
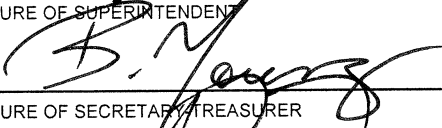
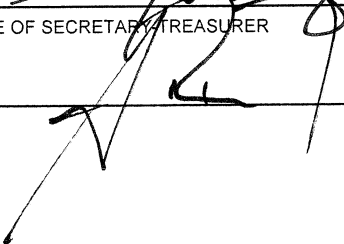


**SCHOOL DISTRICT
ANNUAL BUDGET
FISCAL YEAR 2009/2010**

SCHOOL DISTRICT NUMBER 54	NAME OF SCHOOL DISTRICT Bulkley Valley	YEAR 2009/2010
OFFICE LOCATION 1235 Montreal Street		TELEPHONE NUMBER 250-877-6820
CITY/PROVINCE Smithers, B.C.		POSTAL CODE V0J 2N0
WEBSITE ADDRESS www.sd54.bc.ca		
NAME OF SUPERINTENDENT Bev Young		NAME OF SECRETARY-TREASURER Steven Richards

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Annual Budget of School District No. 54 (Bulkley Valley) for the year ended June 30, 2010.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED 16 June '09
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED 16/June/09
SIGNATURE OF SECRETARY-TREASURER 	DATE SIGNED 16 JUNE 09

**SCHOOL DISTRICT No. 54 (Bulkley Valley)
2009/2010 ANNUAL BUDGET**

TABLE OF CONTENTS

SCHEDULES

Operating Fund

Revenue and Expenditure	Schedule A1
Revenue By Source	Schedule A2
Expense By Object	Schedule A3
Expense By Function, Program and Object	Schedule A4.1
Expense By Function, Program and Object	Schedule A4.2
FTE Employees By Function, Program and Object	Schedule A5

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 54 (Bulkley Valley) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2009/2010 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. 54 (Bulkley Valley) Annual Budget Bylaw for fiscal year 2009/2010.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2009/2010 fiscal year and the total budget bylaw amount of \$23,811,630 for the 2009/2010 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 2009/2010.

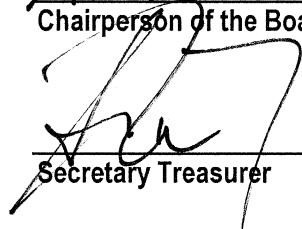
READ A FIRST TIME THE 13 DAY OF MAY, 2009;

READ A SECOND TIME THE 16 DAY OF JUNE, 2009;

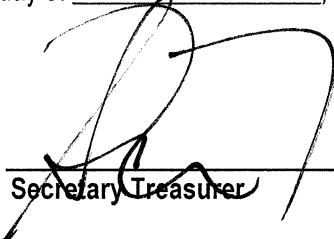
READ A THIRD TIME, PASSED AND ADOPTED THE 16 DAY OF JUNE, 2009.

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 54 (Bulkley Valley) Annual Budget Bylaw 2009/2010, adopted by the Board the 16 day of JUNE, 2009.


