

# SCHOOL DISTRICT ANNUAL BUDGET FISCAL YEAR 2007/2008


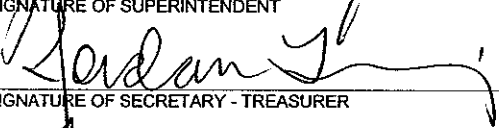
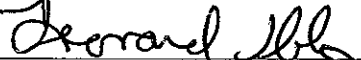
SCHOOL DISTRICT NUMBER 71	NAME OF SCHOOL DISTRICT Comox Valley	YEAR 2007/2008
OFFICE LOCATION 607 Cumberland Rd		TELEPHONE NUMBER 250-334-5500
CITY / PROVINCE Courtenay, BC		POSTAL CODE V9N 7G5
WEBSITE ADDRESS <a href="http://sd71.bc.ca">http://sd71.bc.ca</a>		
NAME OF SUPERINTENDENT Jordan Edward Tinney		NAME OF SECRETARY - TREASURER Leonard Paul Ibbs

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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. 71 (Comox Valley) for the year ended June 30, 2008.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES 	DATE SIGNED June 29, 07
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED June 29, 07
SIGNATURE OF SECRETARY - TREASURER 	DATE SIGNED June 29, 07

**SCHOOL DISTRICT NO. 71 (Comox Valley)  
2007/2008 ANNUAL BUDGET**

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**SCHOOL DISTRICT NO. 71 (Comox Valley)**  
**OPERATING FUND**  
**ANNUAL BUDGET - REVENUE AND EXPENDITURE**

Schedule A1

	2007/2008 ANNUAL BUDGET	2006/2007 ANNUAL BUDGET
Ministry Funded School-Age FTE	8,500.000	8,902.000
Ministry Funded Adult FTE	20.000	
<b>TOTAL FTE</b>	<b>8,520.000</b>	<b>8,902.000</b>
<b>REVENUE (Schedule A2)</b>		
620 Provincial Grants - Ministry of Education	69,372,715	66,349,161
641 Provincial Grants - Other		
610 Federal Grants		120,000
640 Other Revenue	1,594,000	1,305,000
650 Rentals and Leases	112,000	112,000
660 Investment Income	250,000	200,000
<b>Total Revenue</b>	<b>71,328,715</b>	<b>68,086,161</b>
<b>EXPENSE (Schedule A3)</b>		
Salaries		
110 Teachers	30,681,995	28,356,074
105 Principals and Vice Principals	4,396,762	4,119,483
123 Educational Assistants	5,012,301	4,307,964
120 Support Staff	7,210,583	6,781,252
130 Other Professionals	1,433,111	1,402,561
140 Substitutes	2,188,172	1,792,000
<b>Total Salaries</b>	<b>50,922,924</b>	<b>46,759,334</b>
Employee Benefits	11,406,977	10,057,515
<b>Total Salaries and Benefits</b>	<b>62,329,901</b>	<b>56,816,849</b>
Services and Supplies	9,491,541	10,397,511
<b>Total Expense</b>	<b>71,821,442</b>	<b>67,214,360</b>
<b>NET REVENUE (EXPENSE)</b>	<b>(492,727)</b>	<b>871,801</b>
<b>INTERFUND TRANSFERS</b>		
Capital Asset Purchases		
<b>REDUCTION OF UNFUNDED LIABILITY</b>		
Employee Future Benefits and Vacation Pay		(327,269)
	(492,727)	544,532
Budgeted Prior Year Operating Surplus Appropriation	492,727	
Budgeted Retirement of Prior Year Deficits		
<b>BUDGETED BALANCE</b>	<b>0</b>	<b>544,532</b>
<b>BUDGET BYLAW AMOUNT</b>		
Total Expense	71,821,442	67,214,360
Interfund Transfers - Capital Asset Purchases		
Interfund Transfers - Other		
Reduction of Unfunded Liability		327,269
Budgeted Retirement of Prior Year Deficits		
<b>TOTAL BUDGET BYLAW AMOUNT</b>	<b>71,821,442</b>	<b>67,541,629</b>

