

Amended Annual Budget

## **School District No. 37 (Delta)**

June 30, 2017

# School District No. 37 (Delta)

June 30, 2017

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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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the  
2016/2017 fiscal year and the total budget bylaw amount of \$173,905,539 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 28th DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY, 2017;

( 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 2016/2017, adopted by the Board the 28th DAY OF February, 2017.

Original Document Signed

**Secretary Treasurer**

# School District No. 37 (Delta)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	15,411,094	15,465,750
Adult	84,250	78,500
Other	206,625	209,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>15,701,969</b>	<b>15,753,250</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	144,035,578	143,787,768
Other	820,458	946,346
Federal Grants	969,290	658,427
Tuition	12,179,428	9,445,078
Other Revenue	7,154,456	6,429,378
Rentals and Leases	690,375	690,375
Investment Income	428,220	413,200
Amortization of Deferred Capital Revenue	3,556,498	3,762,640
<b>Total Revenue</b>	<b>169,834,303</b>	<b>166,133,212</b>
<b>Expenses</b>		
Instruction	144,462,558	140,835,064
District Administration	4,292,344	4,312,615
Operations and Maintenance	23,237,580	22,122,849
Transportation and Housing	1,057,139	1,014,221
Debt Services	220,161	220,288
<b>Total Expense</b>	<b>173,269,782</b>	<b>168,505,037</b>
<b>Net Revenue (Expense)</b>	<b>(3,435,479)</b>	<b>(2,371,825)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,593,325</b>	<b>808,616</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,842,154)</b>	<b>(1,563,209)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,842,154)	(1,563,209)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,842,154)</b>	<b>(1,563,209)</b>

# School District No. 37 (Delta)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	153,588,412	149,367,806
Operating - Tangible Capital Assets Purchased	630,537	550,000
Special Purpose Funds - Total Expense	12,884,324	12,541,005
Special Purpose Funds - Tangible Capital Assets Purchased	5,220	
Capital Fund - Total Expense	6,797,046	6,596,226
<b>Total Budget Bylaw Amount</b>	<b>173,905,539</b>	<b>169,055,037</b>

## Approved by the Board

Original Document Signed	February 28, 2017
Signature of the Chairperson of the Board of Education	Date Signed
Original Document Signed	February 28, 2017
Signature of the Superintendent	Date Signed
Original Document Signed	February 28, 2017
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, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(3,435,479)</b>	<b>(2,371,825)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(635,757)	(550,000)
From Deferred Capital Revenue	(12,591,699)	(14,420,354)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(13,227,456)</b>	<b>(14,970,354)</b>
Amortization of Tangible Capital Assets	6,576,885	6,375,938
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(6,650,571)</b>	<b>(8,594,416)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(10,086,050)</b>	<b>(10,966,241)</b>

**School District No. 37 (Delta)**

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2017

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2017 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	9,831,474		36,814,712	<b>46,646,186</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(240,151)	5,220	(3,200,548)	<b>(3,435,479)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(43,555)		43,555	-
Tangible Capital Assets - Work in Progress	(586,982)	(5,220)	592,202	-
Local Capital	(32,973)		32,973	-
Other	(689,664)		689,664	-
<b>Net Changes for the year</b>	<b>(1,593,325)</b>	<b>-</b>	<b>(1,842,154)</b>	<b>(3,435,479)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>8,238,149</b>	<b>-</b>	<b>34,972,558</b>	<b>43,210,707</b>

