

Annual Budget

**School District No. 73 (Kamloops-Thompson)**

June 30, 2027

# School District No. 73 (Kamloops-Thompson)

June 30, 2027

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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. 73 (KAMLOOPS-THOMPSON) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 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. 73 (Kamloops-Thompson) Annual Budget Bylaw for fiscal year 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$255,959,364 for the 2026/2027 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 2026/2027.

READ A FIRST TIME THE 27th DAY OF APRIL, 2026;

READ A SECOND TIME THE 11th DAY OF MAY, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF MAY, 2026;

*Signature on file.*

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**Chairperson of the Board**

*Signature on file.*

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 73 (Kamloops-Thompson) Annual Budget Bylaw 2026/2027, adopted by the Board the 11th DAY OF MAY, 2026.

*Signature on file.*

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**Secretary Treasurer**

# School District No. 73 (Kamloops-Thompson)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	15,859,243	16,011,625
Adult	67,000	76,000
Other	58,875	63,875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>15,985,118</b>	<b>16,151,500</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	231,589,816	234,175,480
Other	85,440	85,440
Tuition	5,490,000	5,770,000
Other Revenue	10,352,356	11,727,425
Rentals and Leases	244,402	225,000
Investment Income	866,600	758,000
Income (Loss) from Investments in Government Business Enterprises	90,000	90,000
Amortization of Deferred Capital Revenue	5,550,741	4,793,190
<b>Total Revenue</b>	<b>254,269,355</b>	<b>257,624,535</b>
<b>Expenses</b>		
Instruction	201,412,819	203,112,609
District Administration	7,399,200	8,087,923
Operations and Maintenance	39,856,410	39,988,456
Transportation and Housing	7,290,935	7,296,135
<b>Total Expense</b>	<b>255,959,364</b>	<b>258,485,123</b>
<b>Net Revenue (Expense)</b>	<b>(1,690,009)</b>	<b>(860,588)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		1,317,936
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,690,009)</b>	<b>457,348</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		2,525,262
Special Purpose Fund Surplus (Deficit)	90,000	90,000
Capital Fund Surplus (Deficit)	(1,780,009)	(2,157,914)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,690,009)</b>	<b>457,348</b>

# School District No. 73 (Kamloops-Thompson)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	211,304,250	212,484,600
Special Purpose Funds - Total Expense	32,940,091	34,817,567
Capital Fund - Total Expense	11,715,023	11,182,956
<b>Total Budget Bylaw Amount</b>	<b>255,959,364</b>	<b>258,485,123</b>

## Approved by the Board

<u>Signature on file.</u>	May 11, 2026
Signature of the Chairperson of the Board of Education	Date Signed
<u>Signature on file.</u>	May 11, 2026
Signature of the Superintendent	Date Signed
<u>Signature on file.</u>	May 11, 2026
Signature of the Secretary Treasurer	Date Signed

# School District No. 73 (Kamloops-Thompson)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,690,009)</u>	<u>(860,588)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(11,152,500)</u>	<u>(23,720,592)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(11,152,500)</u>	<u>(23,720,592)</u>
Amortization of Tangible Capital Assets	<u>7,347,250</u>	<u>6,959,104</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(3,805,250)</u>	<u>(16,761,488)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(5,495,259)</u></u>	<u><u>(17,622,076)</u></u>

# School District No. 73 (Kamloops-Thompson)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	200,146,652	201,156,839
Other	85,440	85,440
Tuition	5,490,000	5,770,000
Other Revenue	4,487,756	5,704,647
Rentals and Leases	244,402	225,000
Investment Income	850,000	750,000
<b>Total Revenue</b>	<b>211,304,250</b>	<b>213,691,926</b>
<b>Expenses</b>		
Instruction	169,347,300	169,328,700
District Administration	7,399,200	7,239,400
Operations and Maintenance	27,451,950	28,805,500
Transportation and Housing	7,105,800	7,111,000
<b>Total Expense</b>	<b>211,304,250</b>	<b>212,484,600</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>1,207,326</b>
<b>Budgeted Prior Year Surplus Appropriation</b>		<b>1,317,936</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>2,525,262</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	200,489,840	202,530,716
ISC/LEA Recovery	(3,204,647)	(3,204,647)
Other Ministry of Education and Child Care Grants		
Pay Equity	575,959	575,959
Funding for Graduated Adults	105,000	105,000
Student Transportation Fund	666,817	666,817
Foundation Skills Assessment (FSA) Scorer Grant	15,694	17,994
Child Care Funding	258,053	250,000
Next Generation Network - Self Provisioned Site	226,000	215,000
Adjustment To Operating Grant Based On Enrolment	1,013,936	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>200,146,652</b>	<b>201,156,839</b>
<b>Provincial Grants - Other</b>	<b>85,440</b>	<b>85,440</b>
<b>Tuition</b>		
International and Out of Province Students	5,490,000	5,770,000
<b>Total Tuition</b>	<b>5,490,000</b>	<b>5,770,000</b>
<b>Other Revenues</b>		
Funding from First Nations	3,204,647	3,204,647
Miscellaneous		
Career Education	275,000	270,000
Course Fees	122,650	-
Miscellaneous	530,459	675,000
Parent Paid Child Care	225,000	225,000
Proceeds on Insurance Claim	-	1,200,000
Student Paid Meals	30,000	30,000
SD73 Business Company Management Fee	100,000	100,000
<b>Total Other Revenue</b>	<b>4,487,756</b>	<b>5,704,647</b>
<b>Rentals and Leases</b>	<b>244,402</b>	<b>225,000</b>
<b>Investment Income</b>	<b>850,000</b>	<b>750,000</b>
<b>Total Operating Revenue</b>	<b>211,304,250</b>	<b>213,691,926</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2027

