Annual Budget

## School District No. 22 (Vernon)

June 30, 2015

June 30, 2015

#### **Table of Contents**

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Source	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

\*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 2014/2015 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 2014/2015.
- 3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$84,681,164 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 30th DAY OF APRIL, 2014;

READ A SECOND TIME THE 30th DAY OF APRIL, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 30th DAY OF APRIL, 2014;

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 2014/2015, adopted by the Board the 30th DAY OF APRIL, 2014.

Secretary Treasurer

Annual Budget - Revenue and Expense Year Ended June 30, 2015

Ministry Operating Grant Funded FTE's         7,935,000         7,880,00           School-Age         7,935,000         7,880,00           Adult         25,000         18,500         18,500           Other         18,500         7,978,500         7,923,50           Revenues         \$         \$           Provincial Grants         70,692,411         70,592,27           Other         273,190         273,190         273,190           Other Revenue         4,207,468         4,146,56           Other Revenue         5,500         65,00         65,00           Investment Income         65,000         65,00         80,15           Amortization of Deferred Capital Revenue         3,304,383         3,363,33           Total Revenue         4,475,45         4,146,55         4,248,53           Expenses         8         1,500,57         8         1,500,57           Expenses         1,500,57         8         1,500,57         8         1,500,57         8         1,500,57         8         1,500,57         8         1,500,57         8         1,500,57         8         1,500,57         8         1,500,57         8         1,500,57         8         1,500,57         8		2015	2014
School-Âge         7,935,000         7,880,00           Adult         25,000         25,00           Other         18,500         18,50           Total Ministry Operating Grant Funded FTE's         7,978,500         7,923,50           Revenues         \$         \$           Provincial Grants         70,692,411         70,592,27           Ministry of Education         70,692,411         70,592,27           Other         273,190         273,19           Tuition         4,207,468         4,146,63           Other Revenue         42,007,468         4,146,63           Other Revenue         65,000         80,15           Rentals and Leases         65,000         80,15           Amortization of Deferred Capital Revenue         3,304,383         3,363,32           Amortization of Deferred Capital Revenue         81,998,984         81,969,78           Expenses         81         1,998,984         81,969,78           Expenses         1         12,857,638         12,093,282           Operations and Maintenance         12,857,638         12,093,282           Operation and Housing         2,636,251         2,162,29           Scholarship awards/Related entities/School trust accounts         2,063,534<	Ministry Operating Creat Funded FTF's	Annual Budget	Annual Budget
Adult Other         25,000 18.50         25,000 18.50           Total Ministry Operating Grant Funded FTE's         7,978.500 7,923.50           Revenues         \$         \$           Provincial Grants         70,692,411 70,592,27         70,592,411 70,592,27           Other         273,190 273,19         273,19           Tuition         4,207,468 4,146,68         4,146,68           Other Revenue         3,391,532 3,449,18         3,449,18           Rentals and Leases         65,000 65,00         65,00           Investment Income         65,000 80,15         80,15           Amortization of Deferred Capital Revenue         3,304,383 3,363,32         3,363,32           Total Revenue         81,998,984 81,969,78         81,969,78           Expenses         81,989,894 81,969,78         81,969,78           Instruction         64,675,156 64,245,94         64,245,94         94,248,535 24,889,29           District Administration         2,485,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248,535 24,889,29         12,248		7 935 000	7 880 000
Other         18.500         18.50           Total Ministry Operating Grant Funded FTE's         7,978.500         7,923.50           Revenues         \$         \$           Provincial Grants         70,692,411         70,592,27           Other         273,190         273,190         273,195           Other         273,190         273,195		, , , , , , , , , , , , , , , , , , ,	· ·
