

SCHOOL DISTRICT

ANNUAL BUDGET

FISCAL YEAR 2008/2009

SCHOOL DISTRICT NUMBER 71	NAME OF SCHOOL DISTRICT Comox Valley	YEAR 2008/2009
OFFICE LOCATION 607 Cumberland Rd		TELEPHONE NUMBER 250-334-5500
CITY / PROVINCE Courtenay, BC		POSTAL CODE V9N 7G5
WEBSITE ADDRESS http://sd71.bc.ca		
NAME OF SUPERINTENDENT Jordan Edward Tinney		NAME OF SECRETARY - TREASURER Leonard Paul Ibbs

DECLARATION AND SIGNATURES

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, 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. 71 (Comox Valley)
2008/2009 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 and Program	Schedule A4
FTE Employees By Function and Program	Schedule A5

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

Schedule A1

	2008/2009 ANNUAL BUDGET	2007/08 ANNUAL BUDGET
Ministry Funded School-Age FTE	8,400,000	8,500,000
Ministry Funded Adult FTE	30,000	20,000
TOTAL FTE	8,430,000	8,520,000
REVENUE (Schedule A2)		
620 Provincial Grants - Ministry of Education	70,863,811	69,372,715
641 Provincial Grants - Other		
610 Federal Grants		
640 Other Revenue	1,774,780	1,594,000
650 Rentals and Leases	112,000	112,000
660 Investment Income	450,000	250,000
Total Revenue	73,200,591	71,328,715
EXPENSE (Schedule A3)		
Salaries		
110 Teachers	31,982,551	30,681,995
105 Principals and Vice Principals	4,337,046	4,396,762
123 Educational Assistants	5,077,092	5,012,301
120 Support Staff	7,088,450	7,210,583
130 Other Professionals	1,624,790	1,433,111
140 Substitutes	2,371,903	2,188,172
Total Salaries	52,481,832	50,922,924
Employee Benefits	11,229,358	11,406,977
Total Salaries and Benefits	63,711,190	62,329,901
Services and Supplies	9,729,208	9,491,541
Total Expense	73,440,398	71,821,442
NET REVENUE (EXPENSE)	(239,807)	(492,727)
INTERFUND TRANSFERS		
Capital Asset Purchases		
Local Capital		
REDUCTION OF UNFUNDED LIABILITY		
Employee Future Benefits and Vacation Pay		
	(239,807)	(492,727)
Budgeted Prior Year Operating Surplus Appropriation	239,807	492,727
Budgeted Retirement of Prior Year Deficits		
BUDGETED BALANCE	0	0
BUDGET BYLAW AMOUNT		
Total Expense	73,440,398	71,821,442
Interfund Transfers - Capital Asset Purchases		
Interfund Transfers - Local Capital & Other		
Reduction of Unfunded Liability		
Budgeted Retirement of Prior Year Deficits		
TOTAL BUDGET BYLAW AMOUNT	73,440,398	71,821,442

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

Schedule A2

	<u>2008/2009 ANNUAL BUDGET</u>	<u>2007/08 ANNUAL BUDGET</u>
620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION		
621 Operating Grant, Ministry of Education	69,121,760	68,114,884
627 INAC Recovery		
629 Other Ministry Of Education Grants (Specify)		
Pay Equity	451,831	451,831
Reduction for Local Education Agreement	(174,780)	(174,000)
French Funding	165,000	180,000
Distributed Learning-Course funded	1,200,000	800,000
Miscellaneous	100,000	
	<u>70,863,811</u>	<u>69,372,715</u>
641 PROVINCIAL GRANTS - OTHER	0	0
610 FEDERAL GRANTS	0	0
640 OTHER REVENUE		
630 School Referendum Taxes		
642 Other School District/Education Authorities	200,000	400,000
643 Summer School Fees		
644 Continuing Education		
647 Offshore Tuition Fees	1,250,000	720,000
648 LEA/Direct Funding from First Nations	174,780	174,000
649 Miscellaneous (Specify)		
Instructional Cafeteria	100,000	100,000
Resale of Supplies	50,000	50,000
NIDES-related Revenue		150,000
	<u>1,774,780</u>	<u>1,594,000</u>
650 RENTALS AND LEASES	112,000	112,000
660 INVESTMENT INCOME	450,000	250,000
TOTAL OPERATING REVENUE (Schedule A1)	<u><u>73,200,591</u></u>	<u><u>71,328,715</u></u>

