

Annual Budget

## **School District No. 19 (Revelstoke)**

June 30, 2026

# School District No. 19 (Revelstoke)

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. 19 (REVELSTOKE) (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. 19 (Revelstoke) 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 \$21,418,459 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 \_\_\_\_\_ DAY OF \_\_\_\_\_, 2025;

READ A SECOND TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2025;

\_\_\_\_\_  
Chairperson of the Board

( Corporate Seal )

\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 19 (Revelstoke) Annual Budget Bylaw 2025/2026, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2025.

\_\_\_\_\_  
Secretary Treasurer

# School District No. 19 (Levelstoke)

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,080,000	1,103,938
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>1,080,000</u>	<u>1,103,938</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education and Child Care	17,643,273	17,642,066
Other	70,000	107,570
Other Revenue	806,617	785,995
Rentals and Leases	245,896	239,131
Investment Income	175,000	170,000
Amortization of Deferred Capital Revenue	2,053,295	2,054,352
<b>Total Revenue</b>	<u>20,994,081</u>	<u>20,999,114</u>
<b>Expenses</b>		
Instruction	15,563,271	15,799,454
District Administration	1,059,657	995,439
Operations and Maintenance	4,328,361	4,285,269
Transportation and Housing	427,170	436,929
<b>Total Expense</b>	<u>21,378,459</u>	<u>21,517,091</u>
<b>Net Revenue (Expense)</b>	<u>(384,378)</u>	<u>(517,977)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	270,098	412,551
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(114,280)</u>	<u>(105,426)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(114,280)	(105,426)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(114,280)</u>	<u>(105,426)</u>

**School District No. 19 (Levelstoke)**

Annual Budget - Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	17,095,511	17,390,159
Operating - Tangible Capital Assets Purchased	40,000	30,000
Special Purpose Funds - Total Expense	1,795,373	1,657,154
Capital Fund - Total Expense	2,487,575	2,469,778
<b>Total Budget Bylaw Amount</b>	<b>21,418,459</b>	<b>21,547,091</b>

Approved by the Board

Signature of the Chairperson of the Board \_\_\_\_\_ Date \_\_\_\_\_

Signature of the Superintendent \_\_\_\_\_ Date \_\_\_\_\_

Signature of the Secretary/Treasurer \_\_\_\_\_ Date \_\_\_\_\_

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**School District No. 19 (Levellstoke)**

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(384,378)</u>	<u>(517,977)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(40,000)	(30,000)
From Deferred Capital Revenue	<u>(1,300,000)</u>	<u>(1,800,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,340,000)</u>	<u>(1,830,000)</u>
Amortization of Tangible Capital Assets	<u>2,257,575</u>	<u>2,244,778</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>917,575</u>	<u>414,778</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>533,197</u></u>	<u><u>(103,199)</u></u>

**School District No. 19 (Levelstoke)**

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	15,642,900	15,809,912
Other	45,000	57,570
Other Revenue	806,617	785,995
Rentals and Leases	245,896	239,131
Investment Income	150,000	140,000
<b>Total Revenue</b>	<b>16,890,413</b>	<b>17,032,608</b>
<b>Expenses</b>		
Instruction	13,916,019	14,212,300
District Administration	983,536	995,439
Operations and Maintenance	1,841,560	1,825,282
Transportation and Housing	354,396	357,138
<b>Total Expense</b>	<b>17,095,511</b>	<b>17,390,159</b>
<b>Net Revenue (Expense)</b>	<b>(205,098)</b>	<b>(357,551)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>270,098</b>	<b>412,551</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(40,000)	(30,000)
Local Capital	(25,000)	(25,000)
<b>Total Net Transfers</b>	<b>(65,000)</b>	<b>(55,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 19 (Levelstoke)**

