

**SCHOOL DISTRICT  
AMENDED ANNUAL BUDGET  
FISCAL YEAR 2008/2009**

SCHOOL DISTRICT NUMBER 39	NAME OF SCHOOL DISTRICT Vancouver	YEAR 2008/2009
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, 2009.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION Originally signed by Patti Bacchus	DATE SIGNED 2009 Feb 25
SIGNATURE OF SUPERINTENDENT Originally signed by Laurie Anderson (for Chris Kelly)	DATE SIGNED 2009 Feb 25
SIGNATURE OF SECRETARY - TREASURER Originally signed by Brenda Ng	DATE SIGNED 2009 Feb 24

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (Vancouver) (called the "Board") to adopt the amended 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 amended annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 39 (Vancouver) Amended 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 \$488,091,130 for the 2008/2009 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 2008/2009.

READ A FIRST TIME THE 16<sup>th</sup> DAY OF FEBRUARY, 2009;  
READ A SECOND TIME THE 16<sup>th</sup> DAY OF FEBRUARY, 2009;  
READ A THIRD TIME, PASSED AND ADOPTED THE 16<sup>th</sup> DAY OF FEBRUARY, 2009.

Originally signed by Patti Bacchus  
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 2008/2009, adopted by the Board the 16<sup>th</sup> day of February, 2009.

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, Program and Object	Schedule A4

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

Schedule A1

	2008/2009 AMENDED ANNUAL BUDGET	2007/2008 AMENDED ANNUAL BUDGET
Ministry Funded School-Age FTE	53,017,314	54,242,039
Ministry Funded Adult FTE	1,780,993	1,735,762
Ministry Funded Other FTE	1,283,500	
<b>TOTAL FTE</b>	<b>56,081,807</b>	<b>55,977,801</b>
<b>REVENUE (Schedule A2)</b>		
620 Provincial Grants - Ministry of Education	446,192,632	430,216,235
641 Provincial Grants - Other	105,000	105,000
610 Federal Grants		
640 Other Revenue	25,165,705	23,427,616
650 Rentals and Leases	2,541,642	2,145,926
660 Investment Income	2,150,636	2,541,289
<b>Total Revenue</b>	<b>476,155,615</b>	<b>458,436,066</b>
<b>EXPENSE (Schedule A3)</b>		
Salaries		
110 Teachers	224,759,795	213,976,522
105 Principals and Vice Principals	19,711,385	18,890,744
123 Educational Assistants	30,630,733	27,087,921
120 Support Staff	52,576,967	51,242,572
130 Other Professionals	11,767,245	10,822,686
140 Substitutes	12,092,792	10,922,660
Total Salaries	351,538,917	332,943,105
Employee Benefits	85,468,962	79,665,509
Total Salaries and Benefits	437,007,879	412,608,614
Services and Supplies	48,225,841	47,453,090
<b>Total Expense</b>	<b>485,233,720</b>	<b>460,061,704</b>
<b>NET REVENUE (EXPENSE)</b>	<b>(9,078,105)</b>	<b>(1,625,638)</b>
<b>INTERFUND TRANSFERS</b>		
Capital Asset Purchases	(556,003)	
Local Capital	(1,039,600)	
Interfund Transfers - Special Purpose Funds	(376,715)	(464,768)
<b>REDUCTION OF UNFUNDED LIABILITY</b>		
Employee Future Benefits and Vacation Pay	(885,092)	(885,092)
	(11,935,515)	(2,975,498)
<b>Budgeted Prior Year Operating Surplus Appropriation</b>	<b>15,807,352</b>	<b>6,519,117</b>
<b>Budgeted Retirement of Prior Year Deficits</b>		
<b>BUDGETED BALANCE</b>	<b>3,871,837</b>	<b>3,543,619</b>
<b>BUDGET BYLAW AMOUNT</b>		
Total Expense	485,233,720	460,061,704
Interfund Transfers - Capital Asset Purchases	556,003	
Interfund Transfers - Local Capital & Other	1,416,315	464,768
Reduction of Unfunded Liability	885,092	885,092
Budgeted Retirement of Prior Year Deficits		
<b>TOTAL BUDGET BYLAW AMOUNT</b>	<b>488,091,130</b>	<b>461,411,564</b>