**SCHOOL DISTRICT NO. 71 (Comox Valley)**  
**OPERATING FUND**  
**ANNUAL BUDGET - REVENUE BY SOURCE**

Schedule A2

	<b>2007/2008 ANNUAL BUDGET</b>	<b>2006/2007 ANNUAL BUDGET</b>
<b>620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>		
621 Operating Grant, Ministry of Education	67,561,165	65,478,619
628 GAAP Implementation	553,719	573,711
629 Other Ministry Of Education Grants (Specify)		
Pay Equity	451,831	451,831
Reduction for Local Education Agreement	(174,000)	(155,000)
French Funding	180,000	
Distributed Learning-Course funded	800,000	
	<u>69,372,715</u>	<u>66,349,161</u>
<b>641 PROVINCIAL GRANTS - OTHER</b>	0	0
<b>610 FEDERAL GRANTS</b>	0	120,000
<b>640 OTHER REVENUE</b>		
630 School Referendum Taxes		
642 Other School District/Education Authorities	400,000	400,000
643 Summer School Fees		
644 Continuing Education		
647 Offshore Tuition Fees	720,000	450,000
648 LEA/Direct Funding from First Nations	174,000	155,000
649 Miscellaneous (Specify)		
Instructional Cafeteria	100,000	100,000
Resale of Supplies	50,000	50,000
NIDES-related Revenue	150,000	150,000
	<u>1,594,000</u>	<u>1,305,000</u>
<b>650 RENTALS AND LEASES</b>	112,000	112,000
<b>660 INVESTMENT INCOME</b>	250,000	200,000
<b>TOTAL OPERATING REVENUE (Schedule A1)</b>	<u><u>71,328,715</u></u>	<u><u>68,086,161</u></u>

**SCHOOL DISTRICT NO. 71 (Comox Valley)**  
**OPERATING FUND**  
**ANNUAL BUDGET - EXPENSE BY OBJECT**

Schedule A3

	<b>2007/2008 ANNUAL BUDGET</b>	<b>2006/2007 ANNUAL BUDGET</b>
<b>SALARIES</b>		
110 Teachers	30,681,995	28,356,074
105 Principals and Vice Principals	4,396,762	4,119,483
123 Educational Assistants	5,012,301	4,307,964
120 Support Staff	7,210,583	6,781,252
130 Other Professionals	1,433,111	1,402,561
140 Substitutes	2,188,172	1,792,000
	<u>50,922,924</u>	<u>46,759,334</u>
<b>EMPLOYEE BENEFITS</b>		
	11,406,977	10,057,515
<b>Total Salaries and Benefits</b>	<u>62,329,901</u>	<u>56,816,849</u>
<b>SERVICES AND SUPPLIES</b>		
310 Services	1,451,137	2,907,657
330 Student Transportation	1,746,820	1,710,113
340 Professional Development and Travel	316,809	361,490
360 Rentals and Leases	185,169	172,583
370 Dues and Fees	54,925	54,925
390 Insurance	148,010	138,785
412 Interest		
510 Supplies	4,456,404	3,916,891
540 Utilities	1,132,267	1,135,067
<b>Total Services and Supplies</b>	<u>9,491,541</u>	<u>10,397,511</u>
<b>TOTAL OPERATING EXPENSE (Schedule A1)</b>	<u>71,821,442</u>	<u>67,214,360</u>

SCHOOL DISTRICT NO. 71 (Comox Valley)  
OPERATING FUND  
ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

