

# SCHOOL DISTRICT

## 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	

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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. 39 (Vancouver) for the year ended June 30, 2009.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION Originally signed by Clarence Hansen	DATE SIGNED 2008 June 27
SIGNATURE OF SUPERINTENDENT Originally signed by Chris Kelly	DATE SIGNED 2008 June 27
SIGNATURE OF SECRETARY - TREASURER Originally signed by Brenda Ng	DATE SIGNED 2008 June 27

## 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 2008/09 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 2008/09.
3. The attached Schedule "A1" showing the estimated revenue and the estimated expenditure for the 2008/09 fiscal year and the total budget bylaw amount of **\$470,850,894** for the 2008/09 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 2008/09.

READ A FIRST TIME THE 28<sup>th</sup> DAY OF APRIL, 2008,  
READ A SECOND TIME THE 28<sup>th</sup> DAY OF APRIL, 2008,  
READ A THIRD TIME, PASSED AND ADOPTED THE 28<sup>th</sup> DAY OF APRIL, 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) Annual Budget Bylaw 2008/09, adopted by the Board the 28<sup>th</sup> day of April, 2008.

Originally signed by Brenda Ng  
Secretary Treasurer

SCHOOL DISTRICT NO. 39 (Vancouver)  
2008/2009 ANNUAL BUDGET

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

Schedule A1

	<b>2008/2009 ANNUAL BUDGET</b>	<b>2007/08 Amended Budget</b>
Ministry Funded School-Age FTE	53,332.291	54,242.039
Ministry Funded Adult FTE	1,853.762	1,735.762
<b>TOTAL FTE</b>	<b>55,186.053</b>	<b>55,977.801</b>
<b>REVENUE (Schedule A2)</b>		
620 Provincial Grants - Ministry of Education	439,275,388	430,216,235
641 Provincial Grants - Other	105,000	105,000
610 Federal Grants		
640 Other Revenue	23,459,574	23,427,616
650 Rentals and Leases	2,108,886	2,145,926
660 Investment Income	2,425,046	2,541,289
<b>Total Revenue</b>	<b>467,373,894</b>	<b>458,436,066</b>
<b>EXPENSE (Schedule A3)</b>		
Salaries		
110 Teachers	223,370,426	213,976,522
105 Principals and Vice Principals	19,490,877	18,890,744
123 Educational Assistants	29,515,918	27,087,921
120 Support Staff	52,310,721	51,242,572
130 Other Professionals	11,712,897	10,822,686
140 Substitutes	10,861,445	10,922,660
Total Salaries	347,262,284	332,943,105
Employee Benefits	82,635,065	79,665,509
Total Salaries and Benefits	429,897,349	412,608,614
Services and Supplies	39,603,685	47,453,090
<b>Total Expense</b>	<b>469,501,034</b>	<b>460,061,704</b>
<b>NET REVENUE (EXPENSE)</b>	<b>(2,127,140)</b>	<b>(1,625,638)</b>
<b>INTERFUND TRANSFERS</b>		
Capital Asset Purchases		
Local Capital		
Interfund Transfers - Special Purpose Funds	(464,768)	
<b>REDUCTION OF UNFUNDED LIABILITY</b>		
Employee Future Benefits and Vacation Pay	(885,092)	(885,092)
	(3,477,000)	(2,510,730)
Budgeted Prior Year Operating Surplus Appropriation	3,477,000	6,519,117
Budgeted Retirement of Prior Year Deficits		
<b>BUDGETED BALANCE</b>	<b>0</b>	<b>4,008,387</b>
<b>BUDGET BYLAW AMOUNT</b>		
Total Expense	469,501,034	460,061,704
Interfund Transfers - Capital Asset Purchases		
Interfund Transfers - Local Capital & Other	464,768	
Reduction of Unfunded Liability	885,092	885,092
Budgeted Retirement of Prior Year Deficits		
<b>TOTAL BUDGET BYLAW AMOUNT</b>	<b>470,850,894</b>	<b>460,946,796</b>