Revenues         \$         \$           Provincial Grants         70,692,411         70,592,27           Other         273,190         273,190         273,190           Tuition         4,207,468         4,166,65         00,65         00,00         65,000         65,000         65,000         65,000         68,018         33,304,383         3,363,33         70 tal Revenue         3,304,383         3,363,33         70 tal Revenue         3,304,383         3,363,33         3,363,33         70 tal Revenue         81,998,984         81,998,984         81,998,785           Expenses         81,998,984         81,969,78         81,998,984         81,969,78         81,9			
Revenues         \$         \$           Provincial Grants         70,692,411         70,592,27           Other         273,190         273,19           Tuition         4,207,468         4,146,65           Other Revenue         3,391,532         3,449,18           Rentals and Leases         65,000         65,00           Investment Income         65,000         80,15           Amortization of Deferred Capital Revenue         33,04,383         3,363,32           Total Revenue         81,998,984         81,969,78           Expenses         81         81,989,984         81,969,78           Expenses         1         2,448,535         2,438,92           Operations and Maintenance         12,857,638         12,093,25           Transportation and Housing         2,663,251         2,162,92           Scholarship awards/Related entities/School trust accounts         2,063,584         2,000,00           Total Expense         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,26           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063           Budgeted Surplus (Deficit), for the year comprised of:         (2,174,117)         (991,26           Operati			7,923.500
Provincial Grants         70,692,411         70,592,271           Ministry of Education         70,692,411         70,592,271           Other         273,190         273,191           Tuition         4,207,468         4,146,65           Other Revenue         3,391,532         3,491,88           Rentals and Leases         65,000         65,000           Investment Income         65,000         80,15           Amortization of Deferred Capital Revenue         3,304,383         3,633,23           Total Revenue         81,998,984         81,969,78           Expenses         81,998,984         81,969,78           Instruction         64,675,156         64,245,94           District Administration         64,675,156         64,245,94           Operations and Maintenance         12,857,638         12,093,25           Transportation and Housing         2,636,251         2,162,92           Scholarship awards/Related entities/School trust accounts         2,063,584         2,020,00           Total Expense         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,20           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063           Budgeted Surplus (Deficit), for the y			,
Ministry of Education         70,692,411         70,592,27           Other         273,190         273,19           Tuition         4,207,468         4,146,68           Other Revenue         3,391,532         3,449,18           Rentals and Leases         65,000         65,000           Investment Income         65,000         80,15           Amortization of Deferred Capital Revenue         3,304,383         3,363,32           Total Revenue         81,998,984         81,969,78           Expenses         81,998,984         81,969,78           Instruction         64,675,156         64,245,94           District Administration         2,448,535         2,438,92           Operations and Maintenance         12,887,638         12,093,22           Transportation and Housing         2,636,251         2,162,92           Scholarship awards/Related entities/School trust accounts         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,26           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063           Budgeted Surplus (Deficit), for the year comprised of:         (2,174,117)         (991,26           Operating Fund Surplus (Deficit)         (2,174,117)         (991,26 <td>Revenues</td> <td>\$</td> <td>\$</td>	Revenues	\$	\$
Other         273,190         273,190           Tuition         4,207,468         4,146,65           Other Revenue         3,391,532         3,449,18           Rentals and Leases         65,000         65,00           Investment Income         65,000         80,15           Amortization of Deferred Capital Revenue         3,304,383         3,363,32           Total Revenue         81,998,984         81,969,78           Expenses         81,998,984         81,969,78           Instruction         64,675,156         64,245,94           District Administration         2,448,535         2,438,92           Operations and Maintenance         12,857,638         12,093,25           Transportation and Housing         2,636,251         2,162,92           Scholarship awards/Related entities/School trust accounts         2,063,584         2,020,00           Total Expense         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,26           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063           Budgeted Surplus (Deficit), for the year comprised of:         (2,174,117)         (991,26           Operating Fund Surplus (Deficit)         508,063         109,26	Provincial Grants		
