

**SCHOOL DISTRICT
AMENDED ANNUAL BUDGET
FISCAL YEAR 2008/2009**

SCHOOL DISTRICT NUMBER 91	NAME OF SCHOOL DISTRICT Nechako Lakes	YEAR 2008/2009
OFFICE LOCATION 153 East Connaught Street		TELEPHONE NUMBER 250-567-2284
CITY / PROVINCE Vanderhoof, BC		POSTAL CODE VOJ 3A0
WEBSITE ADDRESS http://www.sd91.bc.ca		
NAME OF SUPERINTENDENT Ray LeMoigne		NAME OF SECRETARY - TREASURER Sterling Olson

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Amended Annual Budget of School District No. 91 (Nechako Lakes) for the year ended June 30, 2009.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY - TREASURER	DATE SIGNED

SCHOOL DISTRICT NO. 91 (Nechako Lakes)
2008/2009 AMENDED ANNUAL BUDGET

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SCHOOL DISTRICT NO. 91 (Nechako Lakes)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE AND EXPENDITURE

Schedule A1

	2008/2009 AMENDED ANNUAL BUDGET	PRIOR YEAR AMENDED BUDGET
Ministry Funded School-Age FTE	4,426,250	4,574,500
Ministry Funded Adult FTE	827,000	519,813
Ministry Funded Other FTE		
TOTAL FTE	5,253,250	5,094,313
 REVENUE (Schedule A2)		
620 Provincial Grants - Ministry of Education	47,896,057	46,089,341
641 Provincial Grants - Other		
610 Federal Grants		
640 Other Revenue	4,449,549	3,277,840
650 Rentals and Leases	4,440	4,340
660 Investment Income	352,414	578,062
Total Revenue	52,702,460	49,949,583
 EXPENSE (Schedule A3)		
Salaries		
110 Teachers	20,236,004	18,854,026
105 Principals and Vice Principals	2,990,518	2,917,786
123 Educational Assistants	3,647,103	3,161,822
120 Support Staff	6,777,344	6,640,704
130 Other Professionals	1,914,962	1,567,024
140 Substitutes	1,247,562	1,315,915
Total Salaries	36,813,493	34,457,277
Employee Benefits	7,897,316	7,495,251
Total Salaries and Benefits	44,710,809	41,952,528
Services and Supplies	10,317,212	11,542,646
Total Expense	55,028,021	53,495,174
 NET REVENUE (EXPENSE)	 (2,325,561)	 (3,545,591)
 INTERFUND TRANSFERS		
Capital Asset Purchases		
Local Capital	(200,011)	(292,544)
Transfer to Special Purpose Funds	(123,371)	(176,233)
 REDUCTION OF UNFUNDED LIABILITY		
Employee Future Benefits and Vacation Pay		
	(2,648,943)	(4,014,368)
Budgeted Prior Year Operating Surplus Appropriation	2,648,943	4,014,368
Budgeted Retirement of Prior Year Deficits		
BUDGETED BALANCE	0	0
 BUDGET BYLAW AMOUNT		
Total Expense	55,028,021	53,495,174
Interfund Transfers - Capital Asset Purchases		
Interfund Transfers - Local Capital & Other	323,382	468,777
Reduction of Unfunded Liability		
Budgeted Retirement of Prior Year Deficits		
TOTAL BUDGET BYLAW AMOUNT	55,351,403	53,963,951

SCHOOL DISTRICT NO. 91 (Nechako Lakes)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE BY SOURCE

