

# 2022 Amended Budget Composition of Revenue and Expenditure

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## Background

This narrative complements and explains the Amended Annual Budget for the year to June 30, 2022. The budget itself accompanies this narrative in the Board agenda package. Page number references in this section are to the Budget Bylaw document.

The Amended Annual Budget is prepared in a format prescribed by the Ministry of Education. The Provincial Government requires that Boards adopt an amended budget for the 2021/22 school year by February 28, 2022.

The budget document is complex. Revenues and expenses totalling over \$120 million are broken down among many different categories.

The Board approved the original budget for the 2021/22 school year in May 2021. The amended budget considered here updates that budget to reflect changes in funding and updated costs of maintaining existing services.



## Composition of the Budget

The ‘Amended Annual Budget Bylaw’ on page 1 outlines the bylaw to be adopted by the Board.

The ‘Amended Annual Budget – Revenue and Expense’ (Statement 2) on page 2 summarises the total of revenues received and expenses budgeted for the twelve months between July 1 2021 and June 30 2022. This provides an indication of the funding the Board expects the District to receive and how the Board will spend that funding.

Revenues	2022 Amended Annual Budget \$
Provincial Grants – Ministry of Education	99,420,064
Provincial Grants – Other Ministries	363,864
Tuition	5,160,000
Other Revenue	3,629,845
Rentals and Leases	6,000
Investment income	223,600
Amortization of Deferred Capital Revenue	4,576,426
<b>Total Revenue</b>	<b>113,379,799</b>

The revenues section of this document provides a detailed breakdown of the allocation of the total revenue budget of \$113,379,799.

Expenditures are broken out in two places in statement 2. The second page of statement 2 outlines the budget bylaw amount as follows:

<b>Budget Bylaw Amount (Expenses and Capital Asset Purchases)</b>	<b>2022 Amended Annual Budget \$</b>
Operating Fund – Total Expense	100,398,291
Operating – Tangible Capital Assets Purchased	591,963
Special Purpose Funds – Total Expense	10,494,082
Special Purpose Funds – Tangible Capital Assets Purchased	318,644
Capital Fund – Total Expense	6,810,579
Capital Fund – Tangible Capital Assets Purchased from Local Capital	1,875,293
<b>Total Budget Bylaw Amount</b>	<b>120,488,852</b>

The expenditures section of this document provides a detailed breakdown of the allocation of the total budget bylaw amount of **\$ 120,488,852**.

The budget contains comparative information from the previous school year’s amended budget to add context.

The District manages its financial activities in three distinct areas, being the:

- Operating fund;
- Special purpose funds; and
- Capital fund.

The schedules on pages 5 to 15 provide more detail specific to each of these funds. The balances in these schedules are consistent, when combined together, with statement 2.

Schedule 1 (page 5) illustrates the surpluses in the funds.

Schedule 2 (page 6) provides detail on the **Operating Fund**.

The Operating Fund accounts for the District’s operating grants and other operating revenues. Legislation requires that the District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed the total of budgeted revenue and any surplus in the operating fund carried forward from previous years.

Schedule 3 (page 11) provides detail on the **Special Purpose Funds**.

The Special Purpose Funds account for grants and contributions that agreements with third parties direct towards specific activities. As these are targeted grants, the budget typically accounts for any unspent as deferred revenue, not as accumulated surplus.

Schedule 4 (page 15) provides detail on the **Capital Fund**.

The capital fund accounts for:

- The capital assets of the District, including buildings, furniture, computers and equipment;
- Grants directed by agreement with a third party for the purchase of capital assets; and

- Funds restricted by the Board for future capital asset purchases (local capital).

Statement 4 on page 4 identifies the budget amounts for the acquisition of capital assets in the year.

## Budget preparation

Management use software called MyBudgetFile to:

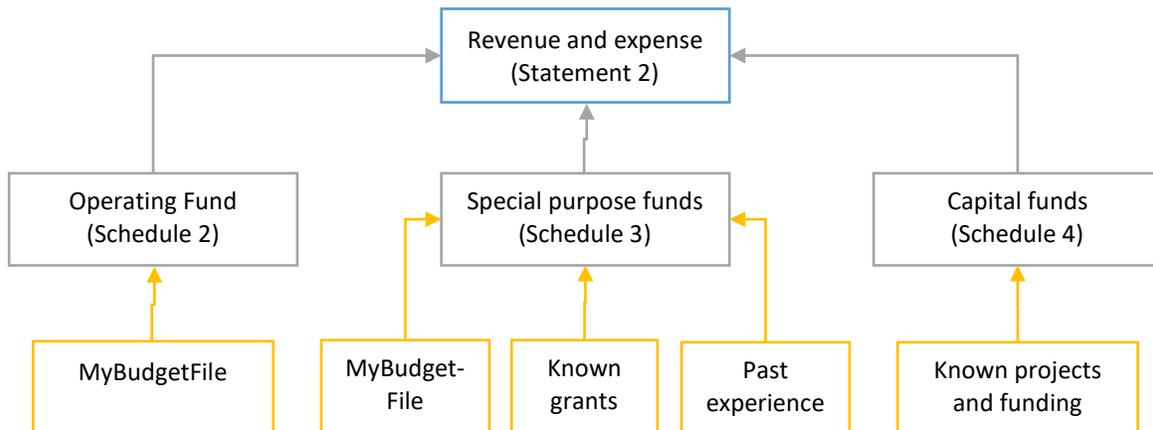
- calculate budgeted operating and certain special purpose fund revenue based on enrolment data, Ministry of Education funding announcements, and known or expected other grants;
- allocate staff FTE and service and supply funds to schools and departments;
- calculate salary and benefit costs, by position, based on the FTE assigned, average or actual staff wages, and estimates of benefit costs; and
- track the allocation by department managers or School Principals of service and supply funds between different categories (eg. utilities and phone costs)

This software provides good visibility over the many components of the complex budget and reduces the risk of calculation error.

