

Amended 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 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 22 (VERNON) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 22 (Vernon) Amended Annual Budget Bylaw for fiscal year 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 \$113,069,958 for the 2019/2020 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2019/2020.

READ A FIRST TIME THE _____ DAY OF _____, 2020;

READ A SECOND TIME THE _____ DAY OF _____, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2020;

Chairperson of the Board

Secretary Treasurer

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

Secretary Treasurer

School District No. 22 (Vernon)

Statement 2

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,616,500	8,418,125
Adult	10,125	19,750
Other	21,375	-
Total Ministry Operating Grant Funded FTE's	8,648,000	8,437,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	92,772,943	88,237,607
Other	317,864	327,464
Tuition	5,278,828	4,697,328
Other Revenue	5,097,897	3,978,916
Rentals and Leases	50,000	43,000
Investment Income	345,000	341,804
Amortization of Deferred Capital Revenue	4,052,769	4,084,191
Total Revenue	107,915,301	101,710,310
Expenses		
Instruction	87,137,484	81,870,283
District Administration	3,259,250	3,005,625
Operations and Maintenance	15,373,328	15,032,487
Transportation and Housing	2,686,685	2,572,913
Total Expense	108,456,747	102,481,308
Net Revenue (Expense)	(541,446)	(770,998)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,905,864	1,060,468
Budgeted Surplus (Deficit), for the year	2,364,418	289,470
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	420,000	(49,000)
Capital Fund Surplus (Deficit)	1,944,418	338,470
Budgeted Surplus (Deficit), for the year	2,364,418	289,470

School District No. 22 (Vernon)

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	91,107,664	85,762,682
Operating - Tangible Capital Assets Purchased	407,727	400,659
Special Purpose Funds - Total Expense	11,926,255	10,959,179
Special Purpose Funds - Tangible Capital Assets Purchased	333,750	326,163
Capital Fund - Total Expense	5,422,828	5,759,447
Capital Fund - Tangible Capital Assets Purchased from Local Capital	3,871,734	7,773,699
Total Budget Bylaw Amount	113,069,958	110,981,829

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 22 (Vernon)

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(541,446)	(770,998)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(741,477)	(726,822)
From Local Capital	(3,871,734)	(7,773,699)
From Deferred Capital Revenue	(3,581,430)	(2,708,742)
Total Acquisition of Tangible Capital Assets	(8,194,641)	(11,209,263)
Amortization of Tangible Capital Assets	5,422,828	5,759,447
Total Effect of change in Tangible Capital Assets	(2,771,813)	(5,449,816)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,313,259)	(6,220,814)

School District No. 22 (Vernon)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,905,864	57,343	28,934,979	32,898,186
Changes for the year				
Net Revenue (Expense) for the year	(35,137)	783,750	(1,290,059)	(541,446)
Interfund Transfers				
Tangible Capital Assets Purchased	(407,727)	(333,750)	741,477	-
Local Capital	(2,493,000)		2,493,000	-
Other	30,000	(30,000)		-
Net Changes for the year	(2,905,864)	420,000	1,944,418	(541,446)
Budgeted Accumulated Surplus (Deficit), end of year	1,000,000	477,343	30,879,397	32,356,740

School District No. 22 (Vernon)

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	83,992,938	79,843,765
Other	317,864	297,864
Tuition	5,278,828	4,697,328
Other Revenue	1,182,897	1,143,916
Rentals and Leases	50,000	43,000
Investment Income	250,000	180,000
Total Revenue	91,072,527	86,205,873
Expenses		
Instruction	76,272,513	71,132,116
District Administration	3,233,250	2,965,625
Operations and Maintenance	9,530,420	9,583,714
Transportation and Housing	2,071,481	2,081,227
Total Expense	91,107,664	85,762,682
Net Revenue (Expense)	(35,137)	443,191
Budgeted Prior Year Surplus Appropriation	2,905,864	1,060,468
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(407,727)	(400,659)
Local Capital	(2,493,000)	(1,133,000)
Other	30,000	30,000
Total Net Transfers	(2,870,727)	(1,503,659)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 22 (Vernon)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	83,423,678	80,142,638
ISC/LEA Recovery	(998,994)	(910,703)
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		90,216
Carbon Tax Grant	50,000	50,000
Employer Health Tax Grant	648,766	-
FSA and Monited Marking	12,964	12,964
Other Grants	4,000	2,000
Support Staff Wage Increase Grant	330,000	-
Special Needs Enrolment Growth	65,874	-
Total Provincial Grants - Ministry of Education	83,992,938	79,843,765
Provincial Grants - Other	317,864	297,864
Tuition		
International and Out of Province Students	5,278,828	4,697,328
Total Tuition	5,278,828	4,697,328
Other Revenues		
Funding from First Nations	998,994	910,703
Miscellaneous		
Transportation fees	150,000	180,000
Artists in Education (ArtStarts)	9,600	9,600
Miscellaneous	23,303	23,303
Other Grants	1,000	-
Gateway Program Grant	-	20,310
Total Other Revenue	1,182,897	1,143,916
Rentals and Leases	50,000	43,000
Investment Income	250,000	180,000
Total Operating Revenue	91,072,527	86,205,873

