

Annual Budget

School District No. 22 (Vernon)

June 30, 2019

School District No. 22 (Vernon)

June 30, 2019

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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 2018/2019 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. Board has complied with the provisions of the Act 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$109,242,624 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 25 DAY OF APRIL, 2018;

READ A SECOND TIME THE 25 DAY OF APRIL, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 23 DAY OF MAY, 2018;


Chairperson of the Board

(Corporate Seal)


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 22 (Vernon)
Annual Budget Bylaw 2018/2019, adopted by the Board the 23 DAY OF MAY, 2018.


Secretary Treasurer

School District No. 22 (Vernon)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

Statement 2

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,563,969	8,493,594
Adult	22,000	21,625
Total Ministry Operating Grant Funded FTE's	8,585,969	8,515,219
Revenues	\$	\$
Provincial Grants		
Ministry of Education	87,724,235	86,094,748
Other	297,864	297,864
Tuition	4,616,828	4,776,679
Other Revenue	4,018,182	3,803,105
Rentals and Leases	43,000	43,000
Investment Income	245,900	245,900
Amortization of Deferred Capital Revenue	4,047,705	4,048,188
Total Revenue	100,993,714	99,309,484
Expenses		
Instruction	81,268,702	79,430,455
District Administration	2,917,445	2,992,323
Operations and Maintenance	14,751,989	14,381,190
Transportation and Housing	2,613,423	2,574,103
Total Expense	101,551,559	99,378,071
Net Revenue (Expense)	(557,845)	(68,587)
Budgeted Allocation (Retirement) of Surplus (Deficit)	403,000	537,108
Budgeted Surplus (Deficit), for the year	(154,845)	468,521
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	(19,000)	(19,000)
Capital Fund Surplus (Deficit)	(135,845)	487,521
Budgeted Surplus (Deficit), for the year	(154,845)	468,521

School District No. 22 (Vernon)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	84,793,788	82,862,734
Operating - Tangible Capital Assets Purchased	113,502	259,009
Special Purpose Funds - Total Expense	11,001,556	10,760,998
Special Purpose Funds - Tangible Capital Assets Purchased	326,163	501,663
Capital Fund - Total Expense	5,756,215	5,754,339
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,251,400	1,883,000
Total Budget Bylaw Amount	109,242,624	102,021,743

Approved by the Board

Signature of the Chairperson of the Board of Education

May 23, 2018
Date Signed

Signature of the Superintendent

May 23, 2018
Date Signed

Signature of the Secretary Treasurer

May 23, 2018
Date Signed

School District No. 22 (Vernon)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(557,845)	(68,587)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(439,665)	(760,672)
From Local Capital	(7,251,400)	(1,883,000)
From Deferred Capital Revenue	(2,617,155)	(2,847,883)
Total Acquisition of Tangible Capital Assets	(10,308,220)	(5,491,555)
Amortization of Tangible Capital Assets	5,756,215	5,754,339
Total Effect of change in Tangible Capital Assets	(4,552,005)	262,784
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(5,109,850)	194,197

School District No. 22 (Vernon)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

Schedule 2

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	79,258,416	77,713,754
Other	297,864	297,864
Tuition	4,616,828	4,776,679
Other Revenue	1,183,182	948,338
Rentals and Leases	43,000	43,000
Investment Income	238,000	238,000
Total Revenue	85,637,290	84,017,635
Expenses		
Instruction	70,454,680	68,898,722
District Administration	2,877,445	2,931,274
Operations and Maintenance	9,352,170	8,985,943
Transportation and Housing	2,109,493	2,046,795
Total Expense	84,793,788	82,862,734
Net Revenue (Expense)	843,502	1,154,901
Budgeted Prior Year Surplus Appropriation	403,000	537,108
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(113,502)	(259,009)
Local Capital	(1,133,000)	(1,433,000)
Total Net Transfers	(1,246,502)	(1,692,009)
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, 2019

	2019 Annual Budget \$	2018 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	79,671,692	77,628,600
DISC/LEA Recovery	(949,969)	(895,125)
Other Ministry of Education Grants		
Pay Equity	85,865	85,865
Funding for Graduated Adults	9,691	9,691
Transportation Supplement	361,094	361,094
Economic Stability Dividend		31,000
Return of Administrative Savings		382,586
Carbon Tax Grant	50,000	80,000
FSA and Monitored Marking	12,964	12,964
Shoulder Tapper (Career Education)	17,079	17,079
Total Provincial Grants - Ministry of Education	79,258,416	77,713,754
Provincial Grants - Other	297,864	297,864
Tuition		
International and Out of Province Students	4,616,828	4,776,679
Total Tuition	4,616,828	4,776,679
Other Revenues		
LEA/Direct Funding from First Nations	949,969	895,125
Miscellaneous		
Miscellaneous	23,303	23,303
ArtStarts	9,600	9,600
Gateway program	20,310	20,310
Transportation fees	180,000	-
Total Other Revenue	1,183,182	948,338
Rentals and Leases	43,000	43,000
Investment Income	238,000	238,000
Total Operating Revenue	85,637,290	84,017,635