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
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	24,786,303	1,282,536	245,977	182,787	153,272	2,132,748	28,776,603
1.03 Career Programs	87,572		187,589				235,141
1.07 Library Services	487,902			752,004			1,239,906
1.08 Counselling	1,234,351	105,248		28,025			1,387,624
1.10 Special Education	3,588,660	29,852	4,205,758	9,143	94,535	47,424	7,876,372
1.30 English as a Second Language	128,874		16,843				147,517
1.31 Aboriginal Education	236,471	81,486	316,402			8,000	642,359
1.41 School Administration		2,887,492		1,632,746			4,520,238
1.60 Summer School							0
1.61 Continuing Education							0
1.62 Off Shore Students	146,056	30,148		29,277			205,481
1.64 Other			53,752	109,555			163,307
1.65 Conseil Scolaire Francophone	6,006			13,077			19,083
<b>Total Function 1</b>	<b>30,681,995</b>	<b>4,368,762</b>	<b>5,012,301</b>	<b>2,768,594</b>	<b>247,807</b>	<b>2,188,172</b>	<b>45,298,631</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration					358,908		358,908
4.40 School District Governance					107,647		107,647
4.41 Business Administration					494,381		861,276
4.65 Conseil Scolaire Francophone							0
<b>Total Function 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>960,936</b>	<b>0</b>	<b>1,327,831</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration				42,042	163,957		205,999
5.50 Maintenance Operations				3,771,485	15,828		3,787,113
5.52 Maintenance of Grounds				212,460			212,460
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>4,025,987</b>	<b>179,585</b>	<b>0</b>	<b>4,205,572</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration					44,783		44,783
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				51,107			51,107
7.73 Housing							0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,107</b>	<b>44,783</b>	<b>0</b>	<b>95,890</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>30,681,995</b>	<b>4,368,762</b>	<b>5,012,301</b>	<b>7,210,583</b>	<b>1,433,111</b>	<b>2,188,172</b>	<b>50,922,924</b>

SCHOOL DISTRICT NO. 71 (Comox Valley)  
 OPERATING FUND  
 ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES	2007/2008 TOTAL BUDGET EXPENSE	2006/2007 ANNUAL BUDGET
<b>1 INSTRUCTION</b>						
1.02 Regular Instruction	28,776,809	6,259,886	35,036,695	3,008,112	38,044,807	35,916,971
1.03 Career Programs	235,141	55,587	290,728	1,500	292,228	249,333
1.07 Library Services	1,239,906	297,715	1,537,621	661,271	2,198,892	2,102,986
1.08 Counselling	1,367,824	308,121	1,675,945	5,000	1,680,945	1,422,320
1.10 Special Education	7,876,372	2,018,422	9,894,794	282,400	10,277,194	9,222,832
1.30 English as a Second Language	147,517	41,280	188,797	38,800	227,597	243,076
1.31 Aboriginal Education	642,359	153,491	795,850	79,000	874,850	866,021
1.41 School Administration	4,820,238	868,160	5,688,398	391,525	6,079,923	5,631,840
1.60 Summer School	0	0	0	0	0	0
1.61 Continuing Education	0	0	0	0	0	0
1.62 Off Shore Students	205,481	51,682	257,163	920,000	1,177,163	234,867
1.64 Other	163,307	36,499	199,806	83,800	283,606	276,314
1.65 Conseil Scolaire Francophone	19,083	4,431	23,514	23,514	47,028	50,385
<b>Total Function 1</b>	<b>45,293,631</b>	<b>10,187,254</b>	<b>55,480,885</b>	<b>4,871,209</b>	<b>60,352,094</b>	<b>56,206,947</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration	358,908	67,504	426,412	60,219	486,631	500,475
4.40 School District Governance	107,647	8,993	116,640	95,810	212,450	198,483
4.41 Business Administration	881,276	172,165	1,053,441	484,987	1,488,428	1,427,828
4.65 Conseil Scolaire Francophone	0	0	0	0	0	0
<b>Total Function 4</b>	<b>1,327,831</b>	<b>248,662</b>	<b>1,576,493</b>	<b>610,816</b>	<b>2,187,309</b>	<b>2,127,886</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration	205,899	39,981	245,880	147,345	393,225	389,698
5.50 Maintenance Operations	3,787,113	869,051	4,656,164	772,298	5,428,462	5,057,251
5.52 Maintenance of Grounds	212,480	44,698	257,178	141,404	398,582	389,783
5.56 Utilities	0	0	0	1,349,037	1,349,037	1,351,837
5.65 Conseil Scolaire Francophone	0	0	0	0	0	0
<b>Total Function 5</b>	<b>4,205,572</b>	<b>953,710</b>	<b>5,159,282</b>	<b>2,410,084</b>	<b>7,669,366</b>	<b>7,186,529</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration	44,783	7,808	52,591	0	52,591	48,720
7.65 Conseil Scolaire Francophone	0	0	0	0	0	0
7.70 Student Transportation	51,107	9,543	60,650	1,599,432	1,660,082	1,639,278
7.73 Housing	0	0	0	0	0	0
<b>Total Function 7</b>	<b>95,890</b>	<b>17,351</b>	<b>113,241</b>	<b>1,599,432</b>	<b>1,712,673</b>	<b>1,688,008</b>
<b>9 DEBT SERVICES (OPERATING)</b>						
9.92 Interest on Bank Loans	0	0	0	0	0	0
9.94 Interest on Temporary Borrowing	0	0	0	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>50,922,924</b>	<b>11,408,977</b>	<b>62,331,901</b>	<b>9,491,841</b>	<b>71,821,442</b>	<b>67,214,380</b>

