

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF SCHOOL TRUSTEES OF SCHOOL DISTRICT NO. 87 (Stikine) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2007/2008 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. The 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. 87 (Stikine) Annual Budget Bylaw for fiscal year 2007/2008.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2007/2008 fiscal year and the total budget bylaw amount of \$ 6,613,783 for the 2007/2008 fiscal year was prepared in accordance with the Act.
4. The "A" Schedules are adopted as the annual budget of the Board for the fiscal year 2007/2008.

READ A FIRST TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2007;  
READ A SECOND TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2007;  
READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2007.

(Corporate Seal)

\_\_\_\_\_  
**Chairperson of the Board**

\_\_\_\_\_  
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 87 (Stikine) Annual Budget Bylaw 2007/2008, adopted by the Board the \_\_\_\_\_ day of \_\_\_\_\_, 2007.

\_\_\_\_\_  
**Secretary Treasurer**

# SCHOOL DISTRICT

## ANNUAL BUDGET

### FISCAL YEAR 2007/2008

SCHOOL DISTRICT NUMBER <b>87</b>	NAME OF SCHOOL DISTRICT <b>Stikine</b>	YEAR <b>2007/2008</b>
OFFICE LOCATION <b>Commercial Drive and Stikine Street</b>		TELEPHONE NUMBER <b>250-771-4440</b>
CITY / PROVINCE <b>Dease Lake, BC</b>		POSTAL CODE <b>V0C 1L0</b>
WEBSITE ADDRESS <b><a href="http://www.sd87.bc.ca">http://www.sd87.bc.ca</a></b>		
NAME OF SUPERINTENDENT <b>Garry B. Roth</b>		NAME OF SECRETARY - TREASURER <b>Ken A. Mackie</b>

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#### DECLARATION AND SIGNATURES

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We, the undersigned, certify that the attached is a correct and true copy of the Annual Budget of School District No. 87 (Stikine) for the year ended June 30, 2008.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY - TREASURER	DATE SIGNED

SCHOOL DISTRICT NO. 87 (Stikine)  
2007/2008 ANNUAL BUDGET

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**SCHOOL DISTRICT NO. 87 (Stikine)**  
**OPERATING FUND**  
**ANNUAL BUDGET - REVENUE AND EXPENDITURE**

Schedule A1

	2007/2008 ANNUAL BUDGET	PRIOR YEAR BUDGET
Ministry Funded School-Age FTE	263,000	259,750
Ministry Funded Adult FTE	10,000	10,750
<b>TOTAL FTE</b>	<b>273,000</b>	<b>270,500</b>
<b>REVENUE (Schedule A2)</b>		
620 Provincial Grants - Ministry of Education	4,367,346	4,085,630
641 Provincial Grants - Other	449,640	463,000
610 Federal Grants		
640 Other Revenue	1,611,647	1,568,823
650 Rentals and Leases	152,000	146,500
660 Investment Income	33,150	33,150
<b>Total Revenue</b>	<b>6,613,783</b>	<b>6,297,103</b>
<b>EXPENSE (Schedule A3)</b>		
Salaries		
110 Teachers	1,328,377	1,302,837
105 Principals and Vice Principals	447,082	441,279
123 Educational Assistants	555,244	535,387
120 Support Staff	628,904	642,445
130 Other Professionals	503,179	449,096
140 Substitutes	159,685	159,685
Total Salaries	3,622,471	3,530,729
Employee Benefits	964,674	1,039,685
Total Salaries and Benefits	4,587,145	4,570,414
Services and Supplies	1,949,888	1,919,460
<b>Total Expense</b>	<b>6,537,033</b>	<b>6,489,874</b>
<b>NET REVENUE (EXPENSE)</b>	<b>76,750</b>	<b>(192,771)</b>
<b>INTERFUND TRANSFERS</b>		
Capital Asset Purchases		(95,120)
Principal Repayment on Loan	(76,750)	(76,750)
<b>REDUCTION OF UNFUNDED LIABILITY</b>		
Employee Future Benefits and Vacation Pay		(364,641)
	0	(364,641)
Budgeted Prior Year Operating Surplus Appropriation		364,641
Budgeted Retirement of Prior Year Deficits		
<b>BUDGETED BALANCE</b>	<b>0</b>	<b>0</b>
<b>BUDGET BYLAW AMOUNT</b>		
Total Expense	6,537,033	6,489,874
Interfund Transfers - Capital Asset Purchases		95,120
Interfund Transfers - Other	76,750	76,750
Reduction of Unfunded Liability		
Budgeted Retirement of Prior Year Deficits		
<b>TOTAL BUDGET BYLAW AMOUNT</b>	<b>6,613,783</b>	<b>6,661,744</b>

