

Amended Annual Budget

School District No. 22 (Vernon)

June 30, 2023

School District No. 22 (Vernon)

June 30, 2023

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW


A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 22 (VERNON) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2022/2023 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 22 (Vernon) Amended Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$125,721,060 for the 2022/2023 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2022/2023.


READ A FIRST TIME THE 25th DAY OF JANUARY, 2023;

READ A SECOND TIME THE 25th DAY OF JANUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 2023;




Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 22 (Vernon) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 15th DAY OF FEBRUARY, 2023.



Secretary Treasurer

School District No. 22 (Vernon)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

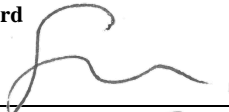
	2023 Amended Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,841,000	8,775,313
Adult	9,125	11,000
Other	19,125	14,875
Total Ministry Operating Grant Funded FTE's	8,869,250	8,801,188
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	107,158,312	99,420,064
Other	317,864	363,864
Tuition	5,851,600	5,160,000
Other Revenue	2,986,601	3,629,845
Rentals and Leases	50,000	6,000
Investment Income	500,000	223,600
Amortization of Deferred Capital Revenue	4,668,047	4,576,426
Total Revenue	121,532,424	113,379,799
Expenses		
Instruction	99,895,278	95,320,819
District Administration	4,017,629	3,500,459
Operations and Maintenance	16,517,763	16,047,332
Transportation and Housing	3,085,735	2,834,342
Total Expense	123,516,405	117,702,952
Net Revenue (Expense)	(1,983,981)	(4,323,153)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,698,749	4,382,607
Budgeted Surplus (Deficit), for the year	(285,232)	59,454
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	(30,000)	220,000
Capital Fund Surplus (Deficit)	(255,232)	(160,546)
Budgeted Surplus (Deficit), for the year	(285,232)	59,454

School District No. 22 (Vernon)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	104,554,807	100,398,291
Operating - Tangible Capital Assets Purchased	415,425	591,963
Special Purpose Funds - Total Expense	12,133,664	10,494,082
Special Purpose Funds - Tangible Capital Assets Purchased	326,230	318,644
Capital Fund - Total Expense	6,827,934	6,810,579
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,463,000	1,875,293
Total Budget Bylaw Amount	125,721,060	120,488,852

Approved by the Board



February 15, 2023

Signature of the Chairperson of the Board of Education


Date Signed



February 15, 2023

Signature of the Superintendent

Date Signed



February 15, 2023

Signature of the Secretary Treasurer

Date Signed

School District No. 22 (Vernon)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,983,981)</u>	<u>(4,323,153)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(741,655)	(910,607)
From Local Capital	(1,463,000)	(1,875,293)
From Deferred Capital Revenue	(6,529,666)	(5,686,194)
Total Acquisition of Tangible Capital Assets	<u>(8,734,321)</u>	<u>(8,472,094)</u>
Amortization of Tangible Capital Assets	<u>6,827,934</u>	6,810,579
Total Effect of change in Tangible Capital Assets	<u>(1,906,387)</u>	<u>(1,661,515)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(3,890,368)</u></u>	<u><u>(5,984,668)</u></u>

School District No. 22 (Vernon)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,874,684	630,586	33,740,092	39,245,362
Changes for the year				
Net Revenue (Expense) for the year	(150,324)	326,230	(2,159,887)	(1,983,981)
Interfund Transfers				
Tangible Capital Assets Purchased	(415,425)	(326,230)	741,655	-
Local Capital	(1,163,000)		1,163,000	-
Other	30,000	(30,000)		-
Net Changes for the year	(1,698,749)	(30,000)	(255,232)	(1,983,981)
Budgeted Accumulated Surplus (Deficit), end of year	3,175,935	600,586	33,484,860	37,261,381

