

Amended Annual Budget

School District No. 37 (Delta)

June 30, 2015

School District No. 37 (Delta)

June 30, 2015

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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 2014/2015 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 2014/2015.
3. The attached Statement 2 showing the estimated revenue and expense for the 2014/2015 fiscal year and the total budget bylaw amount of \$164,054,841 for the 2014/2015 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 2014/2015.

READ A FIRST TIME THE 10th DAY OF FEBRUARY, 2015;

READ A SECOND TIME THE 10th DAY OF FEBRUARY, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF FEBRUARY, 2015;

(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 2014/2015, adopted by the Board the 10th DAY OF FEBRUARY, 2015.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,327,719	15,376,500
Adult	133,875	126,000
Other		207,375
Total Ministry Operating Grant Funded FTE's	15,461,594	15,709,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	135,910,517	135,927,862
Other	930,376	1,122,343
Federal Grants	948,189	673,416
Tuition	8,981,768	7,466,888
Other Revenue	6,661,372	6,543,138
Rentals and Leases	684,600	702,000
Investment Income	478,300	436,800
Amortization of Deferred Capital Revenue	3,178,707	3,146,249
Total Revenue	157,773,829	156,018,696
Expenses		
Instruction	134,058,636	133,316,962
District Administration	4,047,876	3,989,152
Operations and Maintenance	21,907,361	20,104,339
Transportation and Housing	963,176	968,897
Debt Services	253,673	165,397
Total Expense	161,230,722	158,544,747
Net Revenue (Expense)	(3,456,893)	(2,526,051)
Budgeted Allocation (Retirement) of Surplus (Deficit)	3,904,627	2,429,286
Budgeted Surplus (Deficit), for the year	447,734	(96,765)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	447,734	(96,765)
Budgeted Surplus (Deficit), for the year	447,734	(96,765)

School District No. 37 (Delta)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	145,851,982	145,005,783
Operating - Tangible Capital Assets Purchased	2,496,773	1,141,940
Special Purpose Funds - Total Expense	9,035,248	8,156,520
Capital Fund - Total Expense	6,343,492	5,382,444
Capital Fund - Tangible Capital Assets Purchased from Local Capital	327,346	312,346
Total Budget Bylaw Amount	164,054,841	159,999,033

Approved by the Board

Laura Dixon	Original Document Signed	February 10, 2015
Signature of the Chairperson of the Board of Education		Date Signed
Dianne Turner	Original Document Signed	February 10, 2015
Signature of the Superintendent		Date Signed
Joe Strain	Original Document Signed	February 10, 2015
Signature of the Secretary Treasurer		Date Signed

School District No. 37 (Delta)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,456,893)	(2,526,051)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,496,773)	(1,141,940)
From Local Capital	(327,346)	(312,346)
From Deferred Capital Revenue	(6,663,869)	(10,573,998)
Total Acquisition of Tangible Capital Assets	(9,487,988)	(12,028,284)
Amortization of Tangible Capital Assets	6,089,819	5,217,047
Total Effect of change in Tangible Capital Assets	(3,398,169)	(6,811,237)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(6,855,062)	(9,337,288)

School District No. 37 (Delta)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2015

	Operating Fund	Special Purpose Fund	Capital Fund	2015 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	14,760,886		34,753,172	49,514,058
Changes for the year				
Net Revenue (Expense) for the year	(327,108)		(3,129,785)	(3,456,893)
Interfund Transfers				
Tangible Capital Assets Purchased	(399,727)		399,727	-
Tangible Capital Assets - Work in Progress	(2,097,046)		2,097,046	-
Local Capital	(327,346)		327,346	-
Other	(753,400)		753,400	-
Net Changes for the year	(3,904,627)	-	447,734	(3,456,893)
Budgeted Accumulated Surplus (Deficit), end of year	10,856,259	-	35,200,906	46,057,165