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

Schedule A3

	2008/2009 ANNUAL BUDGET	2007/08 ANNUAL BUDGET
SALARIES		
110 Teachers	31,982,551	30,681,995
105 Principals and Vice Principals	4,337,046	4,396,762
123 Educational Assistants	5,077,092	5,012,301
120 Support Staff	7,088,450	7,210,583
130 Other Professionals	1,624,790	1,433,111
140 Substitutes	2,371,903	2,188,172
	<hr/>	<hr/>
	52,481,832	50,922,924
EMPLOYEE BENEFITS		
	11,229,358	11,406,977
Total Salaries and Benefits	<hr/>	<hr/>
	63,711,190	62,329,901
SERVICES AND SUPPLIES		
310 Services	1,457,617	1,451,137
330 Student Transportation	1,854,820	1,746,820
340 Professional Development and Travel	308,809	316,809
360 Rentals and Leases	183,609	185,169
370 Dues and Fees	54,925	54,925
390 Insurance	148,010	148,010
412 Interest		
510 Supplies	4,589,151	4,456,404
540 Utilities	1,132,267	1,132,267
Total Services and Supplies	<hr/>	<hr/>
	9,729,208	9,491,541
TOTAL OPERATING EXPENSE (Schedule A1)		
	<hr/> <hr/>	<hr/> <hr/>
	73,440,398	71,821,442

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2008/2009 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 2008/2009.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2008/2009 fiscal year and the total budget bylaw amount of \$ 73,440,398 for the 2008/2009 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 2008/2009.

READ A FIRST TIME THE _____ DAY OF _____, 2008;
READ A SECOND TIME THE _____ DAY OF _____, 2008;
READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2008.

(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 2008/2009, adopted by the Board the _____ day of _____, 2008.

Secretary Treasurer

SCHOOL DISTRICT NO. 71 (Comox Valley)
 OPERATING FUND
 ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 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	25,516,640	984,346	277,818	193,729	111,347	2,363,903	29,447,783
1.03 Career Programs	39,722		168,830				208,552
1.07 Library Services	485,886	32,693		667,371			1,205,950
1.08 Counselling	1,203,338	152,748		31,113			1,387,199
1.10 Special Education	3,895,995	25,430	4,221,413	9,531	116,163		8,268,532
1.30 English as a Second Language	164,781	8,477	9,029				182,287
1.31 Aboriginal Education	240,335	84,767	323,787	1,609,472		8,000	658,889
1.41 School Administration		3,031,632					4,641,104
1.60 Summer School							0
1.61 Continuing Education							0
1.62 Off Shore Students	435,854	16,953		41,805	52,094		546,706
1.64 Other			74,215	90,275			164,490
1.65 Conseil Scolaire Francophone							0
Total Function 1	31,982,551	4,337,046	5,077,092	2,663,296	279,604	2,371,903	46,711,492
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration					442,224		442,224
4.40 School District Governance					109,256		109,256
4.41 Business Administration				392,936	544,620		937,556
4.65 Conseil Scolaire Francophone							0
Total Function 4	0	0	0	392,936	1,096,100	0	1,489,036
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				48,069	177,761		225,830
5.50 Maintenance Operations				3,710,311	16,359		3,726,670
5.52 Maintenance of Grounds				219,437			219,437
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
Total Function 5	0	0	0	3,977,817	194,120	0	4,171,937
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration					54,966		54,966
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				54,401			54,401
7.73 Housing							0
Total Function 7	0	0	0	54,401	54,966	0	109,367
9 DEBT SERVICES (OPERATING)							
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing							0
Total Function 9	0	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	31,982,551	4,337,046	5,077,092	7,088,450	1,624,790	2,371,903	52,481,832

SCHOOL DISTRICT NO. 71 (Comox Valley)
 OPERATING FUND
 ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2008/2009