School District No. 22 (Vernon)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	96,468,418	90,611,938
Other	317,864	317,864
Tuition	5,851,600	5,160,000
Other Revenue	1,216,601	1,444,845
Rentals and Leases	50,000	6,000
Investment Income	500,000	200,000
Total Revenue	104,404,483	97,740,647
Expenses		
Instruction	87,966,643	85,207,866
District Administration	4,017,629	3,500,459
Operations and Maintenance	10,093,566	9,555,969
Transportation and Housing	2,476,969	2,133,997
Total Expense	104,554,807	100,398,291
Net Revenue (Expense)	(150,324)	(2,657,644)
Budgeted Prior Year Surplus Appropriation	1,698,749	4,382,607
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(415,425)	(591,963)
Local Capital	(1,163,000)	(1,163,000)
Other	30,000	30,000
Total Net Transfers	(1,548,425)	(1,724,963)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 22 (Vernon)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	93,442,272	91,246,863
ISC/LEA Recovery	(950,798)	(1,107,042)
Other Ministry of Education and Child Care Grants		
Pay Equity	85,865	85,865
Funding for Graduated Adults	9,691	9,691
Student Transportation Fund	361,094	361,094
FSA Scorer Grant	12,964	12,964
Early Learning Framework (ELF) Implementation	1,312	2,503
Labour Settlement	3,506,018	-
Total Provincial Grants - Ministry of Education and Child Care	96,468,418	90,611,938
Provincial Grants - Other	317,864	317,864
Tuition		
International and Out of Province Students	5,851,600	5,160,000
Total Tuition	5,851,600	5,160,000
Other Revenues		
Funding from First Nations	950,798	1,107,042
Miscellaneous		
Transportation fees	230,000	290,000
Other revenues and grants	35,803	47,803
Total Other Revenue	1,216,601	1,444,845
Rentals and Leases	50,000	6,000
Investment Income	500,000	200,000
Total Operating Revenue	104,404,483	97,740,647

School District No. 22 (Vernon)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	45,679,578	44,969,476
Principals and Vice Principals	5,817,311	5,531,838
Educational Assistants	6,561,640	5,762,535
Support Staff	8,520,311	8,253,295
Other Professionals	3,065,578	2,371,202
Substitutes	3,716,407	3,336,048
Total Salaries	73,360,825	70,224,394
Employee Benefits	18,397,357	17,435,671
Total Salaries and Benefits	91,758,182	87,660,065
Services and Supplies		
Services	5,911,434	5,607,857
Student Transportation	7,800	6,500
Professional Development and Travel	874,955	724,769
Rentals and Leases	75,250	83,150
Dues and Fees	81,636	76,545
Insurance	476,119	468,350
Supplies	3,054,106	3,712,860
Utilities	2,315,325	2,058,195
Total Services and Supplies	12,796,625	12,738,226
Total Operating Expense	104,554,807	100,398,291

School District No. 22 (Vernon)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	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	33,806,705	914,912	-	520,877	-	3,134,506	38,377,000
1.03 Career Programs	459,157	102,787	-	35,702	22,500	5,300	625,446
1.07 Library Services	915,658	-	-	283,038	-	19,006	1,217,702
1.08 Counselling	1,545,496	-	-	-	-	18,106	1,563,602
1.10 Special Education	6,655,664	544,095	5,901,343	68,362	275,789	417,600	13,862,853
1.30 English Language Learning	530,476	-	-	-	-	-	530,476
1.31 Indigenous Education	455,052	146,838	660,297	41,593	293,202	10,000	1,606,982
1.41 School Administration	-	3,833,036	-	1,511,187	-	3,450	5,347,673
1.60 Summer School	30,000	-	-	-	-	-	30,000
1.62 International and Out of Province Students	1,281,370	275,643	-	119,035	155,625	2,500	1,834,173
Total Function 1	45,679,578	5,817,311	6,561,640	2,579,794	747,116	3,610,468	64,995,907
4 District Administration							
4.11 Educational Administration	-	-	-	137,428	966,247	-	1,103,675
4.40 School District Governance	-	-	-	-	148,242	-	148,242
4.41 Business Administration	-	-	-	549,907	652,012	3,200	1,205,119
Total Function 4	-	-	-	687,335	1,766,501	3,200	2,457,036
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	96,401	433,353	1,551	531,305
5.50 Maintenance Operations	-	-	-	3,726,793	-	76,284	3,803,077
5.52 Maintenance of Grounds	-	-	-	154,158	-	3,104	157,262
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,977,352	433,353	80,939	4,491,644
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	150,769	118,608	1,800	271,177
7.70 Student Transportation	-	-	-	1,125,061	-	20,000	1,145,061
Total Function 7	-	-	-	1,275,830	118,608	21,800	1,416,238
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	45,679,578	5,817,311	6,561,640	8,520,311	3,065,578	3,716,407	73,360,825

