

Annual Budget

School District No. 22 (Vernon)

June 30, 2025

School District No. 22 (Vernon)

June 30, 2025

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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. 22 (VERNON)
(called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2024/2025 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. 22 (Vernon)
Annual Budget Bylaw for fiscal year 2024/2025.
3. The attached Statement 2 showing the estimated revenue and expense for the
2024/2025 fiscal year and the total budget bylaw amount of \$141,929,695 for the 2024/2025 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 2024/2025.

READ A FIRST TIME THE 24th DAY OF APRIL, 2024;

READ A SECOND TIME THE 24th DAY OF APRIL, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF May, 2024;


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 22 (Vernon)
Annual Budget Bylaw 2024/2025, adopted by the Board the 15th DAY OF May, 2024.


Secretary Treasurer

School District No. 22 (Vernon)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

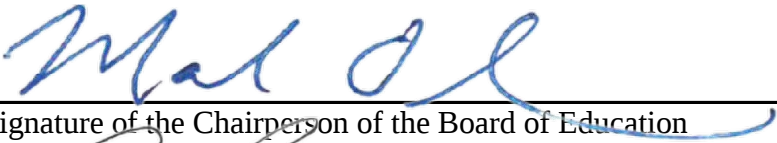
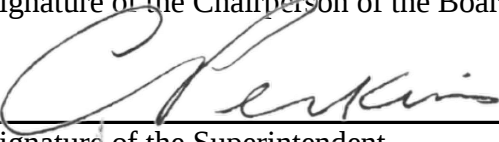
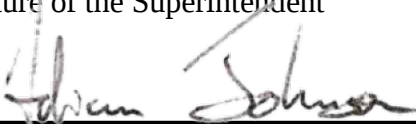
	2025 Annual Budget	2024 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,973.188	8,903.438
Adult	0.625	0.625
Other	16.250	16.250
Total Ministry Operating Grant Funded FTE's	8,990.063	8,920.313
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	121,726,122	117,744,969
Other	548,838	553,814
Tuition	6,382,500	6,562,500
Other Revenue	4,798,148	5,146,643
Rentals and Leases	150,000	146,000
Investment Income	830,100	800,100
Amortization of Deferred Capital Revenue	5,121,599	4,934,510
Total Revenue	139,557,307	135,888,536
Expenses		
Instruction	114,085,758	112,361,226
District Administration	4,467,235	4,362,329
Operations and Maintenance	18,020,395	17,543,403
Transportation and Housing	3,525,449	3,296,625
Total Expense	140,098,837	137,563,583
Net Revenue (Expense)	(541,530)	(1,675,047)
Budgeted Allocation (Retirement) of Surplus (Deficit)	20,174	1,171,745
Budgeted Surplus (Deficit), for the year	(521,356)	(503,302)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	(30,000)	(30,000)
Capital Fund Surplus (Deficit)	(491,356)	(473,302)
Budgeted Surplus (Deficit), for the year	(521,356)	(503,302)

School District No. 22 (Vernon)

Annual Budget - Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	116,861,991	114,297,761
Operating - Tangible Capital Assets Purchased	341,628	341,628
Special Purpose Funds - Total Expense	15,793,033	16,027,152
Special Purpose Funds - Tangible Capital Assets Purchased	326,230	326,230
Capital Fund - Total Expense	7,443,813	7,238,670
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,163,000	1,163,000
Total Budget Bylaw Amount	141,929,695	139,394,441

Approved by the Board

	May 15, 2024
Signature of the Chairperson of the Board of Education	Date Signed
	May 15, 2024
Signature of the Superintendent	Date Signed
	May 15, 2024
Signature of the Secretary Treasurer	Date Signed

School District No. 22 (Vernon)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2025

	2025 Annual Budget \$	2024 Amended Annual Budget \$
Surplus (Deficit) for the year	(541,530)	(1,675,047)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(667,858)	(667,858)
From Local Capital	(1,163,000)	(1,163,000)
From Deferred Capital Revenue	(4,529,758)	(5,060,408)
Total Acquisition of Tangible Capital Assets	(6,360,616)	(6,891,266)
Amortization of Tangible Capital Assets	7,443,813	7,238,670
Total Effect of change in Tangible Capital Assets	1,083,197	347,404
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	541,667	(1,327,643)

