

ANNUAL BUDGET

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

JUNE 30, 2025

DRAFT

DRAFT - NOT FINALIZED
May 17, 2024

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

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JUNE 30, 2025

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SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

STATEMENT 2

ANNUAL BUDGET - REVENUE AND EXPENSE

YEAR ENDED JUNE 30, 2025

DRAFT - NOT FINALIZED

	2025 Annual Budget	2024 Amended Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,668.1054	6,761.8125
Adult	-	0.1250
Other	-	-
Total Ministry Operating Grant Funded FTE's	6,668.1054	6,761.9375
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	98,181,273	99,730,442
Other	237,402	229,202
Municipal Grants Spent on Sites	-	-
Federal Grants	-	-
Tuition	458,720	453,840
Other Revenue	3,022,158	3,158,218
Rentals and Leases	116,800	115,600
Investment Income	519,900	696,000
Income (Loss) from Investments in Government Business Enterprises	-	-
Gain (Loss) on Disposal of Tangible Capital Assets	-	-
Amortization of Deferred Capital Revenue	3,630,670	3,410,880
Total Revenue	106,166,923	107,794,182
Expenses		
Instruction	82,643,902	84,426,565
District Administration	3,635,617	3,750,227
Operations and Maintenance	15,228,551	15,244,072
Transportation and Housing	4,603,245	4,678,407
Debt Services	-	-
Write-off/down of Buildings and Sites	-	-
Total Expense	106,111,315	108,099,271
Net Revenue (Expense), before Endowment Contributions	55,608	(305,089)
Endowment Contributions	-	-
Net Revenue (Expense)	55,608	(305,089)
Budgeted Allocation (Retirement) of Surplus (Deficit)	-	427,356
Budgeted Surplus (Deficit), for the year	55,608	122,267

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**STATEMENT 2****ANNUAL BUDGET - REVENUE AND EXPENSE****YEAR ENDED JUNE 30, 2025****DRAFT - NOT FINALIZED**

	2025	2024
	Annual Budget	Amended Budget
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	746,396	-
Special Purpose Fund Surplus (Deficit)	-	-
Capital Fund Surplus (Deficit)	(690,788)	122,267
Budgeted Surplus (Deficit), for the year	55,608	122,267
	\$	\$
Budget Bylaw Amount		
Operating - Total Expense	88,485,399	88,848,643
Operating - Tangible Capital Assets Purchased	712,346	1,263,904
Special Purpose Funds - Total Expense	12,012,670	13,912,265
Special Purpose Funds - Tangible Capital Assets Purchased	16,414	165,553
Capital Fund - Total Expense	5,613,246	5,338,363
Capital Fund - Tangible Capital Assets Purchased from Local Capital	402,129	640,293
Budgeted Retirement of Prior Years Deficits	-	-
Total Budget Bylaw Amount	107,242,204	110,169,021

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
ANNUAL BUDGET - CHANGES IN NET FINANCIAL ASSETS (DEBT)
YEAR ENDED JUNE 30, 2025
DRAFT - NOT FINALIZED

STATEMENT 4

	2025	2024
	Annual Budget	Amended Budget
	\$	\$
Surplus (Deficit) for the year	55,608	(305,089)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(728,760)	(1,429,457)
From Local Capital	(402,129)	(640,293)
From Deferred Capital Revenue	(3,976,557)	(19,702,136)
Assets Acquired by Lease	-	-
Total Acquisition of Tangible Capital Assets	(5,107,446)	(21,771,886)
Amortization of Tangible Capital Assets	5,568,246	5,293,363
Net Carrying Value of Tangible Capital Assets disposed of	-	-
Write-down carrying of Tangible Capital Assets	-	-
Total Effects of change in Tangible Capital Assets	460,800	(16,478,523)
Acquisition of Prepaid Expenses	(100,000)	(100,000)
Use of Prepaid Expenses	100,000	97,100
Acquisition of Supplies Inventory	(700,000)	(700,000)
Use of Supplies Inventory	700,000	775,900
Acquisition of Other Assets	-	-
Use of Other Assets	-	-
Endowment Contributions	-	-
Total Effect of change in Other Non-Financial Assets	-	73,000
(Increase) Decrease in Net Financial Assets (Debt)	516,408	(16,710,612)

