

**SCHOOL DISTRICT  
AMENDED ANNUAL BUDGET  
FISCAL YEAR 2007/2008**

SCHOOL DISTRICT NUMBER 39	NAME OF SCHOOL DISTRICT Vancouver	YEAR 2007/2008
OFFICE LOCATION 1580 West Broadway		TELEPHONE NUMBER 604-713-5000
CITY / PROVINCE Vancouver, BC		POSTAL CODE V6J 5K8
WEBSITE ADDRESS www.vsb.bc.ca		
NAME OF SUPERINTENDENT Chris Kelly	NAME OF SECRETARY - TREASURER Brenda Ng	

**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. 39 (Vancouver) for the year ended June 30, 2008.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION Originally signed by Clarence Hansen	DATE SIGNED 2008 March 4
SIGNATURE OF SUPERINTENDENT Originally signed by Chris Kelly	DATE SIGNED 2008 March 4
SIGNATURE OF SECRETARY - TREASURER Originally signed by Brenda Ng	DATE SIGNED 2008 March 4

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF SCHOOL TRUSTEES OF SCHOOL DISTRICT NO. 39 (Vancouver) (called the "Board") to adopt the amended 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. The bylaw may be cited as School District No. 39 (Vancouver) Annual Budget Bylaw for fiscal year 2007/2008.
3. The attached Schedule "A" showing the estimated revenues and expenditures for the 2007/2008 fiscal year and the total budget bylaw amount of **\$461,411,564** for the 2007/2008 fiscal year was prepared in accordance with the *Act*.
4. The "A" Schedules are adopted as the amended annual budget of the Board for the fiscal year 2007/2008.

READ A FIRST TIME THE 18th DAY OF FEBRUARY, 2008;  
READ A SECOND TIME THE 18th DAY OF FEBRUARY, 2008;  
READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF FEBRUARY,  
2008.

Originally signed by Clarence Hansen  
Chairperson of the Board

Originally signed by Brenda Ng  
Secretary-Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Amended Annual Budget Bylaw 2007/2008, adopted by the Board the 18th day of February, 2008.

Originally signed by Brenda Ng  
Secretary-Treasurer

## 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

**SCHOOL DISTRICT NO. 39 (Vancouver)**  
**OPERATING FUND**  
**AMENDED ANNUAL BUDGET - REVENUE AND EXPENDITURE**

Schedule A1

	2007/2008 AMENDED ANNUAL BUDGET	2007/08 PRELIM BUDGET
Ministry Funded School-Age FTE	54,242.039	53,296.000
Ministry Funded Adult FTE	1,735.762	1,746.770
<b>TOTAL FTE</b>	<b>55,977.801</b>	<b>55,042.770</b>
<b>REVENUE (Schedule A2)</b>		
620 Provincial Grants - Ministry of Education	430,216,235	427,429,794
641 Provincial Grants - Other	105,000	105,000
610 Federal Grants		509,826
640 Other Revenue	23,427,616	25,111,853
650 Rentals and Leases	2,145,926	1,787,197
660 Investment Income	2,541,289	1,092,007
<b>Total Revenue</b>	<b>458,436,066</b>	<b>456,035,677</b>
<b>EXPENSE (Schedule A3)</b>		
Salaries		
110 Teachers	213,976,522	216,599,759
105 Principals and Vice Principals	18,890,744	19,215,725
123 Educational Assistants	27,087,921	25,947,899
120 Support Staff	51,242,572	48,993,523
130 Other Professionals	10,822,686	9,370,696
140 Substitutes	10,922,660	12,873,981
<b>Total Salaries</b>	<b>332,943,105</b>	<b>333,001,583</b>
Employee Benefits	79,665,509	77,850,801
<b>Total Salaries and Benefits</b>	<b>412,608,614</b>	<b>410,852,384</b>
Services and Supplies	47,453,090	41,356,606
<b>Total Expense</b>	<b>460,061,704</b>	<b>452,208,990</b>
<b>NET REVENUE (EXPENSE)</b>	<b>(1,625,638)</b>	<b>3,826,687</b>
<b>INTERFUND TRANSFERS</b>		
Capital Asset Purchases		
Interfund Transfer - Special Purpose Fund	(464,768)	(350,775)
<b>REDUCTION OF UNFUNDED LIABILITY</b>		
Employee Future Benefits and Vacation Pay	(885,092)	(3,475,912)
	(2,975,498)	0
Budgeted Prior Year Operating Surplus Appropriation	6,519,117	
Budgeted Retirement of Prior Year Deficits		
<b>BUDGETED BALANCE</b>	<b>3,543,619</b>	<b>0</b>
<b>BUDGET BYLAW AMOUNT</b>		
Total Expense	460,061,704	452,208,990
Interfund Transfers - Capital Asset Purchases		
Interfund Transfers - Other	464,768	350,775
Reduction of Unfunded Liability	885,092	3,475,912
Budgeted Retirement of Prior Year Deficits		
<b>TOTAL BUDGET BYLAW AMOUNT</b>	<b>461,411,564</b>	<b>456,035,677</b>