**SCHOOL DISTRICT NO. 87 (Stikine)  
OPERATING FUND  
ANNUAL BUDGET - REVENUE BY SOURCE**

**Schedule A2**

	<b>2007/2008 ANNUAL BUDGET</b>	<b>PRIOR YEAR BUDGET</b>
<b>620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>		
621 Operating Grant, Ministry of Education	5,527,819	5,452,525
628 GAAP Implementation	16,632	17,734
629 Other Ministry Of Education Grants (Specify)		
Reduction for Local Education Agreements	(1,592,647)	(1,557,823)
Pay Equity	129,794	129,794
Deferred Contributions - Literacy Grant	43,258	40,000
Deferred Contributions - Strong Start Grant	50,000	
Deferred Contributions - Early Learning Grant	142,574	
French Grant	3,400	3,400
Funding for Extra Students	46,516	
	<u>4,367,346</u>	<u>4,085,630</u>
<b>641 PROVINCIAL GRANTS - OTHER</b>		
	<u>449,640</u>	<u>463,000</u>
<b>610 FEDERAL GRANTS</b>		
	<u>0</u>	<u>0</u>
<b>640 OTHER REVENUE</b>		
630 School Referendum Taxes		
642 Other School District/Education Authorities		
643 Summer School Fees		
644 Continuing Education		
647 Offshore Tuition Fees		
648 LEA/Direct Funding from First Nations	1,592,647	1,557,823
649 Miscellaneous (Specify)		
Art in School	5,000	5,000
Tuition - CCA	14,000	6,000
	<u>1,611,647</u>	<u>1,568,823</u>
<b>650 RENTALS AND LEASES</b>		
	<u>152,000</u>	<u>146,500</u>
<b>660 INVESTMENT INCOME</b>		
	<u>33,150</u>	<u>33,150</u>
<b>TOTAL OPERATING REVENUE (Schedule A1)</b>	<u><u>6,613,783</u></u>	<u><u>6,297,103</u></u>

**SCHOOL DISTRICT NO. 87 (Stikine)  
OPERATING FUND  
ANNUAL BUDGET - EXPENSE BY OBJECT**

**Schedule A3**

	<b>2007/2008 ANNUAL BUDGET</b>	<b>PRIOR YEAR BUDGET</b>
<b>SALARIES</b>		
110 Teachers	1,328,377	1,302,837
105 Principals and Vice Principals	447,082	441,279
123 Educational Assistants	555,244	535,387
120 Support Staff	628,904	642,445
130 Other Professionals	503,179	449,096
140 Substitutes	159,685	159,685
	3,622,471	3,530,729
<b>EMPLOYEE BENEFITS</b>	964,674	1,039,685
<b>Total Salaries and Benefits</b>	4,587,145	4,570,414
<b>SERVICES AND SUPPLIES</b>		
310 Services	593,940	596,424
330 Student Transportation	298,192	245,170
340 Professional Development and Travel	314,425	325,575
360 Rentals and Leases	5,000	19,662
370 Dues and Fees	9,400	10,200
390 Insurance	30,860	31,410
412 Interest	39,923	39,923
510 Supplies	419,008	411,956
540 Utilities	239,140	239,140
<b>Total Services and Supplies</b>	1,949,888	1,919,460
<b>TOTAL OPERATING EXPENSE (Schedule A1)</b>	6,537,033	6,489,874