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**SCHEDULE 2****ANNUAL BUDGET - OPERATING REVENUE AND EXPENSE****YEAR ENDED JUNE 30, 2025****DRAFT - NOT FINALIZED**

	2025	2024
	Annual Budget	Amended Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	87,919,939	87,420,374
Other	237,402	229,202
Federal Grants	-	-
Tuition	458,720	453,840
Other Revenue	1,265,408	1,401,468
Rentals and Leases	116,800	115,600
Investment Income	400,000	550,000
Total Revenue	90,398,269	90,170,484
Expenses		
Instruction	70,983,313	70,717,242
District Administration	3,629,617	3,744,227
Operations and Maintenance	10,068,778	10,469,755
Transportation and Housing	3,803,691	3,917,419
Debt Services	-	-
Total Expense	88,485,399	88,848,643
Net Revenue (Expense)	1,912,870	1,321,841
Budgeted Prior Year Surplus Appropriation	-	427,356
Budgeted Retirement of Deficit	-	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(712,346)	(1,263,904)
Tangible Capital Assets - Work in Progress	-	-
Local Capital	(404,128)	(435,293)
Other	(50,000)	(50,000)
Total Net Transfers	(1,166,474)	(1,749,197)
Budgeted Surplus (Deficit), for the year	746,396	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**SCHEDULE 2A****ANNUAL BUDGET - SCHEDULE OF OPERATING REVENUE BY SOURCE****YEAR ENDED JUNE 30, 2025****DRAFT - NOT FINALIZED**

	2025 Annual Budget	2024 Amended Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	87,586,555	85,810,361
ISC/LEA Recovery	(1,192,008)	(1,192,008)
Other Ministry of Education Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	2,000	2,000
Student Transportation Fund	561,925	561,925
Support Staff Benefits Grant	66,101	-
FSA Scorer Grant	12,964	12,964
Early Learning Framework Implementation	987	987
Labour Settlement Funding	-	1,468,736
NGN Self-Provisioning	28,968	28,470
Child Care Funding	8,090	8,090
Integrated Child and Youth Initiative	203,071	27,563
Health Career Dual Credit Expansion	-	50,000
Total Provincial Grants - Ministry of Education	87,919,939	87,420,374
Provincial Grants - Other	237,402	229,202
Federal Grants	-	-
Tuition		
International and Out of Province Students	458,720	453,840
Total Tuition	458,720	453,840
Other Revenue		
Other School District/Education Authorities	-	23,960
Funding from First Nations	1,192,008	1,192,008
Miscellaneous		
Miscellaneous	50,000	20,000
Artists in Education	8,400	8,400
Sale of Assets	15,000	6,100
Donations	-	-
Insurance Proceeds	-	151,000
Total Other Revenue	1,265,408	1,401,468
Rentals and Leases	116,800	115,600
Investment Income	400,000	550,000
Total Operating Revenue	90,398,269	90,170,484

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**SCHEDULE 2B****ANNUAL BUDGET - SCHEDULE OF OPERATING EXPENSE BY OBJECT****YEAR ENDED JUNE 30, 2025****DRAFT - NOT FINALIZED**

	2025	2024
	Annual Budget	Amended Budget
	\$	\$
Salaries		
Teachers	35,516,887	35,190,999
Principals and Vice Principals	5,744,885	5,522,579
Educational Assistants	6,824,737	7,548,961
Support Staff	8,181,043	8,487,633
Other Professionals	3,191,011	3,213,472
Substitutes	3,847,822	3,741,967
Total Salaries	63,306,385	63,705,611
Employee Benefits	15,884,475	15,662,829
Total Salaries and Benefits	79,190,860	79,368,440
Services and Supplies		
Services	2,508,481	2,666,598
Student Transportation	4,500	4,500
Professional Development and Travel	716,144	735,270
Rentals and Leases	64,000	36,400
Dues and Fees	216,865	226,260
Insurance	251,735	261,495
Interest	-	-
Supplies	3,594,814	3,586,680
Utilities	1,938,000	1,963,000
Total Services and Supplies	9,294,539	9,480,203
Total Operating Expense	88,485,399	88,848,643