Tuition         4,207,468         4,146,65           Other Revenue         3,391,532         3,449,18           Rentals and Leases         65,000         65,00           Investment Income         55,000         80,15           Amortization of Deferred Capital Revenue         3,304,383         3,363,32           Total Revenue         81,998,984         81,969,78           Expenses         81,998,984         81,969,78           Instruction         64,675,156         64,245,94           District Administration         2,448,535         2,438,92           Operations and Maintenance         12,857,638         12,093,25           Transportation and Housing         2,636,251         2,162,92           Scholarship awards/Related entities/School trust accounts         2,063,584         2,020,00           Total Expense         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,26           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063         508,063           Budgeted Surplus (Deficit), for the year comprised of:         (2,174,117)         (991,26           Operating Fund Surplus (Deficit)         508,063         509,26	Ministry of Education	70,692,411	70,592,273
Other Revenue         3,391,532         3,449,18           Rentals and Leases         65,000         65,00           Investment Income         65,000         80,15           Amortization of Deferred Capital Revenue         3,304,383         3,363,32           Total Revenue         81,998,984         81,969,78           Expenses         81,998,984         81,969,78           Instruction         64,675,156         64,245,94           District Administration         2,448,535         2,438,92           Operations and Maintenance         12,857,638         12,093,25           Transportation and Housing         2,636,251         2,162,92           Scholarship awards/Related entities/School trust accounts         2,063,584         2,020,00           Total Expense         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,26           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063           Budgeted Surplus (Deficit), for the year comprised of:         (2,174,117)         (991,26           Operating Fund Surplus (Deficit)         508,063         109,126	Other	273,190	273,190
Rentals and Leases         65,000         65,000           Investment Income         65,000         80,15           Amortization of Deferred Capital Revenue         3,304,383         3,363,32           Total Revenue         81,998,984         81,969,78           Expenses         81,998,984         81,969,78           Instruction         64,675,156         64,245,94           District Administration         2,448,535         2,438,92           Operations and Maintenance         12,857,638         12,093,25           Transportation and Housing         2,636,251         2,162,92           Scholarship awards/Related entities/School trust accounts         2,063,584         2,020,00           Total Expense         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,26           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063           Budgeted Surplus (Deficit), for the year comprised of:         Operating Fund Surplus (Deficit)         (991,26           Special Purpose Fund Surplus (Deficit)         Special Purpose Fund Surplus (Deficit)         Special Purpose Fund Surplus (Deficit)	Tuition	4,207,468	4,146,656
Investment Income	Other Revenue	3,391,532	3,449,182
Amortization of Deferred Capital Revenue         3,304,383         3,363,32           Total Revenue         81,998,984         81,969,78           Expenses         81,998,984         81,969,78           Instruction         64,675,156         64,245,94           District Administration         2,448,535         2,438,92           Operations and Maintenance         12,857,638         12,093,25           Transportation and Housing         2,636,251         2,162,92           Scholarship awards/Related entities/School trust accounts         2,063,584         2,020,00           Total Expense         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,26           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063           Budgeted Surplus (Deficit), for the year comprised of:         0perating Fund Surplus (Deficit)         (991,26           Special Purpose Fund Surplus (Deficit)         508,063         100,000         100,000         100,000         100,000	Rentals and Leases	65,000	65,000
