools Restart Grant		58,490	\$ (58,490)
Federal Safe Return to Class Ventilation Fund		71,564	\$ (71,564)
Student & Family Affordability Fund		553,554	\$ (553,554)
Changing Results for Young Readers		59,985	\$ (59,985)
Early Care Learning		175,000	\$ (175,000)
Feeding Futures Fund	\$ 644,263	-	\$ 644,263
<b>Total MOE SPF</b>	<b>\$ 11,259,168</b>	<b>9,346,174</b>	<b>\$ 1,912,994</b>
<b>Other Provincial Special Purpose Funds</b>			
ASSAI	\$ 62,500	62,500	\$ -
Health Promoting Schools	\$ 27,000	27,000	\$ -
<b>Total Other Provincial SPF</b>	<b>\$ 89,500</b>	<b>\$ 89,500</b>	<b>\$ -</b>
<b>Other Special Purpose Funds</b>			
Scholarship & Bursaries	\$ 38,000	38,000	\$ -
School Generated Funds	\$ 1,250,000	1,250,000	\$ -
Donations	\$ 25,000	25,000	\$ -
<b>Total Other Special Purpose Funds</b>	<b>\$ 1,313,000</b>	<b>\$ 1,313,000</b>	<b>\$ -</b>
<b>Total All Special Purpose Funds</b>	<b>\$ 12,661,668</b>	<b>\$ 10,748,674</b>	<b>\$ 1,912,994</b>





## Capital Expenses

Below is a schedule summarizing changes in the Tangible Capital Assets. The Board is scheduled to receive five new buses and will continue to upgrade its facilities during the 2023-2024 school year investing \$3,984,687.

The amortization of capital expense of \$3,944,300 represents the capital expense that is incorporated into the budget bylaw.

	2023-2024 Annual Budget	2022-2023 Amended Budget	Increase (Decrease)
<b>Expenses</b>			
Amortization of Tangible Capital Assets			
Operations and Maintenance	3,944,300	3,855,396	88,904
<b>Total Expense</b>	<b>3,944,300</b>	<b>3,855,396</b>	<b>88,904</b>

## Annual Budget Bylaw Summary

The table below is a breakdown by bylaw category of the district's total Annual Budget Bylaw in the amount of \$81,600,403 for the 2023-2024 fiscal year.

Budget Bylaw Amount	2023-2024 Annual Budget	2022-2023 Amended Budget
	\$	\$
Operating-Total Expense	64,800,435	60,067,442
Operating -Tangible Capital Assets	194,000	23,500
Special Purpose Funds - Total Expense	12,561,668	10,569,534
Special Purpose Funds - TangibleCapital Assets Purchased	100,000	179,140
Capital Fund- Total Expense	3,944,300	3,855,396
<b>Total Budget Bylaw Amount</b>	<b>81,600,403</b>	<b>74,695,012</b>





## Conclusion

The 2023-2024 Annual Budget supports SD8's focus on continuous student learning and ensuring students are at the centre of all planning and decision making. SD8's Strategic Plan 2024-2029 guides the district in the delivery of educational programming.

