

SCHOOL DISTRICT

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 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 Ken Denike	DATE SIGNED 2007 July 7
SIGNATURE OF SUPERINTENDENT Originally signed by Chris Kelly	DATE SIGNED 2007 July 6
SIGNATURE OF SECRETARY - TREASURER Originally signed by Brenda Ng	DATE SIGNED 2007 July 6

2007/2008 ANNUAL OPERATING BUDGET BYLAW

A Bylaw of THE BOARD OF SCHOOL TRUSTEES OF SCHOOL DISTRICT NO. 39 (Vancouver) (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. 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 **\$456,035,677** for the 2007/2008 fiscal year was prepared in accordance with the *Act*.
4. Schedule "A" is adopted as the annual budget of the Board for the fiscal year 2007/2008.

Read a first time the 30th day of April, 2007;
Read a second time the 30th day of April, 2007;
Read a third time, passed and adopted the 30th day of April, 2007.

Originally signed by Ken Denike
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) Annual Budget Bylaw 2007/2008, adopted by the Board the 30th day of April, 2007.

Originally signed by Brenda Ng
Secretary-Treasurer

SCHOOL DISTRICT NO. 39 (Vancouver)
2007/2008 ANNUAL BUDGET

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

Schedule A1

	2007/2008 ANNUAL BUDGET	2007/08 PRELIM BUDGET
Ministry Funded School-Age FTE	53,296.000	54,286.310
Ministry Funded Adult FTE	1,746.770	1,746.768
TOTAL FTE	55,042.770	56,033.078
REVENUE (Schedule A2)		
620 Provincial Grants - Ministry of Education	427,429,794	416,297,090
641 Provincial Grants - Other	105,000	105,000
610 Federal Grants	509,826	509,826
640 Other Revenue	25,111,853	26,638,941
650 Rentals and Leases	1,787,197	1,829,696
660 Investment Income	1,092,007	1,091,264
Total Revenue	456,035,677	446,471,817
EXPENSE (Schedule A3)		
Salaries		
110 Teachers	216,599,759	215,653,369
105 Principals and Vice Principals	19,215,725	18,931,261
123 Educational Assistants	25,947,899	26,030,217
120 Support Staff	48,993,523	47,877,939
130 Other Professionals	9,370,696	8,653,104
140 Substitutes	12,873,981	12,547,929
Total Salaries	333,001,583	329,693,819
Employee Benefits	77,850,801	72,887,682
Total Salaries and Benefits	410,852,384	402,581,501
Services and Supplies	41,356,606	42,595,288
Total Expense	452,208,990	445,176,789
NET REVENUE (EXPENSE)	3,826,687	1,295,028
INTERFUND TRANSFERS		
Capital Asset Purchases	(350,775)	(350,775)
REDUCTION OF UNFUNDED LIABILITY		
Employee Future Benefits and Vacation Pay	(3,475,912)	(3,449,813)
	0	(2,505,560)
Budgeted Prior Year Operating Surplus Appropriation		4,042,041
Budgeted Retirement of Prior Year Deficits		
BUDGETED BALANCE	0	1,536,481
BUDGET BYLAW AMOUNT		
Total Expense	452,208,990	445,176,789
Interfund Transfers - Capital Asset Purchases		
Interfund Transfers - Other	350,775	350,775
Reduction of Unfunded Liability	3,475,912	3,449,813
Budgeted Retirement of Prior Year Deficits		
TOTAL BUDGET BYLAW AMOUNT	456,035,677	448,977,377

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

Schedule A2

	2007/2008 ANNUAL BUDGET	2007/08 PRELIM BUDGET
620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION		
621 Operating Grant, Ministry of Education	413,817,462	405,940,922
628 GAAP Implementation	3,475,912	3,449,813
629 Other Ministry Of Education Grants (Specify)		
Pay Equity	6,906,355	6,906,355
Enrolment Audit Adjustment and Sp. Needs Recount	1,623,000	
Distributed Learning Recount	1,120,000	
Balance of 05/06 INAC Funding	160,000	
Other Ministry of Education Grants	327,065	
	427,429,794	416,297,090
641 PROVINCIAL GRANTS - OTHER	105,000	105,000
610 FEDERAL GRANTS	509,826	509,826
640 OTHER REVENUE		
630 School Referendum Taxes		
642 Other School District/Education Authorities	1,532,683	1,532,683
643 Summer School Fees	3,122,491	3,122,491
644 Continuing Education	4,419,062	4,186,220
647 Offshore Tuition Fees	11,541,000	11,471,600
648 LEA/Direct Funding from First Nations		
649 Miscellaneous (Specify)		
Miscellaneous Income	333,430	181,367
Instructional Cafeteria Revenue	2,250,805	2,250,804
Transfers from Deferred Contribution-Other	1,912,382	2,994,350
		158,500
		200,000
		540,926
	25,111,853	26,638,941
650 RENTALS AND LEASES	1,787,197	1,829,696
660 INVESTMENT INCOME	1,092,007	1,091,264
TOTAL OPERATING REVENUE (Schedule A1)	456,035,677	446,471,817