School District No. 22 (Vernon)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	38,377,000	8,985,273	47,362,273	1,455,239	48,817,512	48,825,477
1.03 Career Programs	625,446	146,339	771,785	197,100	968,885	897,015
1.07 Library Services	1,217,702	345,464	1,563,166	88,469	1,651,635	1,587,235
1.08 Counselling	1,563,602	376,828	1,940,430	18,231	1,958,661	2,314,302
1.10 Special Education	13,862,853	3,951,967	17,814,820	835,261	18,650,081	16,128,174
1.30 English Language Learning	530,476	127,845	658,321	-	658,321	594,364
1.31 Indigenous Education	1,606,982	442,994	2,049,976	419,800	2,469,776	2,758,861
1.41 School Administration	5,347,673	1,352,504	6,700,177	452,779	7,152,956	6,913,719
1.60 Summer School	30,000	6,000	36,000	500	36,500	30,500
1.62 International and Out of Province Students	1,834,173	438,544	2,272,717	3,329,599	5,602,316	5,158,219
Total Function 1	64,995,907	16,173,758	81,169,665	6,796,978	87,966,643	85,207,866
4 District Administration						
4.11 Educational Administration	1,103,675	242,877	1,346,552	332,440	1,678,992	1,325,652
4.40 School District Governance	148,242	10,136	158,378	145,200	303,578	272,143
4.41 Business Administration	1,205,119	300,513	1,505,632	529,427	2,035,059	1,902,664
Total Function 4	2,457,036	553,526	3,010,562	1,007,067	4,017,629	3,500,459
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	531,305	124,480	655,785	160,955	816,740	652,241
5.50 Maintenance Operations	3,803,077	1,057,116	4,860,193	1,784,995	6,645,188	6,536,943
5.52 Maintenance of Grounds	157,262	63,670	220,932	95,381	316,313	308,590
5.56 Utilities	-	-	-	2,315,325	2,315,325	2,058,195
Total Function 5	4,491,644	1,245,266	5,736,910	4,356,656	10,093,566	9,555,969
7 Transportation and Housing						
7.41 Transportation and Housing Administration	271,177	66,868	338,045	9,224	347,269	244,075
7.70 Student Transportation	1,145,061	357,939	1,503,000	626,700	2,129,700	1,889,922
Total Function 7	1,416,238	424,807	1,841,045	635,924	2,476,969	2,133,997
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	73,360,825	18,397,357	91,758,182	12,796,625	104,554,807	100,398,291

School District No. 22 (Vernon)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	10,689,894	8,808,126
Other		46,000
Other Revenue	1,770,000	2,185,000
Investment Income		23,600
Total Revenue	12,459,894	11,062,726
Expenses		
Instruction	11,928,635	10,112,953
District Administration		-
Operations and Maintenance	80,347	246,833
Transportation and Housing	124,682	134,296
Total Expense	12,133,664	10,494,082
Net Revenue (Expense)	326,230	568,644
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(326,230)	(318,644)
Other	(30,000)	(30,000)
Total Net Transfers	(356,230)	(348,644)
Budgeted Surplus (Deficit), for the year	(30,000)	220,000

School District No. 22 (Vernon)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	437,718	1,209,233		-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	356,577	327,549	-			127,788	31,850	393,894	647,037
Other			120,000	1,600,000					
	356,577	327,549	120,000	1,600,000	-	127,788	31,850	393,894	647,037
Less: Allocated to Revenue	356,577	327,549	120,000	1,600,000		127,788	31,850	393,894	647,037
Deferred Revenue, end of year	-	-	437,718	1,209,233	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	356,577	327,549				127,788	31,850	393,894	647,037
Other Revenue			120,000	1,600,000	50,000				
	356,577	327,549	120,000	1,600,000	50,000	127,788	31,850	393,894	647,037
Expenses									
Salaries									
Teachers								122,063	
Principals and Vice Principals								61,043	
Educational Assistants		254,479				86,619		58,420	
Support Staff						4,000			4,000
Other Professionals									
Substitutes		15,474						34,472	
	-	269,953	-	-	-	90,619	-	275,998	4,000
Employee Benefits		57,596				28,027		60,682	
Services and Supplies	30,347		120,000	1,600,000	50,000	9,142	31,850	57,214	643,037
	30,347	327,549	120,000	1,600,000	50,000	127,788	31,850	393,894	647,037
Net Revenue (Expense) before Interfund Transfers	326,230	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(326,230)								
Other					(30,000)				
	(326,230)	-	-	-	(30,000)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	(30,000)	-	-	-	-

