

Annual Budget

School District No. 37 (Delta)

June 30, 2014

School District No. 37 (Delta)

June 30, 2014

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 37 (DELTA) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2013/2014 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 37 (Delta) Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$158,856,172 for the 2013/2014 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2013/2014.

READ A FIRST TIME THE 23rd DAY OF APRIL, 2013;

READ A SECOND TIME THE 23rd DAY OF APRIL, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF APRIL, 2013;

(Corporate Seal)

Original Document Signed

Chairperson of the Board

Original Document Signed

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 37 (Delta) Annual Budget Bylaw 2013/2014, adopted by the Board the 23 DAY OF April, 2013.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,294,375	15,550,000
Adult	136,125	136,125
Other	180,500	195,500
Total Ministry Operating Grant Funded FTE's	15,611,000	15,881,625
Revenues	\$	\$
Provincial Grants		
Ministry of Education	135,147,267	136,751,983
Other	2,465,888	2,889,392
Tuition	6,301,188	5,943,100
Other Revenue	6,684,104	6,774,473
Rentals and Leases	710,000	754,000
Investment Income	271,700	352,700
Amortization of Deferred Capital Revenue	3,163,174	3,129,843
Total Revenue	154,743,321	156,595,491
Expenses		
Instruction	131,983,275	133,533,970
District Administration	3,776,729	3,691,370
Operations and Maintenance	19,833,804	20,503,236
Transportation and Housing	1,219,947	1,564,093
Debt Services	33,197	28,907
Total Expense	156,846,952	159,321,576
Net Revenue (Expense)	(2,103,631)	(2,726,085)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,814,820	3,193,876
Budgeted Surplus (Deficit), for the year	711,189	467,791
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	711,189	467,791
Budgeted Surplus (Deficit), for the year	711,189	467,791

School District No. 37 (Delta)

Annual Budget - Revenue and Expense
Year Ended June 30, 2014

	2014	2013 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	144,180,739	146,537,842
Operating - Tangible Capital Assets Purchased	2,009,220	1,569,143
Special Purpose Funds - Total Expense	7,824,058	8,095,424
Capital Fund - Total Expense	4,842,155	4,688,310
Capital Fund - Tangible Capital Assets Purchased from Local Capital		167,538
Total Budget Bylaw Amount	158,856,172	161,058,257

Approved by the Board

Laura Dixon	Original Document Signed	4/23/2013
Signature of the Chairperson of the Board of Education		Date Signed
Dianne Turner	Original Document Signed	4/23/2013
Signature of the Superintendent		Date Signed
Joe Strain	Original Document Signed	4/23/2013
Signature of the Secretary Treasurer		Date Signed

School District No. 37 (Delta)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2014

	2014	2013 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,103,631)	(2,726,085)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,009,220)	(1,569,143)
From Local Capital		(167,538)
From Deferred Capital Revenue	(13,657,535)	(5,940,460)
Lease Additions		(1,075,000)
Total Acquisition of Tangible Capital Assets	(15,666,755)	(8,752,141)
Amortization of Tangible Capital Assets	4,808,958	4,622,146
Total Effect of change in Tangible Capital Assets	(10,857,797)	(4,129,995)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(12,961,428)	(6,856,080)

School District No. 37 (Delta)

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	129,269,404	130,658,882
Other	1,990,525	2,427,150
Tuition	6,301,188	5,943,100
Other Revenue	5,224,972	5,248,092
Rentals and Leases	710,000	754,000
Investment Income	225,000	304,000
Total Revenue	143,721,089	145,335,224
Expenses		
Instruction	125,185,068	126,600,163
District Administration	3,397,301	3,373,710
Operations and Maintenance	14,378,423	14,999,876
Transportation and Housing	1,219,947	1,564,093
Total Expense	144,180,739	146,537,842
Net Revenue (Expense)	(459,650)	(1,202,618)
Budgeted Prior Year Surplus Appropriation	2,814,820	3,193,876
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(200,000)	(176,106)
Tangible Capital Assets - Work in Progress	(1,809,220)	(1,393,037)
Local Capital		(37,257)
Other	(345,950)	(384,858)
Total Net Transfers	(2,355,170)	(1,991,258)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2014

