




SCHOOL DISTRICT AMENDED ANNUAL BUDGET FISCAL YEAR 2004/2005

| | | |
|--|-----------------------------------|----------------------------------|
| SCHOOL DISTRICT NUMBER 22 | NAME OF SCHOOL DISTRICT Vernon | YEAR 2004/2005 |
| OFFICE LOCATION 1401-15th St | | TELEPHONE NUMBER 250-542-3331 |
| MAILING ADDRESS 1401-15th St. | | |
| CITY / PROVINCE Vernon, BC | | POSTAL CODE V1T 8S8 |
| NAME OF SUPERINTENDENT Michael J McAvoy | | TELEPHONE NUMBER 250-542-3331 |
| NAME OF SECRETARY - TREASURER Randall F Hoffman | | TELEPHONE NUMBER 250-542-3331 |

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Amended Annual Budget for the School District Fiscal Year 2004/2005 for School District No. 22 (Vernon)

| | |
|---|--------------------------|
| SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES  | DATE SIGNED Jul 3/05 |
| SIGNATURE OF SUPERINTENDENT  | DATE SIGNED Jul 3/05 |
| SIGNATURE OF SECRETARY - TREASURER  | DATE SIGNED Jul. 3/05 |

SCHOOL DISTRICT NO. 22 (Vernon)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE AND EXPENDITURE

Schedule A1

| | 2004/2005 AMENDED ANNUAL BUDGET | PRIOR YEAR BUDGET |
|--|--|-------------------------|
| Ministry Funded Student Full Time Equivalent (FTE) Enrolment | 9,137,125 | 9,181,813 |
| REVENUE (Schedule A2) | | |
| 620 Provincial Grants, Ministry of Education | 61,119,343 | 59,032,757 |
| 641 Provincial Grants - Other | 59,352 | 544,853 |
| 610 Federal Grants | 109,594 | 71,903 |
| 640 Other Revenue | 1,219,567 | 1,082,913 |
| 650 Rentals and Leases | 36,000 | 36,500 |
| 660 Investment Income | 170,000 | 150,000 |
| Total Revenue | 62,713,856 | 60,918,926 |
| EXPENSE (Schedule A3) | | |
| Salaries | | |
| 110 Teachers | 29,061,331 | 29,122,607 |
| 105 Principals and Vice Principals | 3,878,946 | 3,748,815 |
| 123 Educational Assistants | 2,192,850 | 2,140,679 |
| 120 Support Staff | 7,365,701 | 7,423,318 |
| 130 Other Professionals | 881,041 | 851,716 |
| 140 Substitutes | 1,921,519 | 1,970,357 |
| Total Salaries | 45,301,388 | 45,257,492 |
| Employee Benefits | | |
| Total Salaries and Benefits | 55,151,350 | 55,671,481 |
| Services and Supplies | 7,160,500 | 6,841,035 |
| Total Expense | 62,311,850 | 62,512,516 |
| NET REVENUE (EXPENDITURE) | 402,006 | (1,593,590) |
| INTERFUND TRANSFERS | | |
| Capital Asset Purchases | | |
| GAAP funding from Trust | 513,598 | |
| District Entered B | | |
| REDUCTION OF UNFUNDED LIABILITY | | |
| Employee Future Benefits and Vacation Pay | (1,074,682) | |
| | (159,078) | (1,593,590) |
| Budgeted Prior Year Operating Surplus Appropriation | 159,078 | 1,593,590 |
| Budgeted Retirement of Prior Year Deficits | | |
| BUDGETED BALANCE | 0 | 0 |
| BUDGET BYLAW AMOUNT | | |
| Total Expense | 62,311,850 | 62,512,516 |
| Interfund Transfers - Capital Assets Purchased | | |
| Interfund Transfers - Other | (513,598) | |
| Reduction of Unfunded Liability | 1,074,682 | |
| Budgeted Retirement of Prior Year Deficits | | |
| TOTAL BUDGET BYLAW AMOUNT | 62,872,934 | 62,512,516 |

