

Annual Budget

School District No. 22 (Vernon)

June 30, 2017

School District No. 22 (Vernon)

June 30, 2017

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	12

*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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$90,544,647 for the 2016/2017 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 2016/2017.

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

READ A SECOND TIME THE 11th DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2016;

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 2016/2017, adopted by the Board the _____ DAY OF _____, 2016.

Secretary Treasurer

School District No. 22 (Vernon)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	8,303,625	8,258,720
Adult	18,000	21,250
Total Ministry Operating Grant Funded FTE's	8,321,625	8,279,970
Revenues	\$	\$
Provincial Grants		
Ministry of Education	77,155,586	75,294,801
Other	201,067	211,350
Tuition	4,162,627	4,539,495
Other Revenue	3,435,566	3,238,546
Rentals and Leases	43,000	36,000
Investment Income	238,500	178,957
Amortization of Deferred Capital Revenue	3,880,437	3,888,653
Total Revenue	89,116,783	87,387,802
Expenses		
Instruction	71,378,210	70,765,237
District Administration	2,710,758	2,786,434
Operations and Maintenance	13,753,152	13,139,645
Transportation and Housing	2,406,711	2,528,292
Total Expense	90,248,831	89,219,608
Net Revenue (Expense)	(1,132,048)	(1,831,806)
Budgeted Allocation (Retirement) of Surplus (Deficit)	600,257	3,209,698
Budgeted Surplus (Deficit), for the year	(531,791)	1,377,892
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(531,791)	1,377,892
Budgeted Surplus (Deficit), for the year	(531,791)	1,377,892

School District No. 22 (Vernon)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	79,623,605	78,834,918
Operating - Tangible Capital Assets Purchased		623,117
Special Purpose Funds - Total Expense	5,130,258	4,959,333
Special Purpose Funds - Tangible Capital Assets Purchased	295,816	419,119
Capital Fund - Total Expense	5,494,968	5,425,357
Total Budget Bylaw Amount	90,544,647	90,261,844

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

School District No. 22 (Vernon)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,132,048)</u>	<u>(1,831,806)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(295,816)	(1,042,236)
From Deferred Capital Revenue	<u>(1,350,442)</u>	<u>(3,019,061)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,646,258)</u>	<u>(4,061,297)</u>
Amortization of Tangible Capital Assets	<u>5,494,968</u>	<u>5,425,357</u>
Total Effect of change in Tangible Capital Assets	<u>3,848,710</u>	<u>1,364,060</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>2,716,662</u></u>	<u><u>(467,746)</u></u>

School District No. 22 (Vernon)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	74,263,012	71,957,786
Other	201,067	211,350
Tuition	4,162,627	4,539,495
Other Revenue	905,566	1,209,066
Rentals and Leases	43,000	36,000
Investment Income	235,000	167,000
Total Revenue	79,810,272	78,120,697
Expenses		
Instruction	66,338,993	66,001,490
District Administration	2,710,758	2,786,434
Operations and Maintenance	8,662,446	8,056,694
Transportation and Housing	1,911,408	1,990,300
Total Expense	79,623,605	78,834,918
Net Revenue (Expense)	186,667	(714,221)
Budgeted Prior Year Surplus Appropriation	600,257	3,209,698
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	-	(623,117)
Local Capital	(786,924)	(1,872,360)
Total Net Transfers	(786,924)	(2,495,477)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 22 (Vernon)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	74,315,003	72,634,947
AANDC/LEA Recovery	(880,386)	(880,386)
Other Ministry of Education Grants		
Pay Equity	85,865	85,865
Funding for Graduated Adults	9,691	9,691
FSA and monitored marking	13,769	13,769
Carbon tax reimbursement	80,000	80,000
Curriculum implementation	-	13,900
Projected enrolment variances	437,000	-
Additional supplement distribution	202,070	-
Total Provincial Grants - Ministry of Education	74,263,012	71,957,786
Provincial Grants - Other	201,067	211,350
Tuition		
Offshore Tuition Fees	4,162,627	4,539,495
Total Tuition	4,162,627	4,539,495
Other Revenues		
LEA/Direct Funding from First Nations	880,386	880,386
Miscellaneous		
Cafeteria revenue	-	130,000
Miscellaneous	15,000	58,500
Fees	-	130,000
Artists in Education (ArtStarts)	10,180	10,180
Total Other Revenue	905,566	1,209,066
Rentals and Leases	43,000	36,000
Investment Income	235,000	167,000
Total Operating Revenue	79,810,272	78,120,697