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
SCHEDULE 2C
ANNUAL BUDGET - OPERATING EXPENSE BY
FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2025
DRAFT - NOT FINALIZED

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
02 Regular Instruction	27,233,113	1,118,730	-	302,756	-	2,757,413	31,412,012
03 Career Programs	514,819	-	-	116,413	85,981	-	717,213
07 Library Services	878,552	-	-	67,541	-	-	946,093
08 Counselling	1,456,238	-	44,610	-	97,481	-	1,598,329
10 Special Education	4,896,136	140,142	6,002,976	58,117	298,984	680,377	12,076,732
20 Early Learning and Child Care	-	-	73,396	-	-	-	73,396
30 English Language Learning	134,259	-	-	-	-	-	134,259
31 Indigenous Education	403,770	151,542	703,755	54,302	222,179	24,159	1,559,707
41 School Administration	-	4,334,471	-	1,577,656	-	85,461	5,997,588
60 Summer School	-	-	-	-	-	-	-
61 Continuing Education	-	-	-	-	-	-	-
62 International and Out of Province Students	-	-	-	-	66,066	-	66,066
1 Instruction Total	35,516,887	5,744,885	6,824,737	2,176,785	770,691	3,547,410	54,581,395
4 District Administration							
11 Educational Administration	-	-	-	41,512	776,261	-	817,773
20 Early Learning and Child Care	-	-	-	4,981	34,392	-	39,373
40 School District Governance	-	-	-	-	85,469	-	85,469
41 Business Administration	-	-	-	321,119	935,129	47,358	1,303,606
4 District Administration Total	-	-	-	367,612	1,831,251	47,358	2,246,221
5 Operations and Maintenance							
20 Early Learning and Child Care	-	-	-	-	-	-	-
41 Operations and Maintenance Administration	-	-	-	60,019	270,936	-	330,955
50 Maintenance Operations	-	-	-	1,387,376	-	-	1,387,376
51 Maintenance Operations - Custodial	-	-	-	1,665,840	88,290	151,476	1,905,606
52 Maintenance of Grounds	-	-	-	195,529	-	-	195,529
54 Maintenance Operations - IT	-	-	-	511,703	123,998	-	635,701
56 Utilities	-	-	-	-	-	-	-
5 Operations and Maintenance Total	-	-	-	3,820,467	483,224	151,476	4,455,167
7 Transportation and Housing							
41 Transportation and Housing Administration	-	-	-	61,241	105,845	-	167,086
70 Student Transportation	-	-	-	1,754,938	-	101,578	1,856,516
73 Housing	-	-	-	-	-	-	-
7 Transportation and Housing Total	-	-	-	1,816,179	105,845	101,578	2,023,602
Operating Total	35,516,887	5,744,885	6,824,737	8,181,043	3,191,011	3,847,822	63,306,385

SCHOOL DISTRICT NO. 83 (NORTH OKANA)