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

**Schedule A2**

	<b>2008/2009 AMENDED ANNUAL BUDGET</b>	<b>2007/2008 AMENDED ANNUAL BUDGET</b>
<b>620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>		
621 Operating Grant, Ministry of Education	434,149,361	418,765,959
627 INAC Recovery		
629 Other Ministry Of Education Grants (Specify)		
Pay Equity	7,294,123	7,294,123
OLEP French Program	615,948	494,965
Adult Educators		382,355
Transfers from MOE Deferred Contribution		1,013,452
Summer School Funding	3,863,200	2,265,381
Strong Start	270,000	
	<u>446,192,632</u>	<u>430,216,235</u>
<b>641 PROVINCIAL GRANTS - OTHER</b>	105,000	105,000
<b>610 FEDERAL GRANTS</b>	0	0
<b>640 OTHER REVENUE</b>		
630 School Referendum Taxes		
642 Other School District/Education Authorities	1,006,199	1,532,683
643 Summer School Fees	417,108	339,446
644 Continuing Education	3,856,606	4,254,086
647 Offshore Tuition Fees	12,511,327	13,415,857
648 LEA/Direct Funding from First Nations		
649 Miscellaneous (Specify)		
Miscellaneous Income	1,954,165	934,388
Instructional Cafeteria Revenue	2,510,494	2,250,805
Transfers from Deferred Contribution-Other		700,351
Transfer from LCR	2,152,024	
Transfer from SPF	757,782	
	<u>25,165,705</u>	<u>23,427,616</u>
<b>650 RENTALS AND LEASES</b>	2,541,642	2,145,926
<b>660 INVESTMENT INCOME</b>	2,150,636	2,541,289
<b>TOTAL OPERATING REVENUE (Schedule A1)</b>	<u><u>476,155,615</u></u>	<u><u>458,436,066</u></u>

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

**Schedule A3**

	<b>2008/2009 AMENDED ANNUAL BUDGET</b>	<b>2007/2008 AMENDED ANNUAL BUDGET</b>
<b>SALARIES</b>		
110 Teachers	224,759,795	213,976,522
105 Principals and Vice Principals	19,711,385	18,890,744
123 Educational Assistants	30,630,733	27,087,921
120 Support Staff	52,576,967	51,242,572
130 Other Professionals	11,767,245	10,822,686
140 Substitutes	12,092,792	10,922,660
	<hr/> 351,538,917	<hr/> 332,943,105
<b>EMPLOYEE BENEFITS</b>		
	85,468,962	79,665,509
<b>Total Salaries and Benefits</b>	<hr/> 437,007,879	<hr/> 412,608,614
<b>SERVICES AND SUPPLIES</b>		
310 Services	10,064,262	10,247,758
330 Student Transportation	3,007,650	3,040,669
340 Professional Development and Travel	1,299,276	2,441,642
360 Rentals and Leases	823,131	899,833
370 Dues and Fees	392,210	319,320
390 Insurance	810,567	782,912
412 Interest		
510 Supplies	23,157,924	22,177,071
540 Utilities	8,670,821	7,543,885
<b>Total Services and Supplies</b>	<hr/> 48,225,841	<hr/> 47,453,090
<b>TOTAL OPERATING EXPENSE (Schedule A1)</b>	<hr/> <hr/> 485,233,720	<hr/> <hr/> 460,061,704

**SCHOOL DISTRICT NO. 39 (Vancouver)**  
**OPERATING FUND**  
**AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2008/2009**

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	168,905,167	4,847,730	2,371,613	7,605,073	1,161,872	10,077,737	194,969,192
1.03 Career Programs	736,109		361,318	122,081	84,272	65,257	1,369,037
1.07 Library Services	5,905,862		80,124	414,982	12,155	309,274	6,722,397
1.08 Counselling	8,311,582					53,127	8,364,709
1.10 Special Education	23,457,619	99,145	25,680,439	132,934	190,082	622,209	50,182,428
1.30 English as a Second Language	10,833,121		952,342	133,670	188,584	297,148	12,404,865
1.31 Aboriginal Education	727,095		1,035,928	122,787	99,255	141,219	2,126,284
1.41 School Administration		14,476,034		8,730,241	154,629	116,249	23,477,153
1.60 Summer School	2,192,226		72,401	381,000	67,577	10,000	2,723,204
1.61 Continuing Education		159,336		908,881	1,619,235		2,687,452
1.62 Off Shore Students	3,591,912		76,568	280,316	305,944	213,634	4,468,374
1.64 Other							0
1.65 Conseil Scolaire Francophone	99,102			4,693		2,973	106,768
<b>Total Function 1</b>	<b>224,759,795</b>	<b>19,582,245</b>	<b>30,630,733</b>	<b>18,836,658</b>	<b>3,883,605</b>	<b>11,908,827</b>	<b>309,601,863</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration		120,137		452,373	1,406,861		1,979,371
4.40 School District Governance				49,012	416,367		465,379
4.41 Business Administration				3,218,457	3,367,404		6,585,861
4.65 Conseil Scolaire Francophone		9,003					9,003
<b>Total Function 4</b>	<b>0</b>	<b>129,140</b>	<b>0</b>	<b>3,719,842</b>	<b>5,190,632</b>	<b>0</b>	<b>9,039,614</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration				559,096	1,506,505	134,615	2,200,216
5.50 Maintenance Operations				25,883,494	933,473	49,350	26,866,317
5.52 Maintenance of Grounds				3,538,209	253,030		3,791,239
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>29,980,799</b>	<b>2,693,008</b>	<b>183,965</b>	<b>32,857,772</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration							0
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				39,668			39,668
7.73 Housing							0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,668</b>	<b>0</b>	<b>0</b>	<b>39,668</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>224,759,795</b>	<b>19,711,385</b>	<b>30,630,733</b>	<b>52,576,967</b>	<b>11,767,245</b>	<b>12,092,792</b>	<b>351,538,917</b>