Expenses         Instruction         64,675,156         64,245,94           District Administration         2,448,535         2,438,932           Operations and Maintenance         12,857,638         12,093,25           Transportation and Housing         2,636,251         2,162,92           Scholarship awards/Related entities/School trust accounts         2,063,584         2,020,00           Total Expense         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,26           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063           Budgeted Surplus (Deficit), for the year comprised of:         (2,174,117)         (991,26           Operating Fund Surplus (Deficit)         508,063         10,000         10,000	Investment Income	65,000	80,153
Expenses   Instruction   64,675,156   64,245,94	Amortization of Deferred Capital Revenue	3,304,383	3,363,328
Instruction         64,675,156         64,245,94           District Administration         2,448,535         2,438,92           Operations and Maintenance         12,857,638         12,093,25           Transportation and Housing         2,636,251         2,162,92           Scholarship awards/Related entities/School trust accounts         2,063,584         2,020,00           Total Expense         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,26           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063           Budgeted Surplus (Deficit), for the year comprised of:             Operating Fund Surplus (Deficit)         (2,174,117)         (991,26           Operating Fund Surplus (Deficit)         Special Purpose Fund Surplus (Deficit)         508,063         Contraction (Contraction (Co	Total Revenue	81,998,984	81,969,782
Instruction         64,675,156         64,245,94           District Administration         2,448,535         2,438,92           Operations and Maintenance         12,857,638         12,093,25           Transportation and Housing         2,636,251         2,162,92           Scholarship awards/Related entities/School trust accounts         2,063,584         2,020,00           Total Expense         84,681,164         82,961,04           Net Revenue (Expense)         (2,682,180)         (991,26           Budgeted Allocation (Retirement) of Surplus (Deficit)         508,063           Budgeted Surplus (Deficit), for the year comprised of:             Operating Fund Surplus (Deficit)         (2,174,117)         (991,26           Special Purpose Fund Surplus (Deficit)         Special Purpose Fund Surplus (Deficit)         508,063         10,000	Expenses		
District Administration 2,448,535 2,438,92 Operations and Maintenance 12,857,638 12,093,25 Transportation and Housing 2,636,251 2,162,92 Scholarship awards/Related entities/School trust accounts 2,063,584 2,020,00 Total Expense 84,681,164 82,961,04  Net Revenue (Expense) (2,682,180) (991,266  Budgeted Allocation (Retirement) of Surplus (Deficit) 508,063  Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit)	•	64.675.156	64,245,940
Operations and Maintenance 12,857,638 12,093,255 Transportation and Housing 2,636,251 2,162,925 Scholarship awards/Related entities/School trust accounts 2,063,584 2,020,000 Total Expense 84,681,164 82,961,044  Net Revenue (Expense) (2,682,180) (991,260  Budgeted Allocation (Retirement) of Surplus (Deficit) 508,063  Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit)			2,438,926
Transportation and Housing Scholarship awards/Related entities/School trust accounts Total Expense State Revenue (Expense) Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit)  2,636,251 2,162,92 2,063,584 2,020,00 84,681,164 82,961,04 82,96		, ,	12,093,251
Scholarship awards/Related entities/School trust accounts Total Expense  84,681,164 82,961,04  Net Revenue (Expense)  Cuesting Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit)  2,063,584 82,961,04 82,961		, ,	2,162,926
Total Expense 84,681,164 82,961,042  Net Revenue (Expense) (2,682,180) (991,260  Budgeted Allocation (Retirement) of Surplus (Deficit) 508,063  Budgeted Surplus (Deficit), for the year (2,174,117) (991,260  Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit)		, , , , , , , , , , , , , , , , , , ,	2,020,000
Budgeted Allocation (Retirement) of Surplus (Deficit)  Budgeted Surplus (Deficit), for the year  Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit)	•		82,961,043
Budgeted Allocation (Retirement) of Surplus (Deficit)  Budgeted Surplus (Deficit), for the year  Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit)	Net Revenue (Eynense)	(2.682.180)	(991 261)
Budgeted Surplus (Deficit), for the year  Budgeted Surplus (Deficit), for the year comprised of:  Operating Fund Surplus (Deficit)  Special Purpose Fund Surplus (Deficit)	Tet Revenue (Expense)	(2,002,100)	(771,201)
Budgeted Surplus (Deficit), for the year comprised of: Operating Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit)	<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	508,063	
Operating Fund Surplus (Deficit) Special Purpose Fund Surplus (Deficit)	Budgeted Surplus (Deficit), for the year	(2,174,117)	(991,261)
	Operating Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit) (2,1/4,11/) (991,20	Capital Fund Surplus (Deficit)	(2,174,117)	(991,261)
			(991,261)

