

Annual Budget

School District No. 22 (Vernon)

June 30, 2016

School District No. 22 (Vernon)

June 30, 2016

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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 2015/2016 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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$88,940,330 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 22nd DAY OF APRIL, 2015;

READ A SECOND TIME THE 29th DAY OF APRIL, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 6th DAY OF MAY, 2015;

(Corporate Seal)

Original on file

Chairperson of the Board

Original on file

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 22 (Vernon) Annual Budget Bylaw 2015/2016, adopted by the Board the 6th DAY OF MAY, 2015.

Original on file

Secretary Treasurer

School District No. 22 (Vernon)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,110,125	7,935,000
Adult	21,000	25,000
Other	-	18,500
Total Ministry Operating Grant Funded FTE's	8,131,125	7,978,500
Revenues	\$	\$
Provincial Grants		
Ministry of Education	74,072,555	70,692,411
Other	211,350	273,190
Tuition	4,610,659	4,207,468
Other Revenue	3,140,702	3,391,532
Rentals and Leases	36,000	65,000
Investment Income	178,957	65,000
Amortization of Deferred Capital Revenue	3,879,775	3,304,383
Total Revenue	86,129,998	81,998,984
Expenses		
Instruction	70,048,921	66,738,740
District Administration	2,727,911	2,448,535
Operations and Maintenance	13,104,875	12,857,638
Transportation and Housing	2,599,623	2,636,251
Total Expense	88,481,330	84,681,164
Net Revenue (Expense)	(2,351,332)	(2,682,180)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,299,308	508,063
Budgeted Surplus (Deficit), for the year	(1,052,024)	(2,174,117)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,052,024)	(2,174,117)
Budgeted Surplus (Deficit), for the year	(1,052,024)	(2,174,117)

School District No. 22 (Vernon)

Annual Budget - Revenue and Expense
Year Ended June 30, 2016

	2016 Annual Budget	2015 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	78,061,455	74,380,421
Operating - Tangible Capital Assets Purchased	459,000	
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	5,029,076	4,822,243
Special Purpose Funds - Tangible Capital Assets Purchased		
Capital Fund - Total Expense	5,390,799	5,478,500
Capital Fund - Tangible Capital Assets Purchased from Local Capital		
Budgeted Retirement of Prior Year Deficits		
Total Budget Bylaw Amount	88,940,330	84,681,164

Approved by the Board

Original on file

Signature of the Chairperson of the Board of Education

Date Signed

Original on file

Signature of the Superintendent

Date Signed

Original on file

Signature of the Secretary Treasurer

Date Signed

School District No. 22 (Vernon)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2016

	2016 Annual Budget \$	2015 Annual Budget \$
Surplus (Deficit) for the year	<u>(2,351,332)</u>	<u>(2,682,180)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(459,000)	
From Deferred Capital Revenue	<u>(2,861,000)</u>	
Total Acquisition of Tangible Capital Assets	<u>(3,320,000)</u>	-
Amortization of Tangible Capital Assets	<u>5,390,799</u>	5,478,500
Total Effect of change in Tangible Capital Assets	<u>2,070,799</u>	<u>5,478,500</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(280,533)</u></u>	<u><u>2,796,320</u></u>

School District No. 22 (Vernon)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2016

	2016	2015
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	71,065,284	67,933,752
Other	211,350	273,190
Tuition	4,610,659	4,207,468
Other Revenue	1,130,854	1,327,948
Rentals and Leases	36,000	65,000
Investment Income	167,000	65,000
Total Revenue	<u>77,221,147</u>	<u>73,872,358</u>
Expenses		
Instruction	65,406,702	62,198,275
District Administration	2,727,911	2,415,535
Operations and Maintenance	7,844,154	7,633,959
Transportation and Housing	2,082,688	2,132,652
Total Expense	<u>78,061,455</u>	<u>74,380,421</u>
Net Revenue (Expense)	<u>(840,308)</u>	<u>(508,063)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,299,308</u>	<u>508,063</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(459,000)	-
Total Net Transfers	<u>(459,000)</u>	<u>-</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 22 (Vernon)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2016

	2016 Annual Budget \$	2015 Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	71,796,813	68,782,803
AANDC/LEA Recovery	(920,854)	(1,023,615)
Other Ministry of Education Grants		
Pay Equity	85,865	85,865
FSA	13,769	13,769
Education guarantee	9,691	13,705
Carbon tax reimbursement	80,000	51,225
Teacher quality learning project	-	10,000
Total Provincial Grants - Ministry of Education	71,065,284	67,933,752
Provincial Grants - Other	211,350	273,190
Tuition		
Summer School Fees	81,164	-
Offshore Tuition Fees	4,529,495	4,207,468
Total Tuition	4,610,659	4,207,468
Other Revenues		
LEA/Direct Funding from First Nations	920,854	1,023,615
Miscellaneous		
Meals	-	12,500
Cafeteria	170,000	170,000
Other	40,000	111,833
Ipals	-	10,000
Total Other Revenue	1,130,854	1,327,948
Rentals and Leases	36,000	65,000
Investment Income	167,000	65,000
Total Operating Revenue	77,221,147	73,872,358