School District No. 22 (Vernon)

Schedule 2B

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	39,575,216	37,556,189
Principals and Vice Principals	4,894,992	4,535,034
Educational Assistants	5,226,229	4,487,653
Support Staff	7,824,605	7,552,667
Other Professionals	2,128,598	2,086,127
Substitutes	3,204,971	2,760,650
Total Salaries	62,854,611	58,978,320
Employee Benefits	15,955,404	15,411,113
Total Salaries and Benefits	78,810,015	74,389,433
Services and Supplies		
Services	5,335,469	4,649,236
Student Transportation	8,815	119,813
Professional Development and Travel	782,571	638,730
Rentals and Leases	122,675	118,713
Dues and Fees	86,439	78,579
Insurance	488,647	384,570
Supplies	3,437,995	3,125,173
Utilities	2,035,038	2,258,435
Total Services and Supplies	12,297,649	11,373,249
Total Operating Expense	91,107,664	85,762,682

School District No. 22 (Vernon)

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

	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	30,203,854	1,205,993	-	452,136	-	2,543,068	34,405,051
1.03 Career Programs	386,091	106,285	-	33,234	18,500	23,500	567,610
1.07 Library Services	751,196	-	-	273,683	-	17,080	1,041,959
1.08 Counselling	1,515,059	-	-	-	-	16,680	1,531,739
1.10 Special Education	4,971,813	285,878	4,581,782	66,488	144,211	385,609	10,435,781
1.30 English Language Learning	293,850	-	-	-	-	-	293,850
1.31 Indigenous Education	343,308	-	644,447	35,583	174,711	17,000	1,215,049
1.41 School Administration	-	3,137,409	-	1,398,251	-	33,050	4,568,710
1.60 Summer School	24,000	-	-	-	-	-	24,000
1.62 International and Out of Province Students	1,086,045	132,856	-	106,152	116,622	23,500	1,465,175
Total Function 1	39,575,216	4,868,421	5,226,229	2,365,527	454,044	3,059,487	55,548,924
4 District Administration							
4.11 Educational Administration	-	26,571	-	125,374	654,617	10,000	816,562
4.40 School District Governance	-	-	-	-	121,906	-	121,906
4.41 Business Administration	-	-	-	482,655	508,654	3,200	994,509
Total Function 4	-	26,571	-	608,029	1,285,177	13,200	1,932,977
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	91,157	286,929	1,551	379,637
5.50 Maintenance Operations	-	-	-	3,557,797	-	76,284	3,634,081
5.52 Maintenance of Grounds	-	-	-	146,518	-	3,104	149,622
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,795,472	286,929	80,939	4,163,340
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	45,644	102,448	1,345	149,437
7.70 Student Transportation	-	-	-	1,009,933	-	50,000	1,059,933
Total Function 7	-	-	-	1,055,577	102,448	51,345	1,209,370
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	39,575,216	4,894,992	5,226,229	7,824,605	2,128,598	3,204,971	62,854,611

School District No. 22 (Vernon)

