

Annual Budget

School District No. 83 (North Okanagan-Shuswap)

June 30, 2026

School District No. 83 (North Okanagan-Shuswap)

June 30, 2026

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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. 83 (NORTH OKANAGAN-SHUSWAP) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2025/2026 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. 83 (North Okanagan-Shuswap) Annual Budget Bylaw for fiscal year 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$111,532,084 for the 2025/2026 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 2025/2026.

READ A FIRST TIME THE 20th DAY OF MAY, 2025;

READ A SECOND TIME THE _____ DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF JUNE, 2025;

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw 2025/2026, adopted by the Board the _____ DAY OF JUNE, 2025.

Secretary Treasurer

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,701,524	6,815,000
Total Ministry Operating Grant Funded FTE's	6,701,524	6,815,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	100,386,562	103,360,626
Other	236,297	236,297
Federal Grants		32,415
Tuition	239,775	564,390
Other Revenue	3,966,780	3,975,180
Rentals and Leases	133,000	133,000
Investment Income	415,000	535,300
Amortization of Deferred Capital Revenue	3,679,884	3,679,884
Total Revenue	109,057,298	112,517,092
Expenses		
Instruction	85,525,040	88,226,349
District Administration	4,098,154	3,749,318
Operations and Maintenance	15,706,093	15,591,309
Transportation and Housing	4,709,394	4,779,694
Total Expense	110,038,681	112,346,670
Net Revenue (Expense)	(981,383)	170,422
Budgeted Allocation (Retirement) of Surplus (Deficit)	289,238	
Budgeted Surplus (Deficit), for the year	(692,145)	170,422
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		639,933
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(692,145)	(469,511)
Budgeted Surplus (Deficit), for the year	(692,145)	170,422

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	90,252,773	90,895,991
Operating - Tangible Capital Assets Purchased	805,018	1,003,027
Special Purpose Funds - Total Expense	14,045,475	15,685,246
Special Purpose Funds - Tangible Capital Assets Purchased	9,622	12,931
Capital Fund - Total Expense	5,740,433	5,765,433
Capital Fund - Tangible Capital Assets Purchased from Local Capital	678,763	1,164,959
Total Budget Bylaw Amount	111,532,084	114,527,587

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed
Signature of the Secretary Treasurer	Date Signed

School District No. 83 (North Okanagan-Shuswap)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(981,383)	170,422
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(814,640)	(1,015,958)
From Local Capital	(678,763)	(1,164,959)
From Deferred Capital Revenue	(4,485,798)	(13,056,482)
Total Acquisition of Tangible Capital Assets	(5,979,201)	(15,237,399)
Amortization of Tangible Capital Assets	5,720,433	5,720,433
Total Effect of change in Tangible Capital Assets	(258,768)	(9,516,966)
Acquisitions of Prepaid Expenses	(100,000)	(100,000)
Use of Prepaid Expenses	100,000	73,500
Acquisition of Supplies Inventory	(700,000)	(700,000)
Use of Supplies Inventory	700,000	670,200
	-	(56,300)
(Increase) Decrease in Net Financial Assets (Debt)	(1,240,151)	(9,402,844)

School District No. 83 (North Okanagan-Shuswap)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	88,828,215	90,033,199
Other	236,297	236,297
Federal Grants		32,415
Tuition	239,775	564,390
Other Revenue	1,510,030	1,618,430
Rentals and Leases	133,000	133,000
Investment Income	325,000	400,000
Total Revenue	91,272,317	93,017,731
Expenses		
Instruction	71,860,438	72,924,354
District Administration	4,088,154	3,740,318
Operations and Maintenance	10,433,648	10,297,173
Transportation and Housing	3,870,533	3,934,146
Total Expense	90,252,773	90,895,991
Net Revenue (Expense)	1,019,544	2,121,740
Budgeted Prior Year Surplus Appropriation	289,238	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(805,018)	(1,003,027)
Local Capital	(453,764)	(428,780)
Other	(50,000)	(50,000)
Total Net Transfers	(1,308,782)	(1,481,807)
Budgeted Surplus (Deficit), for the year	-	639,933