School District No. 22 (Vernon)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2016

	2016	2015
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	36,106,569	33,591,580
Principals and Vice Principals	3,662,561	4,397,168
Educational Assistants	4,021,878	3,741,248
Support Staff	7,547,604	7,087,101
Other Professionals	1,620,028	1,050,113
Substitutes	1,412,352	1,722,554
Total Salaries	54,370,992	51,589,764
Employee Benefits	14,268,255	12,787,872
Total Salaries and Benefits	68,639,247	64,377,636
Services and Supplies		
Services	3,256,406	3,246,370
Student Transportation	54,859	154,986
Professional Development and Travel	581,718	397,346
Rentals and Leases	83,500	124,721
Dues and Fees	456,478	421,100
Insurance	326,794	350,072
Supplies	2,822,500	3,569,734
Utilities	1,839,953	1,738,456
Total Services and Supplies	9,422,208	10,002,785
Total Operating Expense	78,061,455	74,380,421

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	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	28,189,227	945,099	-	510,578	-	1,110,000	30,754,904
1.03 Career Programs	196,300	-	-	16,093	-	10,000	222,393
1.07 Library Services	774,892	-	-	218,037	-	11,000	1,003,929
1.08 Counselling	927,511	-	-	-	-	-	927,511
1.10 Special Education	4,489,928	-	3,511,878	188,224	116,972	175,000	8,482,002
1.30 English Language Learning	23,556	-	-	-	-	-	23,556
1.31 Aboriginal Education	211,070	105,409	510,000	46,717	-	-	873,196
1.41 School Administration	-	2,475,153	-	1,378,050	15,000	25,000	3,893,203
1.60 Summer School	95,550	-	-	6,645	-	-	102,195
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 Off Shore Students	1,186,135	112,069	-	101,335	130,850	-	1,530,389
1.64 Other	10,000	-	-	3,000	-	-	13,000
Total Function 1	36,104,169	3,637,730	4,021,878	2,468,679	262,822	1,331,000	47,826,278
4 District Administration							
4.11 Educational Administration	2,400	24,831	-	74,734	389,867	-	491,832
4.40 School District Governance	-	-	-	-	97,945	-	97,945
4.41 Business Administration	-	-	-	430,064	514,742	3,000	947,806
Total Function 4	2,400	24,831	-	504,798	1,002,554	3,000	1,537,583
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	45,984	261,020	1,551	308,555
5.50 Maintenance Operations	-	-	-	3,221,918	-	42,352	3,264,270
5.52 Maintenance of Grounds	-	-	-	190,661	-	3,104	193,765
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,458,563	261,020	47,007	3,766,590
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	45,446	93,632	1,345	140,423
7.70 Student Transportation	-	-	-	1,070,118	-	30,000	1,100,118
Total Function 7	-	-	-	1,115,564	93,632	31,345	1,240,541
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	36,106,569	3,662,561	4,021,878	7,547,604	1,620,028	1,412,352	54,370,992

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Annual Budget	2015 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	30,754,904	7,846,484	38,601,388	1,434,098	40,035,486	38,653,960
1.03 Career Programs	222,393	58,580	280,973	102,865	383,838	340,807
1.07 Library Services	1,003,929	282,122	1,286,051	3,120	1,289,171	1,197,680
1.08 Counselling	927,511	245,887	1,173,398	9,818	1,183,216	1,219,062
1.10 Special Education	8,482,002	2,546,151	11,028,153	333,045	11,361,198	9,918,747
1.30 English Language Learning	23,556	6,245	29,801	-	29,801	-
1.31 Aboriginal Education	873,196	243,145	1,116,341	163,504	1,279,845	1,207,560
1.41 School Administration	3,893,203	1,035,565	4,928,768	59,954	4,988,722	5,150,141
1.60 Summer School	102,195	21,950	124,145	3,000	127,145	70,042
1.61 Continuing Education	-	-	-	-	-	-
1.62 Off Shore Students	1,530,389	379,545	1,909,934	2,619,561	4,529,495	4,207,468
1.64 Other	13,000	2,250	15,250	183,535	198,785	232,808
Total Function 1	47,826,278	12,667,924	60,494,202	4,912,500	65,406,702	62,198,275
4 District Administration						
4.11 Educational Administration	491,832	102,509	594,341	102,945	697,286	684,846
4.40 School District Governance	97,945	2,020	99,965	94,395	194,360	187,049
4.41 Business Administration	947,806	238,587	1,186,393	649,872	1,836,265	1,543,640
Total Function 4	1,537,583	343,116	1,880,699	847,212	2,727,911	2,415,535
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	308,555	80,632	389,187	151,553	540,740	523,261
5.50 Maintenance Operations	3,264,270	785,290	4,049,560	1,114,120	5,163,680	4,993,479
5.52 Maintenance of Grounds	193,765	48,440	242,205	136,881	379,086	378,763
5.56 Utilities	-	-	-	1,760,648	1,760,648	1,738,456
Total Function 5	3,766,590	914,362	4,680,952	3,163,202	7,844,154	7,633,959
7 Transportation and Housing						
7.41 Transportation and Housing Administration	140,423	33,886	174,309	7,874	182,183	177,337
7.70 Student Transportation	1,100,118	308,967	1,409,085	491,420	1,900,505	1,955,315
Total Function 7	1,240,541	342,853	1,583,394	499,294	2,082,688	2,132,652
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	54,370,992	14,268,255	68,639,247	9,422,208	78,061,455	74,380,421