SCHOOL DISTRICT NO. 22 (Vernon)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE BY SOURCE

Schedule A2

| | 2004/2005 AMENDED ANNUAL BUDGET | PRIOR YEAR BUDGET |
|---|--|--------------------------|
| 620 PROVINCIAL GRANTS, MINISTRY OF EDUCATION | | |
| 621 Operating Grant, Ministry of Education | 60,948,954 | 59,867,306 |
| 628 GAAP Implementation | 564,406 | |
| 629 Other Ministry Of Education Grants (Specify) | | |
| Reduction for Local Education Agreements | (1,042,882) | (1,005,587) |
| Pay Equity Grant | 85,865 | 85,865 |
| Capital Lease Funding | | 85,173 |
| Community Links | 563,000 | |
| | <u>61,119,343</u> | <u>59,032,757</u> |
| 641 PROVINCIAL GRANTS - OTHER | <u>59,352</u> | <u>544,853</u> |
| 610 FEDERAL GRANTS | <u>109,594</u> | <u>71,903</u> |
| 640 OTHER REVENUE | | |
| 630 School Referendum Taxes | | |
| 642 Other School District/Education Authorities | | |
| 643 Summer School Fees | 13,205 | |
| 644 Continuing Education | | |
| 647 Offshore Tuition Fees | 108,700 | 17,546 |
| 648 LEA/Direct Funding from First Nations | 1,042,882 | 1,005,587 |
| 649 Miscellaneous (Specify) | | |
| Miscellaneous Income | | 5,000 |
| Interior Health | 54,780 | 54,780 |
| | <u>1,219,567</u> | <u>1,082,913</u> |
| 650 RENTALS AND LEASES | <u>36,000</u> | <u>36,500</u> |
| 660 INVESTMENT INCOME | <u>170,000</u> | <u>150,000</u> |
| TOTAL REVENUE (Schedule A1) | <u><u>62,713,856</u></u> | <u><u>60,918,926</u></u> |

SCHOOL DISTRICT NO. 22 (Vernon)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY OBJECT

Schedule A3

| | 2004/2005 AMENDED ANNUAL BUDGET | PRIOR YEAR BUDGET |
|---|--|----------------------------------|
| SALARIES | | |
| 110 Teachers | 29,061,331 | 29,122,607 |
| 105 Principals and Vice Principals | 3,878,946 | 3,748,815 |
| 123 Educational Assistants | 2,192,850 | 2,140,679 |
| 120 Support Staff | 7,365,701 | 7,423,318 |
| 130 Other Professionals | 881,041 | 851,716 |
| 140 Substitutes | 1,921,519 | 1,970,357 |
| | <u>45,301,388</u> | <u>45,257,492</u> |
| EMPLOYEE BENEFITS | 9,849,962 | 10,413,989 |
| Total Salaries and Benefits | <u>55,151,350</u> | <u>55,671,481</u> |
| SERVICES AND SUPPLIES | | |
| 310 Services | 1,391,111 | 1,231,664 |
| 330 Student Transportation | 62,101 | 55,064 |
| 340 Professional Development and Travel | 375,617 | 361,636 |
| 360 Rentals and Leases | 146,820 | 147,655 |
| 370 Dues and Fees | 141,604 | 170,509 |
| 390 Insurance | 223,559 | 148,670 |
| 412 Interest | | |
| 510 Supplies | 3,363,162 | 3,287,498 |
| 540 Utilities | 1,456,526 | 1,438,339 |
| Total Services and Supplies | <u>7,160,500</u> | <u>6,841,035</u> |
| TOTAL EXPENSE (Schedule A1) | <u>62,311,850</u> | <u>62,512,516</u> |