School District No. 37 (Delta)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	128,898,402	129,882,898
Other	712,750	712,750
Federal Grants	948,189	673,416
Tuition	8,981,768	7,466,888
Other Revenue	4,874,165	4,862,975
Rentals and Leases	684,600	702,000
Investment Income	425,000	380,000
Total Revenue	145,524,874	144,680,927
Expenses		
Instruction	126,138,220	126,045,012
District Administration	3,603,234	3,536,599
Operations and Maintenance	15,147,352	14,455,275
Transportation and Housing	963,176	968,897
Total Expense	145,851,982	145,005,783
Net Revenue (Expense)	(327,108)	(324,856)
Budgeted Prior Year Surplus Appropriation	3,904,627	2,429,286
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(399,727)	(200,000)
Tangible Capital Assets - Work in Progress	(2,097,046)	(941,940)
Local Capital	(327,346)	(312,346)
Other	(753,400)	(650,144)
Total Net Transfers	(3,577,519)	(2,104,430)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	128,533,979	127,883,082
AANDC/LEA Recovery	(307,146)	(306,229)
Strike Savings Recovery	(4,443,537)	
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Labour Settlement Funding	2,809,061	
Carbon Rebate	60,700	60,700
Education Guarantee	60,000	60,000
Foundation Skills Assessment	13,800	13,800
Total Provincial Grants - Ministry of Education	128,898,402	129,882,898
Provincial Grants - Other	712,750	712,750
Federal Grants	948,189	673,416
Tuition		
Summer School Fees	2,100	130,000
Continuing Education	817,088	817,088
Offshore Tuition Fees	6,566,000	4,916,000
Academy Tuition Fees	1,596,580	1,603,800
Total Tuition	8,981,768	7,466,888
Other Revenues		
Other School District/Education Authorities	40,000	40,000
LEA/Direct Funding from First Nations	307,146	306,229
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	85,421	85,421
Administration Fees	43,500	43,500
POPARD Teacher Training	71,000	71,000
Academies - Other	90,100	94,100
Miscellaneous	326,998	312,725
School Generated Funds	3,580,000	3,580,000
Total Other Revenue	4,874,165	4,862,975
Rentals and Leases	684,600	702,000
Investment Income	425,000	380,000
Total Operating Revenue	145,524,874	144,680,927

School District No. 37 (Delta)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
Salaries		
Teachers	64,760,136	66,481,085
Principals and Vice Principals	7,529,966	7,333,733
Educational Assistants	11,528,207	11,064,829
Support Staff	10,735,428	10,730,146
Other Professionals	2,624,656	2,527,820
Substitutes	3,799,920	3,600,929
Total Salaries	100,978,313	101,738,542
Employee Benefits	27,073,775	26,649,764
Total Salaries and Benefits	128,052,088	128,388,306
Services and Supplies		
Services	4,158,020	3,636,389
Student Transportation	1,133,157	1,090,627
Professional Development and Travel	1,016,092	898,149
Rentals and Leases	221,270	367,330
Dues and Fees	150,720	149,510
Insurance	367,450	376,739
Supplies	8,895,645	8,332,346
Utilities	1,857,540	1,766,387
Total Services and Supplies	17,799,894	16,617,477
Total Operating Expense	145,851,982	145,005,783

School District No. 37 (Delta)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	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	46,791,686	1,658,560	659,684	45,745		2,367,245	51,522,920
1.03 Career Programs	501,230		206,324			9,520	717,074
1.07 Library Services	1,596,585	65,615		157,429		55,872	1,875,501
1.08 Counselling	2,249,203					14,795	2,263,998
1.10 Special Education	9,822,192	121,730	9,689,056	112,817		605,071	20,350,866
1.30 English Language Learning	1,791,859		167,929			47,633	2,007,421
1.31 Aboriginal Education	143,264	50,087	324,251	7,052		35,655	560,309
1.41 School Administration		4,937,939		2,463,270	10,810	151,362	7,563,381
1.60 Summer School	3,285						3,285
1.61 Continuing Education	377,982	223,084		183,552	84,074	2,350	871,042
1.62 Off Shore Students	1,023,681	352,394	115,852	393,123		14,664	1,899,714
1.64 Other	459,169	97,049	365,111	227,572		27,357	1,176,258
Total Function 1	64,760,136	7,506,458	11,528,207	3,590,560	94,884	3,331,524	90,811,769
4 District Administration							
4.11 Educational Administration		23,508		49,475	631,418		704,401
4.40 School District Governance					170,751		170,751
4.41 Business Administration				617,085	913,205	13,600	1,543,890
Total Function 4	-	23,508	-	666,560	1,715,374	13,600	2,419,042
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				295,277	653,972	18,200	967,449
5.50 Maintenance Operations				5,635,140	149,460	243,896	6,028,496
5.52 Maintenance of Grounds				506,016		130,700	636,716
5.56 Utilities				25,000			25,000
Total Function 5	-	-	-	6,461,433	803,432	392,796	7,657,661
7 Transportation and Housing							
7.41 Transportation and Housing Administration				16,875	10,966		27,841
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	16,875	10,966	62,000	89,841
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	64,760,136	7,529,966	11,528,207	10,735,428	2,624,656	3,799,920	100,978,313