# School District No. 37 (Delta)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	136,767,773	136,571,710
Other	667,773	764,399
Federal Grants	969,290	658,427
Tuition	12,179,428	9,445,078
Other Revenue	1,694,622	1,294,578
Rentals and Leases	690,375	690,375
Investment Income	379,000	375,000
<b>Total Revenue</b>	<b>153,348,261</b>	<b>149,799,567</b>
<b>Expenses</b>		
Instruction	132,706,193	129,425,943
District Administration	3,842,712	3,851,021
Operations and Maintenance	15,982,368	15,076,621
Transportation and Housing	1,057,139	1,014,221
<b>Total Expense</b>	<b>153,588,412</b>	<b>149,367,806</b>
<b>Net Revenue (Expense)</b>	<b>(240,151)</b>	<b>431,761</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,593,325</b>	<b>808,616</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(43,555)	(200,000)
Tangible Capital Assets - Work in Progress	(586,982)	(350,000)
Local Capital	(32,973)	
Other	(689,664)	(690,377)
<b>Total Net Transfers</b>	<b>(1,353,174)</b>	<b>(1,240,377)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



**School District No. 37 (Delta)**

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	133,831,827	134,456,811
INAC/LEA Recovery	(320,420)	(307,146)
Other Ministry of Education Grants		
Pay Equity	2,171,545	2,171,545
Funding for Graduated Adults	196,850	176,000
Transportation Supplemental	41,933	
Economic Stability Dividend	73,624	
Return of Administrative Savings	690,188	
Carbon Rebate	60,700	60,700
Foundation Skills Assessment	17,693	13,800
Skills Training Access Support	3,833	
<b>Total Provincial Grants - Ministry of Education</b>	<b>136,767,773</b>	<b>136,571,710</b>
<b>Provincial Grants - Other</b>	<b>667,773</b>	<b>764,399</b>
<b>Federal Grants</b>	<b>969,290</b>	<b>658,427</b>
<b>Tuition</b>		
Summer School Fees	179,000	196,923
Continuing Education	840,115	840,115
International and Out of Province Students	8,629,620	5,841,000
Academy Tuition Fees	2,530,693	2,567,040
<b>Total Tuition</b>	<b>12,179,428</b>	<b>9,445,078</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	40,000	40,000
LEA/Direct Funding from First Nations	320,420	307,146
Miscellaneous		
Instructional Cafeteria	330,000	330,000
Municipal Grant - Crossing Guards	97,292	97,292
Admin Fees	43,500	43,500
POPARD Teacher Training	110,125	71,000
Academies - Other	143,100	126,300
International - Other	346,710	84,000
Miscellaneous	263,475	195,340
<b>Total Other Revenue</b>	<b>1,694,622</b>	<b>1,294,578</b>
<b>Rentals and Leases</b>	<b>690,375</b>	<b>690,375</b>
<b>Investment Income</b>	<b>379,000</b>	<b>375,000</b>
<b>Total Operating Revenue</b>	<b>153,348,261</b>	<b>149,799,567</b>

# School District No. 37 (Delta)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	72,571,598	70,669,574
Principals and Vice Principals	8,091,678	8,016,318
Educational Assistants	11,554,546	11,238,695
Support Staff	10,927,530	10,743,954
Other Professionals	2,879,884	2,907,871
Substitutes	4,260,104	3,591,899
<b>Total Salaries</b>	<b>110,285,340</b>	<b>107,168,311</b>
<b>Employee Benefits</b>	<b>27,369,646</b>	<b>27,134,222</b>
<b>Total Salaries and Benefits</b>	<b>137,654,986</b>	<b>134,302,533</b>
<b>Services and Supplies</b>		
Services	4,478,141	3,967,598
Student Transportation	1,330,152	1,264,419
Professional Development and Travel	1,159,481	1,087,564
Rentals and Leases	400,964	355,568
Dues and Fees	172,510	170,085
Insurance	352,616	357,451
Supplies	6,223,389	6,085,998
Utilities	1,816,173	1,776,590
<b>Total Services and Supplies</b>	<b>15,933,426</b>	<b>15,065,273</b>
<b>Total Operating Expense</b>	<b>153,588,412</b>	<b>149,367,806</b>