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

Schedule A3

	2007/2008 ANNUAL BUDGET	2007/08 PRELIM BUDGET
SALARIES		
110 Teachers	216,599,759	215,653,369
105 Principals and Vice Principals	19,215,725	18,931,261
123 Educational Assistants	25,947,899	26,030,217
120 Support Staff	48,993,523	47,877,939
130 Other Professionals	9,370,696	8,653,104
140 Substitutes	12,873,981	12,547,929
	<hr/> 333,001,583	<hr/> 329,693,819
EMPLOYEE BENEFITS	77,850,801	72,887,682
Total Salaries and Benefits	<hr/> 410,852,384	<hr/> 402,581,501
SERVICES AND SUPPLIES		
310 Services	9,998,140	10,256,833
330 Student Transportation	3,074,015	3,047,031
340 Professional Development and Travel	2,436,544	2,653,241
360 Rentals and Leases	810,236	821,151
370 Dues and Fees	298,767	298,838
390 Insurance	769,900	705,299
412 Interest		
510 Supplies	16,418,040	17,400,901
540 Utilities	7,550,964	7,411,994
Total Services and Supplies	<hr/> 41,356,606	<hr/> 42,595,288
TOTAL OPERATING EXPENSE (Schedule A1)	<hr/> <hr/> 452,208,990	<hr/> <hr/> 445,176,789

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (Vancouver) (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. 39 (Vancouver) 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 \$ 456,035,677 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 _____, 2009;
READ A SECOND TIME THE _____ DAY OF _____, 2009;
READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2009.

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Annual Budget Bylaw 2007/2008, adopted by the Board the _____ day of _____, 2009.

Secretary Treasurer

SCHOOL DISTRICT NO. 39 (Vancouver)
OPERATING FUND
ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

Schedule A4.1

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	161,151,031	4,358,332	999,160	6,796,150	1,025,319	10,048,591	184,378,583
1.03 Career Programs	758,073		399,548	131,734	76,345	46,988	1,412,688
1.07 Library Services	6,102,850		128,982	404,093	11,570		7,023,765
1.08 Counselling	7,317,106					328,748	7,645,854
1.10 Special Education	22,404,978		22,291,036	99,176	168,081	1,173,610	46,136,881
1.30 English as a Second Language	13,120,706		938,206	113,879	179,184	707,604	15,059,579
1.31 Aboriginal Education	722,905		1,146,410	44,852	102,553	16,644	2,033,364
1.41 School Administration		14,807,851		9,037,338	71,403		23,916,592
1.60 Summer School	1,728,867		23,265	385,275	60,419		2,197,826
1.61 Continuing Education				978,753	561,001		1,539,754
1.62 Off Shore Students	3,023,278			398,666	329,969	166,245	3,918,158
1.64 Other							0
1.65 Conseil Scolaire Francophone	269,965		21,292	5,166		9,281	305,704
Total Function 1	216,599,759	19,166,183	25,947,899	18,395,082	2,585,844	12,873,981	295,568,748
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration				538,491	1,410,870		1,949,361
4.40 School District Governance				41,098	371,156		412,254
4.41 Business Administration				2,095,110	2,635,415		4,730,525
4.65 Conseil Scolaire Francophone		49,542					49,542
Total Function 4	0	49,542	0	2,674,699	4,417,441	0	7,141,682
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				391,305	1,218,079		1,609,384
5.50 Maintenance Operations				24,381,301	912,229		25,293,530
5.52 Maintenance of Grounds				3,107,620	237,103		3,344,723
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
Total Function 5	0	0	0	27,880,226	2,367,411	0	30,247,637
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration							0
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				43,516			43,516
7.73 Housing							0
Total Function 7	0	0	0	43,516	0	0	43,516
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	216,599,759	19,215,725	25,947,899	48,993,523	9,370,696	12,873,981	333,001,583

SCHOOL DISTRICT NO. 39 (Vancouver)
OPERATING FUND
ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 2007/2008