SCHEDULE 2C

ANNUAL BUDGET - OPERATING EXPENSE BY

FUNCTION, PROGRAM AND OBJECT

YEAR ENDED JUNE 30, 2025

DRAFT - NOT FINALIZED

	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Budget
	\$	\$	\$	\$	\$
1 Instruction					
02 Regular Instruction	7,724,739	39,136,751	1,475,675	40,612,426	39,853,323
03 Career Programs	176,282	893,495	236,468	1,129,963	1,113,381
07 Library Services	237,723	1,183,816	98,812	1,282,628	1,273,900
08 Counselling	389,269	1,987,598	88,378	2,075,976	1,972,205
10 Special Education	3,280,252	15,356,984	179,316	15,536,300	16,351,104
20 Early Learning and Child Care	21,100	94,496	-	94,496	92,134
30 English Language Learning	33,528	167,787	5,500	173,287	140,138
31 Indigenous Education	411,808	1,971,515	142,010	2,113,525	2,202,217
41 School Administration	1,389,201	7,386,789	182,745	7,569,534	7,337,246
60 Summer School	-	-	-	-	-
61 Continuing Education	-	-	-	-	-
62 International and Out of Province Students	18,312	84,378	310,800	395,178	381,594
1 Instruction Total	13,682,214	68,263,609	2,719,704	70,983,313	70,717,242
4 District Administration					
11 Educational Administration	169,506	987,279	120,311	1,107,590	1,093,196
20 Early Learning and Child Care	8,317	47,690	-	47,690	46,537
40 School District Governance	5,983	91,452	198,444	289,896	214,860
41 Business Administration	299,045	1,602,651	581,790	2,184,441	2,389,634
4 District Administration Total	482,851	2,729,072	900,545	3,629,617	3,744,227
5 Operations and Maintenance					
20 Early Learning and Child Care	-	-	-	-	-
41 Operations and Maintenance Administration	70,479	401,434	178,830	580,264	569,997
50 Maintenance Operations	338,286	1,725,662	933,000	2,658,662	2,754,846
51 Maintenance Operations - Custodial	558,971	2,464,577	218,400	2,682,977	2,972,877
52 Maintenance of Grounds	52,102	247,631	445,675	693,306	715,547
54 Maintenance Operations - IT	154,168	789,869	525,700	1,315,569	1,317,488
56 Utilities	-	-	2,138,000	2,138,000	2,139,000
5 Operations and Maintenance Total	1,174,006	5,629,173	4,439,605	10,068,778	10,469,755
7 Transportation and Housing					
41 Transportation and Housing Administration	39,857	206,943	14,700	221,643	298,849
70 Student Transportation	505,547	2,362,063	1,219,985	3,582,048	3,618,570
73 Housing	-	-	-	-	-
7 Transportation and Housing Total	545,404	2,569,006	1,234,685	3,803,691	3,917,419
Operating Total	15,884,475	79,190,860	9,294,539	88,485,399	88,848,643

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**SCHEDULE 3****ANNUAL BUDGET - SPECIAL PURPOSE REVENUE AND EXPENSE****YEAR ENDED JUNE 30, 2025****DRAFT - NOT FINALIZED**

	2025	2024
	Annual Budget	Amended Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	10,216,334	12,265,068
Other	-	-
Federal Grants	-	-
Other Revenue	1,756,750	1,756,750
Rentals and Leases	-	-
Investment Income	6,000	6,000
Income (Loss) from Investments in Government Business Enterprises	-	-
District Entered	-	-
Total Revenue	11,979,084	14,027,818
Expenses		
Instruction	11,660,589	13,709,323
District Administration	6,000	6,000
Operations and Maintenance	326,081	176,942
Transportation and Housing	20,000	20,000
Debt Services	-	-
Total Expense	12,012,670	13,912,265
Net Revenue (Expense), before Endowment Contributions	(33,586)	115,553
Endowment Contributions	-	-
Net Revenue (Expense)	(33,586)	115,553
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(16,414)	(165,553)
Tangible Capital Assets - Work in Progress	-	-
Other	50,000	50,000
Total Net Transfers	33,586	(115,553)
Budgeted Surplus (Deficit), for the year	-	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
ANNUAL BUDGET - CHANGES IN SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2025
DRAFT - NOT FINALIZED

