

Annual Budget

School District No. 22 (Vernon)

June 30, 2020

School District No. 22 (Vernon)

June 30, 2020

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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

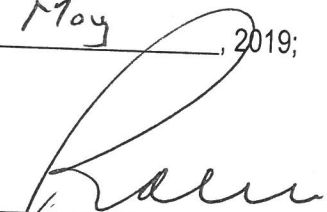
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 22 (VERNON) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2019/2020 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$109,471,161 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 24 DAY OF April, 2019;

READ A SECOND TIME THE 24 DAY OF April, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 15 DAY OF May, 2019;


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 22 (Vernon) Annual Budget Bylaw 2019/2020, adopted by the Board the 15 DAY OF May, 2019.


Secretary Treasurer

School District No. 22 (Vernon)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

Statement 2

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age		
Adult	8,562.625	8,520.750
Total Ministry Operating Grant Funded FTE's	<u>9.000</u>	<u>19.750</u>
	<u>8,571.625</u>	<u>8,540.500</u>
Revenues		
Provincial Grants	\$	\$
Ministry of Education		
Other	90,977,985	88,237,607
Tuition	344,464	327,464
Other Revenue	5,302,328	4,697,328
Rentals and Leases	4,942,337	3,978,916
Investment Income	50,000	43,000
Amortization of Deferred Capital Revenue	270,000	341,804
Total Revenue	<u>4,072,145</u>	<u>4,084,191</u>
	<u>105,959,259</u>	<u>101,710,310</u>
Expenses		
Instruction		
District Administration	84,923,034	81,870,283
Operations and Maintenance	3,183,447	3,005,625
Transportation and Housing	15,026,732	15,032,487
Total Expense	<u>2,797,085</u>	<u>2,572,913</u>
	<u>105,930,298</u>	<u>102,481,308</u>
Net Revenue (Expense)	<u>28,961</u>	<u>(770,998)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)		
	717,000	1,060,468
Budgeted Surplus (Deficit), for the year	<u>745,961</u>	<u>289,470</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	372,000	(49,000)
Budgeted Surplus (Deficit), for the year	<u>373,961</u>	<u>338,470</u>
	<u>745,961</u>	<u>289,470</u>

School District No. 22 (Vernon)

Annual Budget - Revenue and Expense
Year Ended June 30, 2020

Statement 2

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense		
Operating - Tangible Capital Assets Purchased	88,385,484	85,762,682
Special Purpose Funds - Total Expense	294,818	400,659
Special Purpose Funds - Tangible Capital Assets Purchased	11,902,567	10,959,179
Capital Fund - Total Expense	406,245	326,163
Capital Fund - Tangible Capital Assets Purchased from Local Capital	5,642,247	5,759,447
Total Budget Bylaw Amount	2,839,800	7,773,699
	109,471,161	110,981,829

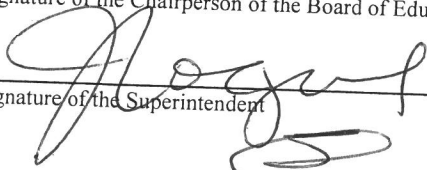
Approved by the Board



Signature of the Chairperson of the Board of Education

May 15, 2019

Date Signed



Signature of the Superintendent

May 15, 2019

Date Signed

Signature of the Secretary Treasurer

May 15, 2019

Date Signed

School District No. 22 (Vernon)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

Statement 4

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	28,961	(770,998)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		
From Local Capital	(701,063)	(726,822)
From Deferred Capital Revenue	(2,839,800)	(7,773,699)
Total Acquisition of Tangible Capital Assets	(2,552,649)	(2,708,742)
	(6,093,512)	(11,209,263)
Amortization of Tangible Capital Assets	5,642,247	5,759,447
Total Effect of change in Tangible Capital Assets	(451,265)	(5,449,816)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(422,304)	(6,220,814)

School District No. 22 (Vernon)Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

Schedule 2

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education		
Other	82,228,773	79,843,765
Tuition	317,864	297,864
Other Revenue	5,302,328	4,697,328
Rentals and Leases	1,017,337	1,143,916
Investment Income	50,000	43,000
Total Revenue	180,000	180,000
	89,096,302	86,205,873
Expenses		
Instruction		
District Administration	73,692,630	71,132,116
Operations and Maintenance	3,110,548	2,965,625
Transportation and Housing	9,644,961	9,583,714
Total Expense	1,937,345	2,081,227
	88,385,484	85,762,682
Net Revenue (Expense)	710,818	443,191
Budgeted Prior Year Surplus Appropriation	717,000	1,060,468
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(294,818)	(400,659)
Local Capital	(1,163,000)	(1,133,000)
Other	30,000	30,000
Total Net Transfers	(1,427,818)	(1,503,659)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 22 (Vernon)Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