	2027	2026 Amended
	Annual Budget	Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	81,697,600	81,477,000
Principals and Vice Principals	13,097,750	13,025,000
Educational Assistants	12,550,000	12,300,000
Support Staff	22,616,750	22,363,100
Other Professionals	6,070,500	5,940,000
Substitutes	12,800,000	12,800,000
<b>Total Salaries</b>	<b>148,832,600</b>	<b>147,905,100</b>
<b>Employee Benefits</b>	<b>37,300,000</b>	<b>36,300,000</b>
<b>Total Salaries and Benefits</b>	<b>186,132,600</b>	<b>184,205,100</b>
<b>Services and Supplies</b>		
Services	5,977,485	5,725,800
Student Transportation	477,346	393,100
Professional Development and Travel	1,597,968	1,398,900
Dues and Fees	107,700	107,750
Insurance	695,024	695,000
Supplies	12,115,427	15,848,950
Utilities	4,200,700	4,110,000
<b>Total Services and Supplies</b>	<b>25,171,650</b>	<b>28,279,500</b>
<b>Total Operating Expense</b>	<b>211,304,250</b>	<b>212,484,600</b>

# School District No. 73 (Kamloops-Thompson)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	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	64,769,100	1,142,250		356,250	228,000	8,927,100	75,422,700
1.03 Career Programs	261,250	145,500		54,000		45,850	506,600
1.07 Library Services	2,118,000	43,750		200,250		292,000	2,654,000
1.08 Counselling	2,147,750	90,000		631,500		295,750	3,165,000
1.10 Inclusive Education	9,475,000	1,350,000	10,750,000	85,500	52,500	1,452,750	23,165,750
1.20 Early Learning and Child Care	-			380,000		25,000	405,000
1.30 English Language Learning	344,750					11,750	356,500
1.31 Indigenous Education	978,250	316,250	1,800,000	32,500	1,051,000	15,000	4,193,000
1.41 School Administration	-	9,262,750		3,120,750		765,000	13,148,500
1.60 Summer School	101,750					3,750	105,500
1.61 Continuing Education	101,750	290,750				3,750	396,250
1.62 International and Out of Province Students	350,000	165,750		50,500	238,000	17,300	821,550
1.64 Other	1,050,000	290,750		161,750		145,000	1,647,500
<b>Total Function 1</b>	<b>81,697,600</b>	<b>13,097,750</b>	<b>12,550,000</b>	<b>5,073,000</b>	<b>1,569,500</b>	<b>12,000,000</b>	<b>125,987,850</b>
<b>4 District Administration</b>							
4.11 Educational Administration				338,750	1,096,750		1,435,500
4.20 Early Learning and Child Care							-
4.40 School District Governance					296,500		296,500
4.41 Business Administration				1,180,000	1,646,750		2,826,750
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,518,750</b>	<b>3,040,000</b>	<b>-</b>	<b>4,558,750</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				120,000	444,500	-	564,500
5.50 Maintenance Operations				11,220,000	630,500	500,000	12,350,500
5.52 Maintenance of Grounds				1,200,000	130,250	50,000	1,380,250
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,540,000</b>	<b>1,205,250</b>	<b>550,000</b>	<b>14,295,250</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				150,000	255,750		405,750
7.70 Student Transportation				3,335,000		250,000	3,585,000
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,485,000</b>	<b>255,750</b>	<b>250,000</b>	<b>3,990,750</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>81,697,600</b>	<b>13,097,750</b>	<b>12,550,000</b>	<b>22,616,750</b>	<b>6,070,500</b>	<b>12,800,000</b>	<b>148,832,600</b>