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

Schedule A2

	2008/2009 ANNUAL BUDGET	2007/08 Amended Budget
<b>620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>		
621 Operating Grant, Ministry of Education	427,685,467	418,765,959
627 INAC Recovery		
629 Other Ministry Of Education Grants (Specify)		
Pay Equity	7,294,123	7,294,123
OLEP French Program	494,965	494,965
Adult Educators		382,355
Transfers from MOE Deferred Contribution	1,013,452	1,013,452
Summer School Funding	2,764,749	2,242,749
INAC Funding	22,632	22,632
	<u>439,275,388</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	339,446	339,446
644 Continuing Education	3,931,503	4,254,086
647 Offshore Tuition Fees	13,415,857	13,415,857
648 LEA/Direct Funding from First Nations		
649 Miscellaneous (Specify)		
Miscellaneous Income	995,325	934,388
Instructional Cafeteria Revenue	2,250,805	2,250,805
Transfers from Deferred Contribution-Other	750,303	700,351
Transfer from LCR	770,136	
	<u>23,459,574</u>	<u>23,427,616</u>
<b>650 RENTALS AND LEASES</b>	2,108,886	2,145,926
<b>660 INVESTMENT INCOME</b>	2,425,046	2,541,289
<b>TOTAL OPERATING REVENUE (Schedule A1)</b>	<u><u>467,373,894</u></u>	<u><u>458,436,066</u></u>

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

**Schedule A3**

	<b>2008/2009 ANNUAL BUDGET</b>	<b>2007/08 Amended Budget</b>
<b>SALARIES</b>		
110 Teachers	223,370,426	213,976,522
105 Principals and Vice Principals	19,490,877	18,890,744
123 Educational Assistants	29,515,918	27,087,921
120 Support Staff	52,310,721	51,242,572
130 Other Professionals	11,712,897	10,822,686
140 Substitutes	10,861,445	10,922,660
	<hr/>	<hr/>
	347,262,284	332,943,105
<b>EMPLOYEE BENEFITS</b>		
	82,635,065	79,665,509
<b>Total Salaries and Benefits</b>	<hr/>	<hr/>
	429,897,349	412,608,614
<b>SERVICES AND SUPPLIES</b>		
310 Services	7,308,860	10,247,758
330 Student Transportation	2,992,910	3,040,669
340 Professional Development and Travel	973,953	2,441,642
360 Rentals and Leases	889,573	899,833
370 Dues and Fees	391,665	319,320
390 Insurance	793,567	782,912
412 Interest		
510 Supplies	18,594,898	22,177,071
540 Utilities	7,658,259	7,543,885
<b>Total Services and Supplies</b>	<hr/>	<hr/>
	39,603,685	47,453,090
<b>TOTAL OPERATING EXPENSE (Schedule A1)</b>		
	<hr/>	<hr/>
	469,501,034	460,061,704

