

# SCHOOL DISTRICT

## AMENDED ANNUAL BUDGET

### FISCAL YEAR 2007/2008

SCHOOL DISTRICT NUMBER 85	NAME OF SCHOOL DISTRICT Vancouver Island North	YEAR 2007/2008
OFFICE LOCATION 6975 Rupert Street		TELEPHONE NUMBER 250-949-6618
CITY / PROVINCE Port Hardy, BC		POSTAL CODE V0N 2P0
WEBSITE ADDRESS <a href="http://www.sd85.bc.ca/">http://www.sd85.bc.ca/</a>		
NAME OF SUPERINTENDENT Kathy Bedard		NAME OF SECRETARY - TREASURER John R Martin

#### 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. 85 (Vancouver Island North) for the year ended June 30, 2008.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION TRUSTEES	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY - TREASURER	DATE SIGNED

## 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. 85 (Vancouver Island North)**  
**OPERATING FUND**  
**AMENDED ANNUAL BUDGET - REVENUE AND EXPENDITURE**

Schedule A1

	2007/2008 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
Ministry Funded School-Age FTE	1,628,125	1,645,865
Ministry Funded Adult FTE	24,250	31,125
<b>TOTAL FTE</b>	<b>1,652,375</b>	<b>1,676,990</b>
<b>REVENUE (Schedule A2)</b>		
620 Provincial Grants - Ministry of Education	18,436,732	18,490,854
641 Provincial Grants - Other		
610 Federal Grants		8,076
640 Other Revenue	18,500	16,000
650 Rentals and Leases	25,000	29,237
660 Investment Income	290,023	89,238
<b>Total Revenue</b>	<b>18,770,255</b>	<b>18,633,405</b>
<b>EXPENSE (Schedule A3)</b>		
Salaries		
110 Teachers	6,968,559	6,965,105
105 Principals and Vice Principals	1,305,180	1,282,530
123 Educational Assistants	1,379,356	1,391,152
120 Support Staff	2,301,332	2,254,704
130 Other Professionals	484,832	456,507
140 Substitutes	801,609	797,489
Total Salaries	13,240,868	13,147,487
Employee Benefits	3,035,526	2,888,086
Total Salaries and Benefits	16,276,394	16,035,573
Services and Supplies	3,201,754	3,076,925
<b>Total Expense</b>	<b>19,478,148</b>	<b>19,112,498</b>
<b>NET REVENUE (EXPENSE)</b>	<b>(707,893)</b>	<b>(479,093)</b>
<b>INTERFUND TRANSFERS</b>		
Capital Asset Purchases	(100,000)	(300,000)
<b>REDUCTION OF UNFUNDED LIABILITY</b>		
Employee Future Benefits and Vacation Pay		(464,681)
	(807,893)	(1,243,774)
Budgeted Prior Year Operating Surplus Appropriation	807,893	1,243,774
Budgeted Retirement of Prior Year Deficits		
<b>BUDGETED BALANCE</b>	<b>0</b>	<b>0</b>
<b>BUDGET BYLAW AMOUNT</b>		
Total Expense	19,478,148	19,112,498
Interfund Transfers - Capital Asset Purchases	100,000	300,000
Interfund Transfers - Other		
Reduction of Unfunded Liability		464,681
Budgeted Retirement of Prior Year Deficits		
<b>TOTAL BUDGET BYLAW AMOUNT</b>	<b>19,578,148</b>	<b>19,877,179</b>