# School District No. 37 (Delta)

Schedule 2C

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

Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	51,723,617	993,514	701,426	46,318		2,709,988	56,174,863
1.03 Career Programs	590,118		210,413			19,333	819,864
1.07 Library Services	1,668,664	284,912		64,411		82,383	2,100,370
1.08 Counselling	2,468,407					14,795	2,483,202
1.10 Special Education	11,047,030	467,195	9,583,741	108,946		701,137	21,908,049
1.30 English Language Learning	1,738,988	209,752	169,856			54,529	2,173,125
1.31 Aboriginal Education	338,722	55,751	316,015	7,333		45,236	763,057
1.41 School Administration		5,328,736		2,504,729	11,246	153,551	7,998,262
1.60 Summer School	310,000						310,000
1.61 Continuing Education	400,850	238,613	4,076	199,410	87,368	1,000	931,317
1.62 International and Out of Province Students	1,672,235	401,704	140,501	440,913	74,818	21,424	2,751,595
1.64 Other	612,967	111,501	428,518	239,183		30,073	1,422,242
<b>Total Function 1</b>	<b>72,571,598</b>	<b>8,091,678</b>	<b>11,554,546</b>	<b>3,611,243</b>	<b>173,432</b>	<b>3,833,449</b>	<b>99,835,946</b>
<b>4 District Administration</b>							
4.11 Educational Administration				50,571	675,945		726,516
4.40 School District Governance					177,698		177,698
4.41 Business Administration				612,282	1,084,021		1,696,303
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>662,853</b>	<b>1,937,664</b>	<b>-</b>	<b>2,600,517</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				296,525	674,394	28,200	999,119
5.50 Maintenance Operations				5,748,354	82,581	205,755	6,036,690
5.52 Maintenance of Grounds				566,309		130,700	697,009
5.56 Utilities				25,000			25,000
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,636,188</b>	<b>756,975</b>	<b>364,655</b>	<b>7,757,818</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				17,246	11,813		29,059
7.70 Student Transportation						62,000	62,000
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,246</b>	<b>11,813</b>	<b>62,000</b>	<b>91,059</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>72,571,598</b>	<b>8,091,678</b>	<b>11,554,546</b>	<b>10,927,530</b>	<b>2,879,884</b>	<b>4,260,104</b>	<b>110,285,340</b>

# School District No. 37 (Delta)

Schedule 2C

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

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	56,174,863	13,855,191	70,030,054	2,736,024	72,766,078	71,655,999
1.03 Career Programs	819,864	198,187	1,018,051	32,091	1,050,142	1,050,782
1.07 Library Services	2,100,370	508,933	2,609,303	77,692	2,686,995	2,504,611
1.08 Counselling	2,483,202	582,029	3,065,231	8,628	3,073,859	3,097,112
1.10 Special Education	21,908,049	5,535,459	27,443,508	483,959	27,927,467	27,037,600
1.30 English Language Learning	2,173,125	532,367	2,705,492	31,136	2,736,628	2,636,569
1.31 Aboriginal Education	763,057	182,025	945,082	66,834	1,011,916	788,738
1.41 School Administration	7,998,262	1,947,792	9,946,054	160,721	10,106,775	10,291,578
1.60 Summer School	310,000	57,118	367,118	12,397	379,515	379,515
1.61 Continuing Education	931,317	211,104	1,142,421	274,962	1,417,383	1,215,193
1.62 International and Out of Province Students	2,751,595	574,323	3,325,918	1,325,305	4,651,223	4,032,458
1.64 Other	1,422,242	337,308	1,759,550	3,138,662	4,898,212	4,735,788
<b>Total Function 1</b>	<b>99,835,946</b>	<b>24,521,836</b>	<b>124,357,782</b>	<b>8,348,411</b>	<b>132,706,193</b>	<b>129,425,943</b>
<b>4 District Administration</b>						
4.11 Educational Administration	726,516	177,169	903,685	106,766	1,010,451	973,252
4.40 School District Governance	177,698	4,652	182,350	95,761	278,111	277,399
4.41 Business Administration	1,696,303	404,551	2,100,854	453,296	2,554,150	2,600,370
<b>Total Function 4</b>	<b>2,600,517</b>	<b>586,372</b>	<b>3,186,889</b>	<b>655,823</b>	<b>3,842,712</b>	<b>3,851,021</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	999,119	256,102	1,255,221	522,879	1,778,100	1,833,509
5.50 Maintenance Operations	6,036,690	1,824,360	7,861,050	3,297,398	11,158,448	10,387,974
5.52 Maintenance of Grounds	697,009	157,372	854,381	174,006	1,028,387	972,981
5.56 Utilities	25,000	4,766	29,766	1,987,667	2,017,433	1,882,157
<b>Total Function 5</b>	<b>7,757,818</b>	<b>2,242,600</b>	<b>10,000,418</b>	<b>5,981,950</b>	<b>15,982,368</b>	<b>15,076,621</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	29,059	7,020	36,079		36,079	35,263
7.70 Student Transportation	62,000	11,818	73,818	947,242	1,021,060	978,958
<b>Total Function 7</b>	<b>91,059</b>	<b>18,838</b>	<b>109,897</b>	<b>947,242</b>	<b>1,057,139</b>	<b>1,014,221</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>110,285,340</b>	<b>27,369,646</b>	<b>137,654,986</b>	<b>15,933,426</b>	<b>153,588,412</b>	<b>149,367,806</b>

