

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

AMENDED ANNUAL BUDGET BYLAW

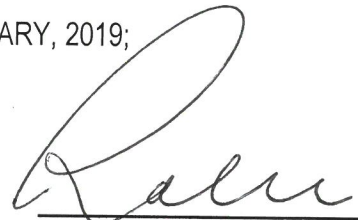
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 22 (VERNON) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the 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 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 \$110,981,829 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 16 DAY OF JANUARY, 2019;

READ A SECOND TIME THE 16 DAY OF JANUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 16 DAY OF JANUARY, 2019;



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 2018/2019, adopted by the Board the 16 DAY OF JANUARY, 2019



Secretary Treasurer

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

Statement 2

	2019 Amended Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,520,750	8,493,594
Adult	19,750	21,625
Total Ministry Operating Grant Funded FTE's	8,540,500	8,515,219
Revenues	\$	\$
Provincial Grants		
Ministry of Education	88,237,607	86,094,748
Other	327,464	297,864
Tuition	4,697,328	4,776,679
Other Revenue	3,978,916	3,803,105
Rentals and Leases	43,000	43,000
Investment Income	341,804	245,900
Amortization of Deferred Capital Revenue	4,084,191	4,048,188
Total Revenue	101,710,310	99,309,484
Expenses		
Instruction	81,870,283	79,430,455
District Administration	3,005,625	2,992,323
Operations and Maintenance	15,032,487	14,381,190
Transportation and Housing	2,572,913	2,574,103
Total Expense	102,481,308	99,378,071
Net Revenue (Expense)	(770,998)	(68,587)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,060,468	537,108
Budgeted Surplus (Deficit), for the year	289,470	468,521
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	(49,000)	(19,000)
Capital Fund Surplus (Deficit)	338,470	487,521
Budgeted Surplus (Deficit), for the year	289,470	468,521

School District No. 22 (Vernon)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	85,762,682	82,862,734
Operating - Tangible Capital Assets Purchased	400,659	259,009
Special Purpose Funds - Total Expense	10,959,179	10,760,998
Special Purpose Funds - Tangible Capital Assets Purchased	326,163	501,663
Capital Fund - Total Expense	5,759,447	5,754,339
Capital Fund - Tangible Capital Assets Purchased from Local Capital	7,773,699	1,883,000
Total Budget Bylaw Amount	110,981,829	102,021,743

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 22 (Vernon)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(770,998)</u>	<u>(68,587)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(726,822)	(760,672)
From Local Capital	(7,773,699)	(1,883,000)
From Deferred Capital Revenue	(2,708,742)	(2,847,883)
Total Acquisition of Tangible Capital Assets	<u>(11,209,263)</u>	<u>(5,491,555)</u>
Amortization of Tangible Capital Assets	5,759,447	5,754,339
Total Effect of change in Tangible Capital Assets	<u>(5,449,816)</u>	<u>262,784</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(6,220,814)</u></u>	<u><u>194,197</u></u>

School District No. 22 (Vernon)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,463,425	58,891	27,668,504	30,190,820
Changes for the year				
Net Revenue (Expense) for the year	443,191	307,163	(1,521,352)	(770,998)
Interfund Transfers				
Tangible Capital Assets Purchased	(400,659)	(326,163)	726,822	-
Local Capital	(1,133,000)		1,133,000	-
Other	30,000	(30,000)		-
Net Changes for the year	<u>(1,060,468)</u>	<u>(49,000)</u>	<u>338,470</u>	<u>(770,998)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u><u>1,402,957</u></u>	<u><u>9,891</u></u>	<u><u>28,006,974</u></u>	<u><u>29,419,822</u></u>

School District No. 22 (Vernon)