Annual Budget - Revenue and Expense Year Ended June 30, 2015

	2015 Annual Budget	2014 Annual Budget
Budget Bylaw Amount		_
Operating - Total Expense	74,380,421	73,921,964
Special Purpose Funds - Total Expense	4,822,243	4,684,490
Capital Fund - Total Expense	5,478,500	4,354,589
Total Budget Bylaw Amount	84,681,164	82,961,043

#### 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

Annual Budget - Changes in Net Financial Assets (Debt) Year Ended June 30, 2015

	2015	2014
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,682,180)	(991,261)
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	5,478,500	4,354,589
<b>Total Effect of change in Tangible Capital Assets</b>	5,478,500	4,354,589
	<u> </u>	
(Increase) Decrease in Net Financial Assets (Debt)	2,796,320	3,363,328

Annual Budget - Operating Revenue and Expense Year Ended June 30, 2015

	2015	2014	
	Annual Budget	Annual Budget	
	\$	\$	
Revenues			
Provincial Grants			
Ministry of Education	67,933,752	67,953,164	
Other	273,190	273,190	
Tuition	4,207,468	4,146,656	
Other Revenue	1,327,948	1,418,954	
Rentals and Leases	65,000	65,000	
Investment Income	65,000	65,000	
Total Revenue	73,872,358	73,921,964	
Expenses			
Instruction	62,198,275	61,953,491	
District Administration	2,415,535	2,401,356	
Operations and Maintenance	7,633,959	7,404,191	
Transportation and Housing	2,132,652	2,162,926	
Total Expense	74,380,421	73,921,964	
Net Revenue (Expense)	(508,063)	-	
<b>Budgeted Prior Year Surplus Appropriation</b>	508,063		
Budgeted Surplus (Deficit), for the year	<u> </u>	-	

Annual Budget - Schedule of Operating Revenue by Source Year Ended June 30, 2015

	2015	2014
	Annual Budget	Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	68,782,803	68,903,221
AANDC/LEA Recovery	(1,023,615)	(1,114,621)
Other Ministry of Education Grants		
Pay equity	85,865	85,865
FSA	13,769	13,769
Education guarantee	13,705	13,705
Carbon tax reimbursement	51,225	51,225
Teacher quality learning project	10,000	
Total Provincial Grants - Ministry of Education	67,933,752	67,953,164
Provincial Grants - Other	273,190	273,190
Γuition		
Offshore Tuition Fees	4,207,468	4,146,656
Total Tuition	4,207,468	4,146,656
Other Revenues		
LEA/Direct Funding from First Nations	1,023,615	1,114,621
Miscellaneous		
Meals (local revenue)	12,500	12,500
Caferteria	170,000	170,000
Other	111,833	111,833
Ipals	10,000	10,000
Total Other Revenue	1,327,948	1,418,954
Rentals and Leases	65,000	65,000
Investment Income	65,000	65,000
Total Operating Revenue	73,872,358	73,921,964

Annual Budget - Schedule of Operating Expense by Source Year Ended June 30, 2015

	2015	2014
	Annual Budget	Annual Budget
	\$	\$
Salaries		
Teachers	33,591,580	33,130,095
Principals and Vice Principals	4,397,168	4,394,250
Educational Assistants	3,741,248	3,807,515
Support Staff	7,087,101	7,092,463
Other Professionals	1,050,113	989,426
Substitutes	1,722,554	1,730,509
Total Salaries	51,589,764	51,144,258
Employee Benefits	12,787,872	12,485,546
<b>Total Salaries and Benefits</b>	64,377,636	63,629,804
Services and Supplies		
Services	3,246,370	3,251,950
Student Transportation	154,986	154,986
Professional Development and Travel	397,346	445,777
Rentals and Leases	124,721	124,721
Dues and Fees	421,100	421,100
Insurance	350,072	350,072
Supplies	3,569,734	3,940,946
Utilities	1,738,456	1,602,608
<b>Total Services and Supplies</b>	10,002,785	10,292,160
Total Operating Expense	74,380,421	73,921,964

Annual Budget - Operating Expense by Function, Program and Object Year Ended June 30, 2015

	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	26,523,091	1,199,538		485,452		1,379,050	29,587,131
1.03 Career Programs	175,405			14,740			190,145
1.07 Library Services	735,767			178,653		15,173	929,593
1.08 Counselling	967,125						967,125
1.10 Special Education	3,988,958	112,770	3,286,877	43,314		110,057	7,541,976
1.31 Aboriginal Education	285,975	100,870	454,371	26,195			867,411
1.41 School Administration		2,613,622		1,384,010		44,492	4,042,124
1.60 Summer School	53,798						53,798
1.62 Off Shore Students	847,561	107,243		101,335	130,850		1,186,989
1.64 Other	11,500			5,068		437	17,005
<b>Total Function 1</b>	33,589,180	4,134,043	3,741,248	2,238,767	130,850	1,549,209	45,383,297
4 District Administration							
4.11 Educational Administration	2,400	137,825		73,881	208,940	27,313	450,359
4.40 School District Governance	,	,		,	82,723	. ,	82,723
4.41 Business Administration		125,300		399,072	286,575	10,346	821,293
<b>Total Function 4</b>	2,400	263,125	-	472,953	578,238	37,659	1,354,375
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				44,426	250,750	1,551	296,727
5.50 Maintenance Operations				3,012,332	200,700	84,381	3,096,713
5.52 Maintenance of Grounds				154,382		3,104	157,486
5.56 Utilities				13 1,302		3,101	107,100
Total Function 5		-	-	3,211,140	250,750	89,036	3,550,926
7 Transportation and Housing							
7.41 Transportation and Housing Administration				38,272	90,275	1,345	129,892
7.70 Student Transportation				1,125,969	70,213	45,305	1,171,274
Total Function 7		-	-	1,164,241	90,275	46,650	1,301,166
9 Debt Services							
Total Function 9		-	-	-	-	-	-
Total Functions 1 - 9	33,591,580	4,397,168	3,741,248	7,087,101	1,050,113	1,722,554	51,589,764