# School District No. 73 (Kamloops-Thompson)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	75,422,700	18,905,550	94,328,250	4,313,750	98,642,000	101,993,420
1.03 Career Programs	506,600	127,250	633,850		633,850	538,375
1.07 Library Services	2,654,000	665,750	3,319,750	325,000	3,644,750	3,815,650
1.08 Counselling	3,165,000	794,000	3,959,000		3,959,000	3,581,750
1.10 Inclusive Education	23,165,750	5,809,250	28,975,000	2,105,000	31,080,000	30,375,750
1.20 Early Learning and Child Care	405,000	101,750	506,750	16,000	522,750	474,500
1.30 English Language Learning	356,500	89,500	446,000		446,000	177,175
1.31 Indigenous Education	4,193,000	1,051,500	5,244,500	421,250	5,665,750	5,770,480
1.41 School Administration	13,148,500	3,296,750	16,445,250	259,500	16,704,750	13,427,675
1.60 Summer School	105,500	26,500	132,000	125,500	257,500	254,300
1.61 Continuing Education	396,250	99,500	495,750	762,400	1,258,150	1,852,000
1.62 International and Out of Province Students	821,550	206,000	1,027,550	3,269,500	4,297,050	4,181,625
1.64 Other	1,647,500	413,250	2,060,750	175,000	2,235,750	2,886,000
<b>Total Function 1</b>	<b>125,987,850</b>	<b>31,586,550</b>	<b>157,574,400</b>	<b>11,772,900</b>	<b>169,347,300</b>	<b>169,328,700</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,435,500	360,000	1,795,500	397,000	2,192,500	2,249,400
4.20 Early Learning and Child Care	-		-	10,000	10,000	50,000
4.40 School District Governance	296,500	59,200	355,700	137,250	492,950	458,000
4.41 Business Administration	2,826,750	708,750	3,535,500	1,168,250	4,703,750	4,482,000
<b>Total Function 4</b>	<b>4,558,750</b>	<b>1,127,950</b>	<b>5,686,700</b>	<b>1,712,500</b>	<b>7,399,200</b>	<b>7,239,400</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	564,500	141,750	706,250	1,249,200	1,955,450	2,075,500
5.50 Maintenance Operations	12,350,500	3,096,750	15,447,250	3,562,500	19,009,750	20,135,500
5.52 Maintenance of Grounds	1,380,250	346,250	1,726,500	559,500	2,286,000	2,484,500
5.56 Utilities	-		-	4,200,750	4,200,750	4,110,000
<b>Total Function 5</b>	<b>14,295,250</b>	<b>3,584,750</b>	<b>17,880,000</b>	<b>9,571,950</b>	<b>27,451,950</b>	<b>28,805,500</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	405,750	101,750	507,500	127,500	635,000	609,000
7.70 Student Transportation	3,585,000	899,000	4,484,000	1,986,800	6,470,800	6,502,000
<b>Total Function 7</b>	<b>3,990,750</b>	<b>1,000,750</b>	<b>4,991,500</b>	<b>2,114,300</b>	<b>7,105,800</b>	<b>7,111,000</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>148,832,600</b>	<b>37,300,000</b>	<b>186,132,600</b>	<b>25,171,650</b>	<b>211,304,250</b>	<b>212,484,600</b>

# School District No. 73 (Kamloops-Thompson)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2027

	<b>2027</b>	2026 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	27,075,391	28,794,789
Other Revenue	5,864,600	6,022,778
Investment Income	100	
Income (Loss) from Investments in Government Business Enterprises	90,000	90,000
<b>Total Revenue</b>	<b>33,030,091</b>	34,907,567
<b>Expenses</b>		
Instruction	32,065,519	33,783,909
District Administration		848,523
Operations and Maintenance	689,437	
Transportation and Housing	185,135	185,135
<b>Total Expense</b>	<b>32,940,091</b>	34,817,567
<b>Budgeted Surplus (Deficit), for the year</b>	<b>90,000</b>	90,000