SCHEDULE 3A

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community-LINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 28,052	\$ 2,127,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -
Add: Restricted Grants										
Provincial Grants - Ministry of Education	342,495	310,128	-	-	192,000	41,650	143,411	366,197	355,731	6,852,076
Provincial Grants - Other	-	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	1,600,000	-	-	-	-	-	-
Investment Income	-	-	6,000	-	-	-	-	-	-	-
District Entered										
	342,495	310,128	6,000	1,600,000	192,000	41,650	143,411	366,197	355,731	6,852,076
Less: Allocated to Revenue	342,495	310,128	6,000	1,750,000	206,993	31,500	143,411	406,197	355,731	6,852,076
Recovered	-	-	-	-	-	-	-	-	-	-
District Entered										
Deferred Revenue, end of year	-	-	28,052	1,977,000	(14,993)	10,150	-	-	-	-
Revenues										
Provincial Grants - Ministry of Education	342,495	310,128			206,993	31,500	143,411	406,197	355,731	6,852,076
Provincial Grants - Other										
Federal Grants										
Other Revenue				1,750,000						
Rentals and Leases										
Investment Income			6,000							
Income (Loss) from Investments in GBE's										
District Entered										
	342,495	310,128	6,000	1,750,000	206,993	31,500	143,411	406,197	355,731	6,852,076
Expenses										
Salaries										
Teachers	-	-	-	-	-	-	-	-	-	5,482,981
Principals and Vice Principals	-	-	-	-	-	-	54,637	136,592	-	-
Educational Assistants	-	239,693	-	-	146,795	24,466	22,454	165,696	-	-
Support Staff	239,267	-	-	-	-	-	-	-	-	-
Other Professionals	-	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	19,240	-	303,919	-
	239,267	239,693	-	-	146,795	24,466	96,331	302,288	303,919	5,482,981
Employee Benefits	57,666	70,435	-	-	42,198	7,034	21,975	77,396	51,812	1,369,095
Services and Supplies	29,148	-	6,000	1,750,000	18,000	-	25,105	26,513	-	-
District Entered										
	326,081	310,128	6,000	1,750,000	206,993	31,500	143,411	406,197	355,731	6,852,076
Net Revenue (Expense) before Interfund Transfers	16,414	-	-	-	-	-	-	-	-	-
Interfund Transfers										
Tangible Capital Assets Purchased	(16,414)	-	-	-	-	-	-	-	-	-
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-	-	-	-
	(16,414)	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN)
ANNUAL BUDGET - CHANGES IN SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2025
DRAFT - NOT FINALIZED

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Just B4	SEY2KT	ECL Early Care & Learning	Student & Family Affordability	Feeding Futures Fund
Deferred Revenue, beginning of year	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
Add: Restricted Grants										
Provincial Grants - Ministry of Education	-	16,500	52,000	6,750	55,400	25,000	19,000	175,000	-	856,422
Provincial Grants - Other	-	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	6,750	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-	-
District Entered	-	-	-	-	-	-	-	-	-	-
Less: Allocated to Revenue	-	16,500	52,000	6,750	62,150	25,000	19,000	175,000	-	856,422
Recovered	-	20,000	52,000	6,750	62,150	40,000	13,378	214,915	-	856,422
District Entered	-	-	-	-	-	-	-	-	-	-
Deferred Revenue, end of year	-	71,500	-	-	-	-	20,622	(39,915)	-	-
Revenues										
Provincial Grants - Ministry of Education	-	20,000	52,000	6,750	55,400	40,000	13,378	214,915	-	856,422
Provincial Grants - Other	-	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	6,750	-	-	-	-	-
Rentals and Leases	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-	-
Income (Loss) from Investments in GBE's	-	-	-	-	-	-	-	-	-	-
District Entered	-	-	-	-	-	-	-	-	-	-
Expenses										
Salaries	-	20,000	52,000	6,750	62,150	40,000	13,378	214,915	-	856,422
Teachers	-	-	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	129,273	-	-
Educational Assistants	-	-	-	-	74,927	6,116	-	39,146	-	-
Support Staff	-	-	-	-	5,137	-	-	-	-	140,040
Other Professionals	-	-	-	-	-	-	-	-	-	-
Substitutes	-	-	5,772	5,051	-	1,634	2,886	-	-	-
Employee Benefits	-	-	5,772	5,051	80,064	7,750	2,886	168,419	-	140,040
Services and Supplies	-	-	984	861	23,031	2,238	492	40,496	-	9,813
District Entered	-	20,000	45,244	838	9,055	30,012	10,000	6,000	-	706,569
Net Revenue (Expense) before Interfund Transfers	-	20,000	52,000	6,750	112,150	40,000	13,378	214,915	-	856,422
Interfund Transfers										
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-	-
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	50,000	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	50,000	-	-	-	-	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN)
ANNUAL BUDGET - CHANGES IN SPECIAL PURPOSE FUNDS
YEAR ENDED JUNE 30, 2025
DRAFT - NOT FINALIZED