Management calculate the school generated fund and scholarship fund budget disclosed in schedule at a high level and based on previous years' experience. School and department management perform detailed monitoring of expenditure in those funds.

Management prepare capital fund budgets based on known capital projects and capital funding.

Management create the budget bylaw document directly from data extracted from these various sources as the following diagram illustrates:



## Financial position

### Recurring shortfall

The Original Budget adopted by the Board allocated \$1,576,687 of unrestricted reserves to fund ongoing costs. Since then, the Board's financial situation has improved slightly. An increase in the number of students with identified special needs has led to more funding. The Board allocated additional resources to meet the needs of these students. This amended budget reflects those changes, as well as updating salary estimates and other assumptions.

*The amended budget anticipates consuming \$1,211,210 of unrestricted reserves to balance the budget.*

After allowing for a contingency reserve of \$1 million, the amended budget reflects \$549,936 of forecast remaining reserves at the year-end, in six months' time.

Mitigating this somewhat is the International program. The amended budget assumes that there will be no profit from the international program. In practice, there may be as much as \$600,000 based on previous years' experience.

### Positions created for this year only

The Original Budget adopted by the Board also allocated \$487,200 of reserves to fund expenditures that the Board added for the current school year only. This is included with the allocations of costs in the expenditures section of this document. The related positions will not continue into 2022/23. These positions are:

- One additional school psychologist (this position remains unfilled);
- Enhanced cleaners;
- 0.1 FTE of additional administration time at each elementary school; and
- One additional literacy teacher.



### Staff absenteeism

This chart shows sick leave costs to the end of December and remaining budget for the District (short term and long term).

Last year's budget reflected a contribution from the Federal Government.

The amended budget does not reflect any significant changes in staff absenteeism costs from the original budget. So far this year, sick leave costs have been significantly higher than last year. Should this trend continue, the cost of covering sick leave over the year would exceed the budget.

## Revenues

Fund	Source	Revenue	2022 Amended Annual Budget \$	Commentary
<b>Operating</b>	Ministry of Education	Operating Grant	90,139,821	The operating grant forms 88% of the District's revenue. The Ministry calculates the grant based on formulas. Key inputs into these formulas are the number of students in the District, their demographics, and funding factors. A detailed summary showing these inputs and calculations shown in Appendix 1 of this document. This figure excludes \$1,107,042 of funding which forms part of the formula based funding but the Okanagan Indian Band pays to the District.
<b>Operating</b>	Ministry of Education	Other unrestricted grants	472,117	The Ministry of Education provides a number of other grants that are not legally restricted but do have a specific intended purpose. The largest of these is transportation funding of \$361,094. That is the only operating grant funding specifically intended for transportation. It is substantially less than the \$2.1 million of operating expenses budgeted for allocation to transportation.
<b>Special Purpose</b>	Ministry of Education	Classroom Enhancement and Learning Improvement	6,956,201	The Ministry provides funds that the District must use to fund the costs associated with certain collective agreement commitments. This includes implementing restored Teachers' collective agreement language regarding class size and composition.
<b>Special Purpose</b>	Ministry of Education	Restart: Health and Safety	216,486	This year, the Ministry of Education has provided funds targeted towards mitigating the impact of the pandemic from a health and safety perspective.
<b>Special Purpose</b>	Ministry of Education	Various grants for specified initiatives	1,152,152	The Ministry of Education provides a variety of grants that the District must use to deliver various educational initiatives, such as the Strong Start program and CommunityLINK.
<b>Special Purpose</b>	Ministry of Education	First Nation Student Transportation	134,296	This grant is to ensure students living on Okanagan Indian Band land have the ability to safely and reliably get to school and back home.
<b>Special Purpose</b>	Ministry of Education	Annual Facility Grant	348,991	This is one of several grants the Ministry provides to help maintain our facilities.

<b>Fund</b>	<b>Source</b>	<b>Revenue</b>	<b>2022 Amended Annual Budget \$</b>	<b>Commentary</b>
<b>Operating \$317,864 Special Purpose \$46,000</b>	Other Provincial Ministries	Various grants for specified initiatives	363,864	Various Provincial Ministries provide funding to support projects that fall within their mandate, such as health education and harm reduction and trades education.
<b>Operating</b>	International tuition	Fee for service	5,160,000	The budget assumes the District will educate 215 FTE students through its international program. The Provincial Government does not provide grant funding for the education of international students. The District charges the students' families tuition fees.
<b>Operating</b>	Okanagan Indian Band	Local Education Agreement	1,107,042	The Okanagan Indian Band (OKIB) provides funding to the District for the education of students who live on OKIB land. The funding provided is calculated in the same way as the Operating Grant.
<b>Operating</b>	Various	Various	543,803	The District receives revenues from other sources that are not legally restricted, such as interest on its bank balance. Reflected within this budgeted figure is the assumption that the District will collect \$290,000 of transportation fees over the year.
<b>Special Purpose</b>	Various	Various	1,758,600	The District receives contributions from a variety of sources that the fund provider restricts for a specific purpose. This includes school supply fees, field trip contributions, school fundraisers and scholarship donations.
<b>Special Purpose</b>	Woodlot	Timber harvesting revenue	450,000	The District owns a woodlot license to support the delivery of its forestry education program. The District generates revenue through timber sales.
<b>Capital</b>	Ministry of Education	Amortization of deferred capital revenue	4,576,426	The Ministry of Education provides grants to the District that the Ministry designates the District must spend on certain capital projects. The District recognizes the grant as revenue evenly over the expected lifetime of the asset. For example, with a \$40 million grant to fund the construction of a school with an expected lifetime of 40 years, the District would record \$1 million of revenue every year over the 40 years the District expects the building to be in service.
<b>Total</b>			<b>113,379,799</b>	