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	88,863,805	89,249,157
ISC/LEA Recovery	(1,425,920)	(1,425,920)
Other Ministry of Education and Child Care 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	66,101
FSA Scorer Grant	12,964	12,964
Child Care Funding	8,090	8,090
Labour Settlement Funding		825,879
NGN Self-Provisioning	28,968	28,968
Integrated Child and Youth Initiative	250,996	62,749
Enrolment Change	(182,000)	-
Total Provincial Grants - Ministry of Education and Child Care	88,828,215	90,033,199
Provincial Grants - Other	236,297	236,297
Federal Grants	-	32,415
Tuition		
International and Out of Province Students	239,775	564,390
Total Tuition	239,775	564,390
Other Revenues		
Other School District/Education Authorities	19,110	119,110
Funding from First Nations	1,425,920	1,425,920
Miscellaneous		
Miscellaneous	50,000	50,000
Artists In Education	-	8,400
Sale of Assets	15,000	15,000
Total Other Revenue	1,510,030	1,618,430
Rentals and Leases	133,000	133,000
Investment Income	325,000	400,000
Total Operating Revenue	91,272,317	93,017,731

School District No. 83 (North Okanagan-Shuswap)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Salaries		
Teachers	35,618,846	36,133,702
Principals and Vice Principals	6,134,157	5,721,661
Educational Assistants	6,988,236	7,104,351
Support Staff	8,543,773	8,321,277
Other Professionals	3,209,133	3,357,808
Substitutes	3,891,681	4,193,287
Total Salaries	64,385,826	64,832,086
Employee Benefits	16,885,146	16,347,863
Total Salaries and Benefits	81,270,972	81,179,949
Services and Supplies		
Services	2,486,503	2,702,468
Student Transportation	1,500	1,500
Professional Development and Travel	673,111	702,937
Rentals and Leases	74,000	74,000
Dues and Fees	258,290	258,310
Insurance	281,175	308,655
Supplies	3,369,222	3,730,172
Utilities	1,838,000	1,938,000
Total Services and Supplies	8,981,801	9,716,042
Total Operating Expense	90,252,773	90,895,991

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	27,221,781	1,255,481		329,481		2,814,208	31,620,951
1.03 Career Programs	450,394			117,549	88,501		656,444
1.07 Library Services	936,210			69,709			1,005,919
1.08 Counselling	1,485,440		45,058		98,437		1,628,935
1.10 Inclusive Education	4,972,933	302,547	6,028,774	58,702	128,754	652,238	12,143,948
1.20 Early Learning and Child Care			138,351				138,351
1.30 English Language Learning	129,740						129,740
1.31 Indigenous Education	422,348	153,028	776,053	54,846	143,149	24,298	1,573,722
1.41 School Administration		4,265,861		1,601,289		147,507	6,014,657
1.62 International and Out of Province Students							-
Total Function 1	35,618,846	5,976,917	6,988,236	2,231,576	458,841	3,638,251	54,912,667
4 District Administration							
4.11 Educational Administration		157,240		41,930	794,838		994,008
4.20 Early Learning and Child Care				5,032	35,400		40,432
4.40 School District Governance					104,480		104,480
4.41 Business Administration				273,304	1,211,908	45,917	1,531,129
Total Function 4	-	157,240	-	320,266	2,146,626	45,917	2,670,049
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				60,623	273,593		334,216
5.50 Maintenance Operations				3,764,193	223,190	93,561	4,080,944
5.52 Maintenance of Grounds				197,467			197,467
5.56 Utilities							-
Total Function 5	-	-	-	4,022,283	496,783	93,561	4,612,627
7 Transportation and Housing							
7.41 Transportation and Housing Administration				119,779	106,883		226,662
7.70 Student Transportation				1,849,869		113,952	1,963,821
Total Function 7	-	-	-	1,969,648	106,883	113,952	2,190,483
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	35,618,846	6,134,157	6,988,236	8,543,773	3,209,133	3,891,681	64,385,826