Amended 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 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	34,405,051	8,138,864	42,543,915	1,612,520	44,156,435	41,989,367
1.03 Career Programs	567,610	132,844	700,454	200,400	900,854	916,581
1.07 Library Services	1,041,959	276,512	1,318,471	67,047	1,385,518	1,404,166
1.08 Counselling	1,531,739	376,123	1,907,862	12,141	1,920,003	1,897,194
1.10 Special Education	10,435,781	3,010,682	13,446,463	644,602	14,091,065	12,745,345
1.30 English Language Learning	293,850	72,170	366,020	-	366,020	102,841
1.31 Indigenous Education	1,215,049	351,297	1,566,346	436,094	2,002,440	1,615,687
1.41 School Administration	4,568,710	1,191,107	5,759,817	383,533	6,143,350	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	1,465,175	355,057	1,820,232	3,456,096	5,276,328	4,690,329
Total Function 1	55,548,924	13,909,156	69,458,080	6,814,433	76,272,513	71,132,116
4 District Administration						
4.11 Educational Administration	816,562	181,604	998,166	130,639	1,128,805	1,221,306
4.40 School District Governance	121,906	6,449	128,355	108,700	237,055	229,534
4.41 Business Administration	994,509	270,772	1,265,281	602,109	1,867,390	1,514,785
Total Function 4	1,932,977	458,825	2,391,802	841,448	3,233,250	2,965,625
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	379,637	89,497	469,134	160,955	630,089	761,510
5.50 Maintenance Operations	3,634,081	1,070,351	4,704,432	1,873,828	6,578,260	6,248,070
5.52 Maintenance of Grounds	149,622	62,198	211,820	75,213	287,033	315,699
5.56 Utilities	-	-	-	2,035,038	2,035,038	2,258,435
Total Function 5	4,163,340	1,222,046	5,385,386	4,145,034	9,530,420	9,583,714
7 Transportation and Housing						
7.41 Transportation and Housing Administration	149,437	33,225	182,662	12,439	195,101	193,257
7.70 Student Transportation	1,059,933	332,152	1,392,085	484,295	1,876,380	1,887,970
Total Function 7	1,209,370	365,377	1,574,747	496,734	2,071,481	2,081,227
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	62,854,611	15,955,404	78,810,015	12,297,649	91,107,664	85,762,682

School District No. 22 (Vernon)

Schedule 3

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,780,005	8,393,842
Other		29,600
Other Revenue	3,915,000	2,835,000
Investment Income	15,000	7,900
Total Revenue	12,710,005	11,266,342
Expenses		
Instruction	10,864,971	10,738,167
District Administration	26,000	40,000
Operations and Maintenance	848,496	181,012
Transportation and Housing	186,788	-
Total Expense	11,926,255	10,959,179
Net Revenue (Expense)	783,750	307,163
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(333,750)	(326,163)
Other	(30,000)	(30,000)
Total Net Transfers	(363,750)	(356,163)
Budgeted Surplus (Deficit), for the year	420,000	(49,000)

School District No. 22 (Vernon)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	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	-	-	409,070	975,909	-	-	-	22,352	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	356,510	307,600	-	-	-	128,000	34,300	170,911	645,144
Other	-	-	125,000	2,700,000	-	-	-	-	-
Investment Income	-	-	5,000	-	-	-	-	-	-
	356,510	307,600	130,000	2,700,000	-	128,000	34,300	170,911	645,144
Less: Allocated to Revenue Recovered	356,510	307,600	130,000	2,700,000	-	128,000	34,300	193,263	645,144
Deferred Revenue, end of year	-	-	409,070	975,909	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	356,510	307,600	-	-	-	128,000	34,300	193,263	645,144
Other Revenue	-	-	125,000	2,700,000	1,070,000	-	-	-	-
Investment Income	-	-	5,000	-	10,000	-	-	-	-
	356,510	307,600	130,000	2,700,000	1,080,000	128,000	34,300	193,263	645,144
Expenses									
Salaries									
Teachers	-	-	-	-	-	-	-	22,749	-
Principals and Vice Principals	-	-	-	-	-	-	-	22,092	-
Educational Assistants	-	243,445	-	-	-	78,629	-	19,684	-
Support Staff	-	-	-	-	-	4,000	-	-	4,800
Substitutes	-	14,607	-	-	-	-	2,500	23,181	-
	-	258,052	-	-	-	82,629	2,500	87,706	4,800
Employee Benefits	-	49,548	-	-	-	26,167	500	17,152	729
Services and Supplies	22,760	-	130,000	2,700,000	630,000	19,204	31,300	88,405	639,615
	22,760	307,600	130,000	2,700,000	630,000	128,000	34,300	193,263	645,144
Net Revenue (Expense) before Interfund Transfers	333,750	-	-	-	450,000	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(333,750)	-	-	-	-	-	-	-	-
Other	-	-	-	-	(30,000)	-	-	-	-
	(333,750)	-	-	-	(30,000)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	420,000	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									66,000