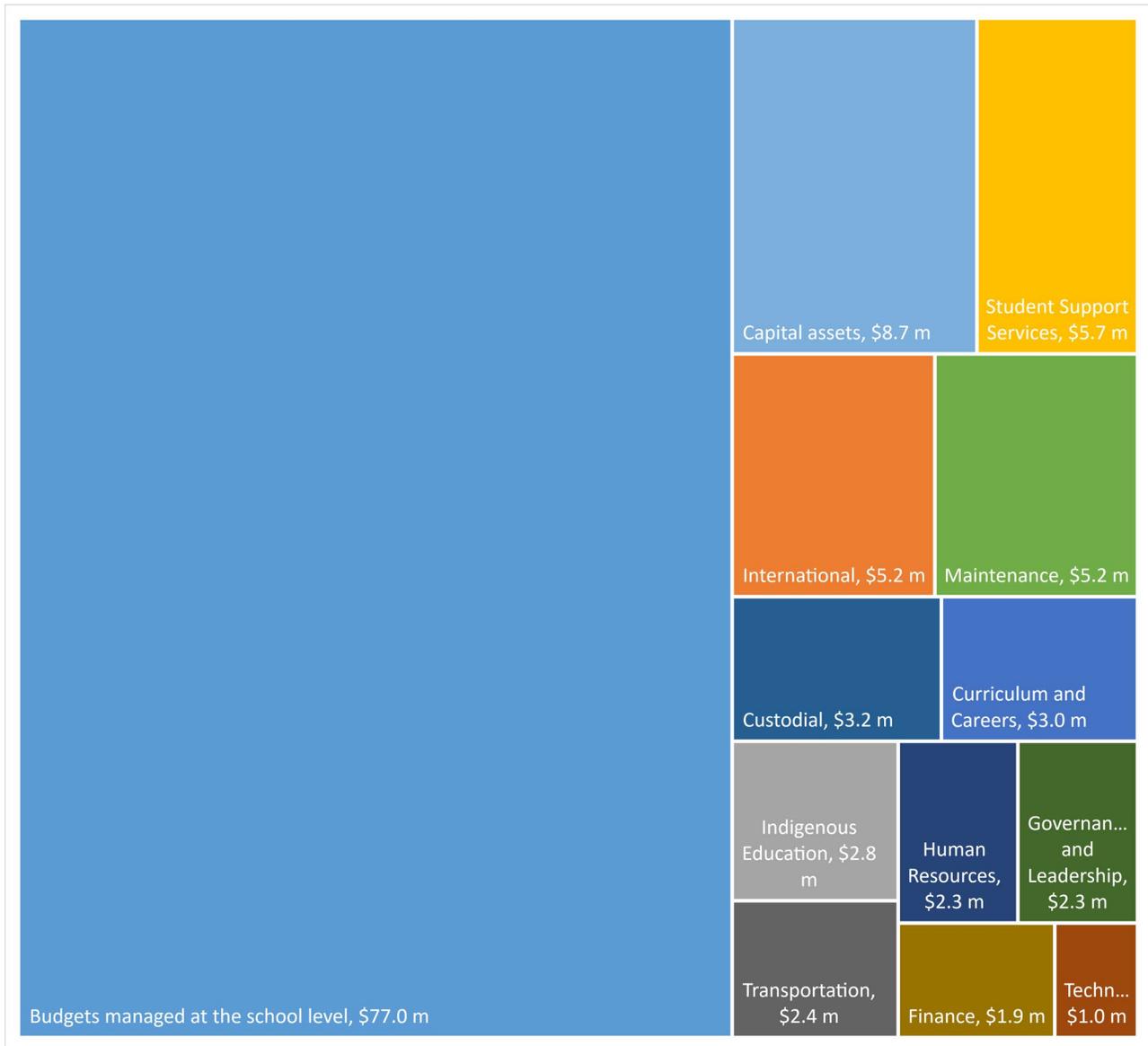
## Expenditures

### Summary

Budget area	Amount \$
<b>Managed at the school level</b>	
Teachers, Principals and Vice-Principals	59,318,589
Education Assistants	7,698,344
Clerical support	2,175,265
Student Supervisors	520,584
Services and supplies	2,423,238
School based absence costs	3,225,437
School generated funds	1,600,000
Total	76,961,457
<b>International</b>	
Teachers and Principal	1,618,623
Management and clerical support	372,494
Services and supplies	3,058,442
International Profit	110,441
Total	5,160,000
<b>Indigenous Education</b>	
2022 Targeted Allocation	1,954,685
Carry forward of targeted funds from previous year	737,175
Additional funding from 2021 holdback	70,000
Total	2,761,860
<b>Student Support Services</b>	
Teachers and Vice-Principal	3,622,223
Management and clerical support	367,609
Services, supplies and substitutes	1,671,225
Total	5,661,057
<b>Curriculum and Careers</b>	
Teachers, Principal and Vice-Principal	1,811,993
Management and Clerical Support	307,259
Strong Start Coordinators	107,088
Services, supplies and substitutes	807,087
Total	3,033,427
<b>Maintenance</b>	
Utilities	1,738,305
Staff	1,905,968
Services and supplies	1,185,453
Facility infrastructure maintenance	348,991

<b>Budget area</b>	<b>Amount \$</b>
Total	5,178,717
<b>Custodial</b>	
Staff	2,740,503
Services, supplies and substitutes	465,505
Total	3,206,008
<b>Technology</b>	
Staff	523,912
Services and supplies	467,755
Total	991,667
<b>Transportation</b>	
Staff	1,509,053
Services, supplies and substitutes	878,512
Total	2,387,565
<b>Finance</b>	
Staff	566,766
Services and supplies	1,301,765
Total	1,868,531
<b>Human Resources</b>	
Staff	639,738
Services, supplies and substitutes	261,276
Remedies	126,929
Union commitments	1,291,131
Total	2,319,074
<b>Governance and Leadership</b>	
Staff	831,068
Services, supplies and substitutes	1,298,949
Scholarships and Bursaries	143,600
Total	2,273,617
<b>Capital assets</b>	
Tangible Capital Assets purchased from Local Capital	1,875,293
Amortization of capital assets	6,810,579
Total	8,685,872
<b>Grand total</b>	<b>120,488,852</b>

Chart: Budget allocations by area, \$ millions



This section provides further detail on the allocation of these budgets. The total \$120,488,852 is consistent with the budget bylaw amount noted earlier in this document.

