

Amended Annual Budget

School District No. 10 (Arrow Lakes)

June 30, 2025

School District No. 10 (Arrow Lakes)

June 30, 2025

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 10 (ARROW LAKES) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2024/2025 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 10 (Arrow Lakes) Amended Annual Budget Bylaw for fiscal year 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024/2025 fiscal year and the total budget bylaw amount of \$14,961,975 for the 2024/2025 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2024/2025.

READ A FIRST TIME THE 25th DAY OF FEBRUARY, 2025;

READ A SECOND TIME THE 25th DAY OF FEBRUARY, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2025;

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 10 (Arrow Lakes)
Amended Annual Budget Bylaw 2024/2025, adopted by the Board the 25th DAY OF FEBRUARY, 2025.

Secretary Treasurer

School District No. 10 (Arrow Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	518,282	503,000
Other	7,000	6,000
Total Ministry Operating Grant Funded FTE's	525,282	509,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	13,008,693	12,636,032
Other	101,318	67,921
Other Revenue	367,946	382,150
Rentals and Leases	7,200	6,200
Investment Income	132,142	212,361
Amortization of Deferred Capital Revenue	909,112	853,741
Total Revenue	14,526,411	14,158,405
Expenses		
Instruction	10,003,948	9,941,497
District Administration	1,308,330	1,415,123
Operations and Maintenance	2,485,006	1,340,230
Transportation and Housing	869,326	651,441
Total Expense	14,666,610	13,348,291
Net Revenue (Expense)	(140,199)	810,114
Budgeted Allocation (Retirement) of Surplus (Deficit)	216,774	163,040
Budgeted Surplus (Deficit), for the year	76,575	973,154
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	76,575	973,154
Budgeted Surplus (Deficit), for the year	76,575	973,154

School District No. 10 (Arrow Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	12,010,495	11,776,459
Operating - Tangible Capital Assets Purchased	295,365	79,804
Special Purpose Funds - Total Expense	1,519,549	1,571,832
Special Purpose Funds - Tangible Capital Assets Purchased		31,233
Capital Fund - Total Expense	1,136,566	
Total Budget Bylaw Amount	14,961,975	13,459,328

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 10 (Arrow Lakes)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(140,199)	810,114
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(295,365)	(111,037)
From Deferred Capital Revenue	(917,776)	
Total Acquisition of Tangible Capital Assets	(1,213,141)	(111,037)
Amortization of Tangible Capital Assets	1,136,566	
Total Effect of change in Tangible Capital Assets	(76,575)	(111,037)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(216,774)	699,077

School District No. 10 (Arrow Lakes)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,535,149	-	1,825,049	4,360,198
Changes for the year				
Net Revenue (Expense) for the year	78,591		(218,790)	(140,199)
Interfund Transfers				
Tangible Capital Assets Purchased	(295,365)		295,365	-
Net Changes for the year	(216,774)	-	76,575	(140,199)
Budgeted Accumulated Surplus (Deficit), end of year	2,318,375	-	1,901,624	4,219,999

School District No. 10 (Arrow Lakes)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	11,716,644	11,270,467
Other	101,318	67,921
Other Revenue	140,446	144,650
Rentals and Leases	7,200	6,200
Investment Income	123,478	203,985
Total Revenue	12,089,086	11,693,223
Expenses		
Instruction	8,664,681	8,518,715
District Administration	1,299,865	1,406,658
Operations and Maintenance	1,463,180	1,292,171
Transportation and Housing	582,769	558,915
Total Expense	12,010,495	11,776,459
Net Revenue (Expense)	78,591	(83,236)
Budgeted Prior Year Surplus Appropriation	216,774	163,040
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(295,365)	(79,804)
Tangible Capital Assets - Work in Progress	-	-
Local Capital	-	-
Total Net Transfers	(295,365)	(79,804)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 10 (Arrow Lakes)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	11,307,176	10,854,510
Other Ministry of Education and Child Care Grants		
Pay Equity	40,560	40,560
Student Transportation Fund	42,675	42,675
FSA Scorer Grant	4,094	4,094
Child Care Funding	178,722	170,928
Labour Settlement Funding	88,988	74,086
Early Learning Framework Grant	6,429	6,429
Indigenous Education	-	77,185
Literacy Professional Learning Grant	48,000	-
Total Provincial Grants - Ministry of Education and Child Care	11,716,644	11,270,467
Provincial Grants - Other	101,318	67,921
Other Revenues		
Miscellaneous		
Childcare Fees	140,446	144,650
Total Other Revenue	140,446	144,650
Rentals and Leases	7,200	6,200
Investment Income	123,478	203,985
Total Operating Revenue	12,089,086	11,693,223