Schedule A4.2

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300- 500 SERVICES AND SUPPLIES	2007/2008 TOTAL BUDGET EXPENSE	2007/08 PRELIM BUDGET
1 INSTRUCTION						
1.02 Regular Instruction	184,378,583	43,071,489	227,450,072	12,164,276	239,614,348	238,690,703
1.03 Career Programs	1,412,688	338,940	1,751,628	150,038	1,901,666	1,897,997
1.07 Library Services	7,023,765	1,599,622	8,623,387	1,489,634	10,113,021	9,879,364
1.08 Counselling	7,645,854	1,719,011	9,364,865	89,496	9,454,361	9,080,648
1.10 Special Education	46,136,881	11,372,056	57,508,937	1,539,021	59,047,958	59,456,001
1.30 English as a Second Language	15,059,579	3,427,168	18,486,747	120,018	18,606,765	15,899,997
1.31 Aboriginal Education	2,033,364	507,263	2,540,627	82,142	2,622,769	2,625,379
1.41 School Administration	23,916,592	4,976,698	28,893,290	327,718	29,221,008	28,555,107
1.60 Summer School	2,197,826	547,933	2,745,759	668,914	3,414,673	3,314,312
1.61 Continuing Education	1,539,754	355,649	1,895,403	1,866,869	3,762,272	3,497,337
1.62 Off Shore Students	3,918,158	891,621	4,809,779	807,986	5,617,765	5,351,852
1.64 Other	0		0	129,868	129,868	127,322
1.65 Conseil Scolaire Francophone	305,704	62,096	367,800	29,501	397,301	388,486
Total Function 1	295,568,748	68,869,546	364,438,294	19,465,481	383,903,775	378,764,505
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration	1,949,361	417,652	2,367,013	250,443	2,617,456	2,393,603
4.40 School District Governance	412,254	77,726	489,980	366,663	856,643	896,182
4.41 Business Administration	4,730,525	1,084,621	5,815,146	970,176	6,785,322	6,185,571
4.65 Conseil Scolaire Francophone	49,542	8,422	57,964	71,921	129,885	129,885
Total Function 4	7,141,682	1,588,421	8,730,103	1,659,203	10,389,306	9,605,241
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration	1,609,384	336,929	1,946,313	1,369,827	3,316,140	3,308,325
5.50 Maintenance Operations	25,293,530	6,230,229	31,523,759	6,999,900	38,523,659	37,725,623
5.52 Maintenance of Grounds	3,344,723	813,948	4,158,671	1,075,084	5,233,755	5,098,954
5.56 Utilities	0		0	7,427,110	7,427,110	7,288,140
5.65 Conseil Scolaire Francophone	0		0	291,591	291,591	291,591
Total Function 5	30,247,637	7,381,106	37,628,743	17,163,512	54,792,255	53,712,633
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration	0		0		0	0
7.65 Conseil Scolaire Francophone	0		0	50,000	50,000	50,000
7.70 Student Transportation	43,516	11,728	55,244	3,018,410	3,073,654	3,044,410
7.73 Housing	0		0		0	0
Total Function 7	43,516	11,728	55,244	3,068,410	3,123,654	3,094,410
9 DEBT SERVICES (OPERATING)						
9.92 Interest on Bank Loans					0	0
9.94 Interest on Temporary Borrowing			0		0	0
Total Function 9	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	333,001,583	77,850,801	410,852,384	41,356,606	452,208,990	445,176,789

SCHOOL DISTRICT NO. 39 (Vancouver)
OPERATING FUND
ANNUAL BUDGET - FTE EMPLOYEES BY FUNCTION AND PROGRAM 2007/2008

Schedule A5

FUNCTION	110	105	123	120	130	TOTAL
1 INSTRUCTION	TEACHERS	PRINCIPALS AND VICE PRINCIPALS	EDUCATIONAL ASSISTANTS	SUPPORT STAFF	OTHER PROFESSIONALS	STAFF
1.02 Regular Instruction	2,333.040	47.410	30.130	347.990	12.200	2,770.770
1.03 Career Programs	11.280		10.380	3.120	1.000	25.780
1.07 Library Services	91.420		2.000	7.950	0.150	101.520
1.08 Counselling	105.700					105.700
1.10 Special Education	324.350		611.620	2.380	2.000	940.350
1.30 English as a Second Language	197.660		21.000	2.340	2.000	223.000
1.31 Aboriginal Education	10.430		25.570	1.000	1.000	38.000
1.41 School Administration		141.090		207.250	1.000	349.340
1.60 Summer School	38.160		0.500	9.050	0.500	48.210
1.61 Continuing Education				14.050	7.500	21.550
1.62 Off Shore Students	40.550			6.250	3.800	50.600
1.64 Other						0
1.65 Conseil Scolaire Francophone	4.000		0.570	1.000		5.570
Total Function 1	3,156.590	188.500	701.770	602.380	31.150	4,680.390
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration				10.950	15.000	25.950
4.40 School District Governance				0.900	2.650	3.550
4.41 Business Administration				46.600	37.650	84.250
4.65 Conseil Scolaire Francophone		0.500				0.500
Total Function 4	0	0.500	0	58.450	55.300	114.250
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration				8.400	15.000	23.400
5.50 Maintenance Operations				520.290	11.500	531.790
5.52 Maintenance of Grounds				58.350	3.150	61.500
5.56 Utilities						0
5.65 Conseil Scolaire Francophone						0
Total Function 5	0	0	0	587.040	29.650	616.690
7 TRANSPORTATION AND HOUSING						
7.41 Transportation and Housing Administration						0
7.65 Conseil Scolaire Francophone						0
7.70 Student Transportation				1.040		1.040
7.73 Housing						0
Total Function 7	0	0	0	1.040	0	1.040
TOTAL FUNCTIONS 1-7	3,156.590	189.000	701.770	1,248.910	116.100	5,412.370