Secretary Treasurer

SCHOOL DISTRICT No. 54 (Bulkley Valley)
OPERATING FUND
ANNUAL BUDGET - REVENUE AND EXPENDITURE

Schedule A1

	2009/2010	2008/2009
	ANNUAL BUDGET	AMENDED ANNUAL BUDGET
Ministry Funded School-Age FTE	2,365.500	2,407.625
Ministry Funded Adult FTE	8.000	18.125
TOTAL FTE	2,373.500	2,425.750
REVENUE (Schedule A2)		
620 Provincial Grants - Ministry of Education	\$ 22,344,322	\$ 22,178,887
640 Other Revenue	1,146,360	1,146,360
650 Rentals and Leases	30,000	20,000
660 Investment Income	50,000	150,000
Total Revenue	23,570,682	23,495,247
EXPENSE (Schedule A3)		
Salaries		
110 Teachers	9,967,581	9,860,883
105 Principals and Vice Principals	1,644,736	1,582,344
123 Educational Assistants	1,683,941	1,664,245
120 Support Staff	2,469,140	2,436,079
130 Other Professionals	1,023,799	928,342
140 Substitutes	504,000	532,800
Total Salaries	17,293,197	17,004,693
Employee Benefits	3,723,607	3,755,119
Total Salaries and Benefits	21,016,804	20,759,812
Services and Supplies	2,749,826	2,912,044
Total Expense	23,766,630	23,671,856
NET REVENUE (EXPENSE)	(195,948)	(176,609)
INTERFUND TRANSFERS		
Capital Asset Purchases	(45,000)	(75,000)
REDUCTION OF UNFUNDED LIABILITY		
	(240,948)	(251,609)
BUDGETED PRIOR YEAR OPERATING SURPLUS APPROPRIATION	240,948	251,609
BUDGETED RETIREMENT OF PRIOR YEAR DEFICITS		
BUDGETED BALANCE	\$ 0	\$ 0
BUDGET BYLAW AMOUNT		
Total Expense	\$ 23,766,630	\$ 23,671,856
Interfund Transfers - Capital Asset Purchases	45,000	75,000
TOTAL BUDGET BYLAW AMOUNT	\$ 23,811,630	\$ 23,746,856

SCHOOL DISTRICT No. 54 (Bulkley Valley)
OPERATING FUND
ANNUAL BUDGET - REVENUE BY SOURCE

Schedule A2

	2009/2010 ANNUAL BUDGET	2008/2009 AMENDED ANNUAL BUDGET
620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION		
621 Operating Grant, Ministry of Education	\$ 22,765,819	\$ 22,665,112
627 INAC Recovery	(1,146,360)	(1,146,360)
629 Other Ministry of Education Grants (Specify)		
Pay Equity	225,459	225,459
Strong Start	60,000	81,000
Ready, Set, Learn	15,000	15,000
French Language Grant	70,000	71,407
Community Link Grant	209,054	209,054
Labour Market Adjustment	145,350	
Literacy		38,005
French Monitor		13,610
PE K-7 & IRP FSA Scorer Training		6,600
	<u>22,344,322</u>	<u>22,178,887</u>
641 PROVINCIAL GRANTS - OTHER		
610 FEDERAL GRANTS		
640 OTHER REVENUE		
648 LEA/Direct Funding from First Nations	1,146,360	1,146,360
	<u>1,146,360</u>	<u>1,146,360</u>
650 RENTALS AND LEASES	<u>30,000</u>	<u>20,000</u>
660 INVESTMENT INCOME	<u>50,000</u>	<u>150,000</u>
TOTAL OPERATING REVENUE (Schedule A1)	<u>\$ 23,570,682</u>	<u>\$ 23,495,247</u>

SCHOOL DISTRICT No. 54 (Bulkley Valley)
OPERATING FUND
ANNUAL BUDGET - EXPENSE BY OBJECT

Schedule A3

	2009/2010	2008/2009
	ANNUAL BUDGET	AMENDED
	ANNUAL BUDGET	ANNUAL BUDGET
SALARIES		
110 Teachers	\$ 9,967,581	\$ 9,860,883
105 Principals and Vice Principals	1,644,736	1,582,344
123 Educational Assistants	1,683,941	1,664,245
120 Support Staff	2,469,140	2,436,079
130 Other Professionals	1,023,799	928,342
140 Substitutes	504,000	532,800
	17,293,197	17,004,693
EMPLOYEE BENEFITS	3,723,607	3,755,119
Total Salaries and Benefits	21,016,804	20,759,812
SERVICES AND SUPPLIES		
310 Services	427,500	464,700
330 Student Transportation	20,000	25,000
340 Professional Development and Travel	128,000	143,710
370 Dues and Fees	33,750	32,300
390 Insurance	90,700	92,200
510 Supplies	1,457,376	1,564,134
540 Utilities	592,500	590,000
Total Services and Supplies	2,749,826	2,912,044
TOTAL OPERATING EXPENSE (Schedule A1)	\$ 23,766,630	\$ 23,671,856