School District No. 22 (Vernon)
Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	108,902,459	104,687,187
Other	518,338	553,814
Tuition	6,382,500	6,562,500
Other Revenue	1,563,148	1,851,143
Rentals and Leases	150,000	146,000
Investment Income	800,000	800,000
Total Revenue	118,316,445	114,600,644
Expenses		
Instruction	98,529,360	96,570,709
District Administration	4,467,235	4,362,329
Operations and Maintenance	11,138,233	10,812,366
Transportation and Housing	2,727,163	2,552,357
Total Expense	116,861,991	114,297,761
Net Revenue (Expense)	1,454,454	302,883
Budgeted Prior Year Surplus Appropriation	20,174	1,171,745
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(341,628)	(341,628)
Local Capital	(1,163,000)	(1,163,000)
Other	30,000	30,000
Total Net Transfers	(1,474,628)	(1,474,628)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 22 (Vernon)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2025

	2025 Annual Budget \$	2024 Amended Annual Budget \$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	109,272,568	103,735,986
ISC/LEA Recovery	(967,845)	(1,435,455)
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
Labour Settlement Funding	-	1,784,608
Service provider wage lift grant	128,122	128,122
Premier's award	-	3,000
Total Provincial Grants - Ministry of Education and Child Care	108,902,459	104,687,187
Provincial Grants - Other	518,338	553,814
Tuition		
International and Out of Province Students	6,382,500	6,562,500
Total Tuition	6,382,500	6,562,500
Other Revenues		
Funding from First Nations	967,845	1,435,455
Miscellaneous		
Transportation fees	245,000	230,000
Child Care Fees	314,500	119,885
Other Revenues and Grants	35,803	65,803
Total Other Revenue	1,563,148	1,851,143
Rentals and Leases	150,000	146,000
Investment Income	800,000	800,000
Total Operating Revenue	118,316,445	114,600,644

School District No. 22 (Vernon)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Salaries		
Teachers	50,129,935	49,427,357
Principals and Vice Principals	6,120,273	6,268,844
Educational Assistants	7,558,896	7,340,713
Support Staff	9,679,635	9,309,875
Other Professionals	3,682,311	3,669,110
Substitutes	4,287,977	4,065,068
Total Salaries	81,459,027	80,080,967
Employee Benefits	22,570,259	20,830,752
Total Salaries and Benefits	104,029,286	100,911,719
Services and Supplies		
Services	5,865,492	6,075,026
Student Transportation	7,000	7,800
Professional Development and Travel	826,511	882,798
Rentals and Leases	12,200	85,300
Dues and Fees	78,285	78,285
Insurance	482,569	475,452
Supplies	3,065,452	3,386,185
Utilities	2,495,196	2,395,196
Total Services and Supplies	12,832,705	13,386,042
Total Operating Expense	116,861,991	114,297,761

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	36,270,367	1,076,252	-	600,038	-	3,499,766	41,446,423
1.03 Career Programs	501,729	156,750	-	37,681	22,500	1,100	719,760
1.07 Library Services	1,040,283	-	-	305,416	-	20,688	1,366,387
1.08 Counselling	1,853,226	-	-	-	-	19,788	1,873,014
1.10 Inclusive Education	7,660,432	481,638	6,783,285	73,348	455,183	547,546	16,001,432
1.20 Early Learning and Child Care	20,000	-	-	204,500	-	48,000	272,500
1.30 English Language Learning	995,275	-	-	-	-	-	995,275
1.31 Indigenous Education	419,261	156,750	775,611	45,712	322,016	5,000	1,724,350
1.41 School Administration	-	3,963,328	-	1,617,272	-	36,150	5,616,750
1.60 Summer School	-	-	-	-	-	-	-
1.62 International and Out of Province Students	1,369,362	285,555	-	119,428	151,315	4,000	1,929,660
Total Function 1	50,129,935	6,120,273	7,558,896	3,003,395	951,014	4,182,038	71,945,551
4 District Administration							
4.11 Educational Administration	-	-	-	148,953	1,051,548	-	1,200,501
4.40 School District Governance	-	-	-	-	142,242	-	142,242
4.41 Business Administration	-	-	-	617,514	793,656	3,200	1,414,370
Total Function 4	-	-	-	766,467	1,987,446	3,200	2,757,113
5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	-	18,000	-	-	18,000
5.41 Operations and Maintenance Administration	-	-	-	105,995	619,017	1,551	726,563
5.50 Maintenance Operations	-	-	-	4,201,747	-	76,284	4,278,031
5.52 Maintenance of Grounds	-	-	-	167,778	-	3,104	170,882
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	4,493,520	619,017	80,939	5,193,476
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	184,294	124,834	1,800	310,928
7.70 Student Transportation	-	-	-	1,231,959	-	20,000	1,251,959
Total Function 7	-	-	-	1,416,253	124,834	21,800	1,562,887
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	50,129,935	6,120,273	7,558,896	9,679,635	3,682,311	4,287,977	81,459,027

