

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, 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 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 22 (Vernon) 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 \$97,534,512 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017;

READ A SECOND TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017;

\_\_\_\_\_  
**Chairperson of the Board**

( Corporate Seal )

\_\_\_\_\_  
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 22 (Vernon) Annual Budget Bylaw 2017/2018, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017.

\_\_\_\_\_  
**Secretary Treasurer**

# School District No. 22 (Vernon)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	8,500.125	8,379.938
Adult	22.000	20.875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>8,522.125</b>	<b>8,400.813</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	83,296,093	78,157,260
Other	210,604	223,567
Tuition	4,508,000	4,766,319
Other Revenue	3,508,638	3,519,776
Rentals and Leases	43,000	43,000
Investment Income	241,500	241,500
Amortization of Deferred Capital Revenue	4,044,722	3,975,619
<b>Total Revenue</b>	<b>95,852,557</b>	<b>90,927,041</b>
<b>Expenses</b>		
Instruction	76,450,491	73,374,529
District Administration	2,713,462	2,757,157
Operations and Maintenance	14,342,251	13,553,400
Transportation and Housing	2,569,145	2,486,989
<b>Total Expense</b>	<b>96,075,349</b>	<b>92,172,075</b>
<b>Net Revenue (Expense)</b>	<b>(222,792)</b>	<b>(1,245,034)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		1,373,697
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(222,792)</b>	<b>128,663</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(222,792)	128,663
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(222,792)</b>	<b>128,663</b>

# School District No. 22 (Vernon)

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

	2018 Annual Budget	2017 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	81,292,986	81,319,650
Special Purpose Funds - Total Expense	9,055,686	5,276,653
Special Purpose Funds - Tangible Capital Assets Purchased	326,163	295,816
Capital Fund - Total Expense	5,726,677	5,575,772
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,133,000	1,433,000
<b>Total Budget Bylaw Amount</b>	<u>97,534,512</u>	<u>93,900,891</u>

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 \_\_\_\_\_

# DRAFT

# School District No. 22 (Vernon)

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

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(222,792)</u>	<u>(1,245,034)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(326,163)	(295,816)
From Local Capital	(1,133,000)	(1,433,000)
From Deferred Capital Revenue	(2,487,074)	(3,162,956)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(3,946,237)</u>	<u>(4,891,772)</u>
Amortization of Tangible Capital Assets	<u>5,726,677</u>	<u>5,575,772</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,780,440</u>	<u>684,000</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>1,557,648</u></u>	<u><u>(561,034)</u></u>

**School District No. 22 (Vernon)**

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>76,447,744</b>	75,176,791
Other	<b>210,604</b>	201,067
Tuition	<b>4,508,000</b>	4,766,319
Other Revenue	<b>978,638</b>	953,776
Rentals and Leases	<b>43,000</b>	43,000
Investment Income	<b>238,000</b>	238,000
<b>Total Revenue</b>	<b>82,425,986</b>	81,378,953
<b>Expenses</b>		
Instruction	<b>67,658,860</b>	68,188,917
District Administration	<b>2,713,462</b>	2,757,157
Operations and Maintenance	<b>8,875,569</b>	8,395,074
Transportation and Housing	<b>2,045,095</b>	1,978,502
<b>Total Expense</b>	<b>81,292,986</b>	81,319,650
<b>Net Revenue (Expense)</b>	<b>1,133,000</b>	59,303
<b>Budgeted Prior Year Surplus Appropriation</b>	-	1,373,697
<b>Net Transfers (to) from other funds</b>		
Local Capital	<b>(1,133,000)</b>	(1,433,000)
<b>Total Net Transfers</b>	<b>(1,133,000)</b>	(1,433,000)
<b>Budgeted Surplus (Deficit), for the year</b>	-	-