SCHOOL DISTRICT NO. 22 (Vermont)
 OPERATING FUND AMENDED ANNUAL BUDGET
 AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM

| FUNCTION | 200 | 200 | 300-500 | 2004/2005 | PRIOR |
|--|-------------------|------------------|------------------|-------------------|-------------------|
| | TOTAL | EMPLOYEE | SERVICES | TOTAL | YEAR |
| | SALARIES | BENEFITS | AND | AMENDED | BUDGET |
| | | | SUPPLIES | BUDGET | EXPENSE |
| | | | | EXPENSE | |
| 1 INSTRUCTION | | | | | |
| 1.02 Regular Instruction | 26,341,047 | 5,530,450 | 1,960,669 | 33,832,186 | 33,755,249 |
| 1.03 Career Programs | 131,179 | 26,505 | 39,969 | 197,653 | 331,978 |
| 1.07 Library Services | 1,010,898 | 229,420 | 81,312 | 1,321,630 | 1,314,109 |
| 1.08 Counselling | 1,061,334 | 228,253 | 5,329 | 1,294,916 | 1,331,651 |
| 1.10 Special Education | 6,143,435 | 1,388,062 | 689,010 | 8,220,507 | 8,203,070 |
| 1.30 English as a Second Language | 191,207 | 41,271 | 2,490 | 234,968 | 188,240 |
| 1.31 Aboriginal Education | 538,513 | 129,694 | 223,724 | 891,931 | 885,189 |
| 1.41 School Administration | 3,819,783 | 988,235 | 146,050 | 4,934,048 | 5,067,492 |
| 1.60 Summer School | | | | | |
| 1.61 Continuing Education | | | | | |
| 1.62 Off Shore Students | 75,380 | 13,652 | 70,000 | 159,032 | |
| 1.64 Other | 21,016 | 2,690 | 139,375 | 163,081 | 211,882 |
| 1.65 Conseil Scolaire Francophone | | | | | |
| Total Function 1 | 39,333,772 | 8,558,232 | 3,357,928 | 51,249,932 | 51,288,660 |
| 4 DISTRICT ADMINISTRATION | | | | | |
| 4.11 Educational Administration | 449,727 | 100,202 | 62,717 | 612,646 | 568,650 |
| 4.40 School District Governance | 73,290 | 2,103 | 65,336 | 140,729 | 140,729 |
| 4.41 Business Administration | 757,131 | 179,537 | 385,458 | 1,322,126 | 1,353,996 |
| 4.65 Conseil Scolaire Francophone | | | | | |
| Total Function 4 | 1,280,148 | 281,842 | 513,511 | 2,075,501 | 2,063,375 |
| 5 OPERATIONS AND MAINTENANCE | | | | | |
| 5.41 Operations and Maintenance Administration | 199,559 | 49,289 | 106,673 | 355,521 | 371,535 |
| 5.50 Maintenance Operations | 2,908,449 | 599,615 | 1,085,759 | 4,593,823 | 4,632,357 |
| 5.52 Maintenance of Grounds | 184,744 | 37,979 | 175,034 | 397,757 | 404,857 |
| 5.56 Utilities | | | 1,456,526 | 1,456,526 | 1,438,339 |
| 5.65 Conseil Scolaire Francophone | | | | | |
| Total Function 5 | 3,292,752 | 686,883 | 2,823,992 | 6,803,627 | 6,847,088 |
| 7 TRANSPORTATION AND HOUSING | | | | | |
| 7.41 Transportation and Housing Administration | 108,910 | 27,891 | 11,844 | 148,645 | 150,219 |
| 7.65 Conseil Scolaire Francophone | | | | | |
| 7.70 Student Transportation | 1,265,806 | 295,114 | 453,225 | 2,034,145 | 2,163,174 |
| 7.73 Housing | | | | | |
| Total Function 7 | 1,394,716 | 323,005 | 465,069 | 2,182,790 | 2,313,393 |
| 9 DEBT SERVICES (OPERATING) | | | | | |
| 9.92 Interest On Bank Loans | | | | | |
| 9.94 Interest On Temporary Borrowing | | | | | |
| Total Function 9 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FUNCTIONS 1-9 | 45,301,388 | 9,849,962 | 7,160,500 | 62,311,850 | 62,512,516 |

