

Annual Budget

School District No. 37 (Delta)

June 30, 2016

School District No. 37 (Delta)

June 30, 2016

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Source	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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 2015/2016 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 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$166,685,868 for the 2015/2016 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 2015/2016.

READ A FIRST TIME THE 28th DAY OF APRIL, 2015;

READ A SECOND TIME THE 28th DAY OF APRIL, 2015;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF APRIL, 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) Annual Budget Bylaw 2015/2016, adopted by the Board the 28th DAY OF APRIL, 2015.

Original Document Signed

Secretary Treasurer

School District No. 37 (Delta)

Annual Budget - Revenue and Expense
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	15,322,750	15,327,719
Adult	78,500	133,875
Other	207,375	
Total Ministry Operating Grant Funded FTE's	15,608,625	15,461,594
Revenues	\$	\$
Provincial Grants		
Ministry of Education	141,002,889	135,910,517
Other	965,319	930,376
Federal Grants	632,897	948,189
Tuition	7,704,555	8,981,768
Other Revenue	6,928,852	6,661,372
Rentals and Leases	690,375	684,600
Investment Income	484,700	478,300
Amortization of Deferred Capital Revenue	3,247,863	3,178,707
Total Revenue	161,657,450	157,773,829
Expenses		
Instruction	138,094,530	134,058,636
District Administration	4,206,003	4,047,876
Operations and Maintenance	21,161,862	21,907,361
Transportation and Housing	976,610	963,176
Debt Services	236,863	253,673
Total Expense	164,675,868	161,230,722
Net Revenue (Expense)	(3,018,418)	(3,456,893)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,998,438	3,904,627
Budgeted Surplus (Deficit), for the year	(19,980)	447,734
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(19,980)	447,734
Budgeted Surplus (Deficit), for the year	(19,980)	447,734

School District No. 37 (Delta)

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	149,237,844	145,851,982
Operating - Tangible Capital Assets Purchased	2,010,000	2,496,773
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	9,391,933	9,035,248
Special Purpose Funds - Tangible Capital Assets Purchased		
Capital Fund - Total Expense	6,046,091	6,343,492
Capital Fund - Tangible Capital Assets Purchased from Local Capital		327,346
Budgeted Retirement of Prior Year Deficits		
Total Budget Bylaw Amount	166,685,868	164,054,841

Approved by the Board

Laura Dixon	Original Document Signed	April 28, 2015
Signature of the Chairperson of the Board of Education		Date Signed

Dianne Turner	Original Document Signed	April 28, 2015
Signature of the Superintendent		Date Signed

Joe Strain	Original Document Signed	April 28, 2015
Signature of the Secretary Treasurer		Date Signed

School District No. 37 (Delta)

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2016

	2016	2015 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(3,018,418)	(3,456,893)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,010,000)	(2,496,773)
From Local Capital		(327,346)
From Deferred Capital Revenue	(15,494,443)	(6,663,869)
Total Acquisition of Tangible Capital Assets	(17,504,443)	(9,487,988)
Amortization of Tangible Capital Assets	5,809,228	6,089,819
Total Effect of change in Tangible Capital Assets	(11,695,215)	(3,398,169)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(14,713,633)	(6,855,062)

School District No. 37 (Delta)

Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	133,639,225	128,898,402
Other	729,750	712,750
Federal Grants	632,897	948,189
Tuition	7,704,555	8,981,768
Other Revenue	5,141,852	4,874,165
Rentals and Leases	690,375	684,600
Investment Income	444,000	425,000
Total Revenue	148,982,654	145,524,874
Expenses		
Instruction	129,824,136	126,138,220
District Administration	3,752,754	3,603,234
Operations and Maintenance	14,684,344	15,147,352
Transportation and Housing	976,610	963,176
Total Expense	149,237,844	145,851,982
Net Revenue (Expense)	(255,190)	(327,108)
Budgeted Prior Year Surplus Appropriation	2,998,438	3,904,627
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(600,000)	(399,727)
Tangible Capital Assets - Work in Progress	(1,410,000)	(2,097,046)
Local Capital		(327,346)
Other	(733,248)	(753,400)
Total Net Transfers	(2,743,248)	(3,577,519)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	131,574,326	128,533,979
AANDC/LEA Recovery	(307,146)	(307,146)
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	126,000	60,000
Foundation Skills Assessment	13,800	13,800
Total Provincial Grants - Ministry of Education	133,639,225	128,898,402
Provincial Grants - Other	729,750	712,750
Federal Grants	632,897	948,189
Tuition		
Summer School Fees	129,000	2,100
Continuing Education	790,780	817,088
Offshore Tuition Fees	5,116,000	6,566,000
Academy Tuition Fees	1,668,775	1,596,580
Total Tuition	7,704,555	8,981,768
Other Revenues		
Other School District/Education Authorities	40,000	40,000
LEA/Direct Funding from First Nations	307,146	307,146
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	94,916	85,421
Admin Fees	43,500	43,500
POPARD Teacher Training	71,000	71,000
Academies - Other	103,950	90,100
Miscellaneous	251,340	326,998
School Generated Funds	3,900,000	3,580,000
Total Other Revenue	5,141,852	4,874,165
Rentals and Leases	690,375	684,600
Investment Income	444,000	425,000
Total Operating Revenue	148,982,654	145,524,874

School District No. 37 (Delta)

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Salaries		
Teachers	68,427,008	64,760,136
Principals and Vice Principals	7,508,193	7,529,966
Educational Assistants	11,476,167	11,528,207
Support Staff	10,908,808	10,735,428
Other Professionals	2,690,316	2,624,656
Substitutes	3,469,071	3,799,920
Total Salaries	104,479,563	100,978,313
Employee Benefits	27,551,742	27,073,775
Total Salaries and Benefits	132,031,305	128,052,088
Services and Supplies		
Services	3,740,443	4,158,020
Student Transportation	1,128,950	1,133,157
Professional Development and Travel	866,220	1,016,092
Rentals and Leases	229,207	221,270
Dues and Fees	157,885	150,720
Insurance	367,451	367,450
Supplies	8,790,843	8,895,645
Utilities	1,925,540	1,857,540
Total Services and Supplies	17,206,539	17,799,894
Total Operating Expense	149,237,844	145,851,982

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	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	48,907,078	1,690,278	685,083	46,684		2,134,282	53,463,405
1.03 Career Programs	536,861		207,034			9,734	753,629
1.07 Library Services	1,712,570			157,075		56,621	1,926,266
1.08 Counselling	2,409,661					14,795	2,424,456
1.10 Special Education	10,609,901	122,196	9,711,064	114,198		572,294	21,129,653
1.30 English Language Learning	1,927,864		184,904			48,703	2,161,471
1.31 Aboriginal Education	166,931	52,313	269,250	7,090		25,236	520,820
1.41 School Administration		4,988,946		2,530,964	11,323	139,300	7,670,533
1.60 Summer School	267,800						267,800
1.61 Continuing Education	257,943	223,938		169,007	84,396	600	735,884
1.62 Off Shore Students	1,105,820	330,863	84,364	398,425		15,000	1,934,472
1.64 Other	524,579	79,727	334,468	230,534		30,673	1,199,981
Total Function 1	68,427,008	7,488,261	11,476,167	3,653,977	95,719	3,047,238	94,188,370
4 District Administration							
4.11 Educational Administration		19,932		50,160	649,664		719,756
4.40 School District Governance					176,111		176,111
4.41 Business Administration				609,263	1,025,175		1,634,438
Total Function 4	-	19,932	-	659,423	1,850,950	-	2,530,305
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				299,016	653,168	18,200	970,384
5.50 Maintenance Operations				5,722,299	79,471	210,933	6,012,703
5.52 Maintenance of Grounds				531,986		130,700	662,686
5.56 Utilities				25,000			25,000
Total Function 5	-	-	-	6,578,301	732,639	359,833	7,670,773
7 Transportation and Housing							
7.41 Transportation and Housing Administration				17,107	11,008		28,115
7.70 Student Transportation						62,000	62,000
Total Function 7	-	-	-	17,107	11,008	62,000	90,115
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	68,427,008	7,508,193	11,476,167	10,908,808	2,690,316	3,469,071	104,479,563