### Budgets managed at the school level

Teachers, Principals and Vice-Principals \$59,318,589

The Board allocates an FTE budget to elementary schools for teachers, Principals and Vice-Principals. The budget is set in April for the following school year, and revised if circumstances require.

**Elementary schools \$34,175,995**

Purpose	FTE	How budget FTE is allocated
Classroom teachers	232.0	Principals forecast school enrollment for the upcoming school year, by grade, and consider students with particular

<b>Purpose</b>	<b>FTE</b>	<b>How budget FTE is allocated</b>
		additional needs from a class composition perspective. Using this information, the Board allocates elementary schools the number of divisions necessary to meet collective agreement obligations.
Prep time coverage for classroom teachers	17.9	Teachers are entitled to 110 minutes a week of prep time during instructional time. The Board allocates schools the additional teachers necessary to cover this prep time.
Teacher Librarian	8.2	The Board allocates teacher librarian time to schools dependent on the size of the school.
Principal and Vice-Principal administration time	17.4	The Board allocates administration time to schools dependent on the size of the school and the demographics of the student population.
School Based Resource Teachers	26.9	See the section 'School Based Resource Teacher staffing model and process' later in this document.
Teachers - miscellaneous assignments	6.6	The Board allocates additional teaching FTE to accomplish certain initiatives. This includes positions allocated through the discretionary FTE as required by the teachers' collective agreement restored language.
<b>Total FTE</b>	<b>308.9</b>	

*Secondary Schools \$22,877,551*

<b>Purpose</b>	<b>FTE</b>	<b>How budget FTE is allocated</b>
Classroom teachers	148.9	Principals forecast school enrollment for the upcoming school year and consider students with particular additional needs from a class composition perspective. Using this information, the Board allocates secondary schools 1 FTE for every 25.5 students, and adds additional teachers as needed to address composition issues.
Teacher Librarian	4.7	The Board allocates teacher librarian time to schools dependent on the size of the school.
Principal and Vice-Principal administration time	9.3	The Board allocates administration time to schools dependent on the size of the school and the demographics of the student population.
School Based Resource Teachers	25.8	See the section 'School Based Resource Teacher staffing model and process' later in this document.
Counsellors	9.5	The Board allocates counsellor time to schools dependent on the size of the school and the demographics of the student population.
Teachers - miscellaneous assignments	7.9	The Board allocates additional teaching FTE to accomplish certain initiatives. This includes positions allocated through the discretionary FTE as required by the teachers' collective agreement restored language.
<b>Total FTE</b>	<b>206.1</b>	

*Alternate schools and online learning \$2,265,043*

<b>Purpose</b>	<b>FTE</b>	<b>How budget FTE is allocated</b>
Classroom teachers	13.7	Principals forecast school enrollment, which determines the teacher FTE allocated.
Principal and Vice-Principal administration time	1.3	The Board allocates administration time to schools dependent on the size of the school and the demographics of the student population.
School Based Resource Teachers	4.5	See the section ‘School Based Resource Teacher staffing model and process’ later in this document. The enrolling teachers assigned to the Alternate Program and Crossroads are included within this figure due to their specialty.
Teachers - miscellaneous assignments	0.3	The Board allocates additional teaching FTE to accomplish certain initiatives. This includes positions allocated through the discretionary FTE as required by the teachers’ collective agreement restored language.
<b>Total FTE</b>	<b>19.8</b>	

Education Assistants \$7,698,344

The budget allocates 154.9 FTE (1,084 hours a day) of Education Assistants to schools following the Education Assistant staffing model and process outlined later in this document.

Clerical support \$2,175,265

The budget allocates 41.0 FTE (288 hours a day) of clerical support to schools. This includes school secretary, library assistant, receptionist and student information system support. The budget considers the size of the school when distributing this allocation among schools.

Student Supervisors \$520,584

The budget allocates 16.0 FTE (113 hours a day) of student supervisor time to schools. This facilitates the supervision of students during lunch recess and the safe loading and unloading of school busses at the beginning and end of the day. The Board considers the physical layout of the school and outside area, and the number of busses coming to and from the school, when determining the allocation.

Services and supplies \$2,423,238

The budget allocates schools a discretionary budget based on the formula outlined in the School Services and Supplies section later in this document.

If the school does not use all their allocated funds, the budget allows the carrying forward of funds to the subsequent year. The services and supplies allocation of \$2,423,238 includes \$746,240 of funds carried forward from the previous year.

School based absence costs \$3,225,437

<b>Budget \$</b>	<b>Purpose</b>
1,913,936	TTOC coverage for teacher sick leave. The budget uses an estimate of an average of \$424 a day cost of a TTOC and assumes 4,514 TTOC full-day callouts for sick leave over the course of the school year.

<b>Budget \$</b>	<b>Purpose</b>
375,240	TTOC coverage for other teacher leaves. The budget assume 885 full-day TTOC callouts to cover these leaves.
117,018	Payments to part-time teachers for full-day attendance at non-instructional days.
766,793	Posted positions to cover teachers on long-term sick.
52,450	Substitutes to cover absences of administrators and school based support staff.
<b>3,225,437</b>	<b>Total absence costs</b>

The budget incorporates estimated absence costs for Education Assistants within the Education Assistant cost noted earlier.

### School generated funds \$1,600,000

Schools raise funds directly through fee collection and various fundraisers. The providers of the funds expect the funds to be use for the associated activity (school supply purchases, field trips etc.). The budget assumes approximately \$1.6 million of such costs are incurred during the year.

### School Based Resource Teacher staffing model and process

#### Intent of model

The Board of Education receives limited funding to deliver educational services across the School District. The Board aims to allocate that limited funding in a manner that most effectively achieves the District’s mission, vision and goals.