SCHEDULE 3A

	Health Career Dual Credit	ECE Dual Credit	Project Penny	District Entered	District Entered	Total
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	55,000	80,000	-	-	-	2,435,052
Add: Restricted Grants						
Provincial Grants - Ministry of Education	50,000	-	123,938	-	-	9,983,698
Provincial Grants - Other	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-
Other	-	-	-	-	-	1,606,750
Investment Income	-	-	-	-	-	6,000
District Entered	-	-	-	-	-	-
	50,000	-	123,938	-	-	11,596,448
Less: Allocated to Revenue	105,000	80,000	123,938	-	-	11,979,084
Recovered	-	-	-	-	-	-
District Entered	-	-	-	-	-	-
Deferred Revenue, end of year	-	-	-	-	-	2,052,416
Revenues						
Provincial Grants - Ministry of Education	105,000	80,000	123,938	-	-	10,216,334
Provincial Grants - Other	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	1,756,750
Rentals and Leases	-	-	-	-	-	-
Investment Income	-	-	-	-	-	6,000
Income (Loss) from Investments in GBE's	-	-	-	-	-	-
District Entered	-	-	-	-	-	-
	105,000	80,000	123,938	-	-	11,979,084
Expenses						
Salaries	-	-	-	-	-	5,482,981
Teachers	-	-	-	-	-	320,502
Principals and Vice Principals	-	-	-	-	-	719,293
Educational Assistants	-	-	-	-	-	384,444
Support Staff	-	-	-	-	-	-
Other Professionals	-	-	-	-	-	338,502
Substitutes	-	-	-	-	-	7,245,722
	-	-	-	-	-	1,775,526
Employee Benefits	-	-	-	-	-	2,991,422
Services and Supplies	105,000	80,000	123,938	-	-	-
District Entered	-	-	-	-	-	-
	105,000	80,000	123,938	-	-	12,012,670
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	(33,586)
Interfund Transfers						
Tangible Capital Assets Purchased	-	-	-	-	-	(16,414)
Tangible Capital Assets - Work in Progress	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	50,000
	-	-	-	-	-	33,586
Net Revenue (Expense)	-	-	-	-	-	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
SCHEDULE 4
ANNUAL BUDGET - CAPITAL REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2025
DRAFT - NOT FINALIZED

	2025 Annual Budget			2024 Amended Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
Revenues	\$	\$	\$	\$
Provincial Grants				
Ministry of Education	45,000		45,000	45,000
Other	-		-	-
Municipal Grants Spent on Sites	-		-	-
Federal Grants	-		-	-
Other	-	-	-	-
Rentals and Leases		-	-	-
Investment Income		113,900	113,900	140,000
Gain (Loss) on Disposal of Tangible Capital Assets	-		-	-
Amortization of Deferred Capital Revenue	3,630,670		3,630,670	3,410,880
Total Revenue	3,675,670	113,900	3,789,570	3,595,880
Expenses				
Operations and Maintenance	45,000	-	45,000	45,000
Transportation and Housing	-	-	-	-
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,788,692		4,788,692	4,552,375
Transportation and Housing	779,554		779,554	740,988
Write-off/down of Buildings and Sites	-		-	-
Debt Services				
Capital Lease Interest		-	-	-
Capital Loan Interest		-	-	-
Total Expense	5,613,246	-	5,613,246	5,338,363
Net Revenue (Expense)	(1,937,576)	113,900	(1,823,676)	(1,742,483)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	728,760		728,760	1,429,457
Tangible Capital Assets - Work in Progress	-		-	-
Local Capital		404,128	404,128	435,293
Capital Lease Payment		-	-	-
Capital Loan Payment		-	-	-
Total Net Transfers	728,760	404,128	1,132,888	1,864,750
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	-	-	-	-
Tangible Capital Assets Purchased from Local Capital	402,129	(402,129)	-	-
Tangible Capital Assets WIP Purchased from Local Capital	-	-	-	-
Principal Payment				
Capital Lease	-	-	-	-
Capital Loan	-	-	-	-
Total Other Adjustments to Fund Balances	402,129	(402,129)	-	-
Budgeted Surplus (Deficit), for the year	(806,687)	115,899	(690,788)	122,267