Schedule 2A

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education		
DISC/LEA Recovery	81,971,096	80,142,638
Other Ministry of Education Grants	(910,703)	(910,703)
Pay Equity		
Funding for Graduated Adults	85,865	85,865
Transportation Supplement	9,691	9,691
Economic Stability Dividend	361,094	361,094
Carbon Tax Grant	-	90,216
FSA and Monitored Marking	50,000	50,000
Other Ministry of Education Grants	12,964	12,964
Employer Health Tax Grant	-	2,000
Total Provincial Grants - Ministry of Education	<u>648,766</u>	<u>-</u>
	<u>82,228,773</u>	<u>79,843,765</u>
Provincial Grants - Other		
	<u>317,864</u>	<u>297,864</u>
Tuition		
International and Out of Province Students		
Total Tuition	<u>5,302,328</u>	<u>4,697,328</u>
	<u>5,302,328</u>	<u>4,697,328</u>
Other Revenues		
LEA/Direct Funding from First Nations		
Miscellaneous	910,703	910,703
Miscellaneous		
Artists in Education (ArtStarts)	23,303	23,303
Gateway Program Grant	9,600	9,600
Transportation fees	13,731	20,310
Total Other Revenue	<u>60,000</u>	<u>180,000</u>
	<u>1,017,337</u>	<u>1,143,916</u>
Rentals and Leases		
	<u>50,000</u>	<u>43,000</u>
Investment Income		
	<u>180,000</u>	<u>180,000</u>
Total Operating Revenue	<u>89,096,302</u>	<u>86,205,873</u>

School District No. 22 (Vernon)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

Schedule 2B

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers		
Principals and Vice Principals	38,535,919	37,556,189
Educational Assistants	4,728,581	4,535,034
Support Staff	4,759,693	4,487,653
Other Professionals	7,532,133	7,552,667
Substitutes	2,289,222	2,086,127
Total Salaries	2,930,199	2,760,650
	60,775,747	58,978,320
Employee Benefits		
	15,675,843	15,411,113
Total Salaries and Benefits	76,451,590	74,389,433
Services and Supplies		
Services		
Student Transportation	5,027,920	4,649,236
Professional Development and Travel	114,870	119,813
Rentals and Leases	722,630	638,730
Dues and Fees	118,713	118,713
Insurance	84,329	78,579
Supplies	367,577	384,570
Utilities	3,434,004	3,125,173
Total Services and Supplies	2,063,851	2,258,435
	11,933,894	11,373,249
Total Operating Expense	88,385,484	85,762,682

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

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	29,323,861	1,167,293	-	-	-	-	33,319,598
1.03 Career Programs	409,653	65,125	-	452,136	-	2,376,308	33,319,598
1.07 Library Services	760,542	43,318	-	32,631	22,500	1,600	531,509
1.08 Counselling	1,573,482	-	-	267,259	-	17,057	1,088,176
1.10 Special Education	4,870,014	157,573	-	-	-	16,157	1,589,639
1.30 English Language Learning	239,053	-	4,172,914	59,537	200,901	330,258	9,791,197
1.31 Aboriginal Education	257,145	-	-	-	-	-	239,053
1.41 School Administration	-	3,099,897	586,779	34,395	178,777	10,000	1,067,096
1.60 Summer School	24,000	-	-	1,371,202	-	35,055	4,506,154
1.62 International and Out of Province Students	1,078,169	130,250	-	-	-	-	24,000
Total Function 1	38,535,919	4,663,456	4,759,693	2,313,219	591,211	2,814,685	53,678,183
4 District Administration							
4.11 Educational Administration	-	65,125	-	123,935	657,161	-	846,221
4.40 School District Governance	-	-	-	-	121,906	-	121,906
4.41 Business Administration	-	-	-	496,114	512,780	3,200	1,012,094
Total Function 4	-	65,125	-	620,049	1,291,847	3,200	1,980,221
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	92,632	300,648	1,551	394,831
5.50 Maintenance Operations	-	-	-	3,402,638	-	76,314	3,478,952
5.52 Maintenance of Grounds	-	-	-	140,864	-	3,104	143,968
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,636,134	300,648	80,969	4,017,751
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	44,915	105,516	1,345	151,776
7.70 Student Transportation	-	-	-	917,816	-	30,000	947,816
Total Function 7	-	-	-	962,731	105,516	31,345	1,099,592
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	38,535,919	4,728,581	4,759,693	7,532,133	2,289,222	2,930,199	60,775,747