Schedule A2

	<u>2008/2009 AMENDED ANNUAL BUDGET</u>	<u>PRIOR YEAR AMENDED BUDGET</u>
620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION		
621 Operating Grant, Ministry of Education	49,432,334	46,758,855
627 INAC Recovery	(4,226,904)	(3,027,032)
629 Other Ministry Of Education Grants (Specify)		
Audit adjustment	(121,677)	
Pay Equity	1,096,371	1,096,371
Ready Set Learn	37,500	37,500
Labour Market adjustment	381,809	70,045
Special Ed Feb estimate	32,000	
Distance Learning Feb & May estimate	925,712	1,132,802
Strong Start Grant	142,000	2,000
Exploring Alternatives for Learning	175,000	
Miscellaneous	21,912	18,800
	<u>47,896,057</u>	<u>46,089,341</u>
641 PROVINCIAL GRANTS - OTHER	<u>0</u>	<u>0</u>
610 FEDERAL GRANTS	<u>0</u>	<u>0</u>
640 OTHER REVENUE		
630 School Referendum Taxes		
642 Other School District/Education Authorities	750	16,000
643 Summer School Fees		
644 Continuing Education		
647 Offshore Tuition Fees	37,000	61,800
648 LEA/Direct Funding from First Nations	4,226,904	3,027,032
649 Miscellaneous (Specify)		
Cultural Grants	12,480	12,100
SSEAC Grants	90,665	72,510
ITA Grants	22,000	37,098
Legacies Grant	50,000	50,000
Miscellaneous	9,750	1,300
	<u>4,449,549</u>	<u>3,277,840</u>
650 RENTALS AND LEASES	<u>4,440</u>	<u>4,340</u>
660 INVESTMENT INCOME	<u>352,414</u>	<u>578,062</u>
TOTAL OPERATING REVENUE (Schedule A1)	<u><u>52,702,460</u></u>	<u><u>49,949,583</u></u>

SCHOOL DISTRICT NO. 91 (Nechako Lakes)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY OBJECT

Schedule A3

	2008/2009 AMENDED ANNUAL BUDGET	PRIOR YEAR AMENDED BUDGET
SALARIES		
110 Teachers	20,236,004	18,854,026
105 Principals and Vice Principals	2,990,518	2,917,786
123 Educational Assistants	3,647,103	3,161,822
120 Support Staff	6,777,344	6,640,704
130 Other Professionals	1,914,962	1,567,024
140 Substitutes	1,247,562	1,315,915
	<u>36,813,493</u>	<u>34,457,277</u>
EMPLOYEE BENEFITS		
	7,897,316	7,495,251
Total Salaries and Benefits	<u>44,710,809</u>	<u>41,952,528</u>
SERVICES AND SUPPLIES		
310 Services	2,997,409	2,867,096
330 Student Transportation	208,319	280,443
340 Professional Development and Travel	1,420,699	1,910,522
360 Rentals and Leases	61,275	75,175
370 Dues and Fees	62,750	65,000
390 Insurance	208,700	219,495
412 Interest		
510 Supplies	3,892,697	4,744,617
540 Utilities	1,465,363	1,380,298
Total Services and Supplies	<u>10,317,212</u>	<u>11,542,646</u>
TOTAL OPERATING EXPENSE (Schedule A1)	<u>55,028,021</u>	<u>53,495,174</u>

SCHOOL DISTRICT NO. 91 (Nechako Lakes)
 OPERATING FUND
 AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2008/2009

FUNCTION	110 TEACHERS SALARIES	105 PRINCIPALS AND VICE PRINCIPALS SALARIES	123 EDUCATIONAL ASSISTANTS SALARIES	120 SUPPORT STAFF SALARIES	130 OTHER PROFESSIONALS SALARIES	140 SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	15,925,624	1,525,632	65,318	1,435,202	168,611	789,270	19,929,657
1.03 Career Programs	335,038	9,365				2,220	346,623
1.07 Library Services	278,453	9,365		177,081			464,899
1.08 Counselling	986,637	9,365			97,832		1,093,834
1.10 Special Education	2,136,244	279,364	2,709,824		151,996	196,417	5,475,465
1.30 English as a Second Language	370,481		38,051				408,542
1.31 Aboriginal Education	198,517	101,319	813,910			21,152	1,135,898
1.41 School Administration	1,056,088			881,850	9,246	2,220	1,949,404
1.60 Summer School							0
1.61 Continuing Education							0
1.62 Off Shore Students					18,800		18,800
1.64 Other							0
1.65 Conseil Scolaire Francophone	20,236,004	2,990,518	3,647,103	2,094,133	446,085	1,011,279	30,625,122
Total Function 1							
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration					701,573		701,573
4.40 School District Governance					66,000		66,000
4.41 Business Administration				335,517	408,193	15,135	758,845
4.65 Conseil Scolaire Francophone	0	0	0	335,517	1,175,766	15,135	1,526,418
Total Function 4							
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				3,503	184,782	6,523	194,808
5.50 Maintenance Operations				2,336,656		106,704	2,443,360
5.52 Maintenance of Grounds				155,803			155,803
5.56 Utilities							0
5.65 Conseil Scolaire Francophone	0	0	0	2,485,962	184,782	113,227	2,784,971
Total Function 5							
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration					108,329		108,329
7.65 Conseil Scolaire Francophone				1,451,732		107,921	1,559,663
7.70 Student Transportation							0
7.73 Housing	0	0	0	1,451,732	108,329	107,921	1,667,982
Total Function 7							
9 DEBT SERVICES (OPERATING)							
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing							0
Total Function 9							
TOTAL FUNCTIONS 1-9	20,236,004	2,990,518	3,647,103	6,777,344	1,917,962	1,247,962	36,813,493