**SCHOOL DISTRICT NO. 39 (Vancouver)**  
**OPERATING FUND**  
**ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 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	168,614,076	4,680,175	2,645,352	7,357,219	1,102,568	9,397,063	193,796,453
1.03 Career Programs	739,325		444,655	120,265	75,448	16,447	1,396,140
1.07 Library Services	5,921,631		77,445	388,368	12,155	284,305	6,683,904
1.08 Counselling	7,091,791					57,273	7,149,064
1.10 Special Education	24,098,408		24,158,215	106,163	236,258	594,476	49,193,520
1.30 English as a Second Language	10,508,346		941,337	173,846	188,585	158,350	11,970,464
1.31 Aboriginal Education	728,613		1,196,905	45,749	102,749	13,698	2,087,714
1.41 School Administration		14,801,519		8,880,496	73,040	108,024	23,863,079
1.60 Summer School	1,821,226			489,811	174,875		2,485,912
1.61 Continuing Education				1,016,322	1,635,497		2,651,819
1.62 Off Shore Students	3,743,627		52,009	322,669	499,623	228,709	4,846,637
1.64 Other							0
1.65 Conseil Scolaire Francophone	103,383			5,353		3,100	111,836
<b>Total Function 1</b>	<b>223,370,426</b>	<b>19,481,694</b>	<b>29,515,918</b>	<b>18,906,261</b>	<b>4,100,798</b>	<b>10,861,445</b>	<b>306,236,542</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration				460,674	1,390,149		1,850,823
4.40 School District Governance				48,559	353,598		402,157
4.41 Business Administration				2,992,162	3,321,213		6,313,375
4.65 Conseil Scolaire Francophone		9,183					9,183
<b>Total Function 4</b>	<b>0</b>	<b>9,183</b>	<b>0</b>	<b>3,501,395</b>	<b>5,064,960</b>	<b>0</b>	<b>8,575,538</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration				553,757	1,359,544		1,913,301
5.50 Maintenance Operations				25,675,020	934,008		26,609,028
5.52 Maintenance of Grounds				3,630,054	253,587		3,883,641
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>29,858,831</b>	<b>2,547,139</b>	<b>0</b>	<b>32,405,970</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration							0
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				44,234			44,234
7.73 Housing							0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,234</b>	<b>0</b>	<b>0</b>	<b>44,234</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>223,370,426</b>	<b>19,490,877</b>	<b>29,515,918</b>	<b>52,310,721</b>	<b>11,712,897</b>	<b>10,861,445</b>	<b>347,262,284</b>

**SCHOOL DISTRICT NO. 39 (Vancouver)**  
**OPERATING FUND**  
**ANNUAL BUDGET - EXPENSE BY FUNCTION AND PROGRAM 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>2007/08 Amended Budget</b>
<b>1 INSTRUCTION</b>						
1.02 Regular Instruction	193,796,453	46,116,101	239,912,554	13,236,825	253,149,379	246,449,234
1.03 Career Programs	1,396,140	332,228	1,728,368	152,208	1,880,576	1,929,333
1.07 Library Services	6,683,904	1,590,512	8,274,416	1,467,531	9,741,947	9,498,131
1.08 Counselling	7,149,064	1,701,202	8,850,266	60,797	8,911,063	8,589,515
1.10 Special Education	49,193,520	11,706,165	60,899,685	1,098,638	61,998,323	59,662,196
1.30 English as a Second Language	11,970,464	2,848,510	14,818,974	31,505	14,850,479	13,980,423
1.31 Aboriginal Education	2,087,714	496,796	2,584,510	160,631	2,745,141	2,695,321
1.41 School Administration	23,863,079	5,678,495	29,541,574	675,244	30,216,818	29,274,310
1.60 Summer School	2,485,912	591,551	3,077,463	575,910	3,653,373	3,436,207
1.61 Continuing Education	2,651,819	631,031	3,282,850	950,142	4,232,992	4,135,474
1.62 Off Shore Students	4,846,637	1,153,313	5,999,950	826,527	6,826,477	6,695,867
1.64 Other	0		0	110,529	110,529	139,602
1.65 Conseil Scolaire Francophone	111,836	26,613	138,449	5,941	144,390	336,776
<b>Total Function 1</b>	<b>306,236,542</b>	<b>72,872,517</b>	<b>379,109,059</b>	<b>19,352,428</b>	<b>398,461,487</b>	<b>386,822,389</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration	1,850,823	440,425	2,291,248	218,014	2,509,262	3,486,888
4.40 School District Governance	402,157	95,698	497,855	258,652	756,507	934,009
4.41 Business Administration	6,313,375	1,502,340	7,815,715	958,746	8,774,461	8,645,672
4.65 Conseil Scolaire Francophone	9,183	2,185	11,368	47,950	59,318	118,581
<b>Total Function 4</b>	<b>8,575,538</b>	<b>2,040,648</b>	<b>10,616,186</b>	<b>1,483,362</b>	<b>12,099,548</b>	<b>13,185,150</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration	1,913,301	455,292	2,368,593	1,397,343	3,765,936	3,748,044
5.50 Maintenance Operations	26,609,028	6,331,925	32,940,953	5,778,211	38,719,164	39,503,540
5.52 Maintenance of Grounds	3,883,641	924,157	4,807,798	358,363	5,166,161	5,672,724
5.56 Utilities	0		0	7,972,698	7,972,698	7,699,964
5.65 Conseil Scolaire Francophone	0		0	260,280	260,280	339,275
<b>Total Function 5</b>	<b>32,405,970</b>	<b>7,711,374</b>	<b>40,117,344</b>	<b>15,766,895</b>	<b>55,884,239</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	44,234	10,526	54,760	2,986,300	3,041,060	3,041,178
7.73 Housing	0		0		0	0
<b>Total Function 7</b>	<b>44,234</b>	<b>10,526</b>	<b>54,760</b>	<b>3,001,000</b>	<b>3,055,760</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>347,262,284</b>	<b>82,635,065</b>	<b>429,897,349</b>	<b>39,603,685</b>	<b>469,501,034</b>	<b>460,061,704</b>