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	41,446,423	10,606,673	52,053,096	1,144,100	53,197,196	52,544,293
1.03 Career Programs	719,760	188,285	908,045	204,100	1,112,145	1,087,354
1.07 Library Services	1,366,387	428,197	1,794,584	83,823	1,878,407	1,808,937
1.08 Counselling	1,873,014	494,288	2,367,302	11,731	2,379,033	2,333,987
1.10 Inclusive Education	16,001,432	5,088,569	21,090,001	869,214	21,959,215	20,796,307
1.20 Early Learning and Child Care	272,500	118,000	390,500	42,200	432,700	165,474
1.30 English Language Learning	995,275	262,652	1,257,927	-	1,257,927	1,045,772
1.31 Indigenous Education	1,724,350	528,550	2,252,900	62,260	2,315,160	2,669,394
1.41 School Administration	5,616,750	1,591,369	7,208,119	382,738	7,590,857	7,704,564
1.60 Summer School	-	-	-	-	-	22,800
1.62 International and Out of Province Students	1,929,660	510,866	2,440,526	3,966,194	6,406,720	6,391,827
Total Function 1	71,945,551	19,817,449	91,763,000	6,766,360	98,529,360	96,570,709
4 District Administration						
4.11 Educational Administration	1,200,501	278,249	1,478,750	279,750	1,758,500	1,691,885
4.40 School District Governance	142,242	11,242	153,484	122,876	276,360	312,865
4.41 Business Administration	1,414,370	371,338	1,785,708	646,667	2,432,375	2,357,579
Total Function 4	2,757,113	660,829	3,417,942	1,049,293	4,467,235	4,362,329
5 Operations and Maintenance						
5.20 Early Learning and Child Care	18,000	4,800	22,800	6,000	28,800	28,800
5.41 Operations and Maintenance Administration	726,563	178,792	905,355	190,955	1,096,310	1,056,661
5.50 Maintenance Operations	4,278,031	1,302,167	5,580,198	1,597,990	7,178,188	7,007,630
5.52 Maintenance of Grounds	170,882	73,476	244,358	95,381	339,739	330,079
5.56 Utilities	-	-	-	2,495,196	2,495,196	2,389,196
Total Function 5	5,193,476	1,559,235	6,752,711	4,385,522	11,138,233	10,812,366
7 Transportation and Housing						
7.41 Transportation and Housing Administration	310,928	89,987	400,915	9,224	410,139	399,133
7.70 Student Transportation	1,251,959	442,759	1,694,718	622,306	2,317,024	2,153,224
Total Function 7	1,562,887	532,746	2,095,633	631,530	2,727,163	2,552,357
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	81,459,027	22,570,259	104,029,286	12,832,705	116,861,991	114,297,761

School District No. 22 (Vernon)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget	2024 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	12,823,663	13,057,782
Other	30,500	
Other Revenue	3,235,000	3,295,500
Investment Income	30,100	100
Total Revenue	16,119,263	16,353,382
Expenses		
Instruction	15,556,398	15,790,517
Operations and Maintenance	110,347	110,347
Transportation and Housing	126,288	126,288
Total Expense	15,793,033	16,027,152
Net Revenue (Expense)	326,230	326,230
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(326,230)	(326,230)
Other	(30,000)	(30,000)
Total Net Transfers	(356,230)	(356,230)
Budgeted Surplus (Deficit), for the year	(30,000)	(30,000)