School District No. 22 (Vernon)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	37,167,331	35,756,530
Principals and Vice Principals	4,158,081	3,637,165
Educational Assistants	4,071,479	4,041,451
Support Staff	7,007,323	7,127,089
Other Professionals	1,677,309	1,610,398
Substitutes	1,726,161	1,491,945
Total Salaries	55,807,684	53,664,578
Employee Benefits	14,335,008	14,574,456
Total Salaries and Benefits	70,142,692	68,239,034
Services and Supplies		
Services	3,281,298	3,722,776
Student Transportation	19,596	10,936
Professional Development and Travel	577,221	754,064
Rentals and Leases	105,636	83,500
Dues and Fees	594,792	563,958
Insurance	328,794	326,863
Supplies	2,580,194	3,438,993
Utilities	1,993,382	1,694,794
Total Services and Supplies	9,480,913	10,595,884
Total Operating Expense	79,623,605	78,834,918

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	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	28,490,402	1,128,277	-	444,563	-	1,239,000	31,302,242
1.03 Career Programs	376,965	-	-	21,867	-	-	398,832
1.07 Library Services	786,598	-	-	245,303	-	-	1,031,901
1.08 Counselling	1,148,897	-	-	-	-	19,000	1,167,897
1.10 Special Education	4,738,480	-	3,586,059	46,936	134,427	248,016	8,753,918
1.30 English Language Learning	23,576	-	-	-	-	-	23,576
1.31 Aboriginal Education	303,120	124,650	485,420	26,240	-	-	939,430
1.41 School Administration	-	2,746,753	-	1,261,620	-	30,000	4,038,373
1.60 Summer School	100,450	-	-	-	-	-	100,450
1.62 Off Shore Students	1,186,443	158,401	-	87,213	126,740	-	1,558,797
1.64 Other	10,000	-	-	3,000	-	-	13,000
Total Function 1	37,164,931	4,158,081	4,071,479	2,136,742	261,167	1,536,016	49,328,416
4 District Administration							
4.11 Educational Administration	2,400	-	-	164,361	525,529	24,831	717,121
4.40 School District Governance	-	-	-	-	103,314	-	103,314
4.41 Business Administration	-	-	-	368,996	341,489	3,000	713,485
Total Function 4	2,400	-	-	533,357	970,332	27,831	1,533,920
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	66,441	268,368	1,551	336,360
5.50 Maintenance Operations	-	-	-	3,040,215	85,421	126,314	3,251,950
5.52 Maintenance of Grounds	-	-	-	185,767	-	3,104	188,871
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	3,292,423	353,789	130,969	3,777,181
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	44,345	92,021	1,345	137,711
7.70 Student Transportation	-	-	-	1,000,456	-	30,000	1,030,456
Total Function 7	-	-	-	1,044,801	92,021	31,345	1,168,167
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	37,167,331	4,158,081	4,071,479	7,007,323	1,677,309	1,726,161	55,807,684

School District No. 22 (Vernon)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	31,302,242	7,537,116	38,839,358	1,642,481	40,481,839	40,060,305
1.03 Career Programs	398,832	101,602	500,434	102,865	603,299	460,197
1.07 Library Services	1,031,901	283,373	1,315,274	23,120	1,338,394	1,326,354
1.08 Counselling	1,167,897	284,203	1,452,100	9,818	1,461,918	1,175,576
1.10 Special Education	8,753,918	2,589,951	11,343,869	368,045	11,711,914	11,438,333
1.30 English Language Learning	23,576	5,875	29,451	-	29,451	29,454
1.31 Aboriginal Education	939,430	266,531	1,205,961	112,124	1,318,085	1,499,716
1.41 School Administration	4,038,373	1,059,272	5,097,645	-	5,097,645	5,084,732
1.60 Summer School	100,450	19,450	119,900	3,000	122,900	127,145
1.62 Off Shore Students	1,558,797	385,234	1,944,031	2,214,097	4,158,128	4,515,119
1.64 Other	13,000	2,250	15,250	170	15,420	284,559
Total Function 1	49,328,416	12,534,857	61,863,273	4,475,720	66,338,993	66,001,490
4 District Administration						
4.11 Educational Administration	717,121	211,510	928,631	170,445	1,099,076	755,340
4.40 School District Governance	103,314	2,020	105,334	94,395	199,729	199,729
4.41 Business Administration	713,485	204,883	918,368	493,585	1,411,953	1,831,365
Total Function 4	1,533,920	418,413	1,952,333	758,425	2,710,758	2,786,434
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	336,360	101,020	437,380	151,553	588,933	540,740
5.50 Maintenance Operations	3,251,950	911,225	4,163,175	1,529,558	5,692,733	5,435,961
5.52 Maintenance of Grounds	188,871	65,146	254,017	133,381	387,398	385,199
5.56 Utilities	-	-	-	1,993,382	1,993,382	1,694,794
Total Function 5	3,777,181	1,077,391	4,854,572	3,807,874	8,662,446	8,056,694
7 Transportation and Housing						
7.41 Transportation and Housing Administration	137,711	37,279	174,990	6,874	181,864	181,183
7.70 Student Transportation	1,030,456	267,068	1,297,524	432,020	1,729,544	1,809,117
Total Function 7	1,168,167	304,347	1,472,514	438,894	1,911,408	1,990,300
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	55,807,684	14,335,008	70,142,692	9,480,913	79,623,605	78,834,918

