

Annual Budget

School District No. 10 (Arrow Lakes)

June 30, 2025

School District No. 10 (Arrow Lakes)

June 30, 2025

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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. 10 (ARROW LAKES) (called the "Board") to adopt the 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 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 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 \$14,563,243 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 21st DAY OF MAY, 2024;

READ A SECOND TIME THE 21st DAY OF MAY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF MAY, 2024;


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 2024/2025, adopted by the Board the 21st DAY OF MAY, 2024.


Secretary Treasurer

School District No. 10 (Arrow Lakes)

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

	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	453,000	486,533
Adult	50,000	26,875
Other	6,000	6,000
Total Ministry Operating Grant Funded FTE's	509,000	519,408
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	12,636,032	12,316,777
Other	67,921	67,921
Other Revenue	382,150	264,092
Rentals and Leases	6,200	7,656
Investment Income	212,361	176,550
Amortization of Deferred Capital Revenue	853,741	862,435
Total Revenue	14,158,405	13,695,431
Expenses		
Instruction	9,941,497	9,577,682
District Administration	1,415,123	1,235,841
Operations and Maintenance	2,239,058	2,149,835
Transportation and Housing	856,528	842,568
Total Expense	14,452,206	13,805,926
Net Revenue (Expense)	(293,801)	(110,495)
Budgeted Allocation (Retirement) of Surplus (Deficit)	163,040	258,654
Budgeted Surplus (Deficit), for the year	(130,761)	148,159
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		3,182
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(130,761)	144,977
Budgeted Surplus (Deficit), for the year	(130,761)	148,159

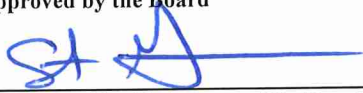
School District No. 10 (Arrow Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,776,459	11,288,163
Operating - Tangible Capital Assets Purchased	79,804	258,654
Special Purpose Funds - Total Expense	1,571,832	1,480,709
Special Purpose Funds - Tangible Capital Assets Purchased	31,233	57,466
Capital Fund - Total Expense	1,103,915	1,037,054
Total Budget Bylaw Amount	14,563,243	14,122,046

Approved by the Board



Signature of the Chairperson of the Board of Education

05/22/24

Date Signed

Signature of the Superintendent

Date Signed



Signature of the Secretary Treasurer

May 22, 2024

Date Signed

School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(293,801)</u>	<u>(110,495)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(111,037)	(316,120)
From Deferred Capital Revenue	<u>(1,271,982)</u>	
Total Acquisition of Tangible Capital Assets	<u>(1,383,019)</u>	<u>(316,120)</u>
Amortization of Tangible Capital Assets	<u>1,103,915</u>	<u>1,037,054</u>
Total Effect of change in Tangible Capital Assets	<u>(279,104)</u>	<u>720,934</u>
	<u>-</u>	<u>-</u>
	<u>(572,905)</u>	<u>610,439</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(572,905)</u></u>	<u><u>610,439</u></u>

School District No. 10 (Arrow Lakes)

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

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	11,270,467	10,971,102
Other	67,921	67,921
Other Revenue	144,650	71,592
Rentals and Leases	6,200	7,656
Investment Income	203,985	173,074
Total Revenue	11,693,223	11,291,345
Expenses		
Instruction	8,518,715	8,219,789
District Administration	1,406,658	1,227,376
Operations and Maintenance	1,292,171	1,301,800
Transportation and Housing	558,915	539,198
Total Expense	11,776,459	11,288,163
Net Revenue (Expense)	(83,236)	3,182
Budgeted Prior Year Surplus Appropriation	163,040	258,654
Budgeted Retirement of Deficit	-	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(79,804)	(258,654)
Total Net Transfers	(79,804)	(258,654)
Budgeted Surplus (Deficit), for the year	-	3,182

School District No. 10 (Arrow Lakes)

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

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	10,854,510	10,686,619
Other Ministry of Education and Child Care Grants		
Pay Equity	40,560	40,560
Funding for Graduated Adults	-	
Student Transportation Fund	42,675	42,675
FSA Scorer Grant	4,094	4,094
Early Learning Framework (ELF) Implementation	6,429	6,429
Labour Settlement Funding	-	159,525
Indigenous Education	77,185	-
Childcare Operating Funding & Childcare Fee Reduction Initiative	170,928	31,200
Other Ministry of Education and Child Care Grants	74,086	-
Total Provincial Grants - Ministry of Education and Child Care	11,270,467	10,971,102
Provincial Grants - Other	67,921	67,921
Other Revenues		
Miscellaneous		
Childcare Fees	144,650	71,592
Total Other Revenue	144,650	71,592
Rentals and Leases	6,200	7,656
Investment Income	203,985	173,074
Total Operating Revenue	11,693,223	11,291,345

School District No. 10 (Arrow Lakes)