**SCHOOL DISTRICT NO. 87 (Stikine)**  
**OPERATING FUND**  
**ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008**

Schedule A4.1

<b>FUNCTION</b>	<b>110 TEACHERS SALARIES</b>	<b>105 PRINCIPALS AND VICE PRINCIPALS SALARIES</b>	<b>123 EDUCATIONAL ASSISTANTS SALARIES</b>	<b>120 SUPPORT STAFF SALARIES</b>	<b>130 OTHER PROFESSIONALS SALARIES</b>	<b>140 SUBSTITUTES SALARIES</b>	<b>TOTAL SALARIES</b>
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	1,123,567	155,863			10,251	89,685	1,379,366
1.03 Career Programs							0
1.07 Library Services	11,541			38,234			49,775
1.08 Counselling							0
1.10 Special Education	28,853	71,424	317,127		54,266	9,000	480,670
1.30 English as a Second Language	113,011					5,500	118,511
1.31 Aboriginal Education	51,405	71,849	26,896			4,000	154,150
1.41 School Administration		147,946		113,610		4,500	266,056
1.60 Summer School							0
1.61 Continuing Education							0
1.62 Off Shore Students							0
1.64 Other			211,221	15,508	64,260	20,000	310,989
1.65 Conseil Scolaire Francophone							0
<b>Total Function 1</b>	<b>1,328,377</b>	<b>447,082</b>	<b>555,244</b>	<b>167,352</b>	<b>128,777</b>	<b>132,685</b>	<b>2,759,517</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration					162,797		162,797
4.40 School District Governance					63,500		63,500
4.41 Business Administration				43,015	95,472		138,487
4.65 Conseil Scolaire Francophone							0
<b>Total Function 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,015</b>	<b>321,769</b>	<b>0</b>	<b>364,784</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration					36,797		36,797
5.50 Maintenance Operations				418,537		27,000	445,537
5.52 Maintenance of Grounds							0
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
<b>Total Function 5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>418,537</b>	<b>36,797</b>	<b>27,000</b>	<b>482,334</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration					15,836		15,836
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation							0
7.73 Housing							0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,836</b>	<b>0</b>	<b>15,836</b>
<b>9 DEBT SERVICES (OPERATING)</b>							
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing							0
<b>Total Function 9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTIONS 1-9</b>	<b>1,328,377</b>	<b>447,082</b>	<b>555,244</b>	<b>628,904</b>	<b>503,179</b>	<b>159,685</b>	<b>3,622,471</b>

**SCHOOL DISTRICT NO. 87 (Stikine)**  
**OPERATING FUND**  
**ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008**

Schedule A4.2

<b>FUNCTION</b>	<b>TOTAL SALARIES</b>	<b>200 EMPLOYEE BENEFITS</b>	<b>TOTAL SALARIES AND BENEFITS</b>	<b>300- 500 SERVICES AND SUPPLIES</b>	<b>2007/2008 TOTAL BUDGET EXPENSE</b>	<b>PRIOR YEAR BUDGET</b>
<b>1 INSTRUCTION</b>						
1.02 Regular Instruction	1,379,366	387,949	1,767,315	425,385	2,192,700	1,989,023
1.03 Career Programs	0		0		0	122,096
1.07 Library Services	49,775	13,077	62,852	1,400	64,252	71,541
1.08 Counselling	0		0		0	0
1.10 Special Education	480,670	121,670	602,340	61,950	664,290	739,178
1.30 English as a Second Language	118,511	33,827	152,338	16,000	168,338	160,695
1.31 Aboriginal Education	154,150	37,909	192,059	40,000	232,059	218,073
1.41 School Administration	266,056	77,606	343,662	76,750	420,412	437,382
1.60 Summer School	0		0		0	0
1.61 Continuing Education	0		0		0	0
1.62 Off Shore Students	0		0		0	0
1.64 Other	310,989	76,974	387,963	166,950	554,913	476,397
1.65 Conseil Scolaire Francophone	0		0		0	0
<b>Total Function 1</b>	<b>2,759,517</b>	<b>749,012</b>	<b>3,508,529</b>	<b>788,435</b>	<b>4,296,964</b>	<b>4,214,385</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration	162,797	36,511	199,308	5,520	204,828	180,895
4.40 School District Governance	63,500	10,394	73,894	59,200	133,094	123,894
4.41 Business Administration	138,487	48,301	186,788	286,500	473,288	513,992
4.65 Conseil Scolaire Francophone	0		0		0	0
<b>Total Function 4</b>	<b>364,784</b>	<b>95,206</b>	<b>459,990</b>	<b>351,220</b>	<b>811,210</b>	<b>818,781</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration	36,797	8,253	45,050	32,120	77,170	78,246
5.50 Maintenance Operations	445,537	108,652	554,189	111,138	665,327	668,091
5.52 Maintenance of Grounds	0		0	13,000	13,000	13,000
5.56 Utilities	0		0	229,000	229,000	229,000
5.65 Conseil Scolaire Francophone	0		0		0	0
<b>Total Function 5</b>	<b>482,334</b>	<b>116,905</b>	<b>599,239</b>	<b>385,258</b>	<b>984,497</b>	<b>988,337</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration	15,836	3,551	19,387		19,387	0
7.65 Conseil Scolaire Francophone	0		0		0	0
7.70 Student Transportation	0		0	303,192	303,192	250,170
7.73 Housing	0		0	121,783	121,783	218,201
<b>Total Function 7</b>	<b>15,836</b>	<b>3,551</b>	<b>19,387</b>	<b>424,975</b>	<b>444,362</b>	<b>468,371</b>
<b>9 DEBT SERVICES (OPERATING)</b>						
9.92 Interest on Bank Loans					0	0
9.94 Interest on Temporary Borrowing			0		0	0
<b>Total Function 9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTIONS 1-9</b>	<b>3,622,471</b>	<b>964,674</b>	<b>4,587,145</b>	<b>1,949,888</b>	<b>6,537,033</b>	<b>6,489,874</b>