**SCHOOL DISTRICT NO. 39 (Vancouver)**  
**OPERATING FUND**  
**ANNUAL BUDGET - FTE EMPLOYEES BY FUNCTION AND PROGRAM 2008/2009**

Schedule A5

<b>FUNCTION</b>	<b>110</b>	<b>105</b>	<b>123</b>	<b>120</b>	<b>130</b>	<b>TOTAL</b>
<b>1 INSTRUCTION</b>	<b>TEACHERS</b>	<b>PRINCIPALS AND VICE PRINCIPALS</b>	<b>EDUCATIONAL ASSISTANTS</b>	<b>SUPPORT STAFF</b>	<b>OTHER PROFESSIONALS</b>	<b>STAFF</b>
1.02 Regular Instruction	2,358.530	48.860	33.800	350.860	12.930	2,804.980
1.03 Career Programs	10.440		10.500	3.000	1.000	24.940
1.07 Library Services	85.240		2.000	7.950	0.150	95.340
1.08 Counselling	98.780					98.780
1.10 Special Education	338.700		653.000	2.400	2.710	996.810
1.30 English as a Second Language	151.530		21.000	3.400	2.000	177.930
1.31 Aboriginal Education	10.430		26.300	1.000	1.000	38.730
1.41 School Administration		140.640		204.970	0.780	346.390
1.60 Summer School	39.600		0.500	9.050	0.500	49.650
1.61 Continuing Education				14.250	4.700	18.950
1.62 Off Shore Students	52.970		1.200	5.050	3.800	63.020
1.64 Other						0
1.65 Conseil Scolaire Francophone	4.070			0.380		4.450
<b>Total Function 1</b>	<b>3,150.290</b>	<b>189.500</b>	<b>748.300</b>	<b>602.310</b>	<b>29.570</b>	<b>4,719.970</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration				9.200	13.190	22.390
4.40 School District Governance				1.050	2.150	3.200
4.41 Business Administration				57.690	41.190	98.880
4.65 Conseil Scolaire Francophone		0.500				0.500
<b>Total Function 4</b>	<b>0</b>	<b>0.500</b>	<b>0</b>	<b>67.940</b>	<b>56.530</b>	<b>124.970</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration				12.350	16.000	28.350
5.50 Maintenance Operations				520.670	11.630	532.300
5.52 Maintenance of Grounds				55.350	3.150	58.500
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>588.370</b>	<b>30.780</b>	<b>619.150</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration						0
7.65 Conseil Scolaire Francophone						0
7.70 Student Transportation				1.000		1.000
7.73 Housing						0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.000</b>	<b>0</b>	<b>1.000</b>
<b>TOTAL FUNCTIONS 1-7</b>	<b>3,150.290</b>	<b>190.000</b>	<b>748.300</b>	<b>1,259.620</b>	<b>116.880</b>	<b>5,465.090</b>