

Amended Annual Budget

School District No. 22 (Vernon)

June 30, 2018

School District No. 22 (Vernon)

June 30, 2018

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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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$102,021,743 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 28th DAY OF February, 2018; READ A SECOND

TIME THE 28th OF February, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF February, 2018;



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 2017/2018, adopted by the Board the 28th DAY OF February, 2018.



Secretary Treasurer

School District No. 22 (Vernon)
Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2018

Statement 2

	2018 Amended Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,493,594	8,379,938
Adult	21,625	20,875
Total Ministry Operating Grant Funded FTE's	8,515,219	8,400,813
Revenues	\$	\$
Provincial Grants		
Ministry of Education	86,094,748	78,157,260
Other	297,864	223,567
Tuition	4,776,679	4,766,319
Other Revenue	3,803,105	3,519,776
Rentals and Leases	43,000	43,000
Investment Income	245,900	241,500
Amortization of Deferred Capital Revenue	4,048,188	3,975,619
Total Revenue	99,309,484	90,927,041
Expenses		
Instruction	79,430,455	73,374,529
District Administration	2,992,323	2,757,157
Operations and Maintenance	14,381,190	13,553,400
Transportation and Housing	2,574,103	2,486,989
Total Expense	99,378,071	92,172,075
Net Revenue (Expense)	(68,587)	(1,245,034)
Budgeted Allocation (Retirement) of Surplus (Deficit)	537,108	1,373,697
Budgeted Surplus (Deficit), for the year	468,521	128,663
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	(19,000)	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	487,521	128,663
Budgeted Surplus (Deficit), for the year	468,521	128,663

School District No. 22 (Vernon)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2018

Statement 2

	2018 Amended Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	82,862,734	81,319,650
Operating - Tangible Capital Assets Purchased	259,009	
Special Purpose Funds - Total Expense	10,760,998	5,276,653
Special Purpose Funds - Tangible Capital Assets Purchased	501,663	295,816
Capital Fund - Total Expense	5,754,339	5,575,772
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,883,000	1,433,000
Total Budget Bylaw Amount	102,021,743	93,900,891

Approved by the Board

Smith

Feb 28/18

Signature of the Chairperson of the Board of Education

Hooper

Date Signed

Feb 28/18

Signature of the Superintendent

[Signature]

Date Signed

Feb 28/18

Signature of the Secretary Treasurer

Date Signed

School District No. 22 (Vernon)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(68,587)	(1,245,034)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(760,672)	(295,816)
From Local Capital	(1,883,000)	(1,433,000)
From Deferred Capital Revenue	(2,847,883)	(3,162,956)
Total Acquisition of Tangible Capital Assets	(5,491,555)	(4,891,772)
Amortization of Tangible Capital Assets	5,754,339	5,575,772
Total Effect of change in Tangible Capital Assets	262,784	684,000
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	194,197	(561,034)

School District No. 22 (Vernon)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,602,957	143,274	26,185,843	27,932,074
Changes for the year				
Net Revenue (Expense) for the year	1,154,901	482,663	(1,706,151)	(68,587)
Interfund Transfers				
Tangible Capital Assets Purchased	(259,009)	(501,663)	760,672	-
Local Capital	(1,433,000)		1,433,000	-
Net Changes for the year	(537,108)	(19,000)	487,521	(68,587)
Budgeted Accumulated Surplus (Deficit), end of year	1,065,849	124,274	26,673,364	27,863,487

School District No. 22 (Vernon)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	77,713,754	75,176,791
Other	297,864	201,067
Tuition	4,776,679	4,766,319
Other Revenue	948,338	953,776
Rentals and Leases	43,000	43,000
Investment Income	238,000	238,000
Total Revenue	84,017,635	81,378,953
Expenses		
Instruction	68,898,722	68,188,917
District Administration	2,931,274	2,757,157
Operations and Maintenance	8,985,943	8,395,074
Transportation and Housing	2,046,795	1,978,502
Total Expense	82,862,734	81,319,650
Net Revenue (Expense)	1,154,901	59,303
Budgeted Prior Year Surplus Appropriation	537,108	1,373,697
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(259,009)	-
Local Capital	(1,433,000)	(1,433,000)
Total Net Transfers	(1,692,009)	(1,433,000)
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, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	77,628,600	75,506,758
INAC/LEA Recovery	(895,125)	(880,386)
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	80,000	80,000
FSA and Monitored Marking	12,964	13,769
Shoulder Tapper (Career Education)	17,079	
Total Provincial Grants - Ministry of Education	77,713,754	75,176,791
Provincial Grants - Other	297,864	201,067
Tuition		
International and Out of Province Students	4,776,679	4,766,319
Total Tuition	4,776,679	4,766,319
Other Revenues		
LEA/Direct Funding from First Nations	895,125	880,386
Miscellaneous		
Miscellaneous	23,303	43,180
Artists in Education (ArtStarts)	9,600	9,900
Gateway Program Grant	20,310	20,310
Total Other Revenue	948,338	953,776
Rentals and Leases	43,000	43,000
Investment Income	238,000	238,000
Total Operating Revenue	84,017,635	81,378,953