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	31,620,951	8,001,039	39,621,990	1,490,990	41,112,980	41,688,491
1.03 Career Programs	656,444	172,700	829,144	300,100	1,129,244	1,114,711
1.07 Library Services	1,005,919	265,524	1,271,443	100,612	1,372,055	1,235,067
1.08 Counselling	1,628,935	415,938	2,044,873	96,701	2,141,574	2,183,217
1.10 Inclusive Education	12,143,948	3,496,079	15,640,027	178,836	15,818,863	15,997,196
1.20 Early Learning and Child Care	138,351	42,865	181,216	-	181,216	123,001
1.30 English Language Learning	129,740	34,382	164,122	5,000	169,122	158,115
1.31 Indigenous Education	1,573,722	428,850	2,002,572	159,500	2,162,072	2,326,380
1.41 School Administration	6,014,657	1,479,738	7,494,395	204,917	7,699,312	7,628,017
1.62 International and Out of Province Students	-	-	-	74,000	74,000	470,159
Total Function 1	54,912,667	14,337,115	69,249,782	2,610,656	71,860,438	72,924,354
4 District Administration						
4.11 Educational Administration	994,008	214,957	1,208,965	106,956	1,315,921	1,113,422
4.20 Early Learning and Child Care	40,432	8,927	49,359	-	49,359	49,087
4.40 School District Governance	104,480	12,558	117,038	160,047	277,085	269,466
4.41 Business Administration	1,531,129	378,265	1,909,394	536,395	2,445,789	2,308,343
Total Function 4	2,670,049	614,707	3,284,756	803,398	4,088,154	3,740,318
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	334,216	75,782	409,998	231,230	641,228	634,157
5.50 Maintenance Operations	4,080,944	1,174,136	5,255,080	1,824,217	7,079,297	6,832,240
5.52 Maintenance of Grounds	197,467	55,481	252,948	422,175	675,123	692,776
5.56 Utilities	-	-	-	2,038,000	2,038,000	2,138,000
Total Function 5	4,612,627	1,305,399	5,918,026	4,515,622	10,433,648	10,297,173
7 Transportation and Housing						
7.41 Transportation and Housing Administration	226,662	59,445	286,107	14,700	300,807	218,951
7.70 Student Transportation	1,963,821	568,480	2,532,301	1,037,425	3,569,726	3,715,195
Total Function 7	2,190,483	627,925	2,818,408	1,052,125	3,870,533	3,934,146
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	64,385,826	16,885,146	81,270,972	8,981,801	90,252,773	90,895,991

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	11,538,347	13,282,427
Other Revenue	2,456,750	2,356,750
Investment Income	10,000	9,000
Total Revenue	14,005,097	15,648,177
Expenses		
Instruction	13,664,602	15,301,995
District Administration	10,000	9,000
Operations and Maintenance	332,873	329,564
Transportation and Housing	38,000	44,687
Total Expense	14,045,475	15,685,246
Net Revenue (Expense)	(40,378)	(37,069)
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(9,622)	(12,931)
Other	50,000	50,000
Total Net Transfers	40,378	37,069
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	80,000	20,000	2,250,000	-	10,000	5,000	55,000	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	342,495	307,187			192,000	41,650	172,981	368,914	363,475
Other				2,500,000					
Investment Income			8,000						
	342,495	307,187	8,000	2,500,000	192,000	41,650	172,981	368,914	363,475
Less: Allocated to Revenue	342,495	387,187	10,000	2,450,000	192,000	51,650	172,981	423,914	363,475
Deferred Revenue, end of year	-	-	18,000	2,300,000	-	-	5,000	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	342,495	387,187			192,000	51,650	172,981	423,914	363,475
Other Revenue				2,450,000					
Investment Income			10,000						
	342,495	387,187	10,000	2,450,000	192,000	51,650	172,981	423,914	363,475
Expenses									
Salaries									
Teachers									
Principals and Vice Principals							55,172	137,931	
Educational Assistants		293,663			148,235		15,586	125,520	
Support Staff	241,583								
Substitutes							19,593		301,554
	241,583	293,663	-	-	148,235	-	90,351	263,451	301,554
Employee Benefits	62,142	93,524			43,765		32,839	70,395	61,921
Services and Supplies	29,148		10,000	2,450,000		51,650	49,791	90,068	
	332,873	387,187	10,000	2,450,000	192,000	51,650	172,981	423,914	363,475
Net Revenue (Expense) before Interfund Transfers	9,622	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(9,622)								
Other	(9,622)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund					54,365				