SCHOOL DISTRICT NO. 91 (Nechako Lakes)
 OPERATING FUND
 AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2008/2009

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES	2008/2009 TOTAL BUDGET EXPENSE	PRIOR YEAR AMENDED BUDGET
1 INSTRUCTION						
1.02 Regular Instruction	19,929,857	4,328,539	24,258,396	4,071,749	28,330,945	28,033,197
1.03 Career Programs	346,823	70,647	417,270	69,736	487,068	555,957
1.07 Library Services	464,899	96,521	561,420	78,862	640,282	695,971
1.08 Counselling	1,095,834	226,345	1,322,179	3,353	1,325,532	1,196,461
1.10 Special Education	5,475,465	1,138,012	6,613,477	781,121	7,394,598	6,642,396
1.30 English as a Second Language	408,542	82,467	491,009	17,780	508,789	98,424
1.31 Aboriginal Education	1,135,898	246,780	1,382,678	398,654	1,781,332	1,705,877
1.41 School Administration	1,948,404	416,929	2,365,333	248,211	2,614,544	2,742,371
1.60 Summer School	0	0	0	0	0	2,350
1.61 Continuing Education	0	0	0	0	0	0
1.62 Off Shore Students	0	0	0	37,000	37,000	61,800
1.64 Other	18,800	940	19,740	220,395	240,135	50,000
1.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 1	30,825,122	6,808,160	37,433,302	5,954,525	43,387,827	41,784,804
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration	701,573	158,290	859,863	163,948	1,023,811	990,113
4.40 School District Governance	66,000	2,402	68,402	133,000	201,402	203,400
4.41 Business Administration	738,845	174,056	932,901	611,020	1,543,921	1,578,268
4.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 4	1,506,418	334,748	1,861,166	907,968	2,769,134	2,771,781
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration	194,808	40,109	234,917	201,603	436,420	387,176
5.50 Maintenance Operations	2,443,360	486,531	2,929,891	611,003	3,540,894	3,894,531
5.52 Maintenance of Grounds	155,803	68,119	223,922	148,300	372,222	291,762
5.56 Utilities	0	0	0	1,465,271	1,465,271	1,373,706
5.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 5	2,793,971	594,759	3,388,730	2,426,077	5,814,807	5,927,175
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration	108,329	22,976	131,305	27,000	158,305	150,745
7.65 Conseil Scolaire Francophone	0	0	0	0	0	0
7.70 Student Transportation	1,559,653	336,653	1,896,306	1,001,642	2,897,948	2,860,689
7.73 Housing	0	0	0	0	0	0
Total Function 7	1,667,982	359,629	2,027,611	1,028,642	3,056,253	3,011,414
9 DEBT SERVICES (OPERATING)						
9.92 Interest on Bank Loans	0	0	0	0	0	0
9.94 Interest on Temporary Borrowing	0	0	0	0	0	0
Total Function 9	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	36,813,463	7,897,316	44,710,809	10,317,212	55,028,021	53,495,174