School District No. 22 (Vernon)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	36,450,640	36,701,761
Principals and Vice Principals	4,282,174	4,013,996
Educational Assistants	4,230,548	4,121,898
Support Staff	7,429,018	7,105,148
Other Professionals	2,039,345	1,801,959
Substitutes	2,492,894	2,417,503
Total Salaries	56,924,619	56,162,265
Employee Benefits	14,950,258	14,435,013
Total Salaries and Benefits	71,874,877	70,597,278
Services and Supplies		
Services	4,493,956	4,005,986
Student Transportation	98,494	57,410
Professional Development and Travel	593,067	713,460
Rentals and Leases	113,136	115,324
Dues and Fees	72,169	97,569
Insurance	382,430	328,863
Supplies	3,263,833	3,787,447
Utilities	1,970,772	1,616,313
Total Services and Supplies	10,987,857	10,722,372
Total Operating Expense	82,862,734	81,319,650

School District No. 22 (Vernon)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	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	27,790,986	1,188,047	-	409,279	-	2,050,230	31,438,542
1.03 Career Programs	373,126	63,246	-	29,492	22,500	12,900	501,264
1.07 Library Services	766,698	42,068	-	257,077	-	1,000	1,066,843
1.08 Counselling	1,154,226	-	-	-	-	33,000	1,187,226
1.10 Special Education	5,082,880	-	3,670,003	43,698	149,397	255,800	9,201,778
1.30 English Language Learning	118,693	-	-	-	-	-	118,693
1.31 Aboriginal Education	187,178	-	560,545	29,171	128,600	-	905,494
1.41 School Administration	-	2,783,220	-	1,311,247	-	27,700	4,122,167
1.60 Summer School	24,000	-	-	-	-	-	24,000
1.62 International and Out of Province Students	952,853	142,347	-	87,881	171,663	26,750	1,381,494
Total Function 1	36,450,640	4,218,928	4,230,548	2,167,845	472,160	2,407,380	49,947,501
4 District Administration							
4.11 Educational Administration	-	63,246	-	163,297	634,570	-	861,113
4.40 School District Governance	-	-	-	-	111,288	-	111,288
4.41 Business Administration	-	-	-	542,734	359,471	3,200	905,405
Total Function 4	-	63,246	-	706,031	1,105,329	3,200	1,877,806
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	88,980	288,756	1,551	379,287
5.50 Maintenance Operations	-	-	-	3,281,099	77,683	46,314	3,405,096
5.52 Maintenance of Grounds	-	-	-	140,224	-	3,104	143,328
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,510,303	366,439	50,969	3,927,711
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	52,109	95,417	1,345	148,871
7.70 Student Transportation	-	-	-	992,730	-	30,000	1,022,730
Total Function 7	-	-	-	1,044,839	95,417	31,345	1,171,601
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	36,450,640	4,282,174	4,230,548	7,429,018	2,039,345	2,492,894	56,924,619

School District No. 22 (Vernon)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

Schedule 2C

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2018 Amended Annual Budget \$	2017 Amended Annual Budget \$
1 Instruction						
1.02 Regular Instruction	31,438,542	7,741,092	39,179,634	2,037,478	41,217,112	41,352,886
1.03 Career Programs	501,264	121,406	622,670	236,889	859,559	623,112
1.07 Library Services	1,066,843	287,938	1,354,781	43,760	1,398,541	1,356,014
1.08 Counselling	1,187,226	303,270	1,490,496	1,231	1,491,727	1,438,750
1.10 Special Education	9,201,778	2,798,668	12,000,446	490,367	12,490,813	11,973,173
1.30 English Language Learning	118,693	29,488	148,181	-	148,181	29,161
1.31 Aboriginal Education	905,494	263,580	1,169,074	303,185	1,472,259	1,495,115
1.41 School Administration	4,122,167	1,078,311	5,200,478	196,690	5,397,168	5,384,214
1.60 Summer School	24,000	4,500	28,500	2,000	30,500	120,400
1.62 International and Out of Province Students	1,381,494	345,636	1,727,130	2,665,732	4,392,862	4,416,092
Total Function 1	49,947,501	12,973,889	62,921,390	5,977,332	68,898,722	68,188,917
4 District Administration						
4.11 Educational Administration	861,113	202,296	1,063,409	161,145	1,224,554	1,194,637
4.40 School District Governance	111,288	4,774	116,062	96,800	212,862	199,729
4.41 Business Administration	905,405	201,941	1,107,346	386,512	1,493,858	1,362,791
Total Function 4	1,877,806	409,011	2,286,817	644,457	2,931,274	2,757,157
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	379,287	89,529	468,816	188,730	657,546	588,934
5.50 Maintenance Operations	3,405,096	1,067,406	4,472,502	1,565,732	6,038,234	5,808,542
5.52 Maintenance of Grounds	143,328	59,682	203,010	116,381	319,391	381,285
5.56 Utilities	-	-	-	1,970,772	1,970,772	1,616,313
Total Function 5	3,927,711	1,216,617	5,144,328	3,841,615	8,985,943	8,395,074
7 Transportation and Housing						
7.41 Transportation and Housing Administration	148,871	34,844	183,715	10,839	194,554	183,864
7.70 Student Transportation	1,022,730	315,897	1,338,627	513,614	1,852,241	1,794,638
Total Function 7	1,171,601	350,741	1,522,342	524,453	2,046,795	1,978,502
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	56,924,619	14,950,258	71,874,877	10,987,857	82,862,734	81,319,650

