

Amended 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 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 37 (DELTA) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 37 (Delta) Amended 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 \$163,605,541 for the 2013/2014 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2013/2014.

READ A FIRST TIME THE 11th DAY OF FEBRUARY, 2014;

READ A SECOND TIME THE 11th DAY OF FEBRUARY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF FEBRUARY, 2014;

(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) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 11th DAY OF FEBRUARY, 2014.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Statement 2

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

	2014 Amended Annual Budget	2014 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,348,782	15,294,375
Adult	131,000	136,125
Other	207,312	180,500
Total Ministry Operating Grant Funded FTE's	15,687,094	15,611,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	136,529,697	135,147,267
Other	2,402,778	2,465,888
Federal Grants	3,520	
Tuition	8,486,138	6,301,188
Other Revenue	6,952,981	6,684,104
Rentals and Leases	710,000	710,000
Investment Income	402,905	271,700
Gain (Loss) on Disposal of Tangible Capital Assets	454,500	
Amortization of Deferred Capital Revenue	3,116,240	3,163,174
Total Revenue	159,058,759	154,743,321
Expenses		
Instruction	135,082,299	131,983,275
District Administration	3,901,103	3,776,729
Operations and Maintenance	20,772,021	19,833,804
Transportation and Housing	1,123,360	1,219,947
Debt Services	32,668	33,197
Total Expense	160,911,451	156,846,952
Net Revenue (Expense)	(1,852,692)	(2,103,631)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,725,053	2,814,820
Budgeted Surplus (Deficit), for the year	1,872,361	711,189
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,872,361	711,189
Budgeted Surplus (Deficit), for the year	1,872,361	711,189

School District No. 37 (Delta)

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

	2014 Amended Annual Budget	2014 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	148,338,067	144,180,739
Operating - Tangible Capital Assets Purchased	2,694,090	2,009,220
Special Purpose Funds - Total Expense	7,799,470	7,824,058
Capital Fund - Total Expense	4,773,914	4,842,155
Total Budget Bylaw Amount	163,605,541	158,856,172

Approved by the Board

Laura Dixon	Original Document Signed	2/11/2014
Signature of the Chairperson of the Board of Education		Date Signed
Dianne Turner	Original Document Signed	2/11/2014
Signature of the Superintendent		Date Signed
Joe Strain	Original Document Signed	2/11/2014
Signature of the Secretary Treasurer		Date Signed

School District No. 37 (Delta)

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,852,692)</u>	<u>(2,103,631)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,694,090)	(2,009,220)
From Deferred Capital Revenue	(12,614,766)	(13,657,535)
Total Acquisition of Tangible Capital Assets	<u>(15,308,856)</u>	<u>(15,666,755)</u>
Amortization of Tangible Capital Assets	4,741,246	4,808,958
Total Effect of change in Tangible Capital Assets	<u>(10,567,610)</u>	<u>(10,857,797)</u>
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(12,420,302)</u></u>	<u><u>(12,961,428)</u></u>

School District No. 37 (Delta)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2014

	Operating Fund	Special Purpose Fund	Capital Fund	2014 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	14,713,132		31,200,068	45,913,200
Changes for the year				
Net Revenue (Expense) for the year	(684,518)		(1,168,174)	(1,852,692)
Interfund Transfers				
Tangible Capital Assets Purchased	(70,000)		70,000	-
Tangible Capital Assets - Work in Progress	(2,624,090)		2,624,090	-
Other	(346,445)		346,445	-
Net Changes for the year	(3,725,053)	-	1,872,361	(1,852,692)
Budgeted Accumulated Surplus (Deficit), end of year	10,988,079	-	33,072,429	44,060,508

School District No. 37 (Delta)