School District No. 22 (Vernon)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

	2016	2015
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,007,271	2,758,659
Other Revenue	2,009,848	2,063,584
Investment Income	11,957	
Total Revenue	5,029,076	4,822,243
Expenses		
Instruction	4,642,219	4,540,465
District Administration		33,000
Operations and Maintenance	386,857	248,778
Total Expense	5,029,076	4,822,243
Budgeted Surplus (Deficit), for the year	-	-

School District No. 22 (Vernon)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	39,634	-	313,413	-	783,150	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	386,857	1,506,960	-	-	-	-	-	132,000	34,300
Other					100,000		1,900,248		
Investment Income					3,500		8,457		
District Entered							-		
	386,857	1,506,960	-	-	103,500	-	1,908,705	132,000	34,300
Less: Allocated to Revenue	386,857	1,506,960	-	-	103,500	-	1,908,705	132,000	34,300
Deferred Revenue, end of year	-	-	39,634	-	313,413	-	783,150	-	-
Revenues									
Provincial Grants - Ministry of Education	386,857	1,506,960	-	-	-	-	-	132,000	34,300
Other Revenue					100,000		1,900,248		
Investment Income					3,500		8,457		
	386,857	1,506,960	-	-	103,500	-	1,908,705	132,000	34,300
Expenses									
Salaries									
Teachers		956,800							2,000
Principals and Vice Principals									
Educational Assistants								73,269	
Support Staff	129,365	239,200							
	129,365	1,196,000	-	-	-	-	-	73,269	2,000
Employee Benefits	21,394	310,960						26,002	500
Services and Supplies	236,098				103,500		1,908,705	32,729	31,800
	386,857	1,506,960	-	-	103,500	-	1,908,705	132,000	34,300
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 22 (Vernon)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	OLEP	CommunityLINK	Attendance Support & Wellness	Student Concerts	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	86,505	25,324	51,853	7,843	1,307,722
Add: Restricted Grants					
Provincial Grants - Ministry of Education	170,911	644,414			2,875,442
Other				9,600	2,009,848
Investment Income					11,957
District Entered					-
	170,911	644,414	-	9,600	4,897,247
Less: Allocated to Revenue	257,416	669,738	20,000	9,600	5,029,076
Deferred Revenue, end of year	-	-	31,853	7,843	1,175,893
Revenues					
Provincial Grants - Ministry of Education	257,416	669,738	20,000		3,007,271
Other Revenue				9,600	2,009,848
Investment Income					11,957
	257,416	669,738	20,000	9,600	5,029,076
Expenses					
Salaries					
Teachers					958,800
Principals and Vice Principals	35,000				35,000
Educational Assistants					73,269
Support Staff					368,565
	35,000	-	-	-	1,435,634
Employee Benefits	5,000				363,856
Services and Supplies	217,416	669,738	20,000	9,600	3,229,586
	257,416	669,738	20,000	9,600	5,029,076
Net Revenue (Expense)	-	-	-	-	-

School District No. 22 (Vernon)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2016

	2016 Annual Budget			2015 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	3,879,775		3,879,775	3,304,383
Total Revenue	3,879,775	-	3,879,775	3,304,383
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,873,864		4,873,864	4,974,901
Transportation and Housing	516,935		516,935	503,599
Total Expense	5,390,799	-	5,390,799	5,478,500
Net Revenue (Expense)	(1,511,024)	-	(1,511,024)	(2,174,117)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	459,000		459,000	-
Total Net Transfers	459,000	-	459,000	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(1,052,024)	-	(1,052,024)	(2,174,117)