Schedule 2B

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

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,664,150	3,668,960
Principals and Vice Principals	923,328	834,227
Educational Assistants	794,025	841,826
Support Staff	821,016	887,910
Other Professionals	989,921	855,417
Substitutes	497,360	530,739
Total Salaries	7,689,800	7,619,079
Employee Benefits	2,009,648	1,844,947
Total Salaries and Benefits	9,699,448	9,464,026
Services and Supplies		
Services	626,300	558,515
Student Transportation	16,000	56,000
Professional Development and Travel	107,523	106,700
Rentals and Leases	2,760	2,760
Dues and Fees	27,000	28,500
Insurance	40,500	37,500
Supplies	956,928	781,162
Utilities	300,000	253,000
Total Services and Supplies	2,077,011	1,824,137
Total Operating Expense	11,776,459	11,288,163

School District No. 10 (Arrow Lakes)

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	2,993,450	215,864	-	-	-	277,227	3,486,541
1.03 Career Programs	-	-	-	-	-	-	-
1.07 Library Services	6,650	-	-	22,640	-	2,369	31,659
1.08 Counselling	80,750	-	-	-	-	-	80,750
1.10 Inclusive Education	484,500	82,927	580,802	-	20,869	135,407	1,304,505
1.20 Early Learning and Child Care	-	-	213,223	-	36,364	9,415	259,002
1.31 Indigenous Education	98,800	-	-	-	-	10,000	108,800
1.41 School Administration	-	537,740	-	184,176	-	19,274	741,190
Total Function 1	3,664,150	836,531	794,025	206,816	57,233	453,692	6,012,447
4 District Administration							
4.11 Educational Administration	-	86,797	-	-	202,872	-	289,669
4.20 Early Learning and Child Care	-	-	-	-	6,239	-	6,239
4.40 School District Governance	-	-	-	-	68,579	-	68,579
4.41 Business Administration	-	-	-	-	375,539	-	375,539
Total Function 4	-	86,797	-	-	653,229	-	740,026
5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	-	6,329	-	-	6,329
5.41 Operations and Maintenance Administration	-	-	-	-	210,394	-	210,394
5.50 Maintenance Operations	-	-	-	329,521	-	26,456	355,977
5.52 Maintenance of Grounds	-	-	-	56,769	-	-	56,769
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	392,619	210,394	26,456	629,469
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	69,065	-	69,065
7.70 Student Transportation	-	-	-	221,581	-	17,212	238,793
Total Function 7	-	-	-	221,581	69,065	17,212	307,858
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,664,150	923,328	794,025	821,016	989,921	497,360	7,689,800

School District No. 10 (Arrow Lakes)
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 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,486,541	827,297	4,313,838	672,128	4,985,966	5,006,089
1.03 Career Programs	-	-	-	-	-	6,865
1.07 Library Services	31,659	9,161	40,820	15,000	55,820	42,611
1.08 Counselling	80,750	19,380	100,130	-	100,130	112,943
1.10 Inclusive Education	1,304,505	352,016	1,656,521	185,825	1,842,346	1,627,767
1.20 Early Learning and Child Care	259,002	77,784	336,786	-	336,786	249,444
1.31 Indigenous Education	108,800	25,314	134,114	86,200	220,314	216,392
1.41 School Administration	741,190	222,113	963,303	14,050	977,353	957,678
Total Function 1	6,012,447	1,533,065	7,545,512	973,203	8,518,715	8,219,789
4 District Administration						
4.11 Educational Administration	289,669	84,142	373,811	18,000	391,811	266,518
4.20 Early Learning and Child Care	6,239	1,791	8,030	-	8,030	7,692
4.40 School District Governance	68,579	3,659	72,238	52,000	124,238	112,362
4.41 Business Administration	375,539	107,780	483,319	399,260	882,579	840,804
Total Function 4	740,026	197,372	937,398	469,260	1,406,658	1,227,376
5 Operations and Maintenance						
5.20 Early Learning and Child Care	6,329	1,915	8,244	-	8,244	16,486
5.41 Operations and Maintenance Administration	210,394	60,383	270,777	21,000	291,777	248,064
5.50 Maintenance Operations	355,977	99,680	455,657	134,548	590,205	710,684
5.52 Maintenance of Grounds	56,769	8,003	64,772	20,000	84,772	73,566
5.56 Utilities	-	17,173	17,173	300,000	317,173	253,000
Total Function 5	629,469	187,154	816,623	475,548	1,292,171	1,301,800
7 Transportation and Housing						
7.41 Transportation and Housing Administration	69,065	19,822	88,887	-	88,887	34,530
7.70 Student Transportation	238,793	72,235	311,028	159,000	470,028	504,668
Total Function 7	307,858	92,057	399,915	159,000	558,915	539,198
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,689,800	2,009,648	9,699,448	2,077,011	11,776,459	11,288,163

