

Amended Annual Budget

School District No. 22 (Vernon)

June 30, 2016

School District No. 22 (Vernon)

June 30, 2016

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*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 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 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 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 \$90,261,844 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 27th DAY OF JANUARY, 2016;

READ A SECOND TIME THE 10th DAY OF FEBRUARY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF FEBRUARY, 2016;

(Corporate Seal)

Original is filed at the Board Office

Chairperson of the Board

Original is filed at the Board Office

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 22 (Vernon) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 24th DAY OF FEBRUARY, 2016.

Original is filed at the Board Office

Secretary Treasurer

School District No. 22 (Vernon)

Statement 2

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

	2016 Amended Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,258,720	8,111,469
Adult	21,250	19,875
Total Ministry Operating Grant Funded FTE's	8,279,970	8,131,344
Revenues	\$	\$
Provincial Grants		
Ministry of Education	75,294,801	71,587,736
Other	211,350	212,000
Tuition	4,539,495	4,565,494
Other Revenue	3,238,546	3,302,162
Rentals and Leases	36,000	65,000
Investment Income	178,957	170,000
Amortization of Deferred Capital Revenue	3,888,653	3,805,512
Total Revenue	87,387,802	83,707,904
Expenses		
Instruction	70,765,237	66,921,067
District Administration	2,786,434	2,603,944
Operations and Maintenance	13,139,645	12,794,415
Transportation and Housing	2,528,292	2,625,321
Total Expense	89,219,608	84,944,747
Net Revenue (Expense)	(1,831,806)	(1,236,843)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,209,698	561,307
Budgeted Surplus (Deficit), for the year	1,377,892	(675,536)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,377,892	(675,536)
Budgeted Surplus (Deficit), for the year	1,377,892	(675,536)

School District No. 22 (Vernon)

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

	2016 Amended Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	78,834,918	74,559,153
Operating - Tangible Capital Assets Purchased	623,117	730,000
Special Purpose Funds - Total Expense	4,959,333	5,174,546
Special Purpose Funds - Tangible Capital Assets Purchased	419,119	
Capital Fund - Total Expense	5,425,357	5,211,048
Total Budget Bylaw Amount	90,261,844	85,674,747

Approved by the Board

Original signed version is available at the Board Office

Signature of the Chairperson of the Board of Education

Date Signed

Original signed version is available at the Board Office

Signature of the Superintendent

Date Signed

Original signed version is available at the Board Office

Signature of the Secretary Treasurer

Date Signed

School District No. 22 (Vernon)

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

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,831,806)	(1,236,843)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,042,236)	(730,000)
From Deferred Capital Revenue	(3,019,061)	(3,154,949)
Total Acquisition of Tangible Capital Assets	(4,061,297)	(3,884,949)
Amortization of Tangible Capital Assets	5,425,357	5,211,048
Total Effect of change in Tangible Capital Assets	1,364,060	1,326,099
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(467,746)	89,256

School District No. 22 (Vernon)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,285,027	2,714	23,704,921	27,992,662
Changes for the year				
Net Revenue (Expense) for the year	(714,221)	419,119	(1,536,704)	(1,831,806)
Interfund Transfers				
Tangible Capital Assets Purchased	(623,117)	(419,119)	1,042,236	-
Local Capital	(1,872,360)		1,872,360	-
Net Changes for the year	(3,209,698)	-	1,377,892	(1,831,806)
Budgeted Accumulated Surplus (Deficit), end of year	1,075,329	2,714	25,082,813	26,160,856

School District No. 22 (Vernon)

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

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	71,957,786	68,520,165
Other	211,350	212,000
Tuition	4,539,495	4,565,494
Other Revenue	1,209,066	1,195,187
Rentals and Leases	36,000	65,000
Investment Income	167,000	170,000
Total Revenue	<u>78,120,697</u>	<u>74,727,846</u>
Expenses		
Instruction	66,001,490	62,133,378
District Administration	2,786,434	2,603,944
Operations and Maintenance	8,056,694	7,708,346
Transportation and Housing	1,990,300	2,113,485
Total Expense	<u>78,834,918</u>	<u>74,559,153</u>
Net Revenue (Expense)	<u>(714,221)</u>	168,693
Budgeted Prior Year Surplus Appropriation	<u>3,209,698</u>	561,307
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(623,117)	(730,000)
Local Capital	(1,872,360)	-
Total Net Transfers	<u>(2,495,477)</u>	<u>(730,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 22 (Vernon)