Schedule 2

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

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	79,843,765	77,713,754
Other	297,864	297,864
Tuition	4,697,328	4,776,679
Other Revenue	1,143,916	948,338
Rentals and Leases	43,000	43,000
Investment Income	180,000	238,000
Total Revenue	86,205,873	84,017,635
Expenses		
Instruction	71,132,116	68,898,722
District Administration	2,965,625	2,931,274
Operations and Maintenance	9,583,714	8,985,943
Transportation and Housing	2,081,227	2,046,795
Total Expense	85,762,682	82,862,734
Net Revenue (Expense)	443,191	1,154,901
Budgeted Prior Year Surplus Appropriation	1,060,468	537,108
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(400,659)	(259,009)
Local Capital	(1,133,000)	(1,433,000)
Other	30,000	-
Total Net Transfers	(1,503,659)	(1,692,009)
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, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	80,142,638	77,628,600
DISC/LEA Recovery	(910,703)	(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	90,216	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
Vernon Community School Professional Development Grant	2,000	-
Total Provincial Grants - Ministry of Education	79,843,765	77,713,754
Provincial Grants - Other	297,864	297,864
Tuition		
International and Out of Province Students	4,697,328	4,776,679
Total Tuition	4,697,328	4,776,679
Other Revenues		
LEA/Direct Funding from First Nations	910,703	895,125
Miscellaneous		
Miscellaneous	23,303	23,303
Artists in Education (ArtStarts)	9,600	9,600
Gateway Program Grant	20,310	20,310
Transportation fees	180,000	-
Total Other Revenue	1,143,916	948,338
Rentals and Leases	43,000	43,000
Investment Income	180,000	238,000
Total Operating Revenue	86,205,873	84,017,635

School District No. 22 (Vernon)

Schedule 2B

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

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	37,556,189	36,450,640
Principals and Vice Principals	4,535,034	4,282,174
Educational Assistants	4,487,653	4,230,548
Support Staff	7,552,667	7,429,018
Other Professionals	2,086,127	2,039,345
Substitutes	2,760,650	2,492,894
Total Salaries	58,978,320	56,924,619
Employee Benefits	15,411,113	14,950,258
Total Salaries and Benefits	74,389,433	71,874,877
Services and Supplies		
Services	4,649,236	4,493,956
Student Transportation	119,813	98,494
Professional Development and Travel	638,730	593,067
Rentals and Leases	118,713	113,136
Dues and Fees	78,579	72,169
Insurance	384,570	382,430
Supplies	3,125,173	3,263,833
Utilities	2,258,435	1,970,772
Total Services and Supplies	11,373,249	10,987,857
Total Operating Expense	85,762,682	82,862,734

School District No. 22 (Vernon)

Amended 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	28,802,550	1,141,734	-	422,577	-	2,233,231	32,600,092
1.03 Career Programs	449,412	64,005	-	32,338	22,500	1,600	569,855
1.07 Library Services	749,688	42,573	-	262,717	-	1,000	1,055,978
1.08 Counseling	1,508,867	-	-	-	-	-	1,508,867
1.10 Special Education	4,680,343	154,863	3,907,240	58,489	145,643	332,000	9,278,578
1.30 English Language Learning	82,056	-	-	-	-	-	82,056
1.31 Aboriginal Education	253,434	-	580,413	34,677	123,892	14,000	1,006,416
1.41 School Administration	-	2,939,844	-	1,341,997	-	35,055	4,316,896
1.60 Summer School	24,000	-	-	-	-	-	24,000
1.62 International and Out of Province Students	1,005,839	128,010	-	97,487	188,707	28,250	1,448,293
Total Function 1	37,556,189	4,471,029	4,487,653	2,250,282	480,742	2,645,136	51,891,031
4 District Administration							
4.11 Educational Administration	-	64,005	-	168,663	646,822	-	879,490
4.40 School District Governance	-	-	-	-	117,685	-	117,685
4.41 Business Administration	-	-	-	557,146	366,503	3,200	926,849
Total Function 4	-	64,005	-	725,809	1,131,010	3,200	1,924,024
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	90,693	371,680	1,551	463,924
5.50 Maintenance Operations	-	-	-	3,296,488	-	76,314	3,372,802
5.52 Maintenance of Grounds	-	-	-	137,982	-	3,104	141,086
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,525,163	371,680	80,969	3,977,812
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	44,723	102,695	1,345	148,763
7.70 Student Transportation	-	-	-	1,006,690	-	30,000	1,036,690
Total Function 7	-	-	-	1,051,413	102,695	31,345	1,185,453
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	37,556,189	4,535,034	4,487,653	7,552,667	2,086,127	2,760,650	58,978,320