SCHOOL DISTRICT No. 54 (Bulkley Valley)
 OPERATING FUND
 ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2009/2010

FUNCTION	110 TEACHERS SALARIES	105 PRINCIPALS & 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	\$ 7,896,490	\$ 583,427	\$ 180,448	\$ 203,317	\$ 69,942	\$ 260,000	\$ 9,193,624
1.03 Career Programs	71,675			21,075		45,000	137,750
1.07 Library Services	417,507		74,003			7,000	498,510
1.08 Counselling	286,700						286,700
1.10 Special Education	1,239,261	101,120	1,156,928	3,746	124,750	90,000	2,715,805
1.31 Aboriginal Education	55,948	83,724	272,562	13,158		10,000	435,392
1.41 School Administration		876,465		226,363		13,000	1,115,828
Total Function 1	9,967,581	1,644,736	1,683,941	467,659	194,692	425,000	14,383,609
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration					299,779		299,779
4.40 School District Governance					68,407		68,407
4.41 Business Administration				36,974	269,582		306,556
Total Function 4				36,974	637,768		674,742
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				18,759	108,010		126,769
5.50 Maintenance Operations				1,334,536		45,000	1,379,536
5.52 Maintenance of Grounds				36,980			36,980
Total Function 5				1,390,275	108,010	45,000	1,543,285
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration				18,759	83,329		102,088
7.70 Student Transportation				555,473		34,000	589,473
Total Function 7				574,232	83,329	34,000	691,561
9 DEBT SERVICES (OPERATING)							
Total Function 9							
TOTAL FUNCTIONS 1 - 9	\$ 9,967,581	\$ 1,644,736	\$ 1,683,941	\$ 2,469,140	\$ 1,023,799	\$ 504,000	\$ 17,293,197

SCHOOL DISTRICT No. 54 (Bulkley Valley)
 OPERATING FUND
 ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2009/2010

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES	2009/2010 TOTAL BUDGET EXPENSE	2008/2009 AMENDED ANNUAL BUDGET
1 INSTRUCTION	\$ 9,193,624	\$ 2,025,676	\$ 11,219,300	\$ 864,682	\$ 12,083,982	\$ 12,185,476
1.02 Regular Instruction	137,750	20,826	158,576	25,000	183,576	182,988
1.03 Career Programs	498,510	110,612	609,122	41,000	650,122	642,119
1.07 Library Services	286,700	63,574	350,274	500	350,774	374,810
1.08 Counselling	2,715,805	585,543	3,301,348	67,952	3,369,300	3,453,122
1.10 Special Education				500	500	
1.30 English as a Second Language	435,392	97,067	532,459	116,942	649,401	634,523
1.31 Aboriginal Education	1,115,828	231,420	1,347,248	56,000	1,403,248	1,164,344
1.41 School Administration				2,000	2,000	3,000
1.64 Other						
Total Function 1	14,383,609	3,134,718	17,518,327	1,174,576	18,692,903	18,640,382
4 DISTRICT ADMINISTRATION	299,779	44,967	344,746	42,800	387,546	385,000
4.11 Educational Administration	68,407	1,300	69,707	47,500	117,207	118,991
4.40 School District Governance	306,556	49,311	355,867	97,800	453,667	446,989
4.41 Business Administration	674,742	95,578	770,320	188,100	958,420	950,980
Total Function 4						
5 OPERATIONS AND MAINTENANCE	126,769	20,704	147,473	63,600	211,073	202,431
5.41 Operations and Maintenance Administration	1,379,536	306,065	1,685,601	296,350	1,981,951	1,938,889
5.50 Maintenance Operations	36,980	7,586	44,566	76,000	120,566	147,819
5.52 Maintenance of Grounds				592,500	592,500	590,000
5.56 Utilities	1,543,285	334,355	1,877,640	1,028,450	2,906,090	2,879,139
Total Function 5						
7 TRANSPORTATION AND HOUSING	102,088	17,002	119,090	9,600	128,690	122,327
7.41 Transportation and Housing Administration	589,473	141,954	731,427	349,100	1,080,527	1,079,028
7.70 Student Transportation	691,561	158,956	850,517	358,700	1,209,217	1,201,355
Total Function 7						
9 DEBT SERVICES (OPERATING)						
Total Function 9						
TOTAL FUNCTIONS 1 - 9	\$ 17,293,197	\$ 3,723,607	\$ 21,016,804	\$ 2,749,826	\$ 23,766,630	\$ 23,671,856