School District No. 22 (Vernon)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2020

	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Other Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	306,694	-	-	-	-	2,271	1,716,296
Add: Restricted Grants									
Provincial Grants - Ministry of Education	475,680	781,454	5,418,233	199,530	203,288	28,500	8,503	-	8,757,653
Other	-	-	-	-	-	-	-	20,000	2,845,000
Investment Income	-	-	-	-	-	-	-	-	5,000
	<u>475,680</u>	<u>781,454</u>	<u>5,418,233</u>	<u>199,530</u>	<u>203,288</u>	<u>28,500</u>	<u>8,503</u>	<u>20,000</u>	11,607,653
Less: Allocated to Revenue Recovered	475,680	781,454	5,418,233	199,530	203,288	28,500	8,503	20,000	11,630,005
			306,694						306,694
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,271</u>	1,387,250
Revenues									
Provincial Grants - Ministry of Education	475,680	781,454	5,418,233	199,530	203,288	28,500	8,503	-	8,780,005
Other Revenue	-	-	-	-	-	-	-	20,000	3,915,000
Investment Income	-	-	-	-	-	-	-	-	15,000
	<u>475,680</u>	<u>781,454</u>	<u>5,418,233</u>	<u>199,530</u>	<u>203,288</u>	<u>28,500</u>	<u>8,503</u>	<u>20,000</u>	12,710,005
Expenses									
Salaries									
Teachers	78,714	-	4,349,893	-	-	-	-	-	4,451,356
Principals and Vice Principals	125,924	46,616	-	-	-	-	-	-	194,632
Educational Assistants	34,968	268,732	-	-	-	-	1,000	-	646,458
Support Staff	64,819	43,288	-	-	60,796	-	-	17,000	194,703
Substitutes	2,098	255,992	-	159,624	-	11,000	3,200	-	472,202
	<u>306,523</u>	<u>614,628</u>	<u>4,349,893</u>	<u>159,624</u>	<u>60,796</u>	<u>11,000</u>	<u>4,200</u>	<u>17,000</u>	5,959,351
Employee Benefits	76,016	157,826	1,068,340	39,906	26,056	2,500	500	3,000	1,468,240
Services and Supplies	93,141	9,000	-	-	116,436	15,000	3,803	-	4,498,664
	<u>475,680</u>	<u>781,454</u>	<u>5,418,233</u>	<u>199,530</u>	<u>203,288</u>	<u>28,500</u>	<u>8,503</u>	<u>20,000</u>	11,926,255
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	783,750
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	(333,750)
Other	-	-	-	-	-	-	-	-	(30,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	(363,750)
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	420,000
Additional Expenses funded by, and reported in, the Operating Fund									66,000

School District No. 22 (Vernon)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		80,000	80,000	153,904
Amortization of Deferred Capital Revenue	4,052,769		4,052,769	4,084,191
Total Revenue	4,052,769	80,000	4,132,769	4,238,095
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,994,412		4,994,412	5,267,761
Transportation and Housing	428,416		428,416	491,686
Total Expense	5,422,828	-	5,422,828	5,759,447
Net Revenue (Expense)	(1,370,059)	80,000	(1,290,059)	(1,521,352)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	741,477		741,477	726,822
Local Capital		2,493,000	2,493,000	1,133,000
Total Net Transfers	741,477	2,493,000	3,234,477	1,859,822
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	3,211,734	(3,211,734)	-	
Tangible Capital Assets WIP Purchased from Local Capital	660,000	(660,000)	-	
Total Other Adjustments to Fund Balances	3,871,734	(3,871,734)	-	
Budgeted Surplus (Deficit), for the year	3,243,152	(1,298,734)	1,944,418	338,470