**SCHOOL DISTRICT NO. 39 (Vancouver)**  
**OPERATING FUND**  
**AMENDED ANNUAL BUDGET - REVENUE BY SOURCE**

Schedule A2

	2007/2008 AMENDED ANNUAL BUDGET	2007/08 PRELIM BUDGET
<b>620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>		
621 Operating Grant, Ministry of Education	418,765,959	413,817,462
628 GAAP Implementation		3,475,912
629 Other Ministry Of Education Grants (Specify)		
Pay Equity	7,294,123	6,906,355
Enrolment Audit Adjustment and Sp. Needs Recount	494,965	
Distributed Learning Recount	382,355	
Balance of 05/06 INAC Funding	1,013,452	
Other Ministry of Education Grants	2,265,381	
OLEP French Grant		2,743,000
06/04 Adult Educators		487,065
	<u>430,216,235</u>	<u>427,429,794</u>
<b>641 PROVINCIAL GRANTS - OTHER</b>	105,000	105,000
<b>610 FEDERAL GRANTS</b>	0	509,826
<b>640 OTHER REVENUE</b>		
630 School Referendum Taxes		
642 Other School District/Education Authorities	1,532,683	1,532,683
643 Summer School Fees	339,446	3,122,491
644 Continuing Education	4,254,086	4,419,062
647 Offshore Tuition Fees	13,415,857	11,541,000
648 LEA/Direct Funding from First Nations		
649 Miscellaneous (Specify)		
Miscellaneous Income	934,388	333,430
Instructional Cafeteria Revenue	2,250,805	2,250,805
Transfers from Deferred Contribution-Other	700,351	
		1,912,382
	<u>23,427,616</u>	<u>25,111,853</u>
<b>650 RENTALS AND LEASES</b>	2,145,926	1,787,197
<b>660 INVESTMENT INCOME</b>	2,541,289	1,092,007
<b>TOTAL OPERATING REVENUE (Schedule A1)</b>	<u><u>458,436,066</u></u>	<u><u>456,035,677</u></u>

**SCHOOL DISTRICT NO. 39 (Vancouver)**  
**OPERATING FUND**  
**AMENDED ANNUAL BUDGET - EXPENSE BY OBJECT**

**Schedule A3**

	<b>2007/2008 AMENDED ANNUAL BUDGET</b>	<b>2007/08 PRELIM BUDGET</b>
<b>SALARIES</b>		
110 Teachers	213,976,522	216,599,759
105 Principals and Vice Principals	18,890,744	19,215,725
123 Educational Assistants	27,087,921	25,947,899
120 Support Staff	51,242,572	48,993,523
130 Other Professionals	10,822,686	9,370,696
140 Substitutes	10,922,660	12,873,981
	<hr/> 332,943,105	<hr/> 333,001,583
<b>EMPLOYEE BENEFITS</b>		
	79,665,509	77,850,801
<b>Total Salaries and Benefits</b>	<hr/> 412,608,614	<hr/> 410,852,384
<b>SERVICES AND SUPPLIES</b>		
310 Services	10,247,758	9,998,140
330 Student Transportation	3,040,669	3,074,015
340 Professional Development and Travel	2,441,642	2,436,544
360 Rentals and Leases	899,833	810,236
370 Dues and Fees	319,320	298,767
390 Insurance	782,912	769,900
412 Interest		
510 Supplies	22,177,071	16,418,040
540 Utilities	7,543,885	7,550,964
<b>Total Services and Supplies</b>	<hr/> 47,453,090	<hr/> 41,356,606
<b>TOTAL OPERATING EXPENSE (Schedule A1)</b>	<hr/> <hr/> 460,061,704	<hr/> <hr/> 452,208,990

**SCHOOL DISTRICT NO. 39 (Vancouver)**  
**OPERATING FUND**  
**AMENDED 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	161,872,706	4,533,554	984,159	7,244,203	2,201,402	9,481,911	186,317,935
1.03 Career Programs	712,691		407,375	149,844	73,969	58,761	1,402,640
1.07 Library Services	5,686,429		76,054	310,949	11,181	269,900	6,354,513
1.08 Counselling	6,937,501					54,155	6,991,656
1.10 Special Education	22,543,892		23,528,103	184,052	171,166	519,182	46,946,395
1.30 English as a Second Language	9,890,891		957,561	119,572	176,623	150,466	11,295,113
1.31 Aboriginal Education	719,923		1,134,669	56,843	98,252	12,977	2,022,664
1.41 School Administration		14,311,729		8,960,656	81,873	151,858	23,506,116
1.60 Summer School	1,745,807			398,649	166,821		2,311,277
1.61 Continuing Education				999,758	366,314		1,366,072
1.62 Off Shore Students	3,633,867			396,442	457,656	216,466	4,704,431
1.64 Other							0
1.65 Conseil Scolaire Francophone	232,815			19,047		6,984	258,846
<b>Total Function 1</b>	<b>213,976,522</b>	<b>18,845,283</b>	<b>27,087,921</b>	<b>18,840,015</b>	<b>3,805,257</b>	<b>10,922,660</b>	<b>293,477,658</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration				592,111	1,456,716		2,048,827
4.40 School District Governance				49,377	410,023		459,400
4.41 Business Administration				2,469,394	2,838,231		5,307,625
4.65 Conseil Scolaire Francophone		45,461					45,461
<b>Total Function 4</b>	<b>0</b>	<b>45,461</b>	<b>0</b>	<b>3,110,882</b>	<b>4,704,970</b>	<b>0</b>	<b>7,861,313</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration				529,289	1,278,461		1,807,750
5.50 Maintenance Operations				24,928,509	790,019		25,718,528
5.52 Maintenance of Grounds				3,790,388	243,979		4,034,367
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>29,248,186</b>	<b>2,312,459</b>	<b>0</b>	<b>31,560,645</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration							0
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				43,489			43,489
7.73 Housing							0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,489</b>	<b>0</b>	<b>0</b>	<b>43,489</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>213,976,522</b>	<b>18,890,744</b>	<b>27,087,921</b>	<b>51,242,572</b>	<b>10,822,686</b>	<b>10,922,660</b>	<b>332,943,105</b>