# School District No. 73 (Kamloops-Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					4,198,089				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	689,437	693,999		147,593			224,000	85,750	253,924
Other			4,000		4,875,600				
Investment Income			100						
	689,437	693,999	4,100	147,593	4,875,600	-	224,000	85,750	253,924
<b>Less:</b> Allocated to Revenue	689,437	693,999	4,100	126,855	4,875,600		224,000	85,750	253,924
<b>Deferred Revenue, end of year</b>	-	-	-	<b>20,738</b>	<b>4,198,089</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	689,437	693,999		126,855			224,000	85,750	253,924
Other Revenue			4,000		4,875,600				
Investment Income			100						
Income (Loss) from Investments in Government Business Enterprises						90,000			
	689,437	693,999	4,100	126,855	4,875,600	90,000	224,000	85,750	253,924
<b>Expenses</b>									
Salaries									
Teachers				126,855					59,494
Principals and Vice Principals									
Educational Assistants		555,200					177,229		
Support Staff									
Other Professionals									
Substitutes									
	-	555,200	-	126,855	-	-	177,229	-	59,494
Employee Benefits		138,799					46,771		14,874
Services and Supplies	689,437		4,100		4,875,600			85,750	179,556
	689,437	693,999	4,100	126,855	4,875,600	-	224,000	85,750	253,924
<b>Net Revenue (Expense)</b>	-	-	-	-	-	<b>90,000</b>	-	-	-

# School District No. 73 (Kamloops-Thompson)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	ECL Early Care & Learning	Feeding Futures Fund	Professional Learning Grant	Contributor Restricted
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>								156,460	1,621,244
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,697,265	528,903	20,296,768	185,135	51,000	175,000	1,910,895		
Other									985,000
Investment Income									
	1,697,265	528,903	20,296,768	185,135	51,000	175,000	1,910,895	-	985,000
<b>Less:</b> Allocated to Revenue	1,697,265	528,903	20,296,768	185,135	51,000	175,000	1,910,895	156,460	985,000
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	<b>1,621,244</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	1,697,265	528,903	20,296,768	185,135	51,000	175,000	1,910,895	156,460	
Other Revenue									985,000
Investment Income									
Income (Loss) from Investments in Government Business Enterprises									
	1,697,265	528,903	20,296,768	185,135	51,000	175,000	1,910,895	156,460	985,000
<b>Expenses</b>									
Salaries									
Teachers	1,221,500		16,232,669						99,175
Principals and Vice Principals		50,110					164,800		
Educational Assistants									
Support Staff							51,460		65,000
Other Professionals						140,000	52,000		
Substitutes		405,123					25,000	95,800	42,000
	1,221,500	455,233	16,232,669	-	-	140,000	293,260	95,800	206,175
Employee Benefits	305,375	73,670	4,064,099			35,000	73,315	23,950	50,000
Services and Supplies	170,390			185,135	51,000		1,544,320	36,710	728,825
	1,697,265	528,903	20,296,768	185,135	51,000	175,000	1,910,895	156,460	985,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 73 (Kamloops-Thompson)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	<b>5,975,793</b>
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	26,939,669
Other	5,864,600
Investment Income	<u>100</u>
	<b>32,804,369</b>
<b>Less:</b> Allocated to Revenue	<u>32,940,091</u>
<b>Deferred Revenue, end of year</b>	<b><u>5,840,071</u></b>
<b>Revenues</b>	
Provincial Grants - Ministry of Education and Child Care	27,075,391
Other Revenue	5,864,600
Investment Income	100
Income (Loss) from Investments in Government Business Enterprises	<u>90,000</u>
	<b>33,030,091</b>
<b>Expenses</b>	
Salaries	
Teachers	17,739,693
Principals and Vice Principals	214,910
Educational Assistants	732,429
Support Staff	116,460
Other Professionals	192,000
Substitutes	<u>567,923</u>
	<b>19,563,415</b>
Employee Benefits	4,825,853
Services and Supplies	<u>8,550,823</u>
	<b>32,940,091</b>
<b>Net Revenue (Expense)</b>	<b><u>90,000</u></b>

# School District No. 73 (Kamloops-Thompson)

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education and Child Care	4,367,773		4,367,773	4,223,852
Investment Income		16,500	16,500	8,000
Amortization of Deferred Capital Revenue	5,550,741		5,550,741	4,793,190
<b>Total Revenue</b>	<b>9,918,514</b>	<b>16,500</b>	<b>9,935,014</b>	<b>9,025,042</b>
<b>Expenses</b>				
Operations and Maintenance	4,367,773		4,367,773	4,223,852
Amortization of Tangible Capital Assets				
Operations and Maintenance	7,347,250		7,347,250	6,959,104
<b>Total Expense</b>	<b>11,715,023</b>	<b>-</b>	<b>11,715,023</b>	<b>11,182,956</b>
<b>Net Revenue (Expense)</b>	<b>(1,796,509)</b>	<b>16,500</b>	<b>(1,780,009)</b>	<b>(2,157,914)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>(1,796,509)</b>	<b>16,500</b>	<b>(1,780,009)</b>	<b>(2,157,914)</b>