School District No. 10 (Arrow Lakes)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Salaries		
Teachers	3,954,400	3,664,150
Principals and Vice Principals	923,327	923,328
Educational Assistants	1,125,739	794,025
Support Staff	953,671	821,016
Other Professionals	875,065	989,921
Substitutes	479,991	497,360
Total Salaries	8,312,193	7,689,800
Employee Benefits	1,847,837	2,009,648
Total Salaries and Benefits	10,160,030	9,699,448
Services and Supplies		
Services	503,300	626,300
Student Transportation	56,000	16,000
Professional Development and Travel	118,523	107,523
Rentals and Leases	2,760	2,760
Dues and Fees	27,000	27,000
Insurance	40,500	40,500
Interest	-	-
Supplies	802,382	956,928
Utilities	300,000	300,000
Total Services and Supplies	1,850,465	2,077,011
Total Operating Expense	12,010,495	11,776,459

School District No. 10 (Arrow Lakes)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	3,231,450	160,579	-	-	-	277,227	3,669,256
1.03 Career Programs	-	-	-	-	-	-	-
1.07 Library Services	25,650	-	-	22,640	-	2,369	50,659
1.08 Counselling	114,000	-	-	-	-	-	114,000
1.10 Inclusive Education	484,500	27,642	807,460	-	10,434	118,662	1,448,698
1.20 Early Learning and Child Care	-	-	318,279	-	10,909	8,837	338,025
1.31 Indigenous Education	98,800	-	-	-	20,869	10,000	129,669
1.41 School Administration	-	620,667	-	186,894	-	19,573	827,134
Total Function 1	3,954,400	808,888	1,125,739	209,534	42,212	436,668	6,577,441
4 District Administration							
4.11 Educational Administration	-	114,439	-	-	182,004	-	296,443
4.20 Early Learning and Child Care	-	-	-	-	-	-	-
4.40 School District Governance	-	-	-	-	93,857	-	93,857
4.41 Business Administration	-	-	-	9,483	347,141	-	356,624
Total Function 4	-	114,439	-	9,483	623,002	-	746,924
5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	-	6,582	-	-	6,582
5.41 Operations and Maintenance Administration	-	-	-	-	198,968	-	198,968
5.50 Maintenance Operations	-	-	-	423,124	-	26,228	449,352
5.52 Maintenance of Grounds	-	-	-	38,105	-	-	38,105
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	467,811	198,968	26,228	693,007
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	10,883	-	10,883
7.70 Student Transportation	-	-	-	266,843	-	17,095	283,938
Total Function 7	-	-	-	266,843	10,883	17,095	294,821
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,954,400	923,327	1,125,739	953,671	875,065	479,991	8,312,193

School District No. 10 (Arrow Lakes)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,669,256	756,738	4,425,994	304,129	4,730,123	4,985,966
1.03 Career Programs	-	-	-	-	-	-
1.07 Library Services	50,659	12,139	62,798	15,000	77,798	55,820
1.08 Counselling	114,000	23,940	137,940	-	137,940	100,130
1.10 Inclusive Education	1,448,698	350,790	1,799,488	185,825	1,985,313	1,842,346
1.20 Early Learning and Child Care	338,025	90,611	428,636	15,000	443,636	336,786
1.31 Indigenous Education	129,669	26,732	156,401	106,200	262,601	220,314
1.41 School Administration	827,134	186,086	1,013,220	14,050	1,027,270	977,353
Total Function 1	6,577,441	1,447,036	8,024,477	640,204	8,664,681	8,518,715
4 District Administration						
4.11 Educational Administration	296,443	62,253	358,696	18,000	376,696	391,811
4.20 Early Learning and Child Care	-	-	-	-	-	8,030
4.40 School District Governance	93,857	8,967	102,824	39,000	141,824	124,238
4.41 Business Administration	356,624	75,460	432,084	349,261	781,345	882,579
Total Function 4	746,924	146,680	893,604	406,261	1,299,865	1,406,658
5 Operations and Maintenance						
5.20 Early Learning and Child Care	6,582	1,777	8,359	-	8,359	8,244
5.41 Operations and Maintenance Administration	198,968	41,783	240,751	21,000	261,751	291,777
5.50 Maintenance Operations	449,352	121,325	570,677	254,000	824,677	590,205
5.52 Maintenance of Grounds	38,105	10,288	48,393	20,000	68,393	84,772
5.56 Utilities	-	-	-	300,000	300,000	317,173
Total Function 5	693,007	175,173	868,180	595,000	1,463,180	1,292,171
7 Transportation and Housing						
7.41 Transportation and Housing Administration	10,883	2,285	13,168	-	13,168	88,887
7.70 Student Transportation	283,938	76,663	360,601	209,000	569,601	470,028
Total Function 7	294,821	78,948	373,769	209,000	582,769	558,915
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	8,312,193	1,847,837	10,160,030	1,850,465	12,010,495	11,776,459