School District No. 22 (Vernon)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,892,574	3,337,015
Other Revenue	2,530,000	2,029,480
Investment Income	3,500	11,957
Total Revenue	5,426,074	5,378,452
Expenses		
Instruction	5,039,217	4,763,747
Operations and Maintenance	91,041	195,586
Total Expense	5,130,258	4,959,333
Net Revenue (Expense)	295,816	419,119
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(295,816)	(419,119)
Total Net Transfers	(295,816)	(419,119)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 22 (Vernon)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	330,600	686,398	-	-	-	-	1,016,998
Add: Restricted Grants									
Provincial Grants - Ministry of Education	386,857	1,530,417	-	-	128,000	31,850	170,911	644,539	2,892,574
Other	-	-	130,000	2,400,000	-	-	-	-	2,530,000
Investment Income	-	-	3,500	-	-	-	-	-	3,500
	<u>386,857</u>	<u>1,530,417</u>	<u>133,500</u>	<u>2,400,000</u>	<u>128,000</u>	<u>31,850</u>	<u>170,911</u>	<u>644,539</u>	<u>5,426,074</u>
Less: Allocated to Revenue	<u>386,857</u>	<u>1,530,417</u>	<u>133,500</u>	<u>2,400,000</u>	<u>128,000</u>	<u>31,850</u>	<u>170,911</u>	<u>644,539</u>	<u>5,426,074</u>
Deferred Revenue, end of year	<u>-</u>	<u>-</u>	<u>330,600</u>	<u>686,398</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,016,998</u>
Revenues									
Provincial Grants - Ministry of Education	386,857	1,530,417	-	-	128,000	31,850	170,911	644,539	2,892,574
Other Revenue	-	-	130,000	2,400,000	-	-	-	-	2,530,000
Investment Income	-	-	3,500	-	-	-	-	-	3,500
	<u>386,857</u>	<u>1,530,417</u>	<u>133,500</u>	<u>2,400,000</u>	<u>128,000</u>	<u>31,850</u>	<u>170,911</u>	<u>644,539</u>	<u>5,426,074</u>
Expenses									
Salaries									
Teachers	-	918,206	-	-	-	2,000	75,000	-	995,206
Educational Assistants	-	229,551	-	-	84,000	-	-	-	313,551
Support Staff	-	-	-	-	2,000	-	-	-	2,000
	<u>-</u>	<u>1,147,757</u>	<u>-</u>	<u>-</u>	<u>86,000</u>	<u>2,000</u>	<u>75,000</u>	<u>-</u>	<u>1,310,757</u>
Employee Benefits	-	382,660	-	-	32,000	500	25,000	-	440,160
Services and Supplies	91,041	-	133,500	2,400,000	10,000	29,350	70,911	644,539	3,379,341
	<u>91,041</u>	<u>1,530,417</u>	<u>133,500</u>	<u>2,400,000</u>	<u>128,000</u>	<u>31,850</u>	<u>170,911</u>	<u>644,539</u>	<u>5,130,258</u>
Net Revenue (Expense) before Interfund Transfers	<u>295,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>295,816</u>
Interfund Transfers									
Tangible Capital Assets Purchased	(295,816)	-	-	-	-	-	-	-	(295,816)
	<u>(295,816)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(295,816)</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 22 (Vernon)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	3,880,437		3,880,437	3,888,653
Total Revenue	3,880,437	-	3,880,437	3,888,653
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,999,665		4,999,665	4,887,365
Transportation and Housing	495,303		495,303	537,992
Total Expense	5,494,968	-	5,494,968	5,425,357
Net Revenue (Expense)	(1,614,531)	-	(1,614,531)	(1,536,704)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	295,816		295,816	1,042,236
Local Capital		786,924	786,924	1,872,360
Total Net Transfers	295,816	786,924	1,082,740	2,914,596
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(1,318,715)	786,924	(531,791)	1,377,892