School District No. 37 (Delta)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	53,463,405	13,894,352	67,357,757	6,308,226	73,665,983	71,188,968
1.03 Career Programs	753,629	198,911	952,540	29,008	981,548	945,044
1.07 Library Services	1,926,266	487,485	2,413,751	77,192	2,490,943	2,475,354
1.08 Counselling	2,424,456	597,641	3,022,097	13,410	3,035,507	2,866,616
1.10 Special Education	21,129,653	5,760,270	26,889,923	506,872	27,396,795	26,694,988
1.30 English Language Learning	2,161,471	553,397	2,714,868	32,089	2,746,957	2,565,088
1.31 Aboriginal Education	520,820	137,283	658,103	85,109	743,212	784,626
1.41 School Administration	7,670,533	2,053,520	9,724,053	175,500	9,899,553	9,727,788
1.60 Summer School	267,800	49,540	317,340	14,397	331,737	4,356
1.61 Continuing Education	735,884	187,905	923,789	280,833	1,204,622	1,414,163
1.62 Off Shore Students	1,934,472	469,975	2,404,447	1,123,158	3,527,605	3,717,818
1.64 Other	1,199,981	285,276	1,485,257	2,314,417	3,799,674	3,753,411
Total Function 1	94,188,370	24,675,555	118,863,925	10,960,211	129,824,136	126,138,220
4 District Administration						
4.11 Educational Administration	719,756	189,492	909,248	104,185	1,013,433	1,005,973
4.40 School District Governance	176,111	4,599	180,710	107,761	288,471	283,203
4.41 Business Administration	1,634,438	412,583	2,047,021	403,829	2,450,850	2,314,058
Total Function 4	2,530,305	606,674	3,136,979	615,775	3,752,754	3,603,234
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	970,384	255,630	1,226,014	574,358	1,800,372	1,794,930
5.50 Maintenance Operations	6,012,703	1,830,904	7,843,607	2,007,460	9,851,067	10,391,506
5.52 Maintenance of Grounds	662,686	159,339	822,025	173,760	995,785	974,322
5.56 Utilities	25,000	4,778	29,778	2,007,342	2,037,120	1,986,594
Total Function 5	7,670,773	2,250,651	9,921,424	4,762,920	14,684,344	15,147,352
7 Transportation and Housing						
7.41 Transportation and Housing Administration	28,115	7,009	35,124		35,124	34,717
7.70 Student Transportation	62,000	11,853	73,853	867,633	941,486	928,459
Total Function 7	90,115	18,862	108,977	867,633	976,610	963,176
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	104,479,563	27,551,742	132,031,305	17,206,539	149,237,844	145,851,982

School District No. 37 (Delta)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