School District No. 22 (Vernon)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	37,141,721	36,450,640
Principals and Vice Principals	4,474,774	4,282,174
Educational Assistants	4,278,842	4,230,548
Support Staff	7,444,306	7,429,018
Other Professionals	2,095,420	2,039,345
Substitutes	2,433,117	2,492,894
Total Salaries	57,868,180	56,924,619
Employee Benefits	15,960,915	14,950,258
Total Salaries and Benefits	73,829,095	71,874,877
Services and Supplies		
Services	4,354,202	4,493,956
Student Transportation	79,661	98,494
Professional Development and Travel	544,383	593,067
Rentals and Leases	117,913	113,136
Dues and Fees	72,169	72,169
Insurance	377,331	382,430
Supplies	3,413,245	3,263,833
Utilities	2,005,789	1,970,772
Total Services and Supplies	10,964,693	10,987,857
Total Operating Expense	84,793,788	82,862,734

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

Schedule 2C

	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	28,493,161	1,122,183	-	425,151	-	1,974,628	32,015,123
1.03 Career Programs	412,070	64,506	-	29,899	22,500	12,900	541,875
1.07 Library Services	751,909	42,906	-	261,077	-	1,000	1,056,892
1.08 Counselling	1,392,633	-	-	-	-	33,000	1,425,633
1.10 Special Education	4,735,481	91,818	3,736,834	46,428	152,243	263,325	9,026,129
1.30 English Language Learning	106,767	-	-	-	-	-	106,767
1.31 Aboriginal Education	253,056	-	542,008	29,684	130,892	12,000	967,640
1.41 School Administration	-	2,959,843	-	1,295,424	-	24,000	4,279,267
1.60 Summer School	24,000	-	-	-	-	-	24,000
1.62 International and Out of Province Students	972,644	129,012	-	89,002	183,577	26,750	1,400,985
Total Function 1	37,141,721	4,410,268	4,278,842	2,176,665	489,212	2,347,603	50,844,311
4 District Administration							
4.11 Educational Administration	-	64,506	-	166,446	646,822	-	877,774
4.40 School District Governance	-	-	-	-	113,508	-	113,508
4.41 Business Administration	-	-	-	430,587	366,503	3,200	800,290
Total Function 4	-	64,506	-	597,033	1,126,833	3,200	1,791,572
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	90,582	297,449	1,551	389,582
5.50 Maintenance Operations	-	-	-	3,371,401	79,231	46,314	3,496,946
5.52 Maintenance of Grounds	-	-	-	137,818	-	3,104	140,922
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,599,801	376,680	50,969	4,027,450
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	65,357	102,695	1,345	169,397
7.70 Student Transportation	-	-	-	1,005,450	-	30,000	1,035,450
Total Function 7	-	-	-	1,070,807	102,695	31,345	1,204,847
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	37,141,721	4,474,774	4,278,842	7,444,306	2,095,420	2,433,117	57,868,180

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

Schedule 2C

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2019 Annual Budget \$	2018 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	32,015,123	8,246,357	40,261,480	1,997,192	42,258,672	41,217,112
1.03 Career Programs	541,875	135,428	677,303	216,889	894,192	859,559
1.07 Library Services	1,056,892	298,036	1,354,928	10,000	1,364,928	1,398,541
1.08 Counselling	1,425,633	377,159	1,802,792	-	1,802,792	1,491,727
1.10 Special Education	9,026,129	2,950,453	11,976,582	490,879	12,467,461	12,490,813
1.30 English Language Learning	106,767	28,282	135,049	-	135,049	148,181
1.31 Aboriginal Education	967,640	290,556	1,258,196	153,804	1,412,000	1,472,259
1.41 School Administration	4,279,267	1,150,491	5,429,758	57,000	5,486,758	5,397,168
1.60 Summer School	24,000	4,500	28,500	2,000	30,500	30,500
1.62 International and Out of Province Students	1,400,985	361,234	1,762,219	2,840,109	4,602,328	4,392,862
Total Function 1	50,844,311	13,842,496	64,686,807	5,767,873	70,454,680	68,898,722
4 District Administration						
4.11 Educational Administration	877,774	211,868	1,089,642	161,145	1,250,787	1,224,554
4.40 School District Governance	113,508	4,869	118,377	106,800	225,177	212,862
4.41 Business Administration	800,290	214,679	1,014,969	386,512	1,401,481	1,493,858
Total Function 4	1,791,572	431,416	2,222,988	654,457	2,877,445	2,931,274
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	389,582	94,018	483,600	188,730	672,330	657,546
5.50 Maintenance Operations	3,496,946	1,151,125	4,648,071	1,707,010	6,355,081	6,038,234
5.52 Maintenance of Grounds	140,922	61,667	202,589	116,381	318,970	319,391
5.56 Utilities	-	-	-	2,005,789	2,005,789	1,970,772
Total Function 5	4,027,450	1,306,810	5,334,260	4,017,910	9,352,170	8,985,943
7 Transportation and Housing						
7.41 Transportation and Housing Administration	169,397	40,522	209,919	10,839	220,758	194,554
7.70 Student Transportation	1,035,450	339,671	1,375,121	513,614	1,888,735	1,852,241
Total Function 7	1,204,847	380,193	1,585,040	524,453	2,109,493	2,046,795
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	57,868,180	15,960,915	73,829,095	10,964,693	84,793,788	82,862,734