Schedule 2A

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

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	72,634,947	70,338,889
AANDC/LEA Recovery	(880,386)	(920,854)
Strike Savings Recovery		(2,451,675)
Other Ministry of Education Grants		
Pay Equity	85,865	85,865
Labour Settlement Funding		1,360,327
Funding for Graduated Adults	9,691	13,844
FSA and Monitored Marking	13,769	13,769
Carbon tax reimbursement	80,000	80,000
Curriculum Implementation	13,900	-
Total Provincial Grants - Ministry of Education	<u>71,957,786</u>	<u>68,520,165</u>
Provincial Grants - Other	<u>211,350</u>	<u>212,000</u>
Tuition		
Offshore Tuition Fees	4,539,495	4,565,494
Total Tuition	<u>4,539,495</u>	<u>4,565,494</u>
Other Revenues		
LEA/Direct Funding from First Nations	880,386	920,854
Miscellaneous		
Cafeteria revenue	130,000	140,000
Miscellaneous	58,500	111,833
Ipals	-	10,000
Meals	-	12,500
Fees	130,000	-
Artists in Education (ArtStarts)	10,180	-
Total Other Revenue	<u>1,209,066</u>	<u>1,195,187</u>
Rentals and Leases	<u>36,000</u>	<u>65,000</u>
Investment Income	<u>167,000</u>	<u>170,000</u>
Total Operating Revenue	<u><u>78,120,697</u></u>	<u><u>74,727,846</u></u>

School District No. 22 (Vernon)

Schedule 2B

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

	2016 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$
Salaries		
Teachers	35,756,530	32,818,729
Principals and Vice Principals	3,637,165	3,841,569
Educational Assistants	4,041,451	3,786,013
Support Staff	7,127,089	7,448,308
Other Professionals	1,610,398	1,426,008
Substitutes	1,491,945	1,538,266
Total Salaries	53,664,578	50,858,893
Employee Benefits	14,574,456	12,804,979
Total Salaries and Benefits	68,239,034	63,663,872
Services and Supplies		
Services	3,722,776	3,554,058
Student Transportation	10,936	93,923
Professional Development and Travel	754,064	647,723
Rentals and Leases	83,500	119,521
Dues and Fees	563,958	425,750
Insurance	326,863	349,841
Supplies	3,438,993	3,810,578
Utilities	1,694,794	1,893,887
Total Services and Supplies	10,595,884	10,895,281
Total Operating Expense	78,834,918	74,559,153

School District No. 22 (Vernon)

Amended 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	27,912,688	925,099	-	492,923	-	1,136,000	30,466,710
1.03 Career Programs	203,659	-	-	15,500	-	-	219,159
1.07 Library Services	764,465	-	-	210,250	-	10,000	984,715
1.08 Counselling	915,031	-	-	-	-	-	915,031
1.10 Special Education	4,431,844	-	3,531,451	43,000	116,972	191,000	8,314,267
1.30 English Language Learning	23,239	-	-	-	-	-	23,239
1.31 Aboriginal Education	211,070	105,409	510,000	26,195	-	-	852,674
1.41 School Administration	-	2,494,588	-	1,330,018	-	44,800	3,869,406
1.60 Summer School	101,950	-	-	-	-	-	101,950
1.62 Off Shore Students	1,170,868	112,069	-	101,335	130,850	-	1,515,122
1.64 Other	19,316	-	-	3,000	-	-	22,316
Total Function 1	35,754,130	3,637,165	4,041,451	2,222,221	247,822	1,381,800	47,284,589
4 District Administration							
4.11 Educational Administration	2,400	-	-	72,208	389,867	24,831	489,306
4.40 School District Governance	-	-	-	-	103,314	-	103,314
4.41 Business Administration	-	-	-	414,478	514,742	3,000	932,220
Total Function 4	2,400	-	-	486,686	1,007,923	27,831	1,524,840
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	44,426	261,021	1,551	306,998
5.50 Maintenance Operations	-	-	-	3,141,108	-	46,314	3,187,422
5.52 Maintenance of Grounds	-	-	-	184,037	-	3,104	187,141
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,369,571	261,021	50,969	3,681,561
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	44,084	93,632	1,345	139,061
7.70 Student Transportation	-	-	-	1,004,527	-	30,000	1,034,527
Total Function 7	-	-	-	1,048,611	93,632	31,345	1,173,588
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	35,756,530	3,637,165	4,041,451	7,127,089	1,610,398	1,491,945	53,664,578