School District No. 22 (Vernon)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,380,994	2,980,469
Other		22,500
Other Revenue	2,854,767	2,566,000
Investment Income	7,900	3,500
Total Revenue	11,243,661	5,572,469
Expenses		
Instruction	10,531,733	5,185,612
District Administration	61,049	
Operations and Maintenance	168,216	91,041
Total Expense	10,760,998	5,276,653
Net Revenue (Expense)	482,663	295,816
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(501,663)	(295,816)
Total Net Transfers	(501,663)	(295,816)
Budgeted Surplus (Deficit), for the year	(19,000)	-

School District No. 22 (Vernon)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

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	312,446				128,000	34,300	170,911	644,729
Other			130,000	2,700,000					
Investment Income			3,500						
	356,510	312,446	133,500	2,700,000	-	128,000	34,300	170,911	644,729
Less: Allocated to Revenue	356,510	312,446	133,500	2,700,000		128,000	34,300	170,911	644,729
Deferred Revenue, end of year	-	-	343,775	745,684	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	356,510	312,446				128,000	34,300	170,911	644,729
Other Revenue			130,000	2,700,000	5,000				
Investment Income			3,500		4,400				
	356,510	312,446	133,500	2,700,000	9,400	128,000	34,300	170,911	644,729
Expenses									
Salaries									
Teachers								85,123	
Principals and Vice Principals									
Educational Assistants		267,097				85,004			
Support Staff									6,500
Substitutes							2,500	6,000	
	-	267,097	-	-	-	85,004	2,500	91,123	6,500
Employee Benefits		45,349				27,963	500	21,902	872
Services and Supplies	30,347		133,500	2,700,000	28,400	15,033	31,300	57,886	637,357
	30,347	312,446	133,500	2,700,000	28,400	128,000	34,300	170,911	644,729
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)	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 22 (Vernon)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

Schedule 3A

	Rural Education Enhancement Fund	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Other Grants	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	70,409	-	-	10,767	1,170,635
Add: Restricted Grants						
Provincial Grants - Ministry of Education	443,320	-	932,734	5,287,635		8,310,585
Other					9,000	2,839,000
Investment Income						3,500
	443,320	-	932,734	5,287,635	9,000	11,153,085
Less: Allocated to Revenue	443,320	70,409	932,734	5,287,635	19,767	11,234,261
Deferred Revenue, end of year	-	-	-	-	-	1,089,459
Revenues						
Provincial Grants - Ministry of Education	443,320	70,409	932,734	5,287,635	-	8,380,994
Other Revenue					19,767	2,854,767
Investment Income						7,900
	443,320	70,409	932,734	5,287,635	19,767	11,243,661
Expenses						
Salaries						
Teachers	75,785			4,149,278		4,310,186
Principals and Vice Principals	119,892					119,892
Educational Assistants	32,610		269,697			654,408
Support Staff	60,782		57,484			124,766
Substitutes			271,007	54,392		333,899
	289,069	-	598,188	4,203,670	-	5,543,151
Employee Benefits	75,588		149,546	1,083,965		1,405,685
Services and Supplies	78,663	59,909	20,000		19,767	3,812,162
	443,320	59,909	767,734	5,287,635	19,767	10,760,998
Net Revenue (Expense) before Interfund Transfers	-	10,500	165,000	-	-	482,663
Interfund Transfers						
Tangible Capital Assets Purchased		(10,500)	(165,000)			(501,663)
	-	(10,500)	(165,000)	-	-	(501,663)
Net Revenue (Expense)	-	-	-	-	-	(19,000)
Additional Expenses funded by, and reported in, the Operating Fund	20,957					20,957

School District No. 22 (Vernon)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2018

	2018 Amended Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	4,048,188		4,048,188	3,975,619
Total Revenue	4,048,188	-	4,048,188	3,975,619
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,227,031		5,227,031	5,067,285
Transportation and Housing	527,308		527,308	508,487
Total Expense	5,754,339	-	5,754,339	5,575,772
Net Revenue (Expense)	(1,706,151)	-	(1,706,151)	(1,600,153)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	760,672		760,672	295,816
Local Capital		1,433,000	1,433,000	1,433,000
Total Net Transfers	760,672	1,433,000	2,193,672	1,728,816
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	1,883,000	(1,883,000)	-	
Total Other Adjustments to Fund Balances	1,883,000	(1,883,000)	-	
Budgeted Surplus (Deficit), for the year	937,521	(450,000)	487,521	128,663