District management use a numerical model to guide the allocation of available SBRT time among schools.

The educational needs of each student in our District are diverse, complex and changing. These needs, and the educational resources required to address them, cannot be accurately and unequivocally measured numerically.

The intent of the SBRT staffing model is:

- To facilitate transparent and equitable distribution of SBRTs across District schools.
- To allow for predictable adjustment of the total District-wide SBRT FTE as the demographics and size of the student population change. For example, if the number of designated students increases, the District-wide total SBRT FTE will increase to maintain approximately the same level of service across a larger population.

District management does not intend the model to be an indicator of how much SBRT time individual students need to meet their educational needs. It is an indicator of the relative demands on SBRT time at one school in comparison to another.

Management may change the inputs into the model (for example, FTE per category H student) through the annual budget creation process. This would provide more or less SBRT time independently of demographic changes.

#### SBRT Model Inputs

Some key drivers of an SBRT’s workload, as determined by District management through consultation with Principals, are included in the model.

These factors, and the calculation of SBRT time based on each factor, are currently:

- Number of category A and B students x 0.1 FTE;
- Number of category C, D, E, F, G students x 0.045 FTE;
- Number of category H students x 0.045 FTE;
- Number of K, Q students x 0.02 FTE;
- Number of students at the school x 0.001 FTE; and
- Social Services Index of the school x number of students at the school x 0.007 FTE.

Many other subjective and quantitative factors influence the work SBRTs must do. The model is therefore only a rough approximation of the relative demands on SBRT time. Including more factors increases the complexity of the model and is unlikely to change the overall result in a significant and useful manner.

The model considers students who management anticipate will join the School District in the upcoming school year.

The model allocates an additional eight blocks of SBRT time to schools with a resource room.

An additional two FTE is available for the Director of Student Support Services to allocate at their discretion.

The actual amount of SBRT time allocated to a school is at the discretion of the Director of Student Support Services. The time allocated to a school may be more or may be less than that calculated by the model. The total time across schools must be within the available budget.

### Staffing process

The staffing process follows the regular staffing cycle for teaching staff, and so management allocate SBRT FTE in May for the following school year based on forecast enrolment.

Full-time SBRT positions are typically easier to fill than part-time ones. Application of the model typically requires the school to have at least one SBRT at the school part-time. Use of the 2.0 FTE available at the Director's discretion helps bridge this allocation gap. In addition, management assign district SBRTs to multiple schools to split full-time positions to fill part-time allocations at schools.

### Education Assistant staffing model and process

#### Intent

The Board of Education receives limited funding to deliver educational services across the School District. The Board aims to allocate that limited funding in a manner that most effectively achieves the District's mission, vision and goals.

District management use a numerical model to guide the allocation of available Education Assistant (EA) time among schools.

The educational needs of each student in our District are diverse, complex and changing. These needs, and the educational resources required to address them, cannot be accurately and unequivocally measured numerically.

The goals of the EA staffing model and process are:

- Consistency and fairness of resource allocations between schools in the District;
- Predictable EA staffing levels;
- Link resource allocation to funded student categories to motivate appropriate coding;
- Reduced staff turnover (consistent individuals from year-to-year); and
- Sufficient flexibility to address unique high-needs circumstances.

District management does not intend the model to be an indicator of how much EA time individual students need to meet their educational needs. It is an indicator of the relative demands on EA time at one school in comparison to another.

Management may change the inputs into the model (for example, EA hours per week per category H student) through the annual budget creation process. This would provide more or less EA time independently of demographic changes.

#### EA model inputs

Base allocation of hours per week per designation is shown in the following table.

<b>Designation (funded only)</b>	<b>Elementary</b>	<b>Secondary</b>
<b>A, B</b>	30	30
<b>C,D,E,F,G</b>	10.25	5
<b>H</b>	5	2.5

This excludes hours allocated from the Learning Improvement Fund.

- A typical EA posting at an Elementary school is 25 hours per week, topped up with 2.5 hours funded through the Learning Improvement Fund.
- A typical EA posting at a Secondary school is 27.5 hours per week, topped up with 2.5 hours funded through the Learning Improvement Fund.

An additional 420 hours a week is available for the Director of Student Support Services to allocate at their discretion.

#### EA staffing cycle

Principals enter a forecast of designated students for the following school year into MyBudgetFile. There will be two deadlines for this data to be input.

Deadline 1 – early March, a preliminary estimate to assist District Staff in forecasting funding for the following school year.

Deadline 2 – late April, a more detailed forecast using knowledge of any students expected to join the school the following year and discussions with the District Student Support Services team. This forecast is then entered into the model to establish a base EA allocation for the following school year.

The aim is to post permanent EA positions equivalent to the base EA allocation, rounded to a reasonable hours per week number that fits with postings. During the May / June staffing cycle, EA positions are posted or laid off to achieve this base hours per school.

Management revisit the number and allocation of EA positions periodically throughout the year to reflect changes in numbers of students with designations.

## School services and supplies

### Costs covered by school budgets

All revenues and costs over which the School Principal has discretion are to be allocated to schools' cost centres.