School District No. 37 (Delta)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2015

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	51,522,920	13,483,694	65,006,614	6,182,354	71,188,968	71,370,052
1.03 Career Programs	717,074	192,794	909,868	35,176	945,044	1,021,524
1.07 Library Services	1,875,501	523,575	2,399,076	76,278	2,475,354	2,579,906
1.08 Counselling	2,263,998	559,343	2,823,341	43,275	2,866,616	2,899,698
1.10 Special Education	20,350,866	5,800,598	26,151,464	543,524	26,694,988	26,634,970
1.30 English Language Learning	2,007,421	518,303	2,525,724	39,364	2,565,088	2,466,992
1.31 Aboriginal Education	560,309	139,593	699,902	84,724	784,626	683,214
1.41 School Administration	7,563,381	2,001,825	9,565,206	162,582	9,727,788	9,608,585
1.60 Summer School	3,285	623	3,908	448	4,356	363,350
1.61 Continuing Education	871,042	237,980	1,109,022	305,141	1,414,163	1,423,529
1.62 Off Shore Students	1,899,714	469,442	2,369,156	1,348,662	3,717,818	3,450,123
1.64 Other	1,176,258	296,897	1,473,155	2,280,256	3,753,411	3,543,069
Total Function 1	90,811,769	24,224,667	115,036,436	11,101,784	126,138,220	126,045,012
4 District Administration						
4.11 Educational Administration	704,401	187,774	892,175	113,798	1,005,973	986,760
4.40 School District Governance	170,751	4,691	175,442	107,761	283,203	291,356
4.41 Business Administration	1,543,890	367,512	1,911,402	402,656	2,314,058	2,258,483
Total Function 4	2,419,042	559,977	2,979,019	624,215	3,603,234	3,536,599
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	967,449	253,143	1,220,592	574,338	1,794,930	1,780,884
5.50 Maintenance Operations	6,028,496	1,844,842	7,873,338	2,518,168	10,391,506	9,802,989
5.52 Maintenance of Grounds	636,716	167,746	804,462	169,860	974,322	978,765
5.56 Utilities	25,000	4,748	29,748	1,956,846	1,986,594	1,892,637
Total Function 5	7,657,661	2,270,479	9,928,140	5,219,212	15,147,352	14,455,275
7 Transportation and Housing						
7.41 Transportation and Housing Administration	27,841	6,876	34,717		34,717	34,838
7.70 Student Transportation	62,000	11,776	73,776	854,683	928,459	934,059
Total Function 7	89,841	18,652	108,493	854,683	963,176	968,897
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	100,978,313	27,073,775	128,052,088	17,799,894	145,851,982	145,005,783

School District No. 37 (Delta)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2015