Annual Budget - Operating Expense by Function, Program and Object Year Ended June 30, 2015

	Total	Employee	<b>Total Salaries</b>	Services and	2015	2014
	Salaries	Benefits	and Benefits	Supplies	Annual Budget	Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	29,587,131	7,168,580	36,755,711	1,898,249	38,653,960	38,154,121
1.03 Career Programs	190,145	47,991	238,136	102,671	340,807	339,068
1.07 Library Services	929,593	265,400	1,194,993	2,687	1,197,680	1,274,757
1.08 Counselling	967,125	242,885	1,210,010	9,052	1,219,062	1,214,869
1.10 Special Education	7,541,976	1,980,345	9,522,321	396,426	9,918,747	10,116,415
1.31 Aboriginal Education	867,411	275,829	1,143,240	64,320	1,207,560	1,192,480
1.41 School Administration	4,042,124	1,027,913	5,070,037	80,104	5,150,141	5,212,787
1.60 Summer School	53,798	1,044	54,842	15,200	70,042	69,998
1.62 Off Shore Students	1,186,989	264,918	1,451,907	2,755,561	4,207,468	4,146,656
1.64 Other	17,005	3,503	20,508	212,300	232,808	232,340
Total Function 1	45,383,297	11,278,408	56,661,705	5,536,570	62,198,275	61,953,491
4 District Administration						
4.11 Educational Administration	450,359	114,233	564,592	120,254	684,846	667,088
4.40 School District Governance	82,723	1,646	84,369	102,680	187,049	169,035
4.41 Business Administration	821,293	253,631	1,074,924	468,716	1,543,640	1,565,233
<b>Total Function 4</b>	1,354,375	369,510	1,723,885	691,650	2,415,535	2,401,356
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	296,727	73,381	370,108	153,153	523,261	533,630
5.50 Maintenance Operations	3,096,713	698,430	3,795,143	1,198,336	4,993,479	4,898,050
5.52 Maintenance of Grounds	157,486	39,707	197,193	181,570	378,763	369,903
5.56 Utilities	157,400	55,707	177,173	1,738,456	1,738,456	1,602,608
Total Function 5	3,550,926	811,518	4,362,444	3,271,515	7,633,959	7,404,191
7 Transportation and Housing						
7.41 Transportation and Housing Administration	129,892	34,237	164,129	13,208	177,337	173,773
7.70 Student Transportation	1,171,274	294,199	1,465,473	489,842	1,955,315	1,989,153
Total Function 7				· · · · · · · · · · · · · · · · · · ·		
Total Function /	1,301,166	328,436	1,629,602	503,050	2,132,652	2,162,926
9 Debt Services						
Total Function 9	<u> </u>	<u>-</u>	-	<u>-</u>	<u>-</u>	<del>-</del> _
<b>Total Functions 1 - 9</b>	51,589,764	12,787,872	64,377,636	10,002,785	74,380,421	73,921,964