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	38,000	-	-	-	-	35,000	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	7,831,559		-	52,000	6,750		55,400	-	-
Other							6,750		
Investment Income									
	7,831,559	-	-	52,000	6,750	-	62,150	-	-
Less: Allocated to Revenue	7,831,559	-	38,000	52,000	6,750	-	62,150	35,000	-
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	7,831,559		38,000	52,000	6,750		55,400	35,000	
Other Revenue							6,750		
Investment Income									
	7,831,559	-	38,000	52,000	6,750	-	62,150	35,000	-
Expenses									
Salaries									
Teachers	6,278,168								
Principals and Vice Principals									
Educational Assistants			24,423				74,118		
Support Staff							5,105		
Substitutes					4,149				
	6,278,168	-	24,423	-	4,149	-	79,223	-	-
Employee Benefits	1,553,391		7,595		882		24,573		
Services and Supplies			5,982	52,000	1,719		8,354	35,000	
	7,831,559	-	38,000	52,000	6,750	-	112,150	35,000	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	(50,000)	-	-
Interfund Transfers									
Tangible Capital Assets Purchased							50,000		
Other									
	-	-	-	-	-	-	50,000	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund							50,000		

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2026

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	Work Experience Enhancement	National School Food Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	28,000	15,000	-	50,000	75,000	225,839	55,000	70,000	3,011,839
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	25,000	19,000	175,000	848,097					10,801,508
Other									2,506,750
Investment Income									8,000
	25,000	19,000	175,000	848,097	-	-	-	-	13,316,258
Less: Allocated to Revenue	53,000	34,000	175,000	898,097	75,000	225,839	55,000	70,000	14,005,097
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	2,323,000
Revenues									
Provincial Grants - Ministry of Education and Child Care	53,000	34,000	175,000	898,097	75,000	225,839	55,000	70,000	11,538,347
Other Revenue									2,456,750
Investment Income									10,000
	53,000	34,000	175,000	898,097	75,000	225,839	55,000	70,000	14,005,097
Expenses									
Salaries									
Teachers									6,278,168
Principals and Vice Principals			130,540						323,643
Educational Assistants	9,882		12,353						703,780
Support Staff				144,475					391,163
Substitutes		3,688				143,832			472,816
	9,882	3,688	142,893	144,475	-	143,832	-	-	8,169,570
Employee Benefits	3,118	784	31,309	35,344		30,576			2,052,158
Services and Supplies	40,000	29,528	798	718,278	75,000	51,431	55,000	70,000	3,823,747
	53,000	34,000	175,000	898,097	75,000	225,839	55,000	70,000	14,045,475
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	(40,378)
Interfund Transfers									
Tangible Capital Assets Purchased									(9,622)
Other									50,000
	-	-	-	-	-	-	-	-	40,378
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund			126,851						231,216

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2026

	2026 Annual Budget			2025 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	20,000		20,000	45,000
Investment Income		80,000	80,000	126,300
Amortization of Deferred Capital Revenue	3,679,884		3,679,884	3,679,884
Total Revenue	3,699,884	80,000	3,779,884	3,851,184
Expenses				
Operations and Maintenance	20,000		20,000	45,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,919,572		4,919,572	4,919,572
Transportation and Housing	800,861		800,861	800,861
Total Expense	5,740,433	-	5,740,433	5,765,433
Net Revenue (Expense)	(2,040,549)	80,000	(1,960,549)	(1,914,249)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	814,640		814,640	1,015,958
Local Capital		453,764	453,764	428,780
Total Net Transfers	814,640	453,764	1,268,404	1,444,738
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	678,763	(678,763)	-	
Total Other Adjustments to Fund Balances	678,763	(678,763)	-	
Budgeted Surplus (Deficit), for the year	(547,146)	(144,999)	(692,145)	(469,511)