

**SCHOOL DISTRICT  
AMENDED ANNUAL BUDGET  
FISCAL YEAR 2009/2010**

|  |                                      |  |
|--|--------------------------------------|--|
| SCHOOL DISTRICT NUMBER<br>39             | NAME OF SCHOOL DISTRICT<br>Vancouver | YEAR<br>2009/2010                        |
| OFFICE LOCATION<br>1580 West Broadway    |                                      | TELEPHONE NUMBER<br>604-713-5000         |
| CITY/PROVINCE<br>Vancouver, BC           |                                      | POSTAL CODE<br>V6J 5K8                   |
| WEBSITE ADDRESS<br>www.vsb.bc.ca         |                                      |  |
| NAME OF SUPERINTENDENT<br>Steve Cardwell |                                      | NAME OF SECRETARY-TREASURER<br>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, 2010.*

|  |                            |
|--|----------------------------|
| SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION<br>(Signed) | DATE SIGNED<br>2010 Mar 01 |
| SIGNATURE OF SUPERINTENDENT<br>(Signed)                        | DATE SIGNED<br>2010 Mar 01 |
| SIGNATURE OF SECRETARY-TREASURER<br>(Signed)                   | DATE SIGNED<br>2010 Mar 01 |

**DRAFT**

**SCHOOL DISTRICT No. 39 (Vancouver)  
2009/2010 AMENDED ANNUAL BUDGET**

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## AMENDED ANNUAL BUDGET BYLAW

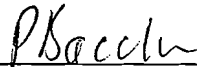
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (Vancouver) (called the "Board") to adopt the amended annual budget of the Board for the fiscal year 2009/2010 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

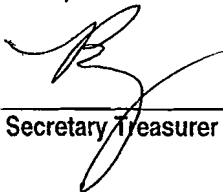
1. Board has complied with the provisions of the Act respecting the amended annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 39 (Vancouver) Amended Annual Budget Bylaw for fiscal year 2009/2010.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2009/2010 fiscal year and the total budget bylaw amount of \$497,535,364 for the 2009/2010 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 2009/2010.

READ A FIRST TIME THE 1st DAY OF MARCH, 2010;

READ A SECOND TIME THE 1st DAY OF MARCH, 2010;

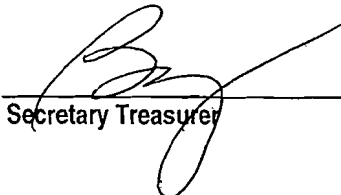
READ A THIRD TIME, PASSED AND ADOPTED THE 1st DAY OF MARCH, 2010.

  
\_\_\_\_\_  
Chairperson of the Board

  
\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver)

Amended Annual Budget Bylaw 2009/2010, adopted by the Board the 1st DAY OF MARCH, 2010.