School District No. 22 (Vernon)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,465,819	8,380,994
Other Revenue	2,835,000	2,854,767
Investment Income	7,900	7,900
Total Revenue	11,308,719	11,243,661
Expenses		
Instruction	10,814,022	10,531,733
District Administration	40,000	61,049
Operations and Maintenance	147,534	168,216
Total Expense	11,001,556	10,760,998
Net Revenue (Expense)	307,163	482,663
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(326,163)	(501,663)
Total Net Transfers	(326,163)	(501,663)
Budgeted Surplus (Deficit), for the year	(19,000)	(19,000)

School District No. 22 (Vernon)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

Schedule 3A

	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	-	-	343,775	745,684	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	356,510	308,787	-	-	-	128,000	34,300	170,911	644,931
Other	-	-	130,000	2,700,000	-	-	-	-	-
Investment Income	-	-	3,500	-	-	-	-	-	-
	356,510	308,787	133,500	2,700,000	-	128,000	34,300	170,911	644,931
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	343,775	745,684	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	356,510	308,787	-	-	-	128,000	34,300	170,911	644,931
Other Revenue	-	-	130,000	2,700,000	5,000	-	-	-	-
Investment Income	-	-	3,500	-	4,400	-	-	-	-
	356,510	308,787	133,500	2,700,000	9,400	128,000	34,300	170,911	644,931
Expenses									
Salaries	-	-	-	-	-	-	-	-	-
Teachers	-	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	39,741	-
Educational Assistants	-	260,471	-	-	-	82,559	-	-	-
Support Staff	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	2,500	-	-
	-	260,471	-	-	-	82,559	2,500	39,741	-
Employee Benefits	-	48,316	-	-	-	30,672	500	8,938	-
Services and Supplies	30,347	-	133,500	2,700,000	28,400	14,769	31,300	122,232	644,931
	30,347	308,787	133,500	2,700,000	28,400	128,000	34,300	170,911	644,931
Net Revenue (Expense) before Interfund Transfers	326,163	-	-	-	(19,000)	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(326,163)	-	-	-	-	-	-	-	-
	(326,163)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	(19,000)	-	-	-	-

School District No. 22 (Vernon)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

Schedule 3A

	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	1,089,459
Add: Restricted Grants				
Provincial Grants - Ministry of Education	443,320	770,976	5,608,084	8,465,819
Other	-	-	-	2,830,000
Investment Income	-	-	-	3,500
	443,320	770,976	5,608,084	11,299,319
Less: Allocated to Revenue				
Deferred Revenue, end of year	443,320	770,976	5,608,084	11,299,319
	-	-	-	1,089,459
Revenues				
Provincial Grants - Ministry of Education	443,320	770,976	5,608,084	8,465,819
Other Revenue	-	-	-	2,835,000
Investment Income	-	-	-	7,900
	443,320	770,976	5,608,084	11,308,719
Expenses				
Salaries				
Teachers	-	-	4,434,743	4,474,484
Principals and Vice Principals	122,281	-	-	122,281
Educational Assistants	77,360	255,407	-	675,797
Support Staff	95,041	62,360	-	157,401
Substitutes	1,562	278,611	-	282,673
	296,244	596,378	4,434,743	5,712,636
Employee Benefits	79,755	154,598	1,173,341	1,496,120
Services and Supplies	67,321	20,000	-	3,792,800
	443,320	770,976	5,608,084	11,001,556
Net Revenue (Expense) before Interfund Transfers	-	-	-	307,163
Interfund Transfers				
Tangible Capital Assets Purchased	-	-	-	(326,163)
	-	-	-	(326,163)
Net Revenue (Expense)	-	-	-	(19,000)

School District No. 22 (Vernon)Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

Schedule 4

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,047,705		4,047,705	4,048,188
Total Revenue	4,047,705	-	4,047,705	4,048,188
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,252,285		5,252,285	5,227,031
Transportation and Housing	503,930		503,930	527,308
Total Expense	5,756,215	-	5,756,215	5,754,339
Net Revenue (Expense)	(1,708,510)	-	(1,708,510)	(1,706,151)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	439,665		439,665	760,672
Local Capital		1,133,000	1,133,000	1,433,000
Total Net Transfers	439,665	1,133,000	1,572,665	2,193,672
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	7,251,400	(7,251,400)	-	
Total Other Adjustments to Fund Balances	7,251,400	(7,251,400)	-	
Budgeted Surplus (Deficit), for the year	5,982,555	(6,118,400)	(135,845)	487,521