**SCHOOL DISTRICT NO. 39 (Vancouver)**  
**OPERATING FUND**  
**AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2008/2009**

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>2008/2009 TOTAL BUDGET EXPENSE</b>	<b>2007/2008 AMENDED ANNUAL BUDGET</b>
<b>1 INSTRUCTION</b>						
1.02 Regular Instruction	194,969,192	47,397,195	242,366,387	16,524,927	258,891,314	246,449,234
1.03 Career Programs	1,369,037	332,814	1,701,851	99,036	1,800,887	1,929,333
1.07 Library Services	6,722,397	1,634,221	8,356,618	1,302,293	9,658,911	9,498,131
1.08 Counselling	8,364,709	2,033,469	10,398,178	60,797	10,458,975	8,589,515
1.10 Special Education	50,182,428	12,199,395	62,381,823	879,379	63,261,202	59,662,196
1.30 English as a Second Language	12,404,865	3,015,634	15,420,499	34,000	15,454,499	13,980,423
1.31 Aboriginal Education	2,126,284	516,902	2,643,186	208,193	2,851,379	2,695,321
1.41 School Administration	23,477,153	5,707,318	29,184,471	427,488	29,611,959	29,274,310
1.60 Summer School	2,723,204	662,013	3,385,217	390,467	3,775,684	3,436,207
1.61 Continuing Education	2,687,452	653,322	3,340,774	726,704	4,067,478	4,135,474
1.62 Off Shore Students	4,468,374	1,086,266	5,554,640	949,130	6,503,770	6,695,867
1.64 Other	0		0	127,823	127,823	139,602
1.65 Conseil Scolaire Francophone	106,768	25,955	132,723	5,941	138,664	336,776
<b>Total Function 1</b>	<b>309,601,863</b>	<b>75,264,504</b>	<b>384,866,367</b>	<b>21,736,178</b>	<b>406,602,545</b>	<b>386,822,389</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration	1,979,371	481,187	2,460,558	1,318,289	3,778,847	3,486,888
4.40 School District Governance	465,379	113,134	578,513	291,714	870,227	934,009
4.41 Business Administration	6,585,861	1,601,029	8,186,890	2,872,864	11,059,754	8,645,672
4.65 Conseil Scolaire Francophone	9,003	2,189	11,192	47,950	59,142	118,581
<b>Total Function 4</b>	<b>9,039,614</b>	<b>2,197,539</b>	<b>11,237,153</b>	<b>4,530,817</b>	<b>15,767,970</b>	<b>13,185,150</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration	2,200,216	534,875	2,735,091	1,941,757	4,676,848	3,748,044
5.50 Maintenance Operations	26,866,317	6,531,227	33,397,544	7,176,144	40,573,688	39,503,540
5.52 Maintenance of Grounds	3,791,239	921,654	4,712,893	1,233,178	5,946,071	5,672,724
5.56 Utilities	0		0	8,355,084	8,355,084	7,699,964
5.65 Conseil Scolaire Francophone	0		0	260,280	260,280	339,275
<b>Total Function 5</b>	<b>32,857,772</b>	<b>7,987,756</b>	<b>40,845,528</b>	<b>18,966,443</b>	<b>59,811,971</b>	<b>56,963,547</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration	0		0		0	0
7.65 Conseil Scolaire Francophone	0		0	14,700	14,700	49,440
7.70 Student Transportation	39,668	19,163	58,831	2,977,703	3,036,534	3,041,178
7.73 Housing	0		0		0	0
<b>Total Function 7</b>	<b>39,668</b>	<b>19,163</b>	<b>58,831</b>	<b>2,992,403</b>	<b>3,051,234</b>	<b>3,090,618</b>
<b>9 DEBT SERVICES (OPERATING)</b>						
9.92 Interest on Bank Loans					0	0
9.94 Interest on Temporary Borrowing					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>351,538,917</b>	<b>85,468,962</b>	<b>437,007,879</b>	<b>48,225,841</b>	<b>485,233,720</b>	<b>460,061,704</b>