### Allocation of funds to schools

Purpose	Reflected in allocation
<p><b>Base</b> costs of operating a school, regardless of size. This includes telephone costs, cost of maintaining a workshop classroom, etc.</p>	<p>Each school receives a base allocation of:</p> <ul style="list-style-type: none"> <li>• Elementary \$13,250</li> <li>• Secondary \$26,500</li> <li>• Alternative schools, including vLearn: combined base of \$48,049.</li> </ul>
<p>Costs associated with the <b>number of students</b>, such as photocopying and classroom supplies</p>	<p>Each school receives an amount per pupil, on a headcount basis and excluding international students, of:</p> <ul style="list-style-type: none"> <li>• Elementary \$95</li> <li>• Secondary \$183</li> <li>• Alternative schools, including vLearn, receive the same. Due to the continuous enrolment funding model the vLearn amount is based on the previous year's total enrolment on an FTE basis.</li> </ul>
<p>Schools in lower income areas typically collect up to about \$4,000 less in school supply fee revenue than similar sized schools with more affluent catchment areas.</p>	<p>Each school receives an allocation based on the social index of their catchment area and number of students, as follows:</p> <ul style="list-style-type: none"> <li>• \$55 x number of students x Social Index %</li> <li>• Alternative schools, including vLearn, receive an additional 10% of their regular enrolment based funding.</li> </ul> <p>Social indexes ranged from 2% to 26%. The Provincial Government publishes a revised social index every two years.</p>

Purpose	Reflected in allocation
<b>Transportation</b> costs associated with being further from Vernon	Each school receives an allocation dependent on the number of pupils and the distance to the Vernon Rec Centre, calculated as follows: <ul style="list-style-type: none"> <li>• \$0.50 x number of students x distance from school to Rec Centre in kilometres</li> </ul>
Receiving a share of the <b>international</b> income assists schools that house international students purchase general supplies and pay for the incremental costs of housing international students.	At the end of each semester, schools are allocated a budget as follows: <ul style="list-style-type: none"> <li>• Elementary \$1,000 per international FTE</li> <li>• Secondary \$500 per international FTE</li> </ul>
Schools without a <b>Vice-Principal</b> incur additional costs due to having to allocate a teacher-in-charge and TTOC if the Principal is absent	Schools with no VP are allocated funding as follows: <ul style="list-style-type: none"> <li>• Less than 300 students \$2,400</li> <li>• More than 300 students \$4,000</li> </ul>
To purchase basic supplies for district resource rooms	Schools with a district resource room are allocated \$1,000 in additional funding.
To assist school administration in the year-to-year management of the school budget.	Any unspent budget is carried forward to the following year, allowing a reserve to be created at the school level.

International

Teachers and Principal \$1,618,623

Purpose	FTE	How budget FTE is allocated
Classroom teachers	8.2	The international team forecasts the number of students at each secondary school for the upcoming year. The budget assigns classroom teachers to secondary schools at a ratio of 25.5 students to one teacher. This is consistent with the ratio for all other students. This FTE is then added to the school’s general classroom teacher allocation so more blocks can be added.
English Language Learner teachers	4.8	Each secondary school has specialist English Language Learner teachers assigned who support the International students.
Principal and Vice-Principal administration time	1.0	A District Principal runs the International Program.
<b>Total FTE</b>	<b>14.0</b>	

Management and clerical support \$372,494

Supporting the International program are two homestay coordinators, a homestay supervisor, and two clerical staff.

Services and supplies \$3,058,442

Budget \$	Purpose
419,250	Commission paid to agents for the recruitment of International Students. This is typically about 15 % of the tuition fee charged.
252,625	Medical and other insurance for the International students.
1,881,250	Homestay fees paid to homestay families for hosting international students.
266,993	Travel costs and fees associated with student recruitment and agent relationships
238,324	Other program costs
<b>3,058,442</b>	<b>Total supplies and services</b>

International Profit \$110,441

This figure represents the difference between tuition fees of \$5,160,000 (see revenue section) and the total department costs of \$5,049,559. The budget reflects this as a supplies expense to prudently assume no profit is made.

## Indigenous Education

2022 Targeted Allocation \$1,954,685

Carry forward of targeted funds from previous year \$737,175

A board presentation from September 2021 addresses the use of the targeted funding. Readers can find that report at the following link:

[https://sd22bc.civicweb.net/document/31614/BoardIEBudgetSeptember2021%20\(002\).pdf?handle=C4B8C886507A409CAA9C4D6905A3ED46](https://sd22bc.civicweb.net/document/31614/BoardIEBudgetSeptember2021%20(002).pdf?handle=C4B8C886507A409CAA9C4D6905A3ED46)

Additional funding from 2021 holdback \$70,000

Additionally, the budget allocates \$70,000 from funds held over from last school year to address learning impacts of the pandemic. The Board will use this to fund an Indigenous Outreach Worker position.

## Student Support Services

Teachers and Vice-Principal \$3,622,223

Purpose	FTE	How budget FTE is allocated
Itinerant counsellors	7.5	Specialist counsellors support students at several schools. The budget allocates FTE based on the perceived need, taking into account conflicting budget pressures.
English Language Learner teachers	3.0	The budget allocates ELL teachers in proportion to the number and language ability of identified ELL students.
Other specialist staff	15.3	Other specialist staff include speech and language professionals, psychologists. The budget allocates FTE based on the perceived need, taking into account conflicting budget pressures.

Vice-Principal and Psychologist	1.0	The student support services department is includes a Vice-Principal who works directly with students as a District Psychologist and supports the leadership of the team.
District SBRTs	4.4	Certain SBRTs support multiple schools.
<b>Total FTE</b>	<b>31.2</b>	

#### Management and clerical support \$367,609

Supporting the student support services team is a full-time secretary, a Director of Instruction, and a Mental Health and School Liaison specialist.

#### Services, supplies and substitutes \$1,671,225

Budget \$	Purpose
46,025	Release time for teachers to meet to facilitate planning for identified students with special needs. Targeted Classroom enhancement funding provides this resource.
885,494	Payments to Whitevalley Community Resource Centre and NOYFSS for the provision of school based home and school support workers. The CommunityLINK program funds about two-thirds of this cost.
101,226	School meals program for vulnerable students, funded by the CommunityLINK program.
243,500	Occupational Therapy and Physiotherapy services
394,980	Various other department costs, including the provision of professional development, cost sharing agreements with other entities, and supply and equipment costs.
<b>1,671,225</b>	<b>Total supplies and services</b>

#### Curriculum and Careers

##### Teachers, Principal and Vice-Principal \$1,811,993

The team includes:

- Three full time career coordinator teachers
- A District Principal of Career Education
- A Vice-Principal of Early Learning
- A K-12 Numeracy Coordinator
- A 6-12 Curriculum Coordinator
- Technology Innovation Coordinators
- Literacy Intervention teachers

##### Management and Clerical Support \$307,259

The team includes:

- One district secretary, providing administrative support to the curriculum team and running the District Resource Centre
- Two career programs secretaries, including one funded by targeted trades funding.
- A Director of Instruction

### Strong Start Coordinators \$107,088

The Strong Start Program funds three Early Childhood Educators (2.1 FTE).