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	15,889,327	15,530,345
Other Ministry of Education and Child Care Grants		
Pay Equity	101,498	101,498
Student Transportation Fund	49,847	49,847
Support Staff Benefits Grant	12,429	12,429
FSA Scorer Grant	4,094	4,094
Labour Settlement Funding	-	156,699
Projected Adjustment due to the Compliance Audit	-	(45,000)
Reduction for February Enrolment Grant	(80,740)	
Reduction to Reflect Actual Student Enrolment - Less 35 Students	(333,555)	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<u>15,642,900</u>	<u>15,809,912</u>
<b>Provincial Grants - Other</b>	<u>45,000</u>	<u>57,570</u>
<b>Other Revenues</b>		
Other School District/Education Authorities	516,717	496,095
Miscellaneous		
Miscellaneous	5,000	5,000
Art Starts	5,400	5,400
School Generated Revenue	275,000	275,000
Band Instrument Rental	4,500	4,500
<b>Total Other Revenue</b>	<u>806,617</u>	<u>785,995</u>
<b>Rentals and Leases</b>	<u>245,896</u>	<u>239,131</u>
<b>Investment Income</b>	<u>150,000</u>	<u>140,000</u>
<b>Total Operating Revenue</b>	<u><u>16,890,413</u></u>	<u><u>17,032,608</u></u>

**School District No. 19 (Levelstoke)**  
 Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	6,852,801	6,985,750
Principals and Vice Principals	1,057,231	1,158,226
Educational Assistants	1,075,507	1,069,610
Support Staff	1,164,797	1,230,416
Other Professionals	747,086	747,086
Substitutes	612,500	643,500
<b>Total Salaries</b>	<u>11,509,922</u>	<u>11,834,588</u>
<b>Employee Benefits</b>	<u>3,266,846</u>	<u>3,174,395</u>
<b>Total Salaries and Benefits</b>	<u>14,776,768</u>	<u>15,008,983</u>
<b>Services and Supplies</b>		
Services	742,738	713,998
Student Transportation	60,960	45,960
Professional Development and Travel	178,321	189,521
Rentals and Leases	2,400	2,400
Dues and Fees	70,587	70,587
Insurance	78,646	72,146
Supplies	705,251	817,224
Utilities	479,840	469,340
<b>Total Services and Supplies</b>	<u>2,318,743</u>	<u>2,381,176</u>
<b>Total Operating Expense</b>	<u>17,095,511</u>	<u>17,390,159</u>

# School District No. 19 (Revelstoke)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	5,066,046	304,110		44,223	61,844	466,700	5,942,923
1.03 Career Programs	209,157						209,157
1.07 Library Services	261,061	21,798		79,745		1,300	363,904
1.08 Counselling	110,568			2,660			113,228
1.10 Inclusive Education	1,098,650	226,738	1,075,507	18,681	109,520	42,000	2,571,096
1.30 English Language Learning	78,727						78,727
1.31 Indigenous Education	28,592	460,989		75,587			104,179
1.41 School Administration		1,013,635	1,075,507	205,452	171,364	24,000	690,441
<b>Total Function 1</b>	<b>6,852,801</b>	<b>1,013,635</b>	<b>1,075,507</b>	<b>426,348</b>	<b>171,364</b>	<b>534,000</b>	<b>10,073,655</b>
<b>4 District Administration</b>							
4.11 Educational Administration				9,341	200,138		209,479
4.40 School District Governance					90,127		90,127
4.41 Business Administration				104,385	125,073	500	229,958
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,726</b>	<b>415,338</b>	<b>500</b>	<b>529,564</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration		43,596			115,561		159,157
5.50 Maintenance Operations				497,280		52,000	549,280
5.52 Maintenance of Grounds				34,043		11,000	45,043
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>43,596</b>	<b>-</b>	<b>531,323</b>	<b>115,561</b>	<b>63,000</b>	<b>753,480</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					44,823		44,823
7.70 Student Transportation				93,400		15,000	108,400
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,400</b>	<b>44,823</b>	<b>15,000</b>	<b>153,223</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>6,852,801</b>	<b>1,057,231</b>	<b>1,075,507</b>	<b>1,164,797</b>	<b>747,086</b>	<b>612,500</b>	<b>11,509,922</b>