School District No. 22 (Vernon)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	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	-	-	472,448	1,334,193					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	356,577	386,912				128,000	31,850	184,265	648,872
Provincial Grants - Other									
Other			185,000	3,000,000					
Investment Income			100						
	356,577	386,912	185,100	3,000,000	-	128,000	31,850	184,265	648,872
Less: Allocated to Revenue	356,577	386,912	185,100	3,000,000		128,000	31,850	184,265	648,872
Deferred Revenue, end of year	-	-	472,448	1,334,193	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	356,577	386,912				128,000	31,850	184,265	648,872
Provincial Grants - Other									
Other Revenue			185,000	3,000,000	50,000				
Investment Income			100		30,000				
	356,577	386,912	185,100	3,000,000	80,000	128,000	31,850	184,265	648,872
Expenses									
Salaries									
Teachers							25,000	60,000	
Principals and Vice Principals									
Educational Assistants		305,609						63,593	
Support Staff						80,264			
Substitutes		64,189						11,874	
	-	369,798	-	-	-	80,264	25,000	135,467	-
Employee Benefits		17,114				25,036	5,000	35,000	
Services and Supplies	30,347		185,100	3,000,000	80,000	22,700	1,850	13,798	648,872
	30,347	386,912	185,100	3,000,000	80,000	128,000	31,850	184,265	648,872
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)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	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	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year								260,000	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	777,654	7,430,229	126,288	52,000	6,750	110,800	109,000	-	25,000
Provincial Grants - Other									
Other									
Investment Income									
	777,654	7,430,229	126,288	52,000	6,750	110,800	109,000	-	25,000
Less: Allocated to Revenue	777,654	7,430,229	126,288	52,000	6,750	110,800	109,000	260,000	25,000
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	777,654	7,430,229	126,288	52,000	6,750	110,800	109,000	260,000	25,000
Provincial Grants - Other									
Other Revenue									
Investment Income									
	777,654	7,430,229	126,288	52,000	6,750	110,800	109,000	260,000	25,000
Expenses									
Salaries									
Teachers	-	5,888,127							
Principals and Vice Principals	14,169								
Educational Assistants	309,788								
Support Staff	27,664		40,000	40,000		85,000	75,000		20,000
Substitutes	253,211								
	604,832	5,888,127	40,000	40,000	-	85,000	75,000	-	20,000
Employee Benefits	172,822	1,542,102	10,000	12,000		25,800	20,000		5,000
Services and Supplies			76,288		6,750		14,000	260,000	
	777,654	7,430,229	126,288	52,000	6,750	110,800	109,000	260,000	25,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 22 (Vernon)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2025

	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	Health Career Dual Credit Expansion	Other Grants	Integrated Inquiry Project	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year						860,000	2,926,641
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	1,065,466	50,000		880,000	12,563,663
Provincial Grants - Other					30,500		30,500
Other							3,185,000
Investment Income							100
	19,000	175,000	1,065,466	50,000	30,500	880,000	15,779,263
Less: Allocated to Revenue	19,000	175,000	1,065,466	50,000	30,500	880,000	16,039,263
Deferred Revenue, end of year	-	-	-	-	-	860,000	2,666,641
Revenues							
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	1,065,466	50,000	-	880,000	12,823,663
Provincial Grants - Other					30,500		30,500
Other Revenue							3,235,000
Investment Income							30,100
	19,000	175,000	1,065,466	50,000	30,500	880,000	16,119,263
Expenses							
Salaries							
Teachers		140,526	110,000			307,746	6,531,399
Principals and Vice Principals						173,844	188,013
Educational Assistants	2,100						681,090
Support Staff	3,000		139,879	40,000		199,689	750,496
Substitutes	4,800		-				334,074
	9,900	140,526	249,879	40,000	-	681,279	8,485,072
Employee Benefits	1,900	34,474	50,000	10,000		172,587	2,138,835
Services and Supplies	7,200		765,587		30,500	26,134	5,169,126
	19,000	175,000	1,065,466	50,000	30,500	880,000	15,793,033
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)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2025

	2025 Annual Budget			2024 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	5,121,599		5,121,599	4,934,510
Total Revenue	5,121,599	-	5,121,599	4,934,510
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,771,815		6,771,815	6,620,690
Transportation and Housing	671,998		671,998	617,980
Total Expense	7,443,813	-	7,443,813	7,238,670
Net Revenue (Expense)	(2,322,214)	-	(2,322,214)	(2,304,160)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	667,858		667,858	667,858
Local Capital		1,163,000	1,163,000	1,163,000
Total Net Transfers	667,858	1,163,000	1,830,858	1,830,858
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,163,000	(1,163,000)	-	
Total Other Adjustments to Fund Balances	1,163,000	(1,163,000)	-	
Budgeted Surplus (Deficit), for the year	(491,356)	-	(491,356)	(473,302)