	2014 Annual Budget \$	2013 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	127,270,383	128,632,243
AANDC/LEA Recovery	(307,024)	(307,024)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Carbon Rebate	60,700	103,450
Education Guarantee	60,000	40,000
Foundation Skills Assessment	13,800	18,668
Total Provincial Grants - Ministry of Education	129,269,404	130,658,882
Provincial Grants - Other	1,990,525	2,427,150
Tuition		
Summer School Fees	100,000	40,000
Continuing Education	760,088	756,900
Offshore Tuition Fees	4,590,000	4,340,000
Academy Tuition Fees	851,100	806,200
Total Tuition	6,301,188	5,943,100
Other Revenues		
Other School District/Education Authorities	40,000	
LEA/Direct Funding from First Nations	307,024	307,024
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	85,421	78,000
Administration Fees	43,500	65,900
POPARD Teacher Training	71,000	232,848
Academies - Other	46,400	42,900
Miscellaneous	274,325	164,118
School Generated Funds	4,027,302	4,027,302
Total Other Revenue	5,224,972	5,248,092
Rentals and Leases	710,000	754,000
Investment Income	225,000	304,000
Total Operating Revenue	143,721,089	145,335,224

School District No. 37 (Delta)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	66,143,634	67,526,037
Principals and Vice Principals	7,123,848	7,056,314
Educational Assistants	10,683,773	10,595,653
Support Staff	10,337,632	10,431,000
Other Professionals	2,474,700	2,456,629
Substitutes	3,772,082	3,871,211
Total Salaries	100,535,669	101,936,844
Employee Benefits	26,210,637	25,642,115
Total Salaries and Benefits	126,746,306	127,578,959
Services and Supplies		
Services	4,088,903	4,563,976
Student Transportation	1,213,404	1,569,216
Professional Development and Travel	655,980	689,617
Rentals and Leases	175,755	113,789
Dues and Fees	103,945	130,035
Insurance	411,539	411,539
Supplies	8,734,362	9,330,752
Utilities	2,050,545	2,149,959
Total Services and Supplies	17,434,433	18,958,883
Total Operating Expense	144,180,739	146,537,842

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	47,771,243	1,571,289	653,639	35,310		2,335,428	52,366,909
1.03 Career Programs	530,566		198,261			6,734	735,561
1.07 Library Services	1,733,375			149,753		56,621	1,939,749
1.08 Counselling	2,329,889					14,795	2,344,684
1.10 Special Education	9,876,900	121,554	9,149,083	108,973		574,294	19,830,804
1.30 English Language Learning	1,795,565		83,556			48,703	1,927,824
1.31 Aboriginal Education	75,131	49,535	257,168	6,812		91,063	479,709
1.41 School Administration		4,828,608		2,376,865	10,810	139,300	7,355,583
1.60 Summer School	267,800						267,800
1.61 Continuing Education	279,605	223,084	35,444	130,428	102,378	6,615	777,554
1.62 Off Shore Students	1,022,007	228,337	80,339	308,658		15,000	1,654,341
1.64 Other	461,553	81,153	226,283	201,855		29,473	1,000,317
Total Function 1	66,143,634	7,103,560	10,683,773	3,318,654	113,188	3,318,026	90,680,835
4 District Administration							
4.11 Educational Administration		20,288		47,794	624,767		692,849
4.40 School District Governance					158,828		158,828
4.41 Business Administration				694,841	736,827	13,600	1,445,268
Total Function 4	-	20,288	-	742,635	1,520,422	13,600	2,296,945
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				283,622	642,988	18,200	944,810
5.50 Maintenance Operations				5,462,682	143,271	229,556	5,835,509
5.52 Maintenance of Grounds				488,739		130,700	619,439
5.56 Utilities				25,000			25,000
Total Function 5	-	-	-	6,260,043	786,259	378,456	7,424,758
7 Transportation and Housing							
7.41 Transportation and Housing Administration				16,300	54,831		71,131
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	16,300	54,831	62,000	133,131
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	66,143,634	7,123,848	10,683,773	10,337,632	2,474,700	3,772,082	100,535,669