# School District No. 19 (Revelstoke)

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 \$
<b>1 Instruction</b>						
1.02 Regular Instruction	5,942,923	1,672,977	7,615,900	666,479	8,282,379	8,624,551
1.03 Career Programs	209,157	55,440	264,597	29,765	294,362	291,294
1.07 Library Services	363,904	112,040	475,944	21,200	497,144	490,304
1.08 Counselling	113,228	29,967	143,195		143,195	141,415
1.10 Inclusive Education	2,571,096	790,897	3,361,993	80,455	3,442,448	3,336,611
1.30 English Language Learning	78,727	21,273	100,000		100,000	95,374
1.31 Indigenous Education	104,179	34,675	138,854	15,279	154,133	204,072
1.41 School Administration	690,441	191,613	882,054	120,304	1,002,358	1,028,679
<b>Total Function 1</b>	<b>10,073,655</b>	<b>2,908,882</b>	<b>12,982,537</b>	<b>933,482</b>	<b>13,916,019</b>	<b>14,212,300</b>
<b>4 District Administration</b>						
4.11 Educational Administration	209,479	48,892	258,371	35,040	293,411	295,980
4.40 School District Governance	90,127	11,452	101,579	114,725	216,304	215,806
4.41 Business Administration	229,958	40,915	270,873	202,948	473,821	483,653
<b>Total Function 4</b>	<b>529,564</b>	<b>101,259</b>	<b>630,823</b>	<b>352,713</b>	<b>983,536</b>	<b>995,439</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	159,157	40,148	199,305	55,861	255,166	247,126
5.50 Maintenance Operations	549,280	158,872	708,152	234,632	942,784	945,442
5.52 Maintenance of Grounds	45,043	9,627	54,670	109,100	163,770	163,374
5.56 Utilities	-	-	-	479,840	479,840	469,340
<b>Total Function 5</b>	<b>753,480</b>	<b>208,647</b>	<b>962,127</b>	<b>879,433</b>	<b>1,841,560</b>	<b>1,825,282</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	44,823	10,796	55,619	2,315	57,934	57,393
7.70 Student Transportation	108,400	37,262	145,662	150,800	296,462	299,745
<b>Total Function 7</b>	<b>153,223</b>	<b>48,058</b>	<b>201,281</b>	<b>153,115</b>	<b>354,396</b>	<b>357,138</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>11,509,922</b>	<b>3,266,846</b>	<b>14,776,768</b>	<b>2,318,743</b>	<b>17,095,511</b>	<b>17,390,159</b>

**School District No. 19 (Levelstoke)**  
 Annual Budget - Special Purpose Revenue and Expense  
 Year Ended June 30, 2026

	2026 Annual Budget	2025 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	1,770,373	1,607,154
Other	25,000	50,000
<b>Total Revenue</b>	<b>1,795,373</b>	<b>1,657,154</b>
<b>Expenses</b>		
Instruction	1,647,252	1,587,154
District Administration	76,121	
Operations and Maintenance	72,000	70,000
<b>Total Expense</b>	<b>1,795,373</b>	<b>1,657,154</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 19 (Revelstoke)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	25,000	-	45,000	11,000	-	51,500	-	-	-
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education and Child Care	65,380	54,927	32,000	7,350	10,489	118,513	76,121	555,764	-
	65,380	54,927	32,000	7,350	10,489	118,513	76,121	555,764	-
<b>Less: Allocated to Revenue</b>									
Deferred Revenue, end of year	72,000	54,927	46,234	11,000	10,489	135,658	76,121	555,764	-
	<b>18,380</b>	-	<b>30,766</b>	<b>7,350</b>	-	<b>34,355</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	72,000	54,927	46,234	11,000	10,489	135,658	76,121	555,764	-
Provincial Grants - Other	72,000	54,927	46,234	11,000	10,489	135,658	76,121	555,764	-
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals					8,040	15,306		452,518	
Educational Assistants						69,037			
Support Staff		42,422	32,004						
Other Professionals									
Substitutes									
Employee Benefits							14,980		
Services and Supplies							35,000		
		42,422	32,004	-	8,040	84,343	49,980	452,518	-
	72,000	12,505	9,230	11,000	2,449	35,888	16,646	103,246	-
	72,000	54,927	46,234	11,000	10,489	135,658	76,121	555,764	-
<b>Net Revenue (Expense)</b>									
	-	-	-	-	-	-	-	-	-