### Services, supplies and substitutes \$807,087

<b>Budget \$</b>	<b>Purpose</b>
176,414	Service, supply and release time costs associated with targeted grants, such as Strong Start, Ready Set Learn and Federal French
160,000	Payments to Okanagan College for students' enrolment in trades programs at the college
43,000	Incremental costs associated with running the Forestry Education Program
397,173	Program costs, including release time for professional development, and curriculum services and supplies.
30,500	Wages and supplies for summer reading program
<b>807,087</b>	<b>Total supplies and services</b>

### Maintenance

#### Utilities \$1,738,305

The utilities budget includes

- \$970,000 for electricity
- \$346,305 for natural gas and propane
- \$360,000 for water and irrigation
- \$62,000 for garbage and recycling

#### Staff \$1,905,968

Maintenance staff include

- Two managers (Director of Facilities and Manager of Facilities)
- Two full time clerical staff, providing administrative support to the maintenance, custodial and technology departments
- Seventeen FTE trades staff covered by the operating fund. The District employees many more trades staff than this, however the costs are assigned to capital budgets or and so reflected within other areas of this report.

#### Services and supplies \$1,185,453

This budget includes

- \$768,234 of supplies to support maintenance projects.
- \$96,486 associated with targeted funding for Covid related health and safety issues. This is used for masks and cleaning supplies.

The majority of the remainder relates to engaging consultants to perform specialist work.

#### Facility infrastructure maintenance \$348,991

The District received targeted funding of \$348,991 for ongoing facilities maintenance. The facilities team use this for capital projects.

## Custodial

Staff \$2,740,503

Custodial staff include

- 38.5 FTE custodian positions. The District allocates custodian time to schools primarily based on the square footage of the school, with adjustments made for specific circumstances.
- 9 FTE enhanced cleaner time to provide additional cleaning for high-touch surfaces during the pandemic. At present, these positions are in place to Spring Break.
- 1 manager

Services, supplies and substitutes \$465,505

The budget reflects:

- \$211,128 replacement costs for sick leave and vacation replacements
- \$41,509 snow removal costs (primarily overtime for staff)
- \$212,868 cleaning materials and other supplies

## Technology

Staff \$523,912

Staff include six IT Technicians and the District Data Coordinator who supports users with the student information system.

Services and supplies \$467,755

The services and supplies budget includes \$320,355 for annual fees for a variety of software licenses.

The remainder relates to consulting services and IT supplies for the maintenance of the technology infrastructure.

The budget directs a significant amount of local capital to IT equipment, discussed later in this document.

## Transportation

Staff \$1,509,053

Staff costs reflect:

- A Manager of Transportation
- 1.6 FTE of clerical support
- 3.0 FTE mechanics
- 17.0 FTE (135 hours a day) of driver time

Services, supplies and substitutes \$878,512

- \$50,650 for substitute coverage when drivers are absent
- \$37,400 for training costs, including wages
- \$342,000 for fuel
- \$448,462 for other department costs, including maintenance supplies for the vehicle fleet.

The transportation department is responsible for the maintenance of all District owned vehicles, including the maintenance vans and trucks.

## Finance

Staff \$566,766

Staff costs reflect

- The Assistant Secretary-Treasurer
- One Senior Purchasing Clerk
- A District Accounts Coordinator
- 1.8 FTE Accounts payable clerks
- 2.8 FTE Payroll and Benefits staff

Services and supplies \$1,301,765

- \$60,000 purchase of carbon offsets
- \$455,165 retirement allowance payments to support staff and management on retirement
- \$87,114 MyEdBC licensing
- \$259,890 fees for internet services
- \$239,596 for other department costs, including software licensing and audit costs
- \$200,000 operating costs associated with the School District's woodlot. Management expect the woodlot to generate about \$450,000 of revenue in the year.

## Human Resources

Staff \$639,738

Staff costs reflect:

- Director, Assistant Director and Executive Assistant of Human Resources
- Three clerical staff

Services, supplies and substitutes \$261,276

This budget covers various discretionary leaves, recruitment costs, labour relations, and health and safety costs.

Remedies \$126,929

Teachers who are responsible for a class that exceeds class size or composition restrictions outlined in the Collective Agreement are entitled to additional support.

Union commitments \$1,291,131

Union	Commitment	Amount \$
CUPE	Joint Employee Advancement Committee (carried forward from previous year for self-directed professional development for support staff)	70,981
CUPE	Service improvement fund, recurring contribution	120,000
CUPE	Service improvement fund, carried forward from previous year	42,981
CUPE	In-Service fund	40,000
CUPE	TD1B (transportation)	25,066
VTA	Educational leave fund, recurring contribution	171,104

Union	Commitment	Amount \$
VTA	Educational leave fund, carried forward from previous year	735,536
VTA	Board contribution to VTA administered professional development fund	85,463
<b>Total</b>		<b>1,291,131</b>

## Governance and Leadership

Staff \$831,068

Staff costs reflect:

- Superintendent
- Secretary-Treasurer
- Two Executive Assistants
- District Receptionist
- Seven Trustees

Services, supplies and substitutes \$1,298,949

These costs reflect:

- Professional development for senior management, Principals, Vice-Principals and Trustees
- Substitute costs for leaves taken by Principals and Vice-Principals
- Communication and advertising
- Costs to deliver specific projects, such as health and wellness, SOGI and strategic planning
- Professional Organisation dues
- Legal services
- Insurance
- The provision of various contracted services
- Supply costs associated with running a department and board meetings.