# School District No. 37 (Delta)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	7,267,805	7,216,058
Other	152,685	181,947
Other Revenue	5,459,834	5,134,800
Investment Income	9,220	8,200
<b>Total Revenue</b>	<b>12,889,544</b>	<b>12,541,005</b>
<b>Expenses</b>		
Instruction	11,756,365	11,409,121
District Administration	449,632	461,594
Operations and Maintenance	678,327	670,290
<b>Total Expense</b>	<b>12,884,324</b>	<b>12,541,005</b>
<b>Net Revenue (Expense)</b>	<b>5,220</b>	<b>-</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets - Work in Progress	(5,220)	-
<b>Total Net Transfers</b>	<b>(5,220)</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 37 (Delta)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
<b>Deferred Revenue, beginning of year</b>	\$ 6,537	\$ 60	\$ 4,954	\$ 178,485	\$ 98,375	\$ 2,869,035	\$ 8,341	\$	\$ 795
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	667,290	2,761,187					224,000	58,800	263,972
Provincial Grants - Other									
Other				38,800		5,150,000			
Investment Income	4,500	2,500	20	1,200					
	671,790	2,763,687	20	40,000	-	5,150,000	224,000	58,800	263,972
<b>Less:</b> Allocated to Revenue	678,327	2,763,747	4,974	48,070	5,000	5,250,000	232,341	58,800	264,767
<b>Deferred Revenue, end of year</b>	-	-	-	<b>170,415</b>	<b>93,375</b>	<b>2,769,035</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	673,827	2,761,247	4,954		5,000		232,341	58,800	264,767
Provincial Grants - Other									
Other Revenue				46,870		5,250,000			
Investment Income	4,500	2,500	20	1,200					
	678,327	2,763,747	4,974	48,070	5,000	5,250,000	232,341	58,800	264,767
<b>Expenses</b>									
Salaries									
Teachers		1,782,704						6,898	93,168
Principals and Vice Principals									
Educational Assistants		446,965					132,673		
Support Staff	260,558								
Other Professionals									
Substitutes	11,891						6,860		4,100
	272,449	2,229,669	-	-	-	-	139,533	6,898	97,268
Employee Benefits	66,223	531,142					56,326	1,598	20,881
Services and Supplies	339,655	2,936	103	48,070	5,000	5,250,000	36,482	50,304	146,269
	678,327	2,763,747	103	48,070	5,000	5,250,000	232,341	58,800	264,418
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	4,871	-	-	-	-	-	349
<b>Interfund Transfers</b>									
Tangible Capital Assets - Work in Progress			(4,871)						(349)
	-	-	(4,871)	-	-	-	-	-	(349)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 37 (Delta)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	Community Schools Partnership	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Advance.Via Indiv.Determin. (AVID)	Accel.Cr.Enrol Ind.Training (Ace-IT)	Ntwks Inq & Inv/ Aborig.Enh.Schls (NOII/AESN)	TOTAL
<b>Deferred Revenue, beginning of year</b>	\$ 26,745	\$	\$ 12,964	\$	\$ 144,379	\$ 16,609	\$ 104,909	\$ 169,088	\$ 3,641,276
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	551,512	119,890		2,689,222				55,000	7,390,873
Provincial Grants - Other		75			600		86,000	45,747	132,422
Other			50,000					100,000	5,338,800
Investment Income	1,000								9,220
	552,512	119,965	50,000	2,689,222	600	-	86,000	200,747	12,871,315
<b>Less:</b> Allocated to Revenue	579,257	119,965	62,964	2,511,722	15,732	2,000	86,131	205,747	12,889,544
<b>Deferred Revenue, end of year</b>	-	-	-	177,500	129,247	14,609	104,778	164,088	3,623,047
<b>Revenues</b>									
Provincial Grants - Ministry of Education	578,257	119,890		2,511,722		2,000		55,000	7,267,805
Provincial Grants - Other		75			15,732		86,131	50,747	152,685
Other Revenue			62,964					100,000	5,459,834
Investment Income	1,000								9,220
	579,257	119,965	62,964	2,511,722	15,732	2,000	86,131	205,747	12,889,544
<b>Expenses</b>									
Salaries									
Teachers				1,232,265			5,025		3,120,060
Principals and Vice Principals				229,187					229,187
Educational Assistants	405,642				2,000				987,280
Support Staff				234,171			31,364		526,093
Other Professionals	29,990		44,985						74,975
Substitutes		15,000	7,615						45,466
	435,632	15,000	52,600	1,695,623	2,000	-	36,389	-	4,983,061
Employee Benefits	115,606	2,749	9,740	374,988	332		12,174		1,191,759
Services and Supplies	28,019	102,216	624	441,111	13,400	2,000	37,568	205,747	6,709,504
	579,257	119,965	62,964	2,511,722	15,732	2,000	86,131	205,747	12,884,324
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	5,220
<b>Interfund Transfers</b>									
Tangible Capital Assets - Work in Progress									(5,220)
	-	-	-	-	-	-	-	-	(5,220)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 37 (Delta)**