SCHOOL DISTRICT No. 54 (Bulkley Valley)
OPERATING FUND
ANNUAL BUDGET - FTE EMPLOYEES BY FUNCTION, PROGRAM AND OBJECT 2009/2010

Schedule A5

FUNCTION	110 TEACHERS	105 PRINCIPALS & VICE PRINCIPALS	123 EDUCATIONAL ASSISTANTS	120 SUPPORT STAFF	130 OTHER PROFESSIONALS	TOTAL STAFF
1 INSTRUCTION						
1.02 Regular Instruction	110,101	6,050	6,016	5,674	1,000	128,841
1.03 Career Programs	1,000			0,714		1,714
1.07 Library Services	5,825		2,660			8,485
1.08 Counselling	4,000					4,000
1.10 Special Education	17,174	1,000	35,356	0,127	1,900	55,557
1.31 Aboriginal Education	0,800	1,000	9,131	0,444		11,375
1.41 School Administration		8,950		6,600		15,550
Total Function 1	138,900	17,000	53,163	13,559	2,900	225,522
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration					3,000	3,000
4.40 School District Governance					7,000	7,000
4.41 Business Administration				0,900	3,500	4,400
Total Function 4				0,900	13,500	14,400
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration				0,500	1,200	1,700
5.50 Maintenance Operations				29,932		29,932
5.52 Maintenance of Grounds				0,734		0,734
Total Function 5				31,166	1,200	32,366
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration				0,500	1,100	1,600
7.70 Student Transportation				13,788		13,788
Total Function 7				14,288	1,100	15,388
TOTAL FUNCTIONS 1 - 7	138,900	17,000	53,163	59,913	18,700	287,676

SCHOOL DISTRICT 54

(Bulkley Valley)

June 16, 2009

ADMINISTRATIVE SAVINGS

2009-10 ANNUAL BUDGET

School District 54 (*Bulkley Valley*) is a relatively small district with less than 2,400 FTEs located in the central part of the province 4 hours west of Prince George. Enrolment has decreased steadily for many years and the decline is projected to continue. As enrolment decreases, the district faces decreasing economies of scale. The following are critical factors in the district's ongoing financial viability.

1. No change in unit values within funding formulae
 2. Steadily increasing costs of labour, service & supplies
 3. Essentially no change to operational scope
 4. Increasing regulatory, legal, employee and community requirements & expectations
 5. Prudent management of Accumulated Surplus
 6. Critical major and minor capital demands
-

Consistent with the Deputy Minister's letter of February 26, 2009 to the President of BCASBO and instructions provided by ministry personnel at the BCASBO conference May 22, 2009, District 54 was asked to identify approximately \$54,000 in "administrative savings".

Administrative savings was not "narrowly defined" in the February 26 letter but encouraged savings that "do not directly impact students in the classroom" as well as a need to demonstrate how these reductions will be achieved and reinvested in the classroom. Essentially, this direction was understood to mean a 're-profiling' of funds from 9 defined line items as opposed to an overall budget reduction.

With the budget development process nearing completion at the end of May, the direction provided May 22 presented a challenge to the district. First, given overall decreases due to enrolment and overall increases in salary and benefits, the initial challenge was to present these savings in a visible way. The second challenge was to actually identify areas of budget reduction.