**SCHOOL DISTRICT NO. 87 (Stikine)**  
**OPERATING FUND**  
**ANNUAL BUDGET - FTE EMPLOYEES BY FUNCTION AND PROGRAM 2007/2008**

Schedule A5

<b>FUNCTION</b>	<b>110</b>	<b>105</b>	<b>123</b>	<b>120</b>	<b>130</b>	<b>TOTAL</b>
<b>1 INSTRUCTION</b>	<b>TEACHERS</b>	<b>PRINCIPALS AND VICE PRINCIPALS</b>	<b>EDUCATIONAL ASSISTANTS</b>	<b>SUPPORT STAFF</b>	<b>OTHER PROFESSIONALS</b>	<b>STAFF</b>
1.02 Regular Instruction	16.600	1.750			0.200	18.550
1.03 Career Programs						0
1.07 Library Services	0.200			1.000		1.200
1.08 Counselling						0
1.10 Special Education	0.500	0.800	10.286		0.500	12.086
1.30 English as a Second Language	1.700					1.700
1.31 Aboriginal Education	1.000	0.800	0.686			2.486
1.41 School Administration		1.650		2.571		4.221
1.60 Summer School						0
1.61 Continuing Education						0
1.62 Off Shore Students						0
1.64 Other			5.929	0.686	1.000	7.615
1.65 Conseil Scolaire Francophone						0
<b>Total Function 1</b>	<b>20.000</b>	<b>5.000</b>	<b>16.901</b>	<b>4.257</b>	<b>1.700</b>	<b>47.858</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration					1.500	1.500
4.40 School District Governance					5.000	5.000
4.41 Business Administration				1.000	1.100	2.100
4.65 Conseil Scolaire Francophone						0
<b>Total Function 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.000</b>	<b>7.600</b>	<b>8.600</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration					0.500	0.500
5.50 Maintenance Operations				8.071		8.071
5.52 Maintenance of Grounds						0
5.56 Utilities						0
5.65 Conseil Scolaire Francophone						0
<b>Total Function 5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8.071</b>	<b>0.500</b>	<b>8.571</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration					0.200	0.200
7.65 Conseil Scolaire Francophone						0
7.70 Student Transportation						0
7.73 Housing						0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.200</b>	<b>0.200</b>
<b>TOTAL FUNCTIONS 1-7</b>	<b>20.000</b>	<b>5.000</b>	<b>16.901</b>	<b>13.328</b>	<b>10.000</b>	<b>65.229</b>