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		40,000	<b>40,000</b>	30,000
Amortization of Deferred Capital Revenue	3,556,498		<b>3,556,498</b>	3,762,640
<b>Total Revenue</b>	<b>3,556,498</b>	<b>40,000</b>	<b>3,596,498</b>	3,792,640
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,576,885		<b>6,576,885</b>	6,375,938
Debt Services				
Capital Lease Interest		220,161	<b>220,161</b>	220,288
<b>Total Expense</b>	<b>6,576,885</b>	<b>220,161</b>	<b>6,797,046</b>	6,596,226
<b>Net Revenue (Expense)</b>	<b>(3,020,387)</b>	<b>(180,161)</b>	<b>(3,200,548)</b>	(2,803,586)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	43,555		<b>43,555</b>	200,000
Tangible Capital Assets - Work in Progress	592,202		<b>592,202</b>	350,000
Local Capital		32,973	<b>32,973</b>	
Capital Lease Payment		689,664	<b>689,664</b>	690,377
<b>Total Net Transfers</b>	<b>635,757</b>	<b>722,637</b>	<b>1,358,394</b>	1,240,377
<b>Other Adjustments to Fund Balances</b>				
Principal Payment				
Capital Lease	469,503	(469,503)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>469,503</b>	<b>(469,503)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,915,127)</b>	<b>72,973</b>	<b>(1,842,154)</b>	(1,563,209)