

Annual Budget

School District No. 22 (Vernon)

June 30, 2022

School District No. 22 (Vernon)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$119,447,395 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 21st DAY OF APRIL, 2021;

READ A SECOND TIME THE 21st DAY OF APRIL, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 12 DAY OF MAY, 2021;



Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 22 (Vernon) Annual Budget Bylaw 2021/2022, adopted by the Board the 12 DAY OF MAY, 2021.



Secretary Treasurer

School District No. 22 (Vernon)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,767,438	8,575,500
Adult	10,000	9,125
Other	15,375	15,375
Total Ministry Operating Grant Funded FTE's	8,792,813	8,600,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	97,942,619	98,566,207
Other	317,864	317,864
Tuition	5,160,000	1,562,175
Other Revenue	5,288,408	4,171,954
Rentals and Leases	6,000	6,000
Investment Income	273,000	273,600
Amortization of Deferred Capital Revenue	4,414,194	4,241,007
Total Revenue	113,402,085	109,138,807
Expenses		
Instruction	93,609,677	88,929,817
District Administration	3,348,844	3,459,786
Operations and Maintenance	15,873,299	16,735,891
Transportation and Housing	2,913,502	3,012,990
Total Expense	115,745,321	112,138,484
Net Revenue (Expense)	(2,343,236)	(2,999,677)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,500,000	3,294,606
Budgeted Surplus (Deficit), for the year	1,156,764	294,929
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	(30,000)	(62,400)
Capital Fund Surplus (Deficit)	1,186,764	357,329
Budgeted Surplus (Deficit), for the year	1,156,764	294,929

School District No. 22 (Vernon)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	97,053,250	91,324,025
Operating - Tangible Capital Assets Purchased	459,149	456,391
Special Purpose Funds - Total Expense	12,076,423	14,648,267
Special Purpose Funds - Tangible Capital Assets Purchased	329,956	663,123
Capital Fund - Total Expense	6,615,648	6,166,192
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,912,969	2,666,832
Total Budget Bylaw Amount	119,447,395	115,924,830

Approved by the Board



May 12, 2021

Signature of the Chairperson of the Board of Education

Date Signed



May 12, 2021

Signature of the Superintendent

Date Signed



May 12, 2021

Signature of the Secretary Treasurer

Date Signed

School District No. 22 (Vernon)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,343,236)</u>	<u>(2,999,677)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(789,105)	(1,119,514)
From Local Capital	(2,912,969)	(2,666,832)
From Deferred Capital Revenue	(8,026,230)	(10,356,426)
Total Acquisition of Tangible Capital Assets	<u>(11,728,304)</u>	<u>(14,142,772)</u>
Amortization of Tangible Capital Assets	<u>6,615,648</u>	6,166,192
Total Effect of change in Tangible Capital Assets	<u>(5,112,656)</u>	<u>(7,976,580)</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u>(7,455,892)</u>	<u>(10,976,257)</u>

School District No. 22 (Vernon)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	89,524,240	86,328,088
Other	317,864	317,864
Tuition	5,160,000	1,562,175
Other Revenue	1,323,408	1,154,683
Rentals and Leases	6,000	6,000
Investment Income	250,000	250,000
Total Revenue	96,581,512	89,618,810
Expenses		
Instruction	81,799,810	76,305,104
District Administration	3,348,844	3,447,616
Operations and Maintenance	9,731,715	9,548,166
Transportation and Housing	2,172,881	2,023,139
Total Expense	97,053,250	91,324,025
Net Revenue (Expense)	(471,738)	(1,705,215)
Budgeted Prior Year Surplus Appropriation	3,500,000	3,294,606
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(459,149)	(456,391)
Local Capital	(2,599,113)	(1,163,000)
Other	30,000	30,000
Total Net Transfers	(3,028,262)	(1,589,391)
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, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	89,464,731	84,320,696
ISC/LEA Recovery	(1,010,105)	(970,380)
Other Ministry of Education Grants		
Pay Equity	85,865	85,865
Funding for Graduated Adults	9,691	9,691
Student Transportation Fund	361,094	361,094
Teachers' Labour Settlement Funding		2,328,158
Early Career Mentorship Funding		180,000
FSA and Monitored Marking	12,964	12,964
Projected enrolment variances	600,000	-
Total Provincial Grants - Ministry of Education	89,524,240	86,328,088
Provincial Grants - Other	317,864	317,864
Tuition		
International and Out of Province Students	5,160,000	1,562,175
Total Tuition	5,160,000	1,562,175
Other Revenues		
Funding from First Nations	1,010,105	970,380
Miscellaneous		
Transportation fees	290,000	160,000
Miscellaneous	23,303	23,303
Other grants	-	1,000
Total Other Revenue	1,323,408	1,154,683
Rentals and Leases	6,000	6,000
Investment Income	250,000	250,000
Total Operating Revenue	96,581,512	89,618,810