School District No. 22 (Vernon)

Amended 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 Amended Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	30,466,710	7,831,963	38,298,673	1,761,632	40,060,305	38,104,364
1.03 Career Programs	219,159	58,924	278,083	182,114	460,197	365,111
1.07 Library Services	984,715	289,227	1,273,942	52,412	1,326,354	1,269,937
1.08 Counselling	915,031	244,711	1,159,742	15,834	1,175,576	1,152,843
1.10 Special Education	8,314,267	2,670,763	10,985,030	453,303	11,438,333	9,838,625
1.30 English Language Learning	23,239	6,215	29,454	-	29,454	-
1.31 Aboriginal Education	852,674	263,667	1,116,341	383,375	1,499,716	1,716,347
1.41 School Administration	3,869,406	1,087,998	4,957,404	127,328	5,084,732	5,219,827
1.60 Summer School	101,950	22,195	124,145	3,000	127,145	-
1.62 Off Shore Students	1,515,122	378,109	1,893,231	2,621,888	4,515,119	4,211,468
1.64 Other	22,316	2,250	24,566	259,993	284,559	254,856
Total Function 1	47,284,589	12,856,022	60,140,611	5,860,879	66,001,490	62,133,378
4 District Administration						
4.11 Educational Administration	489,306	105,035	594,341	160,999	755,340	711,038
4.40 School District Governance	103,314	2,020	105,334	94,395	199,729	193,049
4.41 Business Administration	932,220	254,172	1,186,392	644,973	1,831,365	1,699,857
Total Function 4	1,524,840	361,227	1,886,067	900,367	2,786,434	2,603,944
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	306,998	82,189	389,187	151,553	540,740	523,261
5.50 Maintenance Operations	3,187,422	882,523	4,069,945	1,366,016	5,435,961	5,052,439
5.52 Maintenance of Grounds	187,141	64,677	251,818	133,381	385,199	394,190
5.56 Utilities	-	-	-	1,694,794	1,694,794	1,738,456
Total Function 5	3,681,561	1,029,389	4,710,950	3,345,744	8,056,694	7,708,346
7 Transportation and Housing						
7.41 Transportation and Housing Administration	139,061	35,248	174,309	6,874	181,183	175,337
7.70 Student Transportation	1,034,527	292,570	1,327,097	482,020	1,809,117	1,938,148
Total Function 7	1,173,588	327,818	1,501,406	488,894	1,990,300	2,113,485
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	53,664,578	14,574,456	68,239,034	10,595,884	78,834,918	74,559,153

School District No. 22 (Vernon)

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

	<u>2016 Amended Annual Budget</u>	<u>2015 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,337,015	3,067,571
Other Revenue	2,029,480	2,106,975
Investment Income	11,957	-
Total Revenue	<u>5,378,452</u>	<u>5,174,546</u>
Expenses		
Instruction	4,763,747	4,787,689
Operations and Maintenance	195,586	386,857
Total Expense	<u>4,959,333</u>	<u>5,174,546</u>
Net Revenue (Expense)	<u>419,119</u>	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(419,119)	-
Total Net Transfers	<u>(419,119)</u>	-
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 22 (Vernon)