	2016	2015 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,363,664	7,012,115
Other	235,569	217,626
Other Revenue	1,787,000	1,787,207
Investment Income	5,700	18,300
Total Revenue	9,391,933	9,035,248
Expenses		
Instruction	8,270,394	7,920,416
District Administration	453,249	444,642
Operations and Maintenance	668,290	670,190
Total Expense	9,391,933	9,035,248
Budgeted Surplus (Deficit), for the year	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	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		354,548	54,000	210,000	800,000	20,000	40,000	255,000	120,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	667,290	2,761,645	39,500			224,000	58,800	263,972	547,909
Provincial Grants - Other									
Other				37,000	1,730,000				
Investment Income	1,000	2,500		1,200					1,000
	668,290	2,764,145	39,500	38,200	1,730,000	224,000	58,800	263,972	548,909
Less: Allocated to Revenue	668,290	3,118,693	39,500	38,200	1,730,000	224,000	58,800	263,972	548,909
Deferred Revenue, end of year	-	-	54,000	210,000	800,000	20,000	40,000	255,000	120,000
Revenues									
Provincial Grants - Ministry of Education	667,290	3,116,193	39,500			224,000	58,800	263,972	547,909
Provincial Grants - Other									
Other Revenue				37,000	1,730,000				
Investment Income	1,000	2,500		1,200					1,000
	668,290	3,118,693	39,500	38,200	1,730,000	224,000	58,800	263,972	548,909
Expenses									
Salaries									
Teachers		2,001,638						35,922	
Principals and Vice Principals									
Educational Assistants		476,718				131,003			424,427
Support Staff	219,126								
Substitutes	10,000							10,212	
	229,126	2,478,356	-	-	-	131,003	-	46,134	424,427
Employee Benefits	55,693	637,836				52,919		10,239	97,924
Services and Supplies	383,471	2,501	39,500	38,200	1,730,000	40,078	58,800	207,599	26,558
	668,290	3,118,693	39,500	38,200	1,730,000	224,000	58,800	263,972	548,909
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	PRP Assessment Unit	Accel.Cr.Enrol Ind.Training (Ace-it)	Aboriginal Enh.Schools (Provincial)	Aboriginal Enh.Schools (Non-Provincial)	Enh.Settlement Workers in Schls (ESWIS)	Advance.Via Indiv.Determin. (AVID)	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	86,000		148,000	141,000	17,310	2,245,858
Add: Restricted Grants							
Provincial Grants - Ministry of Education	2,428,690						6,991,806
Provincial Grants - Other		75,000	25,000				100,000
Other							1,767,000
Investment Income							5,700
	2,428,690	75,000	25,000	-	-	-	8,864,506
Less: Allocated to Revenue	2,428,690	105,569	25,000	100,000	25,000	17,310	9,391,933
Deferred Revenue, end of year	-	55,431	-	48,000	116,000	-	1,718,431
Revenues							
Provincial Grants - Ministry of Education	2,428,690					17,310	7,363,664
Provincial Grants - Other		105,569	25,000	80,000	25,000		235,569
Other Revenue				20,000			1,787,000
Investment Income							5,700
	2,428,690	105,569	25,000	100,000	25,000	17,310	9,391,933
Expenses							
Salaries							
Teachers	1,139,965	4,500				14,286	3,196,311
Principals and Vice Principals	221,170						221,170
Educational Assistants							1,032,148
Support Staff	222,815	30,236					472,177
Substitutes							20,212
	1,583,950	34,736	-	-	-	14,286	4,942,018
Employee Benefits	380,416	11,833				3,024	1,249,884
Services and Supplies	464,324	59,000	25,000	100,000	25,000		3,200,031
	2,428,690	105,569	25,000	100,000	25,000	17,310	9,391,933
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 37 (Delta)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2016

	2016 Annual Budget			2015 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	3,247,863		3,247,863	3,178,707
Total Revenue	3,247,863	35,000	3,282,863	3,213,707
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,809,228		5,809,228	6,089,819
Interest Payment				
Capital Lease		236,863	236,863	253,673
Total Expense	5,809,228	236,863	6,046,091	6,343,492
Net Revenue (Expense)	(2,561,365)	(201,863)	(2,763,228)	(3,129,785)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	600,000		600,000	399,727
Tangible Capital Assets - Work in Progress	1,410,000		1,410,000	2,097,046
Local Capital			-	327,346
Capital Lease Payment		733,248	733,248	753,400
Total Net Transfers	2,010,000	733,248	2,743,248	3,577,519
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	496,385	(496,385)	-	
Total Other Adjustments to Fund Balances	496,385	(496,385)	-	
Budgeted Surplus (Deficit), for the year	(54,980)	35,000	(19,980)	447,734