School District No. 22 (Vernon)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	43,769,122	40,975,521
Principals and Vice Principals	5,444,059	5,154,283
Educational Assistants	5,456,026	5,130,986
Support Staff	8,288,935	7,955,798
Other Professionals	2,418,016	2,192,815
Substitutes	3,323,081	3,259,981
Total Salaries	68,699,239	64,669,384
Employee Benefits	17,249,059	16,252,664
Total Salaries and Benefits	85,948,298	80,922,048
Services and Supplies		
Services	5,245,889	3,641,967
Student Transportation	6,500	6,500
Professional Development and Travel	662,468	660,718
Rentals and Leases	85,650	85,650
Dues and Fees	92,939	92,939
Insurance	494,269	318,607
Supplies	2,459,042	3,543,671
Utilities	2,058,195	2,051,925
Total Services and Supplies	11,104,952	10,401,977
Total Operating Expense	97,053,250	91,324,025

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	33,030,794	1,167,697	-	462,883	-	2,717,176	37,378,550
1.03 Career Programs	439,412	139,578	-	33,667	22,800	3,000	638,457
1.07 Library Services	792,152	69,630	-	270,118	-	18,283	1,150,183
1.08 Counselling	1,764,225	-	-	-	-	17,883	1,782,108
1.10 Special Education	5,848,773	158,464	4,736,667	68,261	242,974	342,050	11,397,189
1.30 English Language Learning	352,884	-	-	-	-	-	352,884
1.31 Indigenous Education	350,146	112,853	719,359	38,973	199,758	41,000	1,462,089
1.41 School Administration	-	3,633,688	-	1,492,175	-	32,250	5,158,113
1.60 Summer School	24,000	-	-	-	-	-	24,000
1.62 International and Out of Province Students	1,166,736	139,578	-	109,824	192,332	10,500	1,618,970
Total Function 1	43,769,122	5,421,488	5,456,026	2,475,901	657,864	3,182,142	60,962,543
4 District Administration							
4.11 Educational Administration	-	22,571	-	128,306	686,741	10,000	847,618
4.40 School District Governance	-	-	-	-	135,715	-	135,715
4.41 Business Administration	-	-	-	521,455	533,722	3,200	1,058,377
Total Function 4	-	22,571	-	649,761	1,356,178	13,200	2,041,710
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	94,446	291,998	1,551	387,995
5.50 Maintenance Operations	-	-	-	3,794,505	-	76,284	3,870,789
5.52 Maintenance of Grounds	-	-	-	148,348	-	3,104	151,452
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	4,037,299	291,998	80,939	4,410,236
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	63,108	111,976	1,800	176,884
7.70 Student Transportation	-	-	-	1,062,866	-	45,000	1,107,866
Total Function 7	-	-	-	1,125,974	111,976	46,800	1,284,750
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	43,769,122	5,444,059	5,456,026	8,288,935	2,418,016	3,323,081	68,699,239

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	37,378,550	8,744,445	46,122,995	913,205	47,036,200	46,589,038
1.03 Career Programs	638,457	151,007	789,464	198,280	987,744	976,600
1.07 Library Services	1,150,183	326,424	1,476,607	80,660	1,557,267	1,509,529
1.08 Counselling	1,782,108	429,417	2,211,525	3,041	2,214,566	1,994,332
1.10 Special Education	11,397,189	3,325,002	14,722,191	816,332	15,538,523	14,289,651
1.30 English Language Learning	352,884	85,046	437,930	-	437,930	418,130
1.31 Indigenous Education	1,462,089	409,863	1,871,952	74,908	1,946,860	2,450,723
1.41 School Administration	5,158,113	1,304,250	6,462,363	429,628	6,891,991	6,475,831
1.60 Summer School	24,000	4,500	28,500	2,000	30,500	30,500
1.62 International and Out of Province Students	1,618,970	388,792	2,007,762	3,150,467	5,158,229	1,570,770
Total Function 1	60,962,543	15,168,746	76,131,289	5,668,521	81,799,810	76,305,104
4 District Administration						
4.11 Educational Administration	847,618	186,941	1,034,559	228,221	1,262,780	1,268,273
4.40 School District Governance	135,715	9,612	145,327	110,757	256,084	253,209
4.41 Business Administration	1,058,377	277,074	1,335,451	494,529	1,829,980	1,926,134
Total Function 4	2,041,710	473,627	2,515,337	833,507	3,348,844	3,447,616
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	387,995	91,917	479,912	160,955	640,867	631,021
5.50 Maintenance Operations	3,870,789	1,055,752	4,926,541	1,797,522	6,724,063	6,559,904
5.52 Maintenance of Grounds	151,452	61,757	213,209	95,381	308,590	305,316
5.56 Utilities	-	-	-	2,058,195	2,058,195	2,051,925
Total Function 5	4,410,236	1,209,426	5,619,662	4,112,053	9,731,715	9,548,166
7 Transportation and Housing						
7.41 Transportation and Housing Administration	176,884	39,083	215,967	10,789	226,756	222,552
7.70 Student Transportation	1,107,866	358,177	1,466,043	480,082	1,946,125	1,800,587
Total Function 7	1,284,750	397,260	1,682,010	490,871	2,172,881	2,023,139
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	68,699,239	17,249,059	85,948,298	11,104,952	97,053,250	91,324,025