**School District No. 22 (Vernon)**

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2018

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	77,954,231	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
Carbon Tax Grant	80,000	80,000
Return of Administrative Savings	382,586	-
FSA and Monitored Marking	-	13,769
Projected enrolment variances	(1,530,598)	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>76,447,744</b>	<b>75,176,791</b>
<b>Provincial Grants - Other</b>	<b>210,604</b>	<b>201,067</b>
<b>Tuition</b>		
International and Out of Province Students	4,508,000	4,766,319
<b>Total Tuition</b>	<b>4,508,000</b>	<b>4,766,319</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	895,125	880,386
Miscellaneous		
Miscellaneous	53,303	43,180
Artists in Education (ArtStarts)	9,900	9,900
Other Government Organizations	20,310	20,310
<b>Total Other Revenue</b>	<b>978,638</b>	<b>953,776</b>
<b>Rentals and Leases</b>	<b>43,000</b>	<b>43,000</b>
<b>Investment Income</b>	<b>238,000</b>	<b>238,000</b>
<b>Total Operating Revenue</b>	<b>82,425,986</b>	<b>81,378,953</b>



# School District No. 22 (Vernon)

Schedule 2B

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

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	36,588,955	36,701,761
Principals and Vice Principals	4,285,282	4,013,996
Educational Assistants	4,078,049	4,121,898
Support Staff	7,013,274	7,105,148
Other Professionals	2,002,246	1,801,959
Substitutes	2,344,245	2,417,503
<b>Total Salaries</b>	<b>56,312,051</b>	<b>56,162,265</b>
<b>Employee Benefits</b>	<b>14,848,954</b>	<b>14,435,013</b>
<b>Total Salaries and Benefits</b>	<b>71,161,005</b>	<b>70,597,278</b>
<b>Services and Supplies</b>		
Services	3,888,895	4,005,986
Student Transportation	45,961	57,410
Professional Development and Travel	593,913	713,460
Rentals and Leases	112,524	115,324
Dues and Fees	69,669	97,569
Insurance	354,551	328,863
Supplies	3,158,696	3,787,447
Utilities	1,907,772	1,616,313
<b>Total Services and Supplies</b>	<b>10,131,981</b>	<b>10,722,372</b>
<b>Total Operating Expense</b>	<b>81,292,986</b>	<b>81,319,650</b>

# School District No. 22 (Vernon)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	28,095,768	1,164,687	-	417,242	-	1,974,131	31,651,828
1.03 Career Programs	387,971	-	-	29,392	19,000	-	436,363
1.07 Library Services	696,897	132,092	-	257,099	-	1,000	1,087,088
1.08 Counselling	1,148,065	-	-	-	-	19,000	1,167,065
1.10 Special Education	4,724,080	-	3,533,986	38,118	149,397	229,800	8,675,381
1.30 English Language Learning	23,733	-	-	-	-	-	23,733
1.31 Aboriginal Education	324,680	-	544,063	31,602	129,787	-	1,030,132
1.41 School Administration	-	2,803,859	-	1,252,868	-	30,000	4,086,727
1.60 Summer School	28,550	-	-	-	-	-	28,550
1.62 International and Out of Province Students	1,159,211	184,644	-	87,881	137,683	5,000	1,574,419
<b>Total Function 1</b>	<b>36,588,955</b>	<b>4,285,282</b>	<b>4,078,049</b>	<b>2,114,202</b>	<b>435,867</b>	<b>2,258,931</b>	<b>49,761,286</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	-	-	163,297	634,570	-	797,867
4.40 School District Governance	-	-	-	-	110,482	-	110,482
4.41 Business Administration	-	-	-	416,961	359,471	3,000	779,432
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>580,258</b>	<b>1,104,523</b>	<b>3,000</b>	<b>1,687,781</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	-	-	-	71,033	288,756	1,551	361,340
5.50 Maintenance Operations	-	-	-	3,090,339	77,683	46,314	3,214,336
5.52 Maintenance of Grounds	-	-	-	111,508	-	3,104	114,612
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,272,880</b>	<b>366,439</b>	<b>50,969</b>	<b>3,690,288</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	52,318	95,417	1,345	149,080
7.70 Student Transportation	-	-	-	993,616	-	30,000	1,023,616
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,045,934</b>	<b>95,417</b>	<b>31,345</b>	<b>1,172,696</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>36,588,955</b>	<b>4,285,282</b>	<b>4,078,049</b>	<b>7,013,274</b>	<b>2,002,246</b>	<b>2,344,245</b>	<b>56,312,051</b>