Schedule 2

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	130,766,894	129,269,404
Other	1,925,775	1,990,525
Tuition	8,486,138	6,301,188
Other Revenue	5,410,742	5,224,972
Rentals and Leases	710,000	710,000
Investment Income	354,000	225,000
Total Revenue	147,653,549	143,721,089
Expenses		
Instruction	128,332,257	125,185,068
District Administration	3,457,765	3,397,301
Operations and Maintenance	15,424,685	14,378,423
Transportation and Housing	1,123,360	1,219,947
Total Expense	148,338,067	144,180,739
Net Revenue (Expense)	(684,518)	(459,650)
Budgeted Prior Year Surplus Appropriation	3,725,053	2,814,820
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(70,000)	(200,000)
Tangible Capital Assets - Work in Progress	(2,624,090)	(1,809,220)
Other	(346,445)	(345,950)
Total Net Transfers	(3,040,535)	(2,355,170)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	128,716,871	127,270,383
AANDC/LEA Recovery	(260,890)	(307,024)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Carbon Rebate	60,700	60,700
Education Guarantee	60,000	60,000
Foundation Skills Assessment	18,668	13,800
Total Provincial Grants - Ministry of Education	130,766,894	129,269,404
Provincial Grants - Other	1,925,775	1,990,525
Tuition		
Summer School Fees	100,000	100,000
Continuing Education	735,088	760,088
Offshore Tuition Fees	6,580,000	4,590,000
Academy Tuition Fees	1,071,050	851,100
Total Tuition	8,486,138	6,301,188
Other Revenues		
Other School District/Education Authorities	40,000	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	85,421
Administration Fees	43,500	43,500
POPARD Teacher Training	175,120	71,000
Academies - Other	61,950	46,400
Miscellaneous	340,425	274,325
School Generated Funds	4,027,302	4,027,302
Total Other Revenue	5,410,742	5,224,972
Rentals and Leases	710,000	710,000
Investment Income	354,000	225,000
Total Operating Revenue	147,653,549	143,721,089

School District No. 37 (Delta)

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Salaries		
Teachers	67,109,909	66,143,634
Principals and Vice Principals	7,296,298	7,123,848
Educational Assistants	10,803,080	10,683,773
Support Staff	10,557,728	10,337,632
Other Professionals	2,535,853	2,474,700
Substitutes	3,810,618	3,772,082
Total Salaries	102,113,486	100,535,669
Employee Benefits	26,555,917	26,210,637
Total Salaries and Benefits	128,669,403	126,746,306
Services and Supplies		
Services	4,804,786	4,088,903
Student Transportation	1,145,102	1,213,404
Professional Development and Travel	820,208	655,980
Rentals and Leases	265,758	175,755
Dues and Fees	165,470	103,945
Insurance	382,889	411,539
Supplies	9,997,206	8,734,362
Utilities	2,087,245	2,050,545
Total Services and Supplies	19,668,664	17,434,433
Total Operating Expense	148,338,067	144,180,739

School District No. 37 (Delta)

Amended 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	48,510,335	1,650,422	678,870	36,109		2,341,342	53,217,078
1.03 Career Programs	567,554		208,278			11,464	787,296
1.07 Library Services	1,733,375			153,142		56,621	1,943,138
1.08 Counselling	2,329,889					14,795	2,344,684
1.10 Special Education	10,133,722	121,554	9,139,932	111,439		574,294	20,080,941
1.30 English Language Learning	1,757,947		135,040			48,703	1,941,690
1.31 Aboriginal Education	75,131	49,535	262,988	6,966		74,888	469,508
1.41 School Administration		4,824,797		2,412,910	10,810	155,257	7,403,774
1.60 Summer School	267,800						267,800
1.61 Continuing Education	279,605	223,084	35,444	133,335	102,378	8,615	782,461
1.62 Off Shore Students	992,298	325,465	115,867	335,437		15,568	1,784,635
1.64 Other	462,253	81,153	226,661	219,629		25,323	1,015,019
Total Function 1	67,109,909	7,276,010	10,803,080	3,408,967	113,188	3,326,870	92,038,024
4 District Administration							
4.11 Educational Administration		20,288		48,876	624,767		693,931
4.40 School District Governance					168,078		168,078
4.41 Business Administration				708,451	781,331	13,600	1,503,382
Total Function 4	-	20,288	-	757,327	1,574,176	13,600	2,365,391
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				289,925	642,988	18,200	951,113
5.50 Maintenance Operations				5,544,248	150,670	259,248	5,954,166
5.52 Maintenance of Grounds				499,799		130,700	630,499
5.56 Utilities				40,793			40,793
Total Function 5	-	-	-	6,374,765	793,658	408,148	7,576,571
7 Transportation and Housing							
7.41 Transportation and Housing Administration				16,669	54,831		71,500
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	16,669	54,831	62,000	133,500
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	67,109,909	7,296,298	10,803,080	10,557,728	2,535,853	3,810,618	102,113,486