Scholarships and Bursaries \$143,600

This District allocates about \$140,000 of post-secondary scholarships and bursaries. Donors provide funding for this, stipulating eligibility criteria for recipients. The Superintendent oversees this program.

## Capital assets

Tangible Capital Assets purchased from Local Capital \$1,875,293

The budget reflects a transfer of \$1,163,000 from the operating fund to local capital during the year. The budget anticipates the District spending this money, and some amounts in local capital brought forward from previous years, this year.

Project	Budget \$
Maintenance, custodial and transportation equipment	164,219
Computer Hardware	429,377
Computer Software (upgrade of finance software)	331,336
Maintenance Vehicles	195,732
Shop equipment replacement	52,705

<b>Project</b>	<b>Budget \$</b>
Classroom standardisation project	114,493
Electric busses	534,135
Seaton clocks	53,296
<b>Total</b>	<b>1,875,293</b>

Amortization of capital assets \$6,810,579

The financial statements expense the cost of capital assets, such as school buildings, over the lifetime of the asset. For example, if a vehicle costs \$50,000 and has an estimated lifetime of ten years, the financial statements recognise a cost of \$5,000 each year.

The budget also reflects and estimate of this amortization expense.

Appendix A – Ministry of Education Operating Grant Calculation  
(on following page)

## Interim Operating Grant Summary Following the September 2021 Enrolment Count - 2021/22 School Year

School District 22 Vernon

### September 2021 Enrolment Count

	School-Age	Funding		Total Supplement
	Enrolment	Level	Funding	
Standard (Regular) Schools	8,386.9375	\$7,885	\$66,131,002	
Continuing Education	0.8750	\$7,885	\$6,899	
Alternate Schools	86.0000	\$7,885	\$678,110	
Online Learning	198.5000	\$6,360	\$1,262,460	
Home Schooling	25	\$250	\$6,250	
Course Challenges	2	\$246	\$492	
<b>Total Enrolment-Based Funding (September)</b>	<b>8,672.3125</b>		<b>\$68,085,213</b>	

	Total Enrol.	Funding		Total Supplement
	Change	Level	Funding	
1% to 4% Enrolment Decline	185.8125	\$3,943	\$0	
4%+ Enrolment Decline		\$5,914	\$0	
Significant Cumulative Decline (7%+)	68.3750	\$3,943	\$0	
<b>Supplement for Enrolment Decline</b>			<b>\$0</b>	

	Enrolment	Funding		Total Supplement
		Level	Funding	
Level 1 Special Needs	8	\$44,850	\$358,800	
Level 2 Special Needs	415	\$21,280	\$8,831,200	
Level 3 Special Needs	237	\$10,750	\$2,547,750	
English Language Learning	156	\$1,585	\$247,260	
Indigenous Education	1,249	\$1,565	\$1,954,685	
Adult Education	3.1250	\$5,030	\$15,719	
Equity of Opportunity Supplement			\$502,206	
<b>Supplement for Unique Student Needs</b>			<b>\$14,457,620</b>	

Variance from Provincial Average	\$1,730		
Estimated Number of Educators	481.969		\$833,806

	Enrolment	Funding		Total Supplement
		Level	Funding	
FTE Distribution	8,675.4375	\$180.33	\$1,564,442	
<b>Supplement for Salary Differential</b>			<b>\$2,398,248</b>	

<b>Supplement for Unique Geographic Factors</b>	<b>\$5,525,871</b>
<b>Funding Protection</b>	<b>\$0</b>
<b>Curriculum and Learning Support Fund</b>	<b>\$76,379</b>

**September 2021 Enrolment Count, Total** **\$90,543,331**

### July 2021 Enrolment Count

	Enrolment	Funding		Total Supplement
		Level	Funding	
Summer Learning Grade 1-7	117	\$224	\$26,208	
Summer Learning Grade 8-9	2	\$224	\$448	
Summer Learning Grade 10-12	0	\$448	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$448	\$0	
<b>Summer Learning, Total</b>			<b>\$26,656</b>	

### February 2022 Enrolment Count

	Enrolment	Funding		Total Supplement
		Level	Funding	
School-Age FTE - Continuing Education	3.0000	\$7,885	\$23,655	
Adult FTE - Continuing Education	5.5000	\$5,030	\$27,665	
K-Grade 9 School-Age FTE - Online Learning	8.0000	\$3,180	\$25,440	
Grade 10-12 School-Age FTE - Online Learning	57.0000	\$6,360	\$362,520	
Adult FTE - Online Learning	0.0000	\$5,030	\$0	
Level 1 Special Needs Enrolment Growth	0	\$22,425	\$0	
Level 2 Special Needs Enrolment Growth	0	\$10,640	\$0	
Level 3 Special Needs Enrolment Growth	0	\$5,375	\$0	
Newcomer Refugees	0.0000	\$3,943	\$0	
ELL Supplement - Newcomer Refugees	0	\$793	\$0	
<b>February 2022 Enrolment Count, Total*</b>			<b>\$439,280</b>	

### May 2022 Enrolment Count

	Enrolment	Funding		Total Supplement
		Level	Funding	
School-Age FTE - Continuing Education	2.0000	\$7,885	\$15,770	
Adult FTE - Continuing Education	2.3750	\$5,030	\$11,946	
K-Grade 9 School-Age FTE - Online Learning	0.0000	\$2,120	\$0	
Grade 10-12 School-Age FTE - Online Learning	33.0000	\$6,360	\$209,880	
Adult FTE - Online Learning	0.0000	\$5,030	\$0	
<b>May 2022 Enrolment Count, Total*</b>			<b>\$237,596</b>	

**2021/22 Full-Year Estimated Operating Grant Total** **\$91,246,863**

Estimated 2021/22 Operating Grant from Indigenous Services Canada	\$1,107,042
Estimated 2021/22 Operating Grant from Ministry of Education	\$90,139,821

\*Note: Highlighted sections are estimated and will be updated following the February and May enrolment counts