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES	2008/2009 TOTAL BUDGET EXPENSE	2007/08 ANNUAL BUDGET
1 INSTRUCTION						
1.02 Regular Instruction	29,447,783	6,060,508	35,508,291	3,106,112	38,614,403	38,038,601
1.03 Career Programs	208,552	46,941	255,493	1,500	256,993	292,208
1.07 Library Services	1,205,950	281,003	1,486,953	671,271	2,158,224	2,198,892
1.08 Counselling	1,387,199	288,681	1,685,880	5,000	1,690,880	1,678,745
1.10 Special Education	8,268,532	1,988,797	10,267,329	218,840	10,486,169	10,277,194
1.30 English as a Second Language	192,287	44,966	227,253	38,600	265,853	227,397
1.31 Aboriginal Education	688,889	153,672	812,561	60,000	872,561	874,850
1.41 School Administration	4,641,104	984,672	5,625,776	486,526	6,112,302	5,879,924
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	546,706	117,813	664,519	360,000	1,024,519	577,163
1.64 Other	164,490	38,050	202,540	83,800	286,340	283,606
1.65 Conseil Scolaire Francophone	0	0	0	0	0	23,514
Total Function 1	46,711,492	10,025,103	56,736,595	5,031,649	61,768,244	60,352,094
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration	442,224	83,867	526,091	60,219	586,310	486,631
4.40 School District Governance	109,256	9,121	118,377	95,610	213,987	212,250
4.41 Business Administration	937,556	175,172	1,112,728	447,614	1,560,342	1,488,428
4.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 4	1,489,036	268,160	1,757,196	603,443	2,360,639	2,187,309
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration	225,830	40,649	266,479	147,745	414,224	383,305
5.50 Maintenance Operations	3,726,670	831,151	4,557,821	746,498	5,304,319	5,428,462
5.52 Maintenance of Grounds	219,437	45,463	264,900	141,404	406,304	398,562
5.56 Utilities	0	0	0	1,349,037	1,349,037	1,349,037
5.65 Conseil Scolaire Francophone	0	0	0	0	0	0
Total Function 5	4,171,937	917,263	5,089,200	2,384,684	7,473,884	7,569,366
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration	54,966	8,689	63,655		63,655	52,591
7.65 Conseil Scolaire Francophone	0	0	0	0	0	0
7.70 Student Transportation	54,401	10,143	64,544	1,709,432	1,773,976	1,680,082
7.73 Housing	0	0	0	0	0	0
Total Function 7	109,367	18,832	128,199	1,709,432	1,837,631	1,712,673
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
TOTAL FUNCTIONS 1-9	52,481,832	11,229,358	63,711,190	9,729,208	73,440,398	71,821,442

SCHOOL DISTRICT NO. 71 (Comox Valley)
OPERATING FUND
ANNUAL BUDGET - FTE EMPLOYEES BY FUNCTION AND PROGRAM 2008/2009

Schedule A5

FUNCTION	110 TEACHERS	105 PRINCIPALS AND VICE PRINCIPALS	123 EDUCATIONAL ASSISTANTS	120 SUPPORT STAFF	130 OTHER PROFESSIONALS	TOTAL STAFF
1 INSTRUCTION						
1.02 Regular Instruction	380,360	11,100	11,366	4,710	1,200	408,736
1.03 Career Programs	0,500		5,000			5,500
1.07 Library Services	6,500	0,375		20,577		27,452
1.08 Counselling	15,735	1,725		0,660		18,320
1.10 Special Education	55,246	0,300	133,387	0,286	1,700	190,919
1.30 English as a Second Language	2,620	0,100	0,290			3,010
1.31 Aboriginal Education	4,028	1,000	10,480			15,508
1.41 School Administration		32,700		43,598		76,298
1.60 Summer School						0
1.61 Continuing Education						0
1.62 Off Shore Students	6,361	0,200		1,000	1,000	8,561
1.64 Other			2,360	2,300		4,660
1.65 Conseil Scolaire Francophone						0
Total Function 1	471,350	47,500	162,883	73,331	3,900	758,964
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration					4,300	4,300
4.40 School District Governance					7,600	7,600
4.41 Business Administration				10,000	6,500	16,500
4.65 Conseil Scolaire Francophone						0
Total Function 4	0	0	0	10,000	18,400	28,400
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration				1,000	2,400	3,400
5.50 Maintenance Operations				82,976	0,200	83,176
5.52 Maintenance of Grounds				4,600		4,600
5.56 Utilities						0
5.65 Conseil Scolaire Francophone						0
Total Function 5	0	0	0	88,576	2,600	91,176
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration					0,600	0,600
7.65 Conseil Scolaire Francophone						0
7.70 Student Transportation				1,200		1,200
7.73 Housing						0
Total Function 7	0	0	0	1,200	0,600	1,800
TOTAL FUNCTIONS 1-7	471,350	47,500	162,883	173,107	25,500	880,340