School District No. 37 (Delta)

Amended 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 Amended Annual Budget	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	53,217,078	13,602,731	66,819,809	6,492,168	73,311,977	72,073,407
1.03 Career Programs	787,296	200,683	987,979	29,416	1,017,395	957,621
1.07 Library Services	1,943,138	494,093	2,437,231	78,146	2,515,377	2,508,109
1.08 Counselling	2,344,684	587,975	2,932,659	13,525	2,946,184	2,940,048
1.10 Special Education	20,080,941	5,567,667	25,648,608	544,074	26,192,682	25,843,783
1.30 English Language Learning	1,941,690	507,198	2,448,888	44,156	2,493,044	2,464,275
1.31 Aboriginal Education	469,508	111,078	580,586	88,394	668,980	679,506
1.41 School Administration	7,403,774	1,912,613	9,316,387	174,421	9,490,808	9,444,654
1.60 Summer School	267,800	58,394	326,194	29,548	355,742	355,742
1.61 Continuing Education	782,461	187,317	969,778	1,036,234	2,006,012	2,004,100
1.62 Off Shore Students	1,784,635	447,059	2,231,694	2,048,849	4,280,543	3,171,861
1.64 Other	1,015,019	232,225	1,247,244	1,806,269	3,053,513	2,741,962
Total Function 1	92,038,024	23,909,033	115,947,057	12,385,200	128,332,257	125,185,068
4 District Administration						
4.11 Educational Administration	693,931	185,877	879,808	121,249	1,001,057	999,945
4.40 School District Governance	168,078	4,029	172,107	112,766	284,873	278,238
4.41 Business Administration	1,503,382	352,156	1,855,538	316,297	2,171,835	2,119,118
Total Function 4	2,365,391	542,062	2,907,453	550,312	3,457,765	3,397,301
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	951,113	244,586	1,195,699	621,798	1,817,497	1,811,229
5.50 Maintenance Operations	5,954,166	1,671,696	7,625,862	2,763,891	10,389,753	9,439,884
5.52 Maintenance of Grounds	630,499	153,768	784,267	173,760	958,027	949,715
5.56 Utilities	40,793	8,152	48,945	2,210,463	2,259,408	2,177,595
Total Function 5	7,576,571	2,078,202	9,654,773	5,769,912	15,424,685	14,378,423
7 Transportation and Housing						
7.41 Transportation and Housing Administration	71,500	15,183	86,683		86,683	86,270
7.70 Student Transportation	62,000	11,437	73,437	963,240	1,036,677	1,133,677
Total Function 7	133,500	26,620	160,120	963,240	1,123,360	1,219,947
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	102,113,486	26,555,917	128,669,403	19,668,664	148,338,067	144,180,739

School District No. 37 (Delta)