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	52,366,909	13,369,320	65,736,229	6,337,178	72,073,407	73,761,750
1.03 Career Programs	735,561	191,421	926,982	30,639	957,621	948,342
1.07 Library Services	1,939,749	491,322	2,431,071	77,038	2,508,109	2,549,060
1.08 Counselling	2,344,684	582,339	2,927,023	13,025	2,940,048	2,857,678
1.10 Special Education	19,830,804	5,502,012	25,332,816	510,967	25,843,783	25,471,846
1.30 English Language Learning	1,927,824	497,590	2,425,414	38,861	2,464,275	2,587,212
1.31 Aboriginal Education	479,709	115,073	594,782	84,724	679,506	689,532
1.41 School Administration	7,355,583	1,913,369	9,268,952	175,702	9,444,654	9,315,320
1.60 Summer School	267,800	58,394	326,194	29,548	355,742	308,759
1.61 Continuing Education	777,554	186,972	964,526	1,039,574	2,004,100	2,386,038
1.62 Off Shore Students	1,654,341	407,013	2,061,354	1,110,507	3,171,861	2,983,610
1.64 Other	1,000,317	229,905	1,230,222	1,511,740	2,741,962	2,741,016
Total Function 1	90,680,835	23,544,730	114,225,565	10,959,503	125,185,068	126,600,163
4 District Administration						
4.11 Educational Administration	692,849	186,358	879,207	120,738	999,945	970,320
4.40 School District Governance	158,828	6,649	165,477	112,761	278,238	276,241
4.41 Business Administration	1,445,268	348,212	1,793,480	325,638	2,119,118	2,127,149
Total Function 4	2,296,945	541,219	2,838,164	559,137	3,397,301	3,373,710
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	944,810	244,942	1,189,752	621,477	1,811,229	1,804,922
5.50 Maintenance Operations	5,835,509	1,691,106	7,526,615	1,913,269	9,439,884	9,982,272
5.52 Maintenance of Grounds	619,439	156,516	775,955	173,760	949,715	929,536
5.56 Utilities	25,000	5,548	30,548	2,147,047	2,177,595	2,283,146
Total Function 5	7,424,758	2,098,112	9,522,870	4,855,553	14,378,423	14,999,876
7 Transportation and Housing						
7.41 Transportation and Housing Administration	71,131	15,139	86,270		86,270	85,542
7.70 Student Transportation	62,000	11,437	73,437	1,060,240	1,133,677	1,478,551
Total Function 7	133,131	26,576	159,707	1,060,240	1,219,947	1,564,093
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	100,535,669	26,210,637	126,746,306	17,434,433	144,180,739	146,537,842

School District No. 37 (Delta)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2014