**SCHOOL DISTRICT NO. 85 (Vancouver Island North)  
OPERATING FUND  
AMENDED ANNUAL BUDGET - REVENUE BY SOURCE**

**Schedule A2**

	<b>2007/2008 AMENDED ANNUAL BUDGET</b>	<b>PRIOR YEAR BUDGET</b>
<b>620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION</b>		
621 Operating Grant, Ministry of Education	18,275,516	18,180,656
628 GAAP Implementation		118,860
629 Other Ministry Of Education Grants (Specify)		
Pay Equity	115,216	115,216
Ready Set Learn	30,000	30,000
French	6,000	
Other	10,000	
Audit Adjustments		4,189
Salary Harmonization & Trades Adjustment		41,933
	18,436,732	18,490,854
<b>641 PROVINCIAL GRANTS - OTHER</b>		
	0	0
<b>610 FEDERAL GRANTS</b>		
	0	8,076
<b>640 OTHER REVENUE</b>		
630 School Referendum Taxes		
642 Other School District/Education Authorities	6,500	4,000
643 Summer School Fees		
644 Continuing Education		
647 Offshore Tuition Fees		
648 LEA/Direct Funding from First Nations		
649 Miscellaneous (Specify)		
Sale of Assets	12,000	12,000
	18,500	16,000
<b>650 RENTALS AND LEASES</b>		
	25,000	29,237
<b>660 INVESTMENT INCOME</b>		
	290,023	89,238
<b>TOTAL OPERATING REVENUE (Schedule A1)</b>	18,770,255	18,633,405

**SCHOOL DISTRICT NO. 85 (Vancouver Island North)**  
**OPERATING FUND**  
**AMENDED ANNUAL BUDGET - EXPENSE BY OBJECT**

Schedule A3

	2007/2008 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
<b>SALARIES</b>		
110 Teachers	6,968,559	6,965,105
105 Principals and Vice Principals	1,305,180	1,282,530
123 Educational Assistants	1,379,356	1,391,152
120 Support Staff	2,301,332	2,254,704
130 Other Professionals	484,832	456,507
140 Substitutes	801,609	797,489
	13,240,868	13,147,487
<b>EMPLOYEE BENEFITS</b>		
	3,035,526	2,888,086
<b>Total Salaries and Benefits</b>	16,276,394	16,035,573
<b>SERVICES AND SUPPLIES</b>		
310 Services	639,450	600,315
330 Student Transportation	75,498	75,752
340 Professional Development and Travel	351,175	331,867
360 Rentals and Leases	66,500	90,500
370 Dues and Fees	19,870	19,870
390 Insurance	51,742	53,076
412 Interest		
510 Supplies	1,250,094	1,213,120
540 Utilities	747,425	692,425
<b>Total Services and Supplies</b>	3,201,754	3,076,925
<b>TOTAL OPERATING EXPENSE (Schedule A1)</b>	19,478,148	19,112,498

**SCHOOL DISTRICT NO. 85 (Vancouver Island North)**  
**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	5,405,424	417,658		82,037		314,358	6,219,477
1.03 Career Programs							0
1.07 Library Services	138,720			105,722		17,508	261,950
1.08 Counselling	159,697					7,985	167,682
1.10 Special Education	1,058,330	87,012	1,200,502	17,090	72,828	189,026	2,624,788
1.30 English as a Second Language	104,886		27,383			7,982	140,251
1.31 Aboriginal Education	33,834	43,506	151,471	12,867		20,301	261,979
1.41 School Administration		626,486		388,100		70,134	1,084,720
1.60 Summer School							0
1.61 Continuing Education	67,668			33,198		6,703	107,569
1.62 Off Shore Students							0
1.64 Other							0
1.65 Conseil Scolaire Francophone							0
<b>Total Function 1</b>	<b>6,968,559</b>	<b>1,174,662</b>	<b>1,379,356</b>	<b>639,014</b>	<b>72,828</b>	<b>633,997</b>	<b>10,868,416</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration		130,518			162,557	6,400	299,475
4.40 School District Governance					73,000		73,000
4.41 Business Administration				125,518	102,873	7,531	235,922
4.65 Conseil Scolaire Francophone							0
<b>Total Function 4</b>	<b>0</b>	<b>130,518</b>	<b>0</b>	<b>125,518</b>	<b>338,430</b>	<b>13,931</b>	<b>608,397</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Administration				60,569	51,502	6,057	118,128
5.50 Maintenance Operations				1,082,785		108,279	1,191,064
5.52 Maintenance of Grounds				61,969		6,197	68,166
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>1,205,323</b>	<b>51,502</b>	<b>120,533</b>	<b>1,377,358</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Administration				42,188	22,072	4,219	68,479
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				289,289		28,929	318,218
7.73 Housing							0
<b>Total Function 7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>331,477</b>	<b>22,072</b>	<b>33,148</b>	<b>386,697</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>6,968,559</b>	<b>1,305,180</b>	<b>1,379,356</b>	<b>2,301,332</b>	<b>484,832</b>	<b>801,609</b>	<b>13,240,868</b>