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2020 Annual Budget \$	2019 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	33,319,598	7,906,001	41,225,599	1,477,376	42,702,975	41,989,367
1.03 Career Programs	531,509	124,305	655,814	210,710	866,524	916,581
1.07 Library Services	1,088,176	289,784	1,377,960	60,220	1,438,180	1,404,166
1.08 Counselling	1,589,639	390,466	1,980,105	6,081	1,986,186	1,897,194
1.10 Special Education	9,791,197	3,041,231	12,832,428	558,127	13,390,555	12,745,345
1.30 English Language Learning	239,053	58,711	297,764	10,000	307,764	102,841
1.31 Aboriginal Education	1,067,096	309,810	1,376,906	346,405	1,723,311	1,615,687
1.41 School Administration	4,506,154	1,134,529	5,640,683	310,153	5,950,836	5,740,106
1.60 Summer School	24,000	4,500	28,500	2,000	30,500	30,500
1.62 International and Out of Province Students	1,521,761	364,889	1,886,650	3,409,149	5,295,799	4,690,329
Total Function 1	53,678,183	13,624,226	67,302,409	6,390,221	73,692,630	71,132,116
4 District Administration						
4.11 Educational Administration	846,221	190,846	1,037,067	136,239	1,173,306	1,221,306
4.40 School District Governance	121,906	6,449	128,355	96,800	225,155	229,534
4.41 Business Administration	1,012,094	256,282	1,268,376	443,711	1,712,087	1,514,785
Total Function 4	1,980,221	453,577	2,433,798	676,750	3,110,548	2,965,625
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	394,831	92,399	487,230	158,730	645,960	761,510
5.50 Maintenance Operations	3,478,952	1,100,241	4,579,193	2,036,676	6,615,869	6,248,070
5.52 Maintenance of Grounds	143,968	62,100	206,068	113,213	319,281	315,699
5.56 Utilities	-	-	-	2,063,851	2,063,851	2,258,435
Total Function 5	4,017,751	1,254,740	5,272,491	4,372,470	9,644,961	9,583,714
7 Transportation and Housing						
7.41 Transportation and Housing Administration	151,776	34,033	185,809	10,839	196,648	193,257
7.70 Student Transportation	947,816	309,267	1,257,083	483,614	1,740,697	1,887,970
Total Function 7	1,099,592	343,300	1,442,892	494,453	1,937,345	2,081,227
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	60,775,747	15,675,843	76,451,590	11,933,894	88,385,484	85,762,682

School District No. 22 (Vernon)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

Schedule 3

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education		
Other	8,749,212	8,393,842
Other Revenue	26,600	29,600
Investment Income	3,925,000	2,835,000
Total Revenue	10,000	7,900
	12,710,812	11,266,342
Expenses		
Instruction		
District Administration	11,230,404	10,738,167
Operations and Maintenance	72,899	40,000
Transportation and Housing	168,374	181,012
Total Expense	430,890	-
	11,902,567	10,959,179
Net Revenue (Expense)	808,245	307,163
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		
Other	(406,245)	(326,163)
Total Net Transfers	(30,000)	(30,000)
	(436,245)	(356,163)
Budgeted Surplus (Deficit), for the year	372,000	(49,000)

School District No. 22 (Vernon)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

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	-	-	-	782,052	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	356,510	307,600	-	-	-	-	-	-	-
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Other	-	-	125,000	2,700,000	-	128,000	34,300	170,911	645,144
Investment Income	-	-	5,000	-	-	-	-	-	-
	356,510	307,600	130,000	2,700,000	-	128,000	34,300	170,911	-
	356,510	307,600	130,000	2,700,000	-	128,000	34,300	170,911	645,144
	-	-	348,108	782,052	-	-	-	-	645,144
Less: Allocated to Revenue									
Deferred Revenue, end of year									
	356,510	307,600	-	-	-	128,000	34,300	170,911	645,144
	-	-	125,000	2,700,000	1,100,000	-	-	-	-
	-	-	5,000	-	5,000	-	-	-	-
	356,510	307,600	130,000	2,700,000	1,105,000	128,000	34,300	170,911	645,144
Revenues									
Provincial Grants - Ministry of Education	356,510	307,600	-	-	-	-	-	-	-
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	125,000	2,700,000	1,100,000	-	-	-	-
Investment Income	-	-	5,000	-	5,000	-	-	-	-
	356,510	307,600	130,000	2,700,000	1,105,000	128,000	34,300	170,911	645,144
Expenses									
Salaries	-	-	-	-	-	-	-	-	-
Teachers	-	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	22,717	-
Educational Assistants	-	241,909	-	-	-	-	-	21,659	-
Support Staff	-	-	-	-	-	83,090	-	19,298	-
Substitutes	-	-	-	-	-	3,500	-	-	6,400
	-	241,909	-	-	-	-	-	23,158	-
Employee Benefits	-	65,691	-	-	-	86,590	-	86,832	6,400
Services and Supplies	30,347	-	-	-	-	-	-	-	-
	30,347	307,600	130,000	2,700,000	633,000	31,392	-	18,010	972
	326,163	-	130,000	2,700,000	633,000	10,018	34,300	55,987	637,772
	-	-	-	-	-	128,000	34,300	160,829	645,144
Interfund Transfers									
Tangible Capital Assets Purchased	(326,163)	-	-	-	472,000	-	-	10,082	-
Other	-	-	-	-	-	-	-	-	-
	(326,163)	-	-	-	(70,000)	-	-	(10,082)	-
	-	-	-	-	(30,000)	-	-	-	-
	-	-	-	-	(100,000)	-	-	(10,082)	-
Net Revenue (Expense)									
	-	-	-	-	372,000	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									
	-	-	-	-	-	-	-	-	66,000