# School District No. 22 (Vernon)

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

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	31,651,828	7,725,654	39,377,482	1,827,750	41,205,232	41,352,886
1.03 Career Programs	436,363	106,727	543,090	133,675	676,765	623,112
1.07 Library Services	1,087,088	291,259	1,378,347	3,120	1,381,467	1,356,014
1.08 Counselling	1,167,065	292,528	1,459,593	-	1,459,593	1,438,750
1.10 Special Education	8,675,381	2,631,280	11,306,661	501,879	11,808,540	11,973,173
1.30 English Language Learning	23,733	6,047	29,780	-	29,780	29,161
1.31 Aboriginal Education	1,030,132	296,233	1,326,365	4,635	1,331,000	1,495,115
1.41 School Administration	4,086,727	1,074,356	5,161,083	52,000	5,213,083	5,384,214
1.60 Summer School	28,550	7,450	36,000	9,400	45,400	120,400
1.62 International and Out of Province Students	1,574,419	394,395	1,968,814	2,539,186	4,508,000	4,416,092
<b>Total Function 1</b>	<b>49,761,286</b>	<b>12,825,929</b>	<b>62,587,215</b>	<b>5,071,645</b>	<b>67,658,860</b>	<b>68,188,917</b>
<b>4 District Administration</b>						
4.11 Educational Administration	797,867	187,150	985,017	155,545	1,140,562	1,194,637
4.40 School District Governance	110,482	4,740	115,222	94,515	209,737	199,729
4.41 Business Administration	779,432	201,691	981,123	382,040	1,363,163	1,362,791
<b>Total Function 4</b>	<b>1,687,781</b>	<b>393,581</b>	<b>2,081,362</b>	<b>632,100</b>	<b>2,713,462</b>	<b>2,757,157</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	361,340	84,373	445,713	188,730	634,443	588,934
5.50 Maintenance Operations	3,214,336	1,143,728	4,358,064	1,689,365	6,047,429	5,808,542
5.52 Maintenance of Grounds	114,612	51,432	166,044	119,881	285,925	381,285
5.56 Utilities	-	-	-	1,907,772	1,907,772	1,616,313
<b>Total Function 5</b>	<b>3,690,288</b>	<b>1,279,533</b>	<b>4,969,821</b>	<b>3,905,748</b>	<b>8,875,569</b>	<b>8,395,074</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	149,080	34,899	183,979	8,874	192,853	183,864
7.70 Student Transportation	1,023,616	315,012	1,338,628	513,614	1,852,242	1,794,638
<b>Total Function 7</b>	<b>1,172,696</b>	<b>349,911</b>	<b>1,522,607</b>	<b>522,488</b>	<b>2,045,095</b>	<b>1,978,502</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>56,312,051</b>	<b>14,848,954</b>	<b>71,161,005</b>	<b>10,131,981</b>	<b>81,292,986</b>	<b>81,319,650</b>