Amended 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	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	144,981	46,532	39,634	43,233	330,600	686,398	-	-	106,186
Add: Restricted Grants									
Provincial Grants - Ministry of Education	386,857	1,506,960	-	-	-	-	128,000	34,300	170,911
Other	-	-	-	-	100,000	1,900,248	-	-	-
Investment Income	-	-	-	-	3,500	8,457	-	-	-
	386,857	1,506,960	-	-	103,500	1,908,705	128,000	34,300	170,911
Less: Allocated to Revenue	531,838	1,553,492	39,634	43,233	103,500	1,908,705	128,000	34,300	277,097
Deferred Revenue, end of year	-	-	-	-	330,600	686,398	-	-	-
Revenues									
Provincial Grants - Ministry of Education	531,838	1,553,492	39,634	43,233	-	-	128,000	34,300	277,097
Other Revenue	-	-	-	-	100,000	1,900,248	-	-	-
Investment Income	-	-	-	-	3,500	8,457	-	-	-
	531,838	1,553,492	39,634	43,233	103,500	1,908,705	128,000	34,300	277,097
Expenses									
Salaries									
Teachers	-	904,176	-	-	-	-	-	2,000	75,200
Educational Assistants	-	260,943	-	-	-	-	85,985	-	-
Support Staff	-	-	-	-	-	-	-	-	-
Other Professionals	-	-	-	-	-	-	-	-	-
	-	1,165,119	-	-	-	-	85,985	2,000	75,200
Employee Benefits	-	388,373	-	-	-	-	31,138	500	18,800
Services and Supplies	195,586	-	-	-	103,500	1,908,705	10,877	31,800	183,097
	195,586	1,553,492	-	-	103,500	1,908,705	128,000	34,300	277,097
Net Revenue (Expense) before Interfund Transfers	336,252	-	39,634	43,233	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(336,252)	-	(39,634)	(43,233)	-	-	-	-	-
	(336,252)	-	(39,634)	(43,233)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 22 (Vernon)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	CommunityLINK	Service Delivery Transformation	Artists in Education (ArtStarts)	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	43,404	51,853	8,732	1,501,553
Add: Restricted Grants				
Provincial Grants - Ministry of Education	644,414	-	-	2,871,442
Other	10,250	-	-	2,010,498
Investment Income	-	-	-	11,957
	<u>654,664</u>	<u>-</u>	<u>-</u>	<u>4,893,897</u>
Less: Allocated to Revenue	698,068	51,853	8,732	5,378,452
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,016,998</u>
Revenues				
Provincial Grants - Ministry of Education	677,568	51,853	-	3,337,015
Other Revenue	20,500	-	8,732	2,029,480
Investment Income	-	-	-	11,957
	<u>698,068</u>	<u>51,853</u>	<u>8,732</u>	<u>5,378,452</u>
Expenses				
Salaries				
Teachers	-	-	-	981,376
Educational Assistants	-	-	-	346,928
Support Staff	7,372	-	-	7,372
Other Professionals	-	51,853	-	51,853
	<u>7,372</u>	<u>51,853</u>	<u>-</u>	<u>1,387,529</u>
Employee Benefits	1,474	-	-	440,285
Services and Supplies	689,222	-	8,732	3,131,519
	<u>698,068</u>	<u>51,853</u>	<u>8,732</u>	<u>4,959,333</u>
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>419,119</u>
Interfund Transfers				
Tangible Capital Assets Purchased				(419,119)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(419,119)</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 22 (Vernon)

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

	2016 Amended Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	3,888,653		3,888,653	3,805,512
Total Revenue	3,888,653	-	3,888,653	3,805,512
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,887,365		4,887,365	4,699,212
Transportation and Housing	537,992		537,992	511,836
Total Expense	5,425,357	-	5,425,357	5,211,048
Net Revenue (Expense)	(1,536,704)	-	(1,536,704)	(1,405,536)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,042,236		1,042,236	730,000
Local Capital		1,872,360	1,872,360	
Total Net Transfers	1,042,236	1,872,360	2,914,596	730,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(494,468)	1,872,360	1,377,892	(675,536)