**SCHOOL DISTRICT NO. 85 (Vancouver Island North)**  
**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>PRIOR YEAR BUDGET</b>
<b>1 INSTRUCTION</b>						
1.02 Regular Instruction	6,219,477	1,360,416	7,579,893	1,042,221	8,622,114	8,404,374
1.03 Career Programs	0		0	12,500	12,500	70,224
1.07 Library Services	261,950	61,249	323,199	40,390	363,589	338,331
1.08 Counselling	167,682	36,611	204,293	6,000	210,293	202,016
1.10 Special Education	2,624,788	621,891	3,246,679	151,033	3,397,712	3,324,632
1.30 English as a Second Language	140,251	31,672	171,923	10,000	181,923	169,498
1.31 Aboriginal Education	261,979	63,503	325,482	193,606	519,088	507,957
1.41 School Administration	1,084,720	251,721	1,336,441	72,585	1,409,026	1,396,606
1.60 Summer School	0		0		0	0
1.61 Continuing Education	107,569	24,759	132,328	49,500	181,828	243,863
1.62 Off Shore Students	0		0		0	0
1.64 Other	0		0	47,600	47,600	32,600
1.65 Conseil Scolaire Francophone	0		0		0	0
<b>Total Function 1</b>	<b>10,868,416</b>	<b>2,451,822</b>	<b>13,320,238</b>	<b>1,625,435</b>	<b>14,945,673</b>	<b>14,690,101</b>
<b>4 DISTRICT ADMINISTRATION</b>						
4.11 Educational Administration	299,475	71,567	371,042	44,339	415,381	404,275
4.40 School District Governance	73,000	5,722	78,722	40,928	119,650	95,865
4.41 Business Administration	235,922	59,738	295,660	168,024	463,684	441,378
4.65 Conseil Scolaire Francophone	0		0		0	0
<b>Total Function 4</b>	<b>608,397</b>	<b>137,027</b>	<b>745,424</b>	<b>253,291</b>	<b>998,715</b>	<b>941,518</b>
<b>5 OPERATIONS AND MAINTENANCE</b>						
5.41 Operations and Maintenance Administration	118,128	29,911	148,039	44,800	192,839	192,950
5.50 Maintenance Operations	1,191,064	301,590	1,492,654	358,600	1,851,254	1,869,651
5.52 Maintenance of Grounds	68,166	17,260	85,426	33,000	118,426	118,451
5.56 Utilities	0		0	747,425	747,425	692,425
5.65 Conseil Scolaire Francophone	0		0		0	0
<b>Total Function 5</b>	<b>1,377,358</b>	<b>348,761</b>	<b>1,726,119</b>	<b>1,183,825</b>	<b>2,909,944</b>	<b>2,873,477</b>
<b>7 TRANSPORTATION AND HOUSING</b>						
7.41 Transportation and Housing Administration	68,479	17,340	85,819	3,950	89,769	89,251
7.65 Conseil Scolaire Francophone	0		0		0	0
7.70 Student Transportation	318,218	80,576	398,794	132,253	531,047	515,151
7.73 Housing	0		0	3,000	3,000	3,000
<b>Total Function 7</b>	<b>386,697</b>	<b>97,916</b>	<b>484,613</b>	<b>139,203</b>	<b>623,816</b>	<b>607,402</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>13,240,868</b>	<b>3,035,526</b>	<b>16,276,394</b>	<b>3,201,754</b>	<b>19,478,148</b>	<b>19,112,498</b>