School District No. 22 (Vernon)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,418,379	12,238,119
Other Revenue	3,965,000	3,017,271
Investment Income	23,000	23,600
Total Revenue	12,406,379	15,278,990
Expenses		
Instruction	11,809,867	12,624,713
District Administration	-	12,170
Operations and Maintenance	63,269	1,530,613
Transportation and Housing	203,288	480,771
Total Expense	12,076,423	14,648,267
Net Revenue (Expense)	329,956	630,723
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(329,956)	(663,123)
Other	(30,000)	(30,000)
Total Net Transfers	(359,956)	(693,123)
Budgeted Surplus (Deficit), for the year	(30,000)	(62,400)

School District No. 22 (Vernon)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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	-	-	370,970	960,262		-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	356,510	311,490				128,000	34,300	162,717	646,292
Other			165,000	2,600,000					
Investment Income			3,000	20,000					
	356,510	311,490	168,000	2,620,000	-	128,000	34,300	162,717	646,292
Less: Allocated to Revenue	356,510	311,490	168,000	2,820,000		128,000	34,300	162,717	646,292
Deferred Revenue, end of year	-	-	370,970	760,262	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	356,510	311,490	-	-		128,000	34,300	162,717	646,292
Other Revenue			165,000	2,800,000	1,000,000				
Investment Income			3,000	20,000					
	356,510	311,490	168,000	2,820,000	1,000,000	128,000	34,300	162,717	646,292
Expenses									
Salaries									
Teachers								24,440	
Principals and Vice Principals								23,210	
Educational Assistants		247,049				79,555		19,845	
Support Staff						4,000			4,000
Other Professionals									
Substitutes		14,678					2,500	17,611	
	-	261,727	-	-	-	83,555	2,500	85,106	4,000
Employee Benefits		49,763				25,559	500	17,980	836
Services and Supplies	26,554		168,000	2,820,000	1,000,000	18,886	31,300	59,631	641,456
	26,554	311,490	168,000	2,820,000	1,000,000	128,000	34,300	162,717	646,292
Net Revenue (Expense) before Interfund Transfers	329,956	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(329,956)								
Other					(30,000)				
	(329,956)	-	-	-	(30,000)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	(30,000)	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund		20,000							340,428

School District No. 22 (Vernon)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	1,331,232
Add: Restricted Grants							
Provincial Grants - Ministry of Education	696,607	5,821,175	-	203,288	52,000	6,000	8,418,379
Other							2,765,000
Investment Income							23,000
	696,607	5,821,175	-	203,288	52,000	6,000	11,206,379
Less: Allocated to Revenue	696,607	5,821,175	-	203,288	52,000	6,000	11,406,379
Deferred Revenue, end of year	-	-	-	-	-	-	1,131,232
Revenues							
Provincial Grants - Ministry of Education	696,607	5,821,175	-	203,288	52,000	6,000	8,418,379
Other Revenue							3,965,000
Investment Income							23,000
	696,607	5,821,175	-	203,288	52,000	6,000	12,406,379
Expenses							
Salaries							
Teachers	-	4,690,713	-				4,715,153
Principals and Vice Principals	12,414		-				35,624
Educational Assistants	261,864		-				608,313
Support Staff	24,210		-	60,796			93,006
Other Professionals					42,433		42,433
Substitutes	258,358		-				293,147
	556,846	4,690,713	-	60,796	42,433	-	5,787,676
Employee Benefits	139,761	1,130,462	-	26,056	9,567		1,400,484
Services and Supplies	-	-	-	116,436	-	6,000	4,888,263
	696,607	5,821,175	-	203,288	52,000	6,000	12,076,423
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	329,956
Interfund Transfers							
Tangible Capital Assets Purchased							(329,956)
Other							(30,000)
	-	-	-	-	-	-	(359,956)
Net Revenue (Expense)	-	-	-	-	-	-	(30,000)
Additional Expenses funded by, and reported in, the Operating Fund							360,428

School District No. 22 (Vernon)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,414,194		4,414,194	4,241,007
Total Revenue	4,414,194	-	4,414,194	4,241,007
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,078,315		6,078,315	5,657,112
Transportation and Housing	537,333		537,333	509,080
Total Expense	6,615,648	-	6,615,648	6,166,192
Net Revenue (Expense)	(2,201,454)	-	(2,201,454)	(1,925,185)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	789,105		789,105	1,119,514
Local Capital		2,599,113	2,599,113	1,163,000
Total Net Transfers	789,105	2,599,113	3,388,218	2,282,514
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	2,912,969	(2,912,969)	-	
Total Other Adjustments to Fund Balances	2,912,969	(2,912,969)	-	
Budgeted Surplus (Deficit), for the year	1,500,620	(313,856)	1,186,764	357,329