**SCHOOL DISTRICT NO. 39 (Vancouver)**  
**OPERATING FUND**  
**AMENDED 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>2007/08 PRELIM BUDGET</b>
<b>1 INSTRUCTION</b>						
1.02 Regular Instruction	186,317,935	43,669,260	229,987,195	16,462,039	246,449,234	239,614,348
1.03 Career Programs	1,402,640	338,705	1,741,345	187,988	1,929,333	1,901,666
1.07 Library Services	6,354,513	1,499,499	7,854,012	1,644,119	9,498,131	10,113,021
1.08 Counselling	6,991,656	1,528,617	8,520,273	69,242	8,589,515	9,454,361
1.10 Special Education	46,946,395	11,546,479	58,492,874	1,169,322	59,662,196	59,047,958
1.30 English as a Second Language	11,295,113	2,649,209	13,944,322	36,101	13,980,423	18,606,765
1.31 Aboriginal Education	2,022,664	450,242	2,472,906	222,415	2,695,321	2,622,769
1.41 School Administration	23,506,116	5,356,001	28,862,117	412,193	29,274,310	29,221,008
1.60 Summer School	2,311,277	546,628	2,857,905	578,302	3,436,207	3,414,673
1.61 Continuing Education	1,366,072	347,645	1,713,717	2,421,757	4,135,474	3,762,272
1.62 Off Shore Students	4,704,431	1,102,217	5,806,648	889,219	6,695,867	5,617,765
1.64 Other	0		0	139,602	139,602	129,868
1.65 Conseil Scolaire Francophone	258,846	59,667	318,513	18,263	336,776	397,301
<b>Total Function 1</b>	<b>293,477,658</b>	<b>69,094,169</b>	<b>362,571,827</b>	<b>24,250,562</b>	<b>386,822,389</b>	<b>383,903,775</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration	2,048,827	467,079	2,515,906	970,982	3,486,888	2,617,456
4.40 School District Governance	459,400	46,550	505,950	428,059	934,009	856,643
4.41 Business Administration	5,307,625	1,197,516	6,505,141	2,140,531	8,645,672	6,785,322
4.65 Conseil Scolaire Francophone	45,461	5,985	51,446	67,135	118,581	129,885
<b>Total Function 4</b>	<b>7,861,313</b>	<b>1,717,130</b>	<b>9,578,443</b>	<b>3,606,707</b>	<b>13,185,150</b>	<b>10,389,306</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration	1,807,750	514,627	2,322,377	1,425,667	3,748,044	3,316,140
5.50 Maintenance Operations	25,718,528	7,061,473	32,780,001	6,723,539	39,503,540	38,523,659
5.52 Maintenance of Grounds	4,034,367	1,266,315	5,300,682	372,042	5,672,724	5,233,755
5.56 Utilities	0		0	7,699,964	7,699,964	7,427,110
5.65 Conseil Scolaire Francophone	0		0	339,275	339,275	291,591
<b>Total Function 5</b>	<b>31,560,645</b>	<b>8,842,415</b>	<b>40,403,060</b>	<b>16,560,487</b>	<b>56,963,547</b>	<b>54,792,255</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration	0		0		0	0
7.65 Conseil Scolaire Francophone	0		0	49,440	49,440	50,000
7.70 Student Transportation	43,489	11,795	55,284	2,985,894	3,041,178	3,073,654
7.73 Housing	0		0		0	0
<b>Total Function 7</b>	<b>43,489</b>	<b>11,795</b>	<b>55,284</b>	<b>3,035,334</b>	<b>3,090,618</b>	<b>3,123,654</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>332,943,105</b>	<b>79,665,509</b>	<b>412,608,614</b>	<b>47,453,090</b>	<b>460,061,704</b>	<b>452,208,990</b>