# School District No. 22 (Vernon)

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

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>6,848,349</b>	2,980,469
Other		22,500
Other Revenue	<b>2,530,000</b>	2,566,000
Investment Income	<b>3,500</b>	3,500
<b>Total Revenue</b>	<b>9,381,849</b>	5,572,469
<b>Expenses</b>		
Instruction	<b>8,791,631</b>	5,185,612
Operations and Maintenance	<b>264,055</b>	91,041
<b>Total Expense</b>	<b>9,055,686</b>	5,276,653
<b>Net Revenue (Expense)</b>	<b>326,163</b>	295,816
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(326,163)</b>	(295,816)
<b>Total Net Transfers</b>	<b>(326,163)</b>	(295,816)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 22 (Vernon)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	357,715	759,846					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	356,510	312,446			128,000	34,300	170,911	644,729	443,320
Other			130,000	2,400,000					
Investment Income			3,500						
	356,510	312,446	133,500	2,400,000	128,000	34,300	170,911	644,729	443,320
<b>Less:</b> Allocated to Revenue	356,510	312,446	133,500	2,400,000	128,000	34,300	170,911	644,729	443,320
<b>Deferred Revenue, end of year</b>	-	-	<b>357,715</b>	<b>759,846</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	356,510	312,446			128,000	34,300	170,911	644,729	443,320
Other Revenue			130,000	2,400,000					
Investment Income			3,500						
	356,510	312,446	133,500	2,400,000	128,000	34,300	170,911	644,729	443,320
<b>Expenses</b>									
Salaries									
Teachers							75,000		77,840
Principals and Vice Principals									108,000
Educational Assistants		218,712			84,000				33,600
Support Staff					2,000				55,520
Substitutes									
	-	218,712	-	-	86,000	-	75,000	-	274,960
Employee Benefits		93,734			32,000		25,000		68,740
Services and Supplies	30,347		133,500	2,400,000	10,000	34,300	70,911	644,729	99,620
	30,347	312,446	133,500	2,400,000	128,000	34,300	170,911	644,729	443,320
<b>Net Revenue (Expense) before Interfund Transfers</b>	326,163	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(326,163)								
	(326,163)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 22 (Vernon)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	<b>1,117,561</b>
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education	-	-	4,758,133	<b>6,848,349</b>
Other				<b>2,530,000</b>
Investment Income				<b>3,500</b>
	-	-	4,758,133	<b>9,381,849</b>
<b>Less:</b> Allocated to Revenue	-	-	4,758,133	<b>9,381,849</b>
<b>Deferred Revenue, end of year</b>	-	-	-	<b>1,117,561</b>
<b>Revenues</b>				
Provincial Grants - Ministry of Education			4,758,133	<b>6,848,349</b>
Other Revenue				<b>2,530,000</b>
Investment Income				<b>3,500</b>
	-	-	4,758,133	<b>9,381,849</b>
<b>Expenses</b>				
Salaries				
Teachers			3,438,236	<b>3,591,076</b>
Principals and Vice Principals			40,000	<b>148,000</b>
Educational Assistants				<b>336,312</b>
Support Staff			59,200	<b>116,720</b>
Substitutes			151,200	<b>151,200</b>
	-	-	3,688,636	<b>4,343,308</b>
Employee Benefits			922,159	<b>1,141,633</b>
Services and Supplies			147,338	<b>3,570,745</b>
	-	-	4,758,133	<b>9,055,686</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	<b>326,163</b>
<b>Interfund Transfers</b>				
Tangible Capital Assets Purchased				<b>(326,163)</b>
	-	-	-	<b>(326,163)</b>
<b>Net Revenue (Expense)</b>	-	-	-	<b>-</b>

**School District No. 22 (Vernon)**

Schedule 4

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

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	4,044,722		4,044,722	3,975,619
<b>Total Revenue</b>	<b>4,044,722</b>	-	<b>4,044,722</b>	3,975,619
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,202,627		5,202,627	5,067,285
Transportation and Housing	524,050		524,050	508,487
<b>Total Expense</b>	<b>5,726,677</b>	-	<b>5,726,677</b>	5,575,772
<b>Net Revenue (Expense)</b>	<b>(1,681,955)</b>	-	<b>(1,681,955)</b>	(1,600,153)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	326,163		326,163	295,816
Local Capital		1,133,000	1,133,000	1,433,000
<b>Total Net Transfers</b>	<b>326,163</b>	<b>1,133,000</b>	<b>1,459,163</b>	1,728,816
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	1,133,000	(1,133,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>1,133,000</b>	<b>(1,133,000)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(222,792)</b>	-	<b>(222,792)</b>	128,663