SCHOOL DISTRICT NO. 22 (Vernon)
 OPERATING FUND AMENDED ANNUAL BUDGET
 AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM

| | 110 | 105 | 123 | 120 | 130 | 140 | TOTAL |
|--|-------------------|---|---------------------------------|------------------------|------------------------------|----------------------|-------------------|
| | TEACHERS SALARIES | PRINCIPALS AND VICE PRINCIPALS SALARIES | EDUCATIONAL ASSISTANTS SALARIES | SUPPORT STAFF SALARIES | OTHER PROFESSIONALS SALARIES | SUBSTITUTES SALARIES | SALARIES |
| 1 INSTRUCTION | | | | | | | |
| 1.02 Regular Instruction | 24,005,878 | 579,585 | | 455,404 | | 1,300,200 | 26,341,047 |
| 1.03 Career Programs | 125,107 | | | 1,000 | | 5,072 | 131,179 |
| 1.07 Library Services | 635,248 | 67,452 | | 285,290 | | 42,908 | 1,010,898 |
| 1.08 Counselling | 924,059 | 95,675 | | | | 41,600 | 1,061,334 |
| 1.10 Special Education | 3,138,308 | 432,174 | 1,991,892 | 337,741 | | 243,320 | 6,143,435 |
| 1.30 English as a Second Language | 182,182 | | | | | 9,015 | 191,207 |
| 1.31 Aboriginal Education | 36,139 | 83,376 | 200,958 | 207,760 | | 8,280 | 538,513 |
| 1.41 School Administration | | 2,460,146 | | 1,305,089 | | 54,528 | 3,819,763 |
| 1.60 Summer School | | | | | | | 0 |
| 1.61 Continuing Education | | | | | | | 0 |
| 1.62 Off Shore Students | | 47,830 | | 27,550 | | | 75,380 |
| 1.64 Other | 10,000 | | | 10,577 | | 439 | 21,016 |
| 1.65 Conseil Scolaire Francophone | | | | | | | 0 |
| Total Function 1 | 29,066,931 | 3,766,218 | 2,192,850 | 2,610,411 | 0 | 1,705,362 | 39,333,772 |
| 4 DISTRICT ADMINISTRATION | | | | | | | |
| 4.11 Educational Administration | 2,400 | 20,496 | | 89,140 | 317,378 | 40,313 | 449,727 |
| 4.40 School District Governance | | | | | 73,290 | | 73,290 |
| 4.41 Business Administration | | 92,232 | | 388,703 | 261,132 | 15,064 | 757,131 |
| 4.65 Conseil Scolaire Francophone | | | | | | | 0 |
| Total Function 4 | 2,400 | 112,728 | 0 | 457,843 | 651,800 | 55,377 | 1,280,148 |
| 5 OPERATIONS AND MAINTENANCE | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 40,405 | 157,686 | 1,468 | 199,559 |
| 5.50 Maintenance Operations | | | | 2,805,191 | | 103,258 | 2,908,449 |
| 5.52 Maintenance of Grounds | | | | 178,238 | | 6,506 | 184,744 |
| 5.56 Utilities | | | | | | | 0 |
| 5.65 Conseil Scolaire Francophone | | | | | | | 0 |
| Total Function 5 | 0 | 0 | 0 | 3,023,834 | 157,686 | 111,232 | 3,292,752 |
| 7 TRANSPORTATION AND HOUSING | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 56,049 | 71,555 | 1,306 | 108,910 |
| 7.65 Conseil Scolaire Francophone | | | | | | | 0 |
| 7.70 Student Transportation | | | | 1,237,584 | | 48,242 | 1,285,806 |
| 7.73 Housing | | | | | | | 0 |
| Total Function 7 | 0 | 0 | 0 | 1,273,613 | 71,555 | 49,548 | 1,394,716 |
| 9 DEBT SERVICES (OPERATING) | | | | | | | |
| 9.92 Interest On Bank Loans | | | | | | | |
| 9.94 Interest On Temporary Borrowing | | | | | | | |
| Total Function 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FUNCTIONS 1-9 | 29,066,931 | 3,878,946 | 2,192,850 | 7,365,701 | 881,041 | 1,921,519 | 45,301,388 |