School District No. 22 (Vernon)

Amended 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 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	32,600,092	7,812,014	40,412,106	1,577,261	41,989,367	41,217,112
1.03 Career Programs	569,855	136,016	705,871	210,710	916,581	859,559
1.07 Library Services	1,055,978	287,968	1,343,946	60,220	1,404,166	1,398,541
1.08 Counselling	1,508,867	382,246	1,891,113	6,081	1,897,194	1,491,727
1.10 Special Education	9,278,578	2,961,640	12,240,218	505,127	12,745,345	12,490,813
1.30 English Language Learning	82,056	20,785	102,841	-	102,841	148,181
1.31 Aboriginal Education	1,006,416	298,613	1,305,029	310,658	1,615,687	1,472,259
1.41 School Administration	4,316,896	1,114,717	5,431,613	308,493	5,740,106	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	1,448,293	358,070	1,806,363	2,883,966	4,690,329	4,392,862
Total Function 1	51,891,031	13,376,569	65,267,600	5,864,516	71,132,116	68,898,722
4 District Administration						
4.11 Educational Administration	879,490	205,577	1,085,067	136,239	1,221,306	1,224,554
4.40 School District Governance	117,685	5,049	122,734	106,800	229,534	212,862
4.41 Business Administration	926,849	210,129	1,136,978	377,807	1,514,785	1,493,858
Total Function 4	1,924,024	420,755	2,344,779	620,846	2,965,625	2,931,274
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	463,924	108,856	572,780	188,730	761,510	657,546
5.50 Maintenance Operations	3,372,802	1,072,212	4,445,014	1,803,056	6,248,070	6,038,234
5.52 Maintenance of Grounds	141,086	61,400	202,486	113,213	315,699	319,391
5.56 Utilities	-	-	-	2,258,435	2,258,435	1,970,772
Total Function 5	3,977,812	1,242,468	5,220,280	4,363,434	9,583,714	8,985,943
7 Transportation and Housing						
7.41 Transportation and Housing Administration	148,763	33,655	182,418	10,839	193,257	194,554
7.70 Student Transportation	1,036,690	337,666	1,374,356	513,614	1,887,970	1,852,241
Total Function 7	1,185,453	371,321	1,556,774	524,453	2,081,227	2,046,795
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	58,978,320	15,411,113	74,389,433	11,373,249	85,762,682	82,862,734

School District No. 22 (Vernon)

Schedule 3

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

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,393,842	8,380,994
Other	29,600	-
Other Revenue	2,835,000	2,854,767
Investment Income	7,900	7,900
Total Revenue	11,266,342	11,243,661
Expenses		
Instruction	10,738,167	10,531,733
District Administration	40,000	61,049
Operations and Maintenance	181,012	168,216
Total Expense	10,959,179	10,760,998
Net Revenue (Expense)	307,163	482,663
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(326,163)	(501,663)
Other	(30,000)	-
Total Net Transfers	(356,163)	(501,663)
Budgeted Surplus (Deficit), for the year	(49,000)	(19,000)

School District No. 22 (Vernon)