School District No. 22 (Vernon)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability
Deferred Revenue, beginning of year	\$ -	\$ -	\$ -	\$ 42,355	\$ -	\$ -	\$ 1,630	\$ 70,743	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	722,660	6,564,492	181,784	82,327	52,000	6,750	110,800	25,000	925,658
Other									
	722,660	6,564,492	181,784	82,327	52,000	6,750	110,800	25,000	925,658
Less: Allocated to Revenue	722,660	6,564,492	181,784	124,682	52,000	6,750	112,430	95,743	725,658
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	200,000
Revenues									
Provincial Grants - Ministry of Education and Child Care	722,660	6,564,492	181,784	124,682	52,000	6,750	112,430	95,743	725,658
Other Revenue									
	722,660	6,564,492	181,784	124,682	52,000	6,750	112,430	95,743	725,658
Expenses									
Salaries									
Teachers	-	5,289,681							
Principals and Vice Principals	14,169								
Educational Assistants	279,721						82,549		
Support Staff	25,265			47,352				45,000	
Other Professionals					45,000				
Substitutes	259,392		145,427						
	578,547	5,289,681	145,427	47,352	45,000	-	82,549	45,000	-
Employee Benefits	144,113	1,274,811	36,357	18,942	7,000		24,319	10,000	
Services and Supplies				58,388		6,750	5,562	40,743	725,658
	722,660	6,564,492	181,784	124,682	52,000	6,750	112,430	95,743	725,658
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 22 (Vernon)

Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Other Grants	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	6,495	1,768,174
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	25,000	19,000	175,000	-	10,775,166
Other					1,720,000
	25,000	19,000	175,000	-	12,495,166
Less: Allocated to Revenue	25,000	19,000	175,000	-	12,409,894
Deferred Revenue, end of year	-	-	-	6,495	1,853,446
Revenues					
Provincial Grants - Ministry of Education and Child Care	25,000	19,000	175,000	-	10,689,894
Other Revenue					1,770,000
	25,000	19,000	175,000	-	12,459,894
Expenses					
Salaries					
Teachers					5,411,744
Principals and Vice Principals			143,000	-	218,212
Educational Assistants	20,000				781,788
Support Staff					125,617
Other Professionals					45,000
Substitutes		10,000			464,765
	20,000	10,000	143,000	-	7,047,126
Employee Benefits	5,000	2,000	32,000		1,700,847
Services and Supplies		7,000			3,385,691
	25,000	19,000	175,000	-	12,133,664
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	326,230
Interfund Transfers					
Tangible Capital Assets Purchased					(326,230)
Other					(30,000)
	-	-	-	-	(356,230)
Net Revenue (Expense)	-	-	-	-	(30,000)

School District No. 22 (Vernon)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2023

	2023 Amended Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,668,047		4,668,047	4,576,426
Total Revenue	4,668,047	-	4,668,047	4,576,426
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,343,850		6,343,850	6,244,530
Transportation and Housing	484,084		484,084	566,049
Total Expense	6,827,934	-	6,827,934	6,810,579
Net Revenue (Expense)	(2,159,887)	-	(2,159,887)	(2,234,153)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	741,655		741,655	910,607
Local Capital		1,163,000	1,163,000	1,163,000
Total Net Transfers	741,655	1,163,000	1,904,655	2,073,607
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,463,000	(1,463,000)	-	
Total Other Adjustments to Fund Balances	1,463,000	(1,463,000)	-	
Budgeted Surplus (Deficit), for the year	44,768	(300,000)	(255,232)	(160,546)