Annual Budget - Special Purpose Revenue and Expense Year Ended June 30, 2015

	2015	2014
	Annual Budget	Annual Budget
	<del></del>	\$
Revenues		
Provincial Grants		
Ministry of Education	2,758,659	2,639,109
Other Revenue	2,063,584	2,030,228
Investment Income		15,153
Total Revenue	4,822,243	4,684,490
Expenses		
Instruction	2,476,881	2,292,449
District Administration	33,000	37,570
Operations and Maintenance	248,778	334,471
Scholarship awards/Related entities/ School trust accounts	2,063,584	2,020,000
Total Expense	4,822,243	4,684,490
Budgeted Surplus (Deficit), for the year	-	

Annual Budget - Changes in Special Purpose Funds Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start
Deferred Revenue, beginning of year	\$	\$	<b>\$</b> 39,119	\$	<b>\$</b> 315,136	\$	<b>\$</b> 788,894	<b>\$</b> 70,431	\$
Add: Restricted Grants Provincial Grants - Ministry of Education Other Investment Income	248,778	1,109,074		20,254	108,568 3,711	399,102	1,900,248 8,457	14,040 750	132,000
	248,778	1,109,074	-	20,254	112,279	399,102	1,908,705	14,790	132,000
Less: Allocated to Revenue  Deferred Revenue, end of year	248,778	1,109,074	39,119	20,254	112,279 <b>315,136</b>	399,102	1,908,705 <b>788,894</b>	85,221	132,000
Deterred Revenue, end of year			37,117		313,130		700,004	00,221	
Revenues  Provincial Grants - Ministry of Education Other Revenue	248,778	1,109,074		20,254	112,279	399,102	1,908,705	33,000	132,000
Expenses	248,778	1,109,074	-	20,254	112,279	399,102	1,908,705	33,000	132,000
Salaries Teachers Principals and Vice Principals		772,572				247,990			
Educational Assistants Support Staff	129,365	142,414				10.504			73,269
Substitutes	129,365	914,986			_	18,504 266,494			73,269
Employee Benefits Services and Supplies	21,394 98,019 248,778	194,088 1,109,074	-	20,254 20,254	112,279 112,279	61,765 70,843 399,102	1,908,705 1,908,705	33,000 33,000	26,002 32,729 132,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	

School District No. 22 (Vernon)
Annual Budget - Changes in Special Purpose Funds Year Ended June 30, 2015

	Ready, Set, Learn	OLEP	CommunityLINK	Student Concerts	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					1,213,580
Add: Restricted Grants					
Provincial Grants - Ministry of Education	34,300	170,911	644,240		2,758,659
Other				9,600	2,032,456
Investment Income					12,918
	34,300	170,911	644,240	9,600	4,804,033
Less: Allocated to Revenue	34,300	170,911	644,240	9,600	4,789,243
Deferred Revenue, end of year	-	<u>-</u>	-	-	1,228,370
Revenues					
Provincial Grants - Ministry of Education	34,300	170,911	644,240		2,758,659
Other Revenue	,	,	,	9,600	2,063,584
	34,300	170,911	644,240	9,600	4,822,243
Expenses					
Salaries	• • • • •	100.00			4.4.04=
Teachers	2,000	102,255			1,124,817
Principals and Vice Principals Educational Assistants		34,182			34,182
Support Staff			8,570		215,683 137,935
Substitutes			0,370		18,504
Bubblicues	2,000	136,437	8,570	-	1,531,121
Employee Benefits	500	34,474	2,006		146,141
Services and Supplies	31,800	51,174	633,664	9,600	3,144,981
and a sprans	34,300	170,911	644,240	9,600	4,822,243
Net Revenue (Expense)		_	_	_	

Annual Budget - Capital Revenue and Expense Year Ended June 30, 2015

	2015			
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2014 Annual Budget
	<u> </u>	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	3,304,383		3,304,383	3,363,328
Total Revenue	3,304,383	3,304,383	3,363,328	
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,974,901		4,974,901	4,354,589
Transportation and Housing	503,599		503,599	
Total Expense	5,478,500	-	5,478,500	4,354,589
Net Revenue (Expense)	(2,174,117)	-	(2,174,117)	(991,261)
Net Transfers (to) from other funds				
<b>Total Net Transfers</b>	-	-	-	-
Other Adjustments to Fund Balances				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
Budgeted Surplus (Deficit), for the year	(2,174,117)	-	(2,174,117)	(991,261)