School District No. 10 (Arrow Lakes)

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

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	1,365,565	1,345,675
Other Revenue	237,500	192,500
Total Revenue	1,603,065	1,538,175
Expenses		
Instruction	1,422,782	1,357,893
District Administration	8,465	8,465
Operations and Maintenance	48,059	21,825
Transportation and Housing	92,526	92,526
Total Expense	1,571,832	1,480,709
Net Revenue (Expense)	31,233	57,466
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(31,233)	(57,466)
Total Net Transfers	(31,233)	(57,466)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues
Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Tangible Capital Assets Purchased

Net Revenue (Expense)

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$		\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	62,466	38,434	-	2,000	235,500	96,000	9,800	6,281	107,223
Other	62,466	38,434	-	2,000	235,500	96,000	9,800	6,281	107,223
Less: Allocated to Revenue	62,466	38,434	-	2,000	235,500	96,000	9,800	6,281	107,223
Deferred Revenue, end of year	-	-	-	2,000	280,672	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	62,466	38,434	-	2,000	235,500	96,000	9,800	6,281	107,223
Other Revenue	62,466	38,434	-	2,000	235,500	96,000	9,800	6,281	107,223
Expenses									
Salaries									
Teachers	-	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants	-	29,508	-	-	-	63,472	-	-	67,178
Support Staff	16,240	-	-	-	-	-	-	-	-
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	3,877	-	-	-
Employee Benefits	16,240	29,508	-	-	-	67,349	-	-	67,178
Services and Supplies	4,912	8,926	-	-	-	20,373	-	-	20,321
	10,081	-	-	2,000	235,500	8,278	9,800	6,281	19,724
	31,233	38,434	-	2,000	235,500	96,000	9,800	6,281	107,223
Net Revenue (Expense) before Interfund Transfers	31,233	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(31,233)	-	-	-	-	-	-	-	-
	(31,233)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

Schedule 3A

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other

Less: Allocated to Revenue
Deferred Revenue, end of year

Revenues
Provincial Grants - Ministry of Education and Child Care
Other Revenue

Expenses

Salaries
Teachers
Principals and Vice Principals
Educational Assistants
Support Staff
Other Professionals
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Tangible Capital Assets Purchased

Net Revenue (Expense)

Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	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
\$	\$	\$	\$	\$	\$	\$	\$	\$
				10,000				
61,624	200,087	57,000	11,250	55,400	25,000	100,000	175,000	350,000
61,624	200,087	57,000	11,250	55,400	25,000	100,000	175,000	350,000
61,624	200,087	57,000	11,250	65,400	25,000	100,000	175,000	350,000
-	-	-	-	-	-	-	-	-
61,624	200,087	57,000	11,250	65,400	25,000	100,000	175,000	350,000
61,624	200,087	57,000	11,250	65,400	25,000	100,000	175,000	350,000
-	160,776	-	-	-	14,795	-	-	-
7,456	-	-	-	-	-	-	74,560	31,090
15,739	-	38,387	-	35,674	-	-	-	-
12,659	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	36,364	12,639
10,773	-	-	-	3,280	-	-	-	-
46,627	160,776	38,387	-	38,954	14,795	-	110,924	43,729
12,542	38,586	11,612	-	11,784	3,551	-	32,700	12,911
2,455	725	7,001	11,250	14,662	6,654	100,000	31,376	293,360
61,624	200,087	57,000	11,250	65,400	25,000	100,000	175,000	350,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2025

	TOTAL
	\$
Deferred Revenue, beginning of year	292,672
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	1,355,565
Other	237,500
	1,593,065
Less: Allocated to Revenue	1,603,065
Deferred Revenue, end of year	282,672
Revenues	
Provincial Grants - Ministry of Education and Child Care	1,365,565
Other Revenue	237,500
	1,603,065
Expenses	
Salaries	
Teachers	175,571
Principals and Vice Principals	113,106
Educational Assistants	249,958
Support Staff	28,899
Other Professionals	49,003
Substitutes	17,930
	634,467
Employee Benefits	178,218
Services and Supplies	759,147
	1,571,832
Net Revenue (Expense) before Interfund Transfers	31,233
Interfund Transfers	
Tangible Capital Assets Purchased	(31,233)
	(31,233)
Net Revenue (Expense)	-

School District No. 10 (Arrow Lakes)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		8,376	8,376	3,476
Amortization of Deferred Capital Revenue	853,741		853,741	862,435
Total Revenue	853,741	8,376	862,117	865,911
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	898,828		898,828	826,210
Transportation and Housing	205,087		205,087	210,844
Total Expense	1,103,915	-	1,103,915	1,037,054
Net Revenue (Expense)	(250,174)	8,376	(241,798)	(171,143)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	111,037		111,037	316,120
Total Net Transfers	111,037	-	111,037	316,120
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(139,137)	8,376	(130,761)	144,977