School District No. 10 (Arrow Lakes)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget	2025 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	1,292,049	1,365,565
Other Revenue	227,500	237,500
Total Revenue	1,519,549	1,603,065
Expenses		
Instruction	1,339,267	1,422,782
District Administration	8,465	8,465
Operations and Maintenance	79,291	48,059
Transportation and Housing	92,526	92,526
Total Expense	1,519,549	1,571,832
Net Revenue (Expense)	-	31,233
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(31,233)
Total Net Transfers	-	(31,233)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 10 (Arrow Lakes)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
Deferred Revenue, beginning of year	\$ -	\$ -	280,672	\$ -	-	\$ -	\$ -	\$ -	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	62,466	38,434	-	96,000	7,350	6,281	107,223	61,624	209,208
Provincial Grants - Other	-	-	227,500	-	-	-	-	-	-
	62,466	38,434	227,500	96,000	7,350	6,281	107,223	61,624	209,208
Less: Allocated to Revenue	62,466	38,434	227,500	96,000	7,350	6,281	107,223	61,624	209,208
Deferred Revenue, end of year	-	-	280,672	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	62,466	38,434	-	96,000	7,350	6,281	107,223	61,624	209,208
Other Revenue	-	-	227,500	-	-	-	-	-	-
	62,466	38,434	227,500	96,000	7,350	6,281	107,223	61,624	209,208
Expenses									
Salaries									
Teachers	-	-	-	-	-	-	-	-	165,093
Principals and Vice Principals	-	-	-	-	-	-	-	7,456	-
Educational Assistants	-	30,262	-	64,067	-	-	70,951	19,591	-
Support Staff	48,719	-	-	-	-	-	-	10,127	-
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	2,946	-	-	-	10,773	-
	48,719	30,262	-	67,013	-	-	70,951	47,947	165,093
Employee Benefits	13,154	8,172	-	18,093	-	-	19,157	11,315	43,791
Services and Supplies	593	-	227,500	10,894	7,350	6,281	17,115	2,362	324
	62,466	38,434	227,500	96,000	7,350	6,281	107,223	61,624	209,208
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	ECL Early Care & Learning	Feeding Futures Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	29,813	-	-	310,485
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care		57,000	11,250	55,400	25,000	-	175,000	350,000	1,262,236
Provincial Grants - Other		-	-	-	-	-	-	-	227,500
	-	57,000	11,250	55,400	25,000	-	175,000	350,000	1,489,736
Less: Allocated to Revenue	-	57,000	11,250	55,400	25,000	29,813	175,000	350,000	1,519,549
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	280,672
Revenues									
Provincial Grants - Ministry of Education and Child Care		57,000	11,250	55,400	25,000	29,813	175,000	350,000	1,292,049
Other Revenue		-	-	-	-	-	-	-	227,500
	-	57,000	11,250	55,400	25,000	29,813	175,000	350,000	1,519,549
Expenses									
Salaries									
Teachers		-	-	-	19,471	-	-	-	184,564
Principals and Vice Principals		-	-	-	-	-	74,560	31,090	113,106
Educational Assistants		38,652	-	35,475	-	-	-	-	258,998
Support Staff		-	-	-	-	-	-	54,750	113,596
Other Professionals		-	-	-	-	-	68,057	35,713	103,770
Substitutes		-	-	1,631	-	-	-	-	15,350
	-	38,652	-	37,106	19,471	-	142,617	121,553	789,384
Employee Benefits		10,436	-	10,019	4,089	-	29,950	23,829	192,005
Services and Supplies		7,912	11,250	8,275	1,440	29,813	2,433	204,618	538,160
	-	57,000	11,250	55,400	25,000	29,813	175,000	350,000	1,519,549
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2025

	2025 Amended Annual Budget			2025 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		8,664	8,664	8,376
Amortization of Deferred Capital Revenue	909,112		909,112	853,741
Total Revenue	909,112	8,664	917,776	862,117
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	942,535		942,535	
Transportation and Housing	194,031		194,031	
Total Expense	1,136,566	-	1,136,566	-
Net Revenue (Expense)	(227,454)	8,664	(218,790)	862,117
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	295,365		295,365	111,037
Total Net Transfers	295,365	-	295,365	111,037
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	67,911	8,664	76,575	973,154