SCHOOL DISTRICT NO. 71 (Comox Valley)  
 OPERATING FUND  
 ANNUAL BUDGET - FTE EMPLOYEES BY FUNCTION AND PROGRAM 2007/2008

FUNCTION	110	105	123	120	130	TOTAL
	TEACHERS	PRINCIPALS AND VICE PRINCIPALS	EDUCATIONAL ASSISTANTS	SUPPORT STAFF	OTHER PROFESSIONALS	STAFF
<b>1 INSTRUCTION</b>						
1.02 Regular Instruction	385,661	15,437	10,047	4,964	1,700	417,809
1.03 Career Programs	1,019		5,143			6,162
1.07 Library Services	7,038			22,995		30,033
1.08 Counselling	17,175	1,275		0,857		19,307
1.10 Special Education	53,860	0,400	137,187	1,130	1,500	194,087
1.30 English as a Second Language	1,900		0,643			2,543
1.31 Aboriginal Education	4,229	1,000	10,571			15,800
1.41 School Administration		32,488		45,505		77,993
1.60 Summer School						0
1.61 Continuing Education		0,400				0
1.62 Off Shore Students	2,363			0,714		3,077
1.64 Other			1,857	2,800		4,657
1.65 Conseil Scolaire Francophone	0,125			0,400		0,525
<b>Total Function 1</b>	<b>473,350</b>	<b>51,000</b>	<b>165,448</b>	<b>79,305</b>	<b>3,200</b>	<b>772,363</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration					3,800	3,800
4.40 School District Governance					7,800	7,800
4.41 Business Administration				9,500	8,500	18,000
4.65 Conseil Scolaire Francophone						0
<b>Total Function 4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,500</b>	<b>17,800</b>	<b>27,400</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration				1,000	2,350	3,350
5.50 Maintenance Operations				89,800	0,200	89,800
5.52 Maintenance of Grounds				4,600		4,600
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>95,200</b>	<b>2,550</b>	<b>97,750</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration					0,550	0,550
7.65 Conseil Scolaire Francophone						0
7.70 Student Transportation				1,200		1,200
7.73 Housing						0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>0,550</b>	<b>1,750</b>
<b>TOTAL FUNCTIONS 1-7</b>	<b>473,350</b>	<b>51,000</b>	<b>165,448</b>	<b>185,265</b>	<b>24,200</b>	<b>699,263</b>



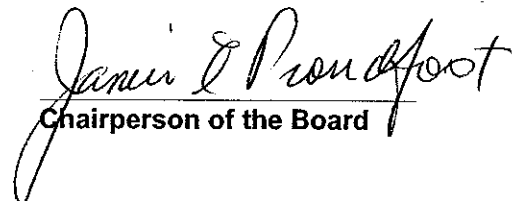
## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF SCHOOL TRUSTEES OF SCHOOL DISTRICT NO. 71 (Comox Valley) (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. 71 (Comox Valley) 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 \$ 71,821,442 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 24<sup>th</sup> DAY OF APRIL, 2007;  
READ A SECOND TIME THE 24<sup>th</sup> DAY OF APRIL, 2007;  
READ A THIRD TIME, PASSED AND ADOPTED THE 26<sup>th</sup> DAY OF JUNE, 2007.

(Corporate Seal)

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 71 (Comox Valley) Annual Budget Bylaw 2007/2008, adopted by the Board the 26<sup>th</sup> day of June, 2007.

  
Secretary Treasurer