  
\_\_\_\_\_  
Secretary Treasurer

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

Schedule A1

|  | 2009/2010<br>AMENDED<br>ANNUAL BUDGET | 2009/2010<br>ANNUAL BUDGET |
|--|---------------------------------------|----------------------------|
| Ministry Funded School-Age FTE                             | 53,413.950                            | 53,248.000                 |
| Ministry Funded Adult FTE                                  | 1,809.563                             | 1,729.000                  |
| Ministry Funded Other FTE                                  | 842.625                               | 604.625                    |
| <b>TOTAL FTE</b>   | <b>56,066.138</b>                     | <b>55,581.625</b>          |
| <br><b>REVENUE (Schedule A2)</b>                           |                                       |                            |
| 620 Provincial Grants - Ministry of Education              | \$ 457,994,003                        | \$ 452,035,186             |
| 641 Provincial Grants - Other                              | 970,672                               | 353,475                    |
| 610 Federal Grants   | 26,636                                |                            |
| 640 Other Revenue  | 20,859,663                            | 20,298,764                 |
| 650 Rentals and Leases                                     | 2,541,642                             | 2,541,642                  |
| 660 Investment Income                                      | 950,693                               | 2,150,636                  |
| <b>Total Revenue</b>                                       | <b>483,343,309</b>                    | <b>477,379,703</b>         |
| <br><b>EXPENSE (Schedule A3)</b>                           |                                       |                            |
| Salaries   |                                       |                            |
| 110 Teachers   | 230,760,778                           | 229,044,756                |
| 105 Principals and Vice Principals                         | 21,700,040                            | 20,757,636                 |
| 123 Educational Assistants                                 | 33,077,110                            | 31,051,280                 |
| 120 Support Staff  | 52,337,989                            | 52,876,384                 |
| 130 Other Professionals                                    | 10,550,597                            | 11,367,722                 |
| 140 Substitutes  | 11,810,654                            | 11,276,311                 |
| Total Salaries   | 360,237,168                           | 356,374,089                |
| Employee Benefits  |                                       |                            |
| Total Salaries and Benefits                                | 448,509,053                           | 443,528,672                |
| Services and Supplies                                      |                                       |                            |
| Total Expense  | 493,376,224                           | 482,668,961                |
| <br><b>NET REVENUE (EXPENSE)</b>                           | <br>(10,032,915)                      | <br>(5,289,258)            |
| <br><b>INTERFUND TRANSFERS</b>                             |                                       |                            |
| Capital Asset Purchases                                    | (3,239,879)                           | (747,972)                  |
| Local Capital  | (542,546)                             | (100,000)                  |
| Interfund Transfers - Special Purpose Funds                | (376,715)                             | (376,715)                  |
| <br><b>REDUCTION OF UNFUNDED LIABILITY</b>                 |                                       |                            |
| Employee Future Benefits                                   | -                                     | (442,546)                  |
|  | (14,192,055)                          | (6,956,491)                |
| <b>BUDGETED PRIOR YEAR OPERATING SURPLUS APPROPRIATION</b> | 17,094,264                            | 6,956,491                  |
| <b>BUDGETED BALANCE</b>                                    | <b>\$ 2,902,209</b>                   | <b>\$ -</b>                |
| <br><b>BUDGET BYLAW AMOUNT</b>                             |                                       |                            |
| Total Expense  | \$ 493,376,224                        | \$ 482,668,961             |
| Interfund Transfers - Capital Asset Purchases              | 3,239,879                             | 747,972                    |
| Interfund Transfers - Local Capital & Other                | 919,261                               | 476,715                    |
| Reduction of Unfunded Liability                            |                                       | 442,546                    |
| <b>TOTAL BUDGET BYLAW AMOUNT</b>                           | <b>\$ 497,535,364</b>                 | <b>\$ 484,336,194</b>      |

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

Schedule A2

|  | 2009/2010<br>AMENDED<br>ANNUAL BUDGET | 2009/2010<br>ANNUAL BUDGET |
|--|---------------------------------------|----------------------------|
| <b>620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b> |                                       |                            |
| 621 Operating Grant, Ministry of Education           | \$ 442,244,576                        | \$ 439,097,190             |
| 629 Other Ministry of Education Grants (Specify)     |                                       |                            |
| Pay Equity   | 7,294,124                             | 7,294,123                  |
| OLEP French Program                                  | 669,903                               | 527,034                    |
| Summer School Funding                                | 4,900,400                             | 3,863,200                  |
| Strong Start   | 661,500                               | 540,000                    |
| Literacy Innovation                                  | -                                     | 204,332                    |
| Special Purpose Funds Administration Fee             | -                                     | 509,307                    |
| Grad Adults  | 1,095,036                             |                            |
| Intensive Core French                                | 7,000                                 |                            |
| Foundation Skills Assessment                         | 44,207                                |                            |
| BCeSIS   | 463,065                               |                            |
| Recognition of Deferred Contributions                | 614,192                               |                            |
|  | <u>457,994,003</u>                    | <u>452,035,186</u>         |
| <b>641 PROVINCIAL GRANTS - OTHER</b>                 | <u>970,672</u>                        | <u>353,475</u>             |
| <b>610 FEDERAL GRANTS</b>                            | <u>26,636</u>                         |                            |
| <b>640 OTHER REVENUE</b>                             |                                       |                            |
| 643 Summer School Fees                               | 134,276                               | 490,108                    |
| 644 Continuing Education                             | 2,263,910                             | 3,856,606                  |
| 647 Offshore Tuition Fees                            | 12,531,249                            | 11,263,872                 |
| 649 Miscellaneous (Specify)                          |                                       |                            |
| Miscellaneous Income                                 | 2,032,506                             | 1,386,124                  |
| Instructional Cafeteria Revenue                      | 2,510,494                             | 2,510,494                  |
| Other Revenue  | 1,387,228                             | 791,560                    |
|  | <u>20,859,663</u>                     | <u>20,298,764</u>          |
| <b>650 RENTALS AND LEASES</b>                        | <u>2,541,642</u>                      | <u>2,541,642</u>           |
| <b>660 INVESTMENT INCOME</b>                         | <u>950,693</u>                        | <u>2,150,636</u>           |
| <b>TOTAL OPERATING REVENUE (Schedule A1)</b>         | <u>\$ 483,343,309</u>                 | <u>\$ 477,379,703</u>      |