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

	<u>2014 Amended Annual Budget</u>	<u>2014 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,762,803	5,877,863
Other	477,003	475,363
Federal Grants	3,520	
Other Revenue	1,542,239	1,459,132
Investment Income	13,905	11,700
Total Revenue	<u>7,799,470</u>	<u>7,824,058</u>
Expenses		
Instruction	6,750,042	6,798,207
District Administration	443,338	379,428
Operations and Maintenance	606,090	646,423
Total Expense	<u>7,799,470</u>	<u>7,824,058</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	30,122	1,069	50,935	939,884	790		33,609	13,901	28,893
Add: Restricted Grants									
Provincial Grants - Ministry of Education	573,068	1,641,900	39,500			224,000	58,800	186,000	539,281
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	186,000	541,481
Less: Allocated to Revenue	606,090	1,649,569	39,500	1,325,132	790	224,000	86,724	186,000	541,481
Deferred Revenue, end of year	-	-	50,935	939,884	-	-	5,685	13,901	28,893
Revenues									
Provincial Grants - Ministry of Education	603,190	1,642,969	39,500			224,000	86,724	186,000	539,281
Provincial Grants - Other									
Federal Grants									
Other Revenue				1,325,132	790				
Investment Income	2,900	6,600							2,200
	606,090	1,649,569	39,500	1,325,132	790	224,000	86,724	186,000	541,481
Expenses									
Salaries									
Teachers		1,053,187						38,163	
Principals and Vice Principals									
Educational Assistants		199,393				140,921			403,894
Support Staff	325,756								
Substitutes		86,000					350	33,829	
	325,756	1,338,580	-	-	-	140,921	350	71,992	403,894
Employee Benefits	49,320	278,628				52,942		9,762	116,820
Services and Supplies	231,014	32,361	39,500	1,325,132	790	30,137	86,374	104,246	20,767
	606,090	1,649,569	39,500	1,325,132	790	224,000	86,724	186,000	541,481
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Advance.Via Indiv.Determin. (AVID)	Accel.Cr.Enrol Ind.Training (Ace-It)	Aboriginal Enh.Schools (Provincial)	Aboriginal Enh.Schools (Non-Prov)	Aboriginal Enh.Schools (Federal)	Scholarships	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		171,684	26,337	154,725	59,515	126,439	3,716	202,738	1,844,357
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,433,105								5,695,654
Provincial Grants - Other		283,750		105,000					388,750
Other						41,372		39,000	1,405,504
Investment Income									11,700
	<u>2,433,105</u>	<u>283,750</u>	<u>-</u>	<u>105,000</u>	<u>-</u>	<u>41,372</u>	<u>-</u>	<u>39,000</u>	7,501,608
Less: Allocated to Revenue	2,433,105	285,390	8,034	141,613	59,515	167,811	3,716	41,000	7,799,470
Deferred Revenue, end of year	<u>-</u>	<u>170,044</u>	<u>18,303</u>	<u>118,112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,738</u>	1,546,495
Revenues									
Provincial Grants - Ministry of Education	2,433,105		8,034						5,762,803
Provincial Grants - Other		285,390		141,613	50,000				477,003
Federal Grants							3,520		3,520
Other Revenue					9,506	167,811		39,000	1,542,239
Investment Income					9		196	2,000	13,905
	<u>2,433,105</u>	<u>285,390</u>	<u>8,034</u>	<u>141,613</u>	<u>59,515</u>	<u>167,811</u>	<u>3,716</u>	<u>41,000</u>	7,799,470
Expenses									
Salaries									
Teachers	1,205,091	48,671	7,112	4,500					2,356,724
Principals and Vice Principals	219,660								219,660
Educational Assistants		143,247							887,455
Support Staff	216,001			30,680					572,437
Substitutes		10,200							130,379
	<u>1,640,752</u>	<u>202,118</u>	<u>7,112</u>	<u>35,180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	4,166,655
Employee Benefits	368,934	48,041	922	5,933					931,302
Services and Supplies	423,419	35,231		100,500	59,515	167,811	3,716	41,000	2,701,513
	<u>2,433,105</u>	<u>285,390</u>	<u>8,034</u>	<u>141,613</u>	<u>59,515</u>	<u>167,811</u>	<u>3,716</u>	<u>41,000</u>	7,799,470
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-

School District No. 37 (Delta)

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

	2014 Amended Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income		35,000	35,000	35,000
Gain (Loss) on Disposal of Tangible Capital Assets	454,500		454,500	
Amortization of Deferred Capital Revenue	3,116,240		3,116,240	3,163,174
Total Revenue	3,570,740	35,000	3,605,740	3,198,174
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,741,246		4,741,246	4,808,958
Interest Payment				
Capital Lease		32,668	32,668	33,197
Total Expense	4,741,246	32,668	4,773,914	4,842,155
Net Revenue (Expense)	(1,170,506)	2,332	(1,168,174)	(1,643,981)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	70,000		70,000	200,000
Tangible Capital Assets - Work in Progress	2,624,090		2,624,090	1,809,220
Capital Lease Payment		346,445	346,445	345,950
Total Net Transfers	2,694,090	346,445	3,040,535	2,355,170
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(454,500)	454,500	-	
Principal Payment				
Capital Lease	313,777	(313,777)	-	
Total Other Adjustments to Fund Balances	(140,723)	140,723	-	
Budgeted Surplus (Deficit), for the year	1,382,861	489,500	1,872,361	711,189