School District No. 22 (Vernon)
Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

Schedule 3A

	Rural Education Enhancement Fund		Classroom Enhancement Fund - Overhead		Classroom Enhancement Fund - Staffing		Classroom Enhancement Fund - Remedies		First Nation Student Transportation		Other grants		TOTAL
	\$		\$		\$		\$		\$		\$		\$
Deferred Revenue, beginning of year	-		-		-		-		-		23,881		1,154,041
Add: Restricted Grants													
Provincial Grants - Ministry of Education	475,680		783,583		5,233,109		183,485		430,890		-		8,749,212
Provincial Grants - Other	-		-		-		-		-		26,600		26,600
Other	-		-		-		-		-		-		2,825,000
Investment Income	-		-		-		-		-		-		5,000
Less: Allocated to Revenue	475,680		783,583		5,233,109		183,485		430,890		26,600		11,605,812
Deferred Revenue, end of year	-		-		-		-		-		-		-
Revenues	475,680		783,583		5,233,109		183,485		430,890		23,881		11,605,812
Provincial Grants - Ministry of Education	475,680		783,583		5,233,109		183,485		430,890		-		8,749,212
Provincial Grants - Other	-		-		-		-		-		26,600		26,600
Other Revenue	-		-		-		-		-		-		3,925,000
Investment Income	-		-		-		-		-		-		10,000
Expenses	475,680		783,583		5,233,109		183,485		430,890		26,600		12,710,812
Salaries	78,605		-		4,201,276		-		-		-		4,302,598
Teachers	123,455		-		-		-		-		-		145,114
Principals and Vice Principals	34,282		263,463		-		-		-		-		642,042
Educational Assistants	63,710		62,899		-		-		192,769		15,000		344,278
Support Staff	2,057		287,759		-		146,788		-		3,000		462,762
Substitutes	302,109		614,121		4,201,276		146,788		192,769		18,000		5,896,794
Employee Benefits	78,907		149,696		1,031,833		36,697		70,098		5,000		1,488,296
Services and Supplies	94,664		19,766		-		-		168,023		3,600		4,517,477
Net Revenue (Expense) before Interfund Transfers	475,680		783,583		5,233,109		183,485		430,890		26,600		11,902,567
Interfund Transfers	-		-		-		-		-		-		808,245
Tangible Capital Assets Purchased	-		-		-		-		-		-		(406,245)
Other	-		-		-		-		-		-		(30,000)
Net Revenue (Expense)	-		-		-		-		-		-		(436,245)
Additional Expenses funded by, and reported in, the Operating Fund	-		-		-		-		-		-		372,000
	-		-		-		-		-		-		66,000

School District No. 22 (Vernon)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

Schedule 4

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income				
Amortization of Deferred Capital Revenue		80,000	80,000	153,904
Total Revenue	4,072,145		4,072,145	4,084,191
	4,072,145	80,000	4,152,145	4,238,095
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance				
Transportation and Housing	5,213,397		5,213,397	5,267,761
Total Expense	428,850		428,850	491,686
	5,642,247	-	5,642,247	5,759,447
Net Revenue (Expense)	(1,570,102)	80,000	(1,490,102)	(1,521,352)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased				
Local Capital	701,063		701,063	726,822
Total Net Transfers		1,163,000	1,163,000	1,133,000
	701,063	1,163,000	1,864,063	1,859,822
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital				
Total Other Adjustments to Fund Balances	2,839,800	(2,839,800)	-	
	2,839,800	(2,839,800)	-	
Budgeted Surplus (Deficit), for the year	1,970,761	(1,596,800)	373,961	338,470