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

Schedule A3

|  | 2009/2010<br>AMENDED<br>ANNUAL BUDGET |    | 2009/2010<br>ANNUAL BUDGET |
|--|---------------------------------------|----|----------------------------|
| <b>SALARIES</b>                              |                                       |    |                            |
| 110 Teachers                                 | \$ 230,760,778                        | \$ | 229,044,756                |
| 105 Principals and Vice Principals           | 21,700,040                            |    | 20,757,636                 |
| 123 Educational Assistants                   | 33,077,110                            |    | 31,051,280                 |
| 120 Support Staff                            | 52,337,989                            |    | 52,876,384                 |
| 130 Other Professionals                      | 10,550,597                            |    | 11,367,722                 |
| 140 Substitutes                              | 11,810,654                            |    | 11,276,311                 |
|  | 360,237,168                           |    | 356,374,089                |
| <b>EMPLOYEE BENEFITS</b>                     | 88,271,885                            |    | 87,154,583                 |
| <b>Total Salaries and Benefits</b>           | 448,509,053                           |    | 443,528,672                |
| <b>SERVICES AND SUPPLIES</b>                 |                                       |    |                            |
| 310 Services                                 | 9,953,426                             |    | 8,069,580                  |
| 330 Student Transportation                   | 3,029,879                             |    | 3,022,879                  |
| 340 Professional Development and Travel      | 1,523,443                             |    | 865,347                    |
| 360 Rentals and Leases                       | 877,274                               |    | 831,899                    |
| 370 Dues and Fees                            | 280,958                               |    | 321,356                    |
| 390 Insurance                                | 818,330                               |    | 818,330                    |
| 412 Interest                                 | 21,771                                |    |                            |
| 510 Supplies                                 | 20,211,585                            |    | 16,584,797                 |
| 540 Utilities                                | 8,150,505                             |    | 8,626,101                  |
| <b>Total Services and Supplies</b>           | 44,867,171                            |    | 39,140,289                 |
| <b>TOTAL OPERATING EXPENSE (Schedule A1)</b> | \$ 493,376,224                        | \$ | 482,668,961                |

SCHOOL DISTRICT No. 39 (Vancouver)