**School District No. 19 (Revelstoke)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	Columbia Basin Trust
\$	\$	\$	\$	\$	\$	\$	\$	\$
21,500	31,000	-	91,000	9,500	-	199,000	245,000	71,000
57,000	11,250	-	19,000	19,000	175,000	350,000	-	-
57,000	11,250	-	45,000	20,600	175,000	359,497	139,833	25,000
<b>21,500</b>	<b>31,000</b>	<b>-</b>	<b>46,000</b>	<b>7,900</b>	<b>-</b>	<b>189,503</b>	<b>105,167</b>	<b>46,000</b>
57,000	11,250	-	45,000	20,600	175,000	359,497	139,833	25,000
57,000	11,250	-	45,000	20,600	175,000	359,497	139,833	25,000
38,360	-	-	-	7,500	131,840	47,174	65,270	-
9,938	11,250	-	45,000	2,100	32,927	14,617	24,563	25,000
8,702	11,250	-	45,000	11,000	10,233	290,000	20,000	25,000
57,000	11,250	-	45,000	20,600	175,000	359,497	139,833	25,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

Deferred Revenue, beginning of year

Add: Restricted Grants

Provincial Grants - Ministry of Education and Child Care

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education and Child Care

Provincial Grants - Other

Expenses

Salaries

Teachers

Principals and Vice Principals

Educational Assistants

Support Staff

Other Professionals

Substitutes

Employee Benefits

Services and Supplies

Net Revenue (Expense)

**School District No. 19 (Revelstoke)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2026

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	800,500
Add: Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	1,532,794
	<u>1,532,794</u>
Less: Allocated to Revenue	1,795,373
Deferred Revenue, end of year	<u>537,921</u>
<b>Revenues</b>	
Provincial Grants - Ministry of Education and Child Care	1,770,373
Provincial Grants - Other	25,000
	<u>1,795,373</u>
<b>Expenses</b>	
Salaries	
Teachers	514,224
Principals and Vice Principals	244,284
Educational Assistants	111,459
Support Staff	39,710
Other Professionals	14,980
Substitutes	72,500
	<u>997,157</u>
Employee Benefits	264,109
Services and Supplies	534,107
	<u>1,795,373</u>
<b>Net Revenue (Expense)</b>	<u>-</u>

**School District No. 19 (Levelstoke)**

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	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education and Child Care	230,000		230,000	225,000
Investment Income		25,000	25,000	30,000
Amortization of Deferred Capital Revenue	2,053,295		2,053,295	2,054,352
<b>Total Revenue</b>	<b>2,283,295</b>	<b>25,000</b>	<b>2,308,295</b>	<b>2,309,352</b>
<b>Expenses</b>				
Operations and Maintenance	230,000		230,000	225,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,184,801		2,184,801	2,164,987
Transportation and Housing	72,774		72,774	79,791
<b>Total Expense</b>	<b>2,487,575</b>	<b>-</b>	<b>2,487,575</b>	<b>2,469,778</b>
<b>Net Revenue (Expense)</b>	<b>(204,280)</b>	<b>25,000</b>	<b>(179,280)</b>	<b>(160,426)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	40,000		40,000	30,000
Local Capital		25,000	25,000	25,000
<b>Total Net Transfers</b>	<b>40,000</b>	<b>25,000</b>	<b>65,000</b>	<b>55,000</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(164,280)</b>	<b>50,000</b>	<b>(114,280)</b>	<b>(105,426)</b>