We have however accomplished the task in three principal ways. First, a maintenance position was reduced from 1.0 FTE to 0.5 FTE netting a savings of approximately \$27,000 including benefits. While this will have a negative impact on service operations (snow removal, sanding, etc), it reflects a return to an earlier staffing configuration.

Secondly, careful scrutiny of defined line items provided limited opportunity for significant savings. Nonetheless, reductions in a variety of line items (Service & Supplies 300-500

SCHOOL DISTRICT 54

(Bulkley Valley)

accounts) netted total savings of approximately \$27,000. Table 1 below provides relevant summary information.

The third mechanism was to sustain expenditure levels in areas in which decreased revenues suggested expenditure reductions. The most conspicuous of these was in Special Education. Although Special Education revenues decreased by approximately \$50,000, expenditure levels remain at 2008-09 levels.

Line Item Administrative Reductions

Table 1

Function – Object	Description	2009-10	2008-09	Change
1-41	School Administration	56,000	58,000	(2,000)
4-11	Educational Administration	42,800	49,900	(7,100)
4-40	Governance	47,500	50,000	(2,500)
4-41	Business Administration	97,800	110,200	(12,400)
5-41	Ops & Mtce Administration	63,600	63,100	500
5-50	Maintenance Operations	296,350	294,500	1,850
5-52	Grounds Maintenance	76,000	74,500	1,500
5-65	Utilities	592,500	590,000	
7-41	Transport Administration	9,600	9,900	(300)
7-70	Student Transport	349,100	357,785	(8,685)
Total Net Reductions				(26,635)

Table 1

Summary of Administrative Reductions

Maintenance of Grounds (5.52)	0.5 FTE reduction	\$27,253.00
Administrative reductions from table above		<u>\$26,635.00</u>
Total Administrative Savings		53,888.00
Add: Continued expenditures in Special Education		50,000.00

SCHOOL DISTRICT 54

(Bulkley Valley)

Reinvestment

The direction received from government was to identify approximately \$54,000 in administrative reductions and to provide a description of how these funds will be re-invested into the classroom. Reinvestment has taken place in two principal ways, as follows:

1. Commitment to Maintain Staffing Levels

Although enrolment has decreased by 31.75 FTE, we have committed to maintaining school based staffing levels *pro rata*¹.

Essentially, administrative savings (*Table 1*) have been made available to sustain initiatives which might otherwise have been reduced. For example, total EA hours per week have decreased by only 8 hours per week (reflecting decreased enrolment and changing student need) and of course, teacher staffing and classroom configurations continue to reflect compliance with legislation.

Although 2009-10 special education revenues are approximately \$50,000 less than current year revenues, expenditures will remain at approximately the same commitment level.

Another example is the District's Data Custodian; in 2008-09 we initiated a 1.0 FTE District Data Custodian position. This change has been well received throughout the district as it provides support to school based ESiS secretarial positions and enhances data management and integrity. This position continues for the 2009-10 school year.

2. Commitment to Maintain Resource Levels

Resource allocations to school budgets, although showing a small net decrease, reflective of the reduced enrolment, have been maintained.

Program implementation (109) provides continued funding, at 2008-09 levels, for school growth plan development and program supports while reducing travel funding for the Superintendent and Assistant Superintendent's budgets.

Specifically, 102-51100 has been increased by \$25,000 (net of other change) with \$20,000 identified as Admin Recovery and \$5,000 for licensing and support for the Student Centred Leadership initiative.

¹ "maintaining" staffing levels acknowledges forced reductions due to enrolment decrease.

SCHOOL DISTRICT 54

(Bulkley Valley)

Summary

The direction received from government was to reduce administrative expenditures by \$54,000 and describe how that same amount could be re-profiled and reinvested into classrooms.

Administrative Savings		
Administrative Staff Reductions	\$27,253	
Other Administrative (Service & Supply Reductions from Table 1)	26,635	
Total Administrative Reductions	53,888	
Reinvestment		
Materials & Supplies (102-51100)		25,000
Sustained spending in Special Ed		50,000
Total	53,888	75,000