	2014	2013 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,877,863	6,093,101
Other	475,363	462,242
Other Revenue	1,459,132	1,526,381
Investment Income	11,700	13,700
Total Revenue	7,824,058	8,095,424
Expenses		
Instruction	6,798,207	6,933,807
District Administration	379,428	317,660
Operations and Maintenance	646,423	843,957
Total Expense	7,824,058	8,095,424
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	PRP Assessment Unit
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			50,000	751,000		10,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	573,068	1,641,900	39,500		224,000	58,800	272,915	539,281	2,528,399
Provincial Grants - Other									
Other				1,325,132					
Investment Income	2,900	6,600						2,200	
	575,968	1,648,500	39,500	1,325,132	224,000	58,800	272,915	541,481	2,528,399
Less: Allocated to Revenue	575,968	1,648,500	39,500	1,325,132	224,000	58,800	272,915	541,481	2,528,399
Deferred Revenue, end of year	-	-	50,000	751,000	-	10,000	-	-	-
Revenues									
Provincial Grants - Ministry of Education	573,068	1,641,900	39,500		224,000	58,800	272,915	539,281	2,528,399
Provincial Grants - Other									
Other Revenue				1,325,132					
Investment Income	2,900	6,600						2,200	
	575,968	1,648,500	39,500	1,325,132	224,000	58,800	272,915	541,481	2,528,399
Expenses									
Salaries									
Teachers		1,053,187					36,783		1,205,103
Principals and Vice Principals									219,648
Educational Assistants		199,393			140,921			403,894	
Support Staff	419,906								216,001
Substitutes		86,000					4,100		
	419,906	1,338,580	-	-	140,921	-	40,883	403,894	1,640,752
Employee Benefits	70,170	278,628			52,942		8,364	116,820	393,875
Services and Supplies	85,892	31,292	39,500	1,325,132	30,137	58,800	223,668	20,767	493,772
	575,968	1,648,500	39,500	1,325,132	224,000	58,800	272,915	541,481	2,528,399
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	Scholarships	Network Performance Based Schools	Aboriginal Enh.Schools (IKBLC)	Settlement Workers in Schools	Youth At Risk	Accel.Cr.Enrol Ind.Training (Ace-It)	Network Inquiry & Innovation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	180,000	20,000	50,000	47,000	30,000	157,000	75,000	1,370,000
Add: Restricted Grants								
Provincial Grants - Ministry of Education								5,877,863
Provincial Grants - Other				224,573	59,177	105,000		388,750
Other	39,000							1,364,132
Investment Income	600							12,300
	39,600	-	-	224,573	59,177	105,000	-	7,643,045
Less: Allocated to Revenue	39,000	20,000	50,000	224,573	59,177	141,613	75,000	7,824,058
Deferred Revenue, end of year	180,600	-	-	47,000	30,000	120,387	-	1,188,987
Revenues								
Provincial Grants - Ministry of Education								5,877,863
Provincial Grants - Other			50,000	224,573	59,177	141,613		475,363
Other Revenue	39,000	20,000					75,000	1,459,132
Investment Income								11,700
	39,000	20,000	50,000	224,573	59,177	141,613	75,000	7,824,058
Expenses								
Salaries								
Teachers				49,871		4,500		2,349,444
Principals and Vice Principals								219,648
Educational Assistants				106,718	36,529			887,455
Support Staff						30,680		666,587
Substitutes				3,000				93,100
	-	-	-	159,589	36,529	35,180	-	4,216,234
Employee Benefits				40,393	7,648	5,933		974,773
Services and Supplies	39,000	20,000	50,000	24,591	15,000	100,500	75,000	2,633,051
	39,000	20,000	50,000	224,573	59,177	141,613	75,000	7,824,058
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2014

	2014 Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income		35,000	35,000	35,000
Amortization of Deferred Capital Revenue	3,163,174		3,163,174	3,129,843
Total Revenue	3,163,174	35,000	3,198,174	3,164,843
Expenses				
Operations and Maintenance			-	37,257
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,808,958		4,808,958	4,622,146
Interest Payment				
Capital Lease		33,197	33,197	28,907
Total Expense	4,808,958	33,197	4,842,155	4,688,310
Net Revenue (Expense)	(1,645,784)	1,803	(1,643,981)	(1,523,467)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	200,000		200,000	176,106
Tangible Capital Assets - Work in Progress	1,809,220		1,809,220	1,393,037
Local Capital			-	37,257
Capital Lease Payment		345,950	345,950	384,858
Total Net Transfers	2,009,220	345,950	2,355,170	1,991,258
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	312,753	(312,753)	-	
Total Other Adjustments to Fund Balances	312,753	(312,753)	-	
Budgeted Surplus (Deficit), for the year	676,189	35,000	711,189	467,791