	2015 Amended Annual Budget	2015 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,012,115	6,044,964
Other	217,626	409,593
Other Revenue	1,787,207	1,680,163
Investment Income	18,300	21,800
Total Revenue	9,035,248	8,156,520
Expenses		
Instruction	7,920,416	7,271,950
District Administration	444,642	452,553
Operations and Maintenance	670,190	432,017
Total Expense	9,035,248	8,156,520
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year	\$	\$	\$	\$	\$	\$	\$	\$	\$
		8,651	36,175	194,216	952,536	9,293	54,677	136,177	96,036
Add: Restricted Grants									
Provincial Grants - Ministry of Education	667,290	2,580,710	39,500			224,000	58,800	261,123	539,281
Provincial Grants - Other				39,000	1,641,163				
Other				1,200					1,100
Investment Income	2,900	2,000							
	670,190	2,582,710	39,500	40,200	1,641,163	224,000	58,800	261,123	540,381
Less: Allocated to Revenue	670,190	2,591,361	39,500	56,430	1,641,163	233,293	101,796	397,300	564,965
Deferred Revenue, end of year	-	-	36,175	177,986	952,536	-	11,681	-	71,452
Revenues									
Provincial Grants - Ministry of Education	667,290	2,589,361	39,500			233,293	101,796	397,300	563,865
Provincial Grants - Other				55,230	1,641,163				
Other Revenue				1,200					1,100
Investment Income	2,900	2,000							
	670,190	2,591,361	39,500	56,430	1,641,163	233,293	101,796	397,300	564,965
Expenses									
Salaries									
Teachers		1,667,483						33,667	
Principals and Vice Principals									
Educational Assistants		397,307				143,224			423,803
Support Staff	205,499								
Substitutes	10,000					9,293		44,182	
	215,499	2,064,790	-	-	-	152,517	-	77,849	423,803
Employee Benefits	21,507	526,571				47,043		8,117	104,381
Services and Supplies	433,184		39,500	56,430	1,641,163	33,733	101,796	311,334	36,781
	670,190	2,591,361	39,500	56,430	1,641,163	233,293	101,796	397,300	564,965
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2015

Schedule 3A

	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-Provincial)	TOTAL
Deferred Revenue, beginning of year	\$ 531	\$ 170,982	\$ 17,310	\$ 127,090	\$ 16,134	\$ 78,560	1,898,368
Add: Restricted Grants							
Provincial Grants - Ministry of Education	2,419,179						6,789,883
Provincial Grants - Other		1,183		105,220	30,000	100,350	236,753
Other						20,754	1,700,917
Investment Income	10,100				200	800	18,300
	2,429,279	1,183	-	105,220	30,200	121,904	8,745,853
Less: Allocated to Revenue	2,429,810	9,845	-	146,756	35,200	117,639	9,035,248
Deferred Revenue, end of year	-	162,320	17,310	85,554	11,134	82,825	1,608,973
Revenues							
Provincial Grants - Ministry of Education	2,419,710						7,012,115
Provincial Grants - Other		9,845		146,756	35,000	26,025	217,626
Other Revenue						90,814	1,787,207
Investment Income	10,100				200	800	18,300
	2,429,810	9,845	-	146,756	35,200	117,639	9,035,248
Expenses							
Salaries							
Teachers	1,199,647			4,500			2,905,297
Principals and Vice Principals	217,678						217,678
Educational Assistants		2,900					967,234
Support Staff	222,823			30,181			458,503
Substitutes							63,475
	1,640,148	2,900	-	34,681	-	-	4,612,187
Employee Benefits	366,721	4,725		11,355			1,090,420
Services and Supplies	422,941	2,220		100,720	35,200	117,639	3,332,641
	2,429,810	9,845	-	146,756	35,200	117,639	9,035,248
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 37 (Delta)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2015

	2015 Amended Annual Budget			2015 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	3,178,707		3,178,707	3,146,249
Total Revenue	3,178,707	35,000	3,213,707	3,181,249
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,089,819		6,089,819	5,217,047
Interest Payment				
Capital Lease		253,673	253,673	165,397
Total Expense	6,089,819	253,673	6,343,492	5,382,444
Net Revenue (Expense)	(2,911,112)	(218,673)	(3,129,785)	(2,201,195)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	399,727		399,727	200,000
Tangible Capital Assets - Work in Progress	2,097,046		2,097,046	941,940
Local Capital		327,346	327,346	312,346
Capital Lease Payment		753,400	753,400	650,144
Total Net Transfers	2,496,773	1,080,746	3,577,519	2,104,430
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital	327,346	(327,346)	-	
Principal Payment				
Capital Lease	499,727	(499,727)	-	
Total Other Adjustments to Fund Balances	827,073	(827,073)	-	
Budgeted Surplus (Deficit), for the year	412,734	35,000	447,734	(96,765)