Amended 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	-	-	348,108	782,052	-	-	-	-	-
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	356,510	308,787	-	-	-	128,000	34,300	170,911	644,931
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
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	356,510	308,787	133,500	2,700,000	-	128,000	34,300	170,911	644,931
	-	-	348,108	782,052	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	356,510	308,787	-	-	-	128,000	34,300	170,911	644,931
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	22,393	-
Principals and Vice Principals	-	-	-	-	-	-	-	21,286	-
Educational Assistants	-	244,246	-	-	-	86,517	-	19,015	-
Support Staff	-	-	-	-	-	-	-	-	7,372
Substitutes	-	14,488	-	-	-	-	3,000	23,048	-
	-	258,734	-	-	-	86,517	3,000	85,742	7,372
Employee Benefits	-	50,053	-	-	-	30,737	-	17,736	-
Services and Supplies	30,347	-	133,500	2,700,000	28,400	10,746	31,300	67,433	637,559
	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)	-	-	-	-	-	-	-	-
Other	-	-	-	-	(30,000)	-	-	-	-
	(326,163)	-	-	-	(30,000)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	(49,000)	-	-	-	-
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, 2019

Schedule 3A

	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Other grants	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	16,263	26,881	1,173,304
Add:					
Restricted Grants					
Provincial Grants - Ministry of Education	443,320	783,583	5,548,126	-	8,418,468
Provincial Grants - Other	-	-	-	26,600	26,600
Other	-	-	-	-	2,830,000
Investment Income	-	-	-	-	3,500
	443,320	783,583	5,548,126	26,600	11,278,568
Less: Allocated to Revenue					
Deferred Revenue, end of year	443,320	783,583	5,523,500	29,600	11,256,942
	-	-	40,889	23,881	1,194,930
Revenues					
Provincial Grants - Ministry of Education	443,320	783,583	5,523,500	-	8,393,842
Provincial Grants - Other	-	-	-	29,600	29,600
Other Revenue	-	-	-	-	2,835,000
Investment Income	-	-	-	-	7,900
	443,320	783,583	5,523,500	29,600	11,266,342
Expenses					
Salaries					
Teachers	77,483	-	4,260,763	-	4,360,639
Principals and Vice Principals	121,332	-	-	-	142,618
Educational Assistants	33,277	255,739	-	-	638,794
Support Staff	61,522	62,389	-	15,000	146,283
Substitutes	1,997	287,759	146,788	3,000	480,080
	295,611	605,887	4,407,551	18,000	5,768,414
Employee Benefits	77,221	147,696	1,115,949	5,000	1,444,392
Services and Supplies	70,488	30,000	-	6,600	3,746,373
	443,320	783,583	5,523,500	29,600	10,959,179
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	307,163
Interfund Transfers					
Tangible Capital Assets Purchased	-	-	-	-	(326,163)
Other	-	-	-	-	(30,000)
	-	-	-	-	(356,163)
Net Revenue (Expense)	-	-	-	-	(49,000)
Additional Expenses funded by, and reported in, the Operating Fund	-	25,079	-	-	91,079

School District No. 22 (Vernon)

Schedule 4

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

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		153,904	153,904	-
Amortization of Deferred Capital Revenue	4,084,191		4,084,191	4,048,188
Total Revenue	4,084,191	153,904	4,238,095	4,048,188
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,267,761		5,267,761	5,227,031
Transportation and Housing	491,686		491,686	527,308
Total Expense	5,759,447	-	5,759,447	5,754,339
Net Revenue (Expense)	(1,675,256)	153,904	(1,521,352)	(1,706,151)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	726,822		726,822	760,672
Local Capital		1,133,000	1,133,000	1,433,000
Total Net Transfers	726,822	1,133,000	1,859,822	2,193,672
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,655,299	(1,655,299)	-	
Tangible Capital Assets WIP Purchased from Local Capital	6,118,400	(6,118,400)	-	
Total Other Adjustments to Fund Balances	7,773,699	(7,773,699)	-	
Budgeted Surplus (Deficit), for the year	6,825,265	(6,486,795)	338,470	487,521