Schedule A4.1

OPERATING FUND

AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2009/2010

| FUNCTION                                       | 110<br>TEACHERS<br>SALARIES | 105<br>PRINCIPALS &<br>VICE PRINCIPALS<br>SALARIES | 123<br>EDUCATIONAL<br>ASSISTANTS<br>SALARIES | 120<br>SUPPORT<br>STAFF<br>SALARIES | 130<br>OTHER<br>PROFESSIONALS<br>SALARIES | 140<br>SUBSTITUTES<br>SALARIES | TOTAL<br>SALARIES     |
|--|-----------------------------|--|--|-------------------------------------|---|--------------------------------|-----------------------|
| <b>1 INSTRUCTION</b>                           |                             |  |  |                                     |   |                                |                       |
| 1.02 Regular Instruction                       | \$ 173,496,412              | \$ 4,520,594                                       | \$ 2,835,085                                 | \$ 7,472,993                        | \$ 875,471                                | \$ 9,866,340                   | \$ 199,066,895        |
| 1.03 Career Programs                           | 727,713                     |  | 368,505                                      | 124,523                             | 85,957                                    | 54,023                         | 1,360,721             |
| 1.07 Library Services                          | 6,098,856                   |  | 73,390                                       | 421,763                             | 12,894                                    | 323,287                        | 6,930,190             |
| 1.08 Counselling                               | 8,848,942                   |  |  |                                     |   | 38,675                         | 8,887,617             |
| 1.10 Special Education                         | 25,644,743                  | 218,034  | 27,577,157                                   | 134,999                             | 85,957                                    | 591,897                        | 54,252,787            |
| 1.30 English as a Second Language              | 9,613,067                   | 110,715  | 971,286                                      | 136,343                             | 85,957                                    | 189,935                        | 11,107,303            |
| 1.31 Aboriginal Education                      | 734,866                     | 105,730  | 1,099,755                                    | 40,461                              |   | 124,829                        | 2,105,641             |
| 1.41 School Administration                     |                             | 16,137,143   |  | 8,749,046                           | 159,396                                   | 246,678                        | 25,292,263            |
| 1.60 Summer School                             | 2,012,032                   | 235,000  | 73,841                                       | 388,677                             | 69,949                                    | 10,250                         | 2,789,749             |
| 1.61 Continuing Education                      |                             | 125,110  |  | 809,033                             | 703,825                                   |                                | 1,637,968             |
| 1.62 Off Shore Students                        | 3,584,147                   |  | 78,091                                       | 285,923                             | 315,197                                   | 172,029                        | 4,435,387             |
| <b>Total Function 1</b>                        | <b>230,760,778</b>          | <b>21,452,326</b>                                  | <b>33,077,110</b>                            | <b>18,563,761</b>                   | <b>2,394,603</b>                          | <b>11,617,943</b>              | <b>317,866,521</b>    |
| <b>4 DISTRICT ADMINISTRATION</b>               |                             |  |  |                                     |   |                                |                       |
| 4.11 Educational Administration                |                             | 247,714  |  | 441,854                             | 1,452,713                                 |                                | 2,142,281             |
| 4.40 School District Governance                |                             |  |  | 49,992                              | 427,342                                   |                                | 477,334               |
| 4.41 Business Administration                   |                             |  |  | 3,250,915                           | 3,407,070                                 | -                              | 6,657,985             |
| <b>Total Function 4</b>                        | <b>-</b>                    | <b>247,714</b>                                     | <b>-</b>                                     | <b>3,742,761</b>                    | <b>5,287,125</b>                          | <b>-</b>                       | <b>9,277,600</b>      |
| <b>5 OPERATIONS AND MAINTENANCE</b>            |                             |  |  |                                     |   |                                |                       |
| 5.41 Operations and Maintenance Administration |                             |  |  | 558,009                             | 1,569,926                                 | 157,689                        | 2,285,624             |
| 5.50 Maintenance Operations                    |                             |  |  | 26,552,638                          | 968,619                                   | 35,022                         | 27,556,279            |
| 5.52 Maintenance of Grounds                    |                             |  |  | 2,880,359                           | 254,323                                   |                                | 3,134,682             |
| 5.56 Utilities                                 |                             |  |  |                                     | 76,001                                    |                                | 76,001                |
| <b>Total Function 5</b>                        | <b>-</b>                    | <b>-</b>   | <b>-</b>                                     | <b>29,991,006</b>                   | <b>2,868,869</b>                          | <b>192,711</b>                 | <b>33,052,586</b>     |
| <b>7 TRANSPORTATION AND HOUSING</b>            |                             |  |  |                                     |   |                                |                       |
| 7.70 Student Transportation                    |                             |  |  | 40,461                              |   |                                | 40,461                |
| <b>Total Function 7</b>                        | <b>-</b>                    | <b>-</b>   | <b>-</b>                                     | <b>40,461</b>                       | <b>-</b>                                  | <b>-</b>                       | <b>40,461</b>         |
| <b>9 DEBT SERVICES (OPERATING)</b>             |                             |  |  |                                     |   |                                |                       |
| <b>Total Function 9</b>                        | <b>-</b>                    | <b>-</b>   | <b>-</b>                                     | <b>-</b>                            | <b>-</b>                                  | <b>-</b>                       | <b>-</b>              |
| <b>TOTAL FUNCTIONS 1 - 9</b>                   | <b>\$ 230,760,778</b>       | <b>\$ 21,700,040</b>                               | <b>\$ 33,077,110</b>                         | <b>\$ 52,337,989</b>                | <b>\$ 10,550,597</b>                      | <b>\$ 11,810,654</b>           | <b>\$ 360,237,168</b> |

## OPERATING FUND

## AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2009/2010

| FUNCTION                                       | TOTAL SALARIES        | 200 EMPLOYEE BENEFITS | TOTAL SALARIES AND BENEFITS | 300-500 SERVICES AND SUPPLIES | 2009/2010 TOTAL BUDGET EXPENSE | 2009/2010 ANNUAL BUDGET |
|--|-----------------------|-----------------------|-----------------------------|-------------------------------|--------------------------------|-------------------------|
| <b>1 INSTRUCTION</b>                           |                       |                       |                             |                               |                                |                         |
| 1.02 Regular Instruction                       | \$ 199,066,895        | \$ 48,779,005         | \$ 247,845,900              | \$ 15,765,729                 | \$ 263,611,629                 | \$ 256,750,782          |
| 1.03 Career Programs                           | 1,360,721             | 333,429               | 1,694,150                   | 401,961                       | 2,096,111                      | 1,803,956               |
| 1.07 Library Services                          | 6,930,190             | 1,698,161             | 8,628,351                   | 1,058,160                     | 9,686,511                      | 9,431,316               |
| 1.08 Counselling                               | 8,887,617             | 2,177,806             | 11,065,423                  | 72,737                        | 11,138,160                     | 10,701,992              |
| 1.10 Special Education                         | 54,252,787            | 13,294,008            | 67,546,795                  | 1,041,233                     | 68,588,028                     | 64,332,415              |
| 1.30 English as a Second Language              | 11,107,303            | 2,721,714             | 13,829,017                  | 103,385                       | 13,932,402                     | 15,458,858              |
| 1.31 Aboriginal Education                      | 2,105,641             | 515,963               | 2,621,604                   | 236,911                       | 2,858,515                      | 2,624,374               |
| 1.41 School Administration                     | 25,292,263            | 6,197,572             | 31,489,835                  | 452,101                       | 31,941,936                     | 31,133,288              |
| 1.60 Summer School                             | 2,789,749             | 683,595               | 3,473,344                   | 382,062                       | 3,855,406                      | 3,929,850               |
| 1.61 Continuing Education                      | 1,637,968             | 401,365               | 2,039,333                   | 641,297                       | 2,680,630                      | 3,865,696               |
| 1.62 Off Shore Students                        | 4,435,387             | 1,086,839             | 5,522,226                   | 964,527                       | 6,486,753                      | 6,555,620               |
| 1.64 Other                                     | -                     | -                     | -                           | -                             | -                              | 114,383                 |
| <b>Total Function 1</b>                        | <b>317,866,521</b>    | <b>77,889,457</b>     | <b>395,755,978</b>          | <b>21,120,103</b>             | <b>416,876,081</b>             | <b>406,702,530</b>      |
| <b>4 DISTRICT ADMINISTRATION</b>               |                       |                       |                             |                               |                                |                         |
| 4.11 Educational Administration                | 2,142,281             | 524,941               | 2,667,222                   | 1,745,305                     | 4,412,527                      | 4,140,260               |
| 4.40 School District Governance                | 477,334               | 116,965               | 594,299                     | 253,623                       | 847,922                        | 857,384                 |
| 4.41 Business Administration                   | 6,657,985             | 1,631,461             | 8,289,446                   | 1,830,731                     | 10,120,177                     | 9,514,162               |
| <b>Total Function 4</b>                        | <b>9,277,600</b>      | <b>2,273,367</b>      | <b>11,550,967</b>           | <b>3,829,659</b>              | <b>15,380,626</b>              | <b>14,511,806</b>       |
| <b>5 OPERATIONS AND MAINTENANCE</b>            |                       |                       |                             |                               |                                |                         |
| 5.41 Operations and Maintenance Administration | 2,285,624             | 560,065               | 2,845,689                   | 1,650,024                     | 4,495,713                      | 4,443,429               |
| 5.50 Maintenance Operations                    | 27,556,279            | 6,752,342             | 34,308,621                  | 5,742,656                     | 40,051,277                     | 39,730,968              |
| 5.52 Maintenance of Grounds                    | 3,134,682             | 768,117               | 3,902,799                   | 1,114,674                     | 5,017,473                      | 5,504,459               |
| 5.56 Utilities                                 | 76,001                | 18,623                | 94,624                      | 8,402,574                     | 8,497,198                      | 8,717,932               |
| <b>Total Function 5</b>                        | <b>33,052,586</b>     | <b>8,099,147</b>      | <b>41,151,733</b>           | <b>16,909,928</b>             | <b>58,061,661</b>              | <b>58,396,788</b>       |
| <b>7 TRANSPORTATION AND HOUSING</b>            |                       |                       |                             |                               |                                |                         |
| 7.70 Student Transportation                    | 40,461                | 9,914                 | 50,375                      | 3,007,481                     | 3,057,856                      | 3,057,837               |
| <b>Total Function 7</b>                        | <b>40,461</b>         | <b>9,914</b>          | <b>50,375</b>               | <b>3,007,481</b>              | <b>3,057,856</b>               | <b>3,057,837</b>        |
| <b>9 DEBT SERVICES (OPERATING)</b>             |                       |                       |                             |                               |                                |                         |
| <b>Total Function 9</b>                        | <b>-</b>              | <b>-</b>              | <b>-</b>                    | <b>-</b>                      | <b>-</b>                       | <b>-</b>                |
| <b>TOTAL FUNCTIONS 1 - 9</b>                   | <b>\$ 360,237,168</b> | <b>\$ 88,271,885</b>  | <b>\$ 448,509,053</b>       | <b>\$ 44,867,171</b>          | <